

CITY OF MACKINAC ISLAND

AGENDA

CITY COUNCIL SPECIAL BUDGET HEARING & MEETING

Wednesday, March 25, 2026 at 1:45 PM

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

- I. Call to Order
- II. Roll Call
- III. Pledge of Allegiance
- IV. Additions to / Adoption of Agenda
- V. Correspondence
- VI. Old Business
- VII. New Business
 - a. Request for approval to adopt the resolution and amended budget for the 2025 - 2026 fiscal year
 - b. Request for approval to adopt the resolution and operating budget for the 2026 – 2027 fiscal year
 - c. Request for approval to adopt the operating budget for the Department of Public Works for the 2026 – 2027 fiscal year
 - d. Request for approval to adopt the 2026 – 2027 Salaries Ordinance
 - e. Request for approval to adopt the License and Permit Fees and Rates Ordinance for the 2026 Licensing Year
 - f. Discussion and / or action regarding the adoption of the Police Department Collective Bargaining Agreement
- 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 No. 26-006

RESOLUTION TO AMEND 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 25, 2026, 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 amended to reflect the following:

GENERAL FUND at the functional level of	
Revenues and Transfers In	\$4,246,527
Expenditures and Transfers Out	<u>5,593,528</u>
Budgeted expenses over budgeted revenues and transfers out	<u>\$ (1,347,001)</u>
LIBRARY FUND	
Revenues and Transfers	\$ 93,016
Expenditures	93,016
MAJOR STREET FUND	
Revenues and Transfers In	\$369,859
Expenditures	369,859
LOCAL STREET FUND	
Revenues and Transfers In	\$303,590
Expenditures	303,590
CEMETERY FUND	
Revenues and Transfers	\$42,006
Expenditures	42,006
ENGINEERING DEPARTMENT FUND	
Revenues and Transfers In	\$226,995
Expenditures	226,995

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

Pg. 2 - Resolution No. 26-006

Motion by:

Second to the Motion by:

Yeas: _____

Nays: _____

Absent: _____

By such Action of the Mackinac Island City Council occurring on Wednesday, March 25, 2026, 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, 2025	Actual Jan-March 2025	Projected Adjustments	Projected Year End Balance	Original Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
Revenues								
1 - Taxes								
3.403 - Current Taxes	\$ 2,005,115.71	\$ 23,976.67	\$ 40,603.24	\$ 2,069,695.62	\$ 2,078,346.00		\$ 2,078,346.00	(8,650.38)
3.407 - Delinquent Taxes	16,647.88	16,572.78	-	33,220.66	1,200.00		1,200.00	32,020.66
Total 1 - Taxes	2,021,763.59	40,549.45	40,603.24	2,102,916.28	2,079,546.00	-	2,079,546.00	23,370.28
2 - Licenses & Permits								
3.450 - Franchise Fees	621,687.62	210,725.25		832,412.87	821,450.00		821,450.00	10,962.87
3.451 - Business Licenses	39,125.00	1,100.00		40,225.00	35,000.00		35,000.00	5,225.00
3.455 - Commercial Bike Licenses	104,924.00	2,100.00		107,024.00	90,660.00		90,660.00	16,364.00
3.457 - Motor Vehicle Permits	124,135.00	15,065.00	(5,000.00)	134,200.00	132,000.00		132,000.00	2,200.00
3.458 - Street/ROW Permits	9,225.00	400.00		9,625.00	500.00		500.00	9,125.00
3.476 - Stable & Barn Permits	7,500.00	100.00		7,600.00	5,600.00		5,600.00	2,000.00
3.486 - Carriage, Taxi & Dray	30,110.00	-		30,110.00	32,735.00		32,735.00	(2,625.00)
3.489 - Transient Bicycle Fee	137,578.00	-		137,578.00	164,000.00		164,000.00	(26,422.00)
3.490 - Annual Bike Licenses	12,053.36	406.00		12,459.36	15,000.00		15,000.00	(2,540.64)
3.492 - Snowmobile Permits	1,046.00	-		1,046.00	2,000.00		2,000.00	(954.00)
Total 2 - Licenses & Permits	1,087,383.98	229,896.25	(5,000.00)	1,312,280.23	1,298,945.00	-	1,298,945.00	13,335.23
3 - State Revenues								
3.541 - Sales Tax	43,035.00	20,863.00		63,898.00	64,000.00		64,000.00	(102.00)
3.542 - Liquor Licenses	16,683.99	-		16,683.99	16,000.00		16,000.00	683.99
3.545 - Other State Revenue	3,446.34	-	35,209.00	38,655.34	-	169,596.00	169,596.00	(130,940.66)
3.551 - In-Service Training	-	-		-	-		-	-
3.552 - MCOLES	9,683.45	-		9,683.45	1,000.00		1,000.00	8,683.45
3.573 - Local Community Stabilization	-	-		-	-		-	-
3.709 - Marine Assistant - MDOT	-	245.00		245.00	-		-	245.00
3.711 - First Responders Hazard Pay	-	-		-	-		-	-
Total 3 - State Revenues	72,848.78	21,108.00	35,209.00	129,165.78	81,000.00	169,596.00	250,596.00	(121,430.22)
4 - Fines & Forfeits								
3.491 - Impound Fees	1,325.00	-	-	1,325.00	1,000.00		1,000.00	325.00
3.660 - Ordinance Fines	2,873.95	220.00		3,093.95	1,000.00		1,000.00	2,093.95
Total 4 - Fines & Forfeits	4,198.95	220.00	-	4,418.95	2,000.00	-	2,000.00	2,418.95

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

	For the Nine Months Ended							
	December 31, 2025	Actual Jan-March 2025	Projected Adjustments	Projected Year End Balance	Original Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
5 - Charges for Services								
3.618 · Collection Fees	88,742.26	21,914.46		110,656.72	100,000.00		100,000.00	10,656.72
3.620 · Recreation Fees	6,186.96	620.00		6,806.96	2,600.00		2,600.00	4,206.96
Total 5 · Charges for Services	94,929.22	22,534.46	-	117,463.68	102,600.00	-	102,600.00	14,863.68
6 - Interest & Rents								
3.664 · Interest Income	15,710.33	(1,475.24)		14,235.09	50,000.00		50,000.00	(35,764.91)
3.671 · Lease Interest Income	-	7,711.63		7,711.63	-		-	7,711.63
3.675 · Rents & Royalties	64,149.06	64,188.48		128,337.54	116,836.00		116,836.00	11,501.54
Total 6 · Interest & Rents	79,859.39	70,424.87	-	150,284.26	166,836.00	-	166,836.00	(16,551.74)
7 - Other Revenue Sources								
1.502 · Federal Revenue	-	(1,005.92)		(1,005.92)	-		-	(1,005.92)
3.680 · Telescope Revenue	337.39	-		337.39	600.00		600.00	(262.61)
3.683 · Stuart House Admission/Donation	12,470.75	-		12,470.75	20,000.00		20,000.00	(7,529.25)
3.685 · Fund Balance Appropriation	-	-		-	-		-	-
3.690 · War Memorial Revenue	150.00	-		150.00	100.00		100.00	50.00
3.693 · Refunds & Rebates	19,592.00	150,000.00	(150,000.00)	19,592.00	2,000.00		2,000.00	17,592.00
3.694 · Housing Management Income	-	4,632.03	170,367.97	175,000.00	175,000.00		175,000.00	-
3.696 · Sales & Donations	7,387.17	10,443.79		17,830.96	3,000.00		3,000.00	14,830.96
3.697 · Miscellaneous Revenue	45,841.63	-		45,841.63	51,820.00		51,820.00	(5,978.37)
3.698 · Marine Winter Ferry Subsidy	-	-		-	-		-	-
3.6981 · Loan Proceeds Fire Truck	-	-		-	-		-	-
3.700 · Federal Grant - Cares Act	-	-		-	-		-	-
3.701 · Life Insurance Reimbursements	-	-		-	2,000.00		2,000.00	(2,000.00)
3.702 · BC/BS Reimbursements	-	-		-	-		-	-
3.703 · Workers Comp Reimbursements	9,820.00	-		9,820.00	8,000.00		8,000.00	1,820.00
3.704 · MI Transportation Authority Reimbursement	-	-		-	36,881.00		36,881.00	(36,881.00)
3.708 · Recreation Grants	21,220.53	6,758.00		27,978.53	46,603.00		46,603.00	(18,624.47)
3.712 · Police Department Grants	5,284.98	-		5,284.98	-		-	5,284.98
Total 7 · Other Revenue Sources	122,104.45	170,827.90	20,367.97	313,300.32	346,004.00	-	346,004.00	(31,697.76)
Total Revenues	3,483,088.36	555,560.93	91,180.21	4,129,829.50	4,076,931.00	169,596.00	4,246,527.00	(116,697.50)

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

	For the Nine Months Ended							
	December 31, 2025	Actual Jan-March 2025	Projected Adjustments	Projected Year End Balance	Original Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
Expenditures								
101.000 · City Council								
101.702 · Salaries	9,016.83	9,407.17		18,424.00	24,000.00		24,000.00	(5,576.00)
101.714 · Fringe Benefits	689.78	719.67		1,409.45	1,840.00		1,840.00	(430.55)
101.801 · Contracted Services	33,870.30	25,380.30	(25,380.30)	33,870.30	37,800.00		37,800.00	(3,929.70)
101.860 · Transportation	463.80	-		463.80	1,500.00		1,500.00	(1,036.20)
101.861 · Ferry Service Expense	-	101,800.00		101,800.00	100,000.00	3,920.00	103,920.00	(2,120.00)
101.900 · Printing & Publishing	510.00	420.00		930.00	800.00		800.00	130.00
101.958 · Dues	-	180.00		180.00	800.00		800.00	(620.00)
101.960 · Miscellaneous	9,194.95	759.26		9,954.21	100.00		100.00	9,854.21
Total 101.000 · City Council	53,745.66	138,666.40	(25,380.30)	167,031.76	166,840.00	3,920.00	170,760.00	(3,728.24)
102.000 · Mayor's Assistant								
102.702 · Salaries	43,957.69	16,013.43		59,971.12	60,794.00		60,794.00	(822.88)
102.714 · Fringe Benefits	4,303.00	1,661.58		5,964.58	6,307.00		6,307.00	(342.42)
Total 102.000 · Mayor's Assistant	48,260.69	17,675.01	-	65,935.70	67,101.00	-	67,101.00	(1,165.30)
192.000 · Elections								
192.702 · Election wages	321.63	73.92		395.55	3,500.00		3,500.00	(3,104.45)
192.714 · Fringes	41.00	-		41.00	446.00		446.00	(405.00)
192.740 · Operating Supplies	485.80	112.51		598.31	500.00		500.00	98.31
192.801 · Contracted Services	799.25	634.95		1,434.20	500.00		500.00	934.20
192.860 · Transportation	-	-		-	200.00		200.00	(200.00)
192.900 · Printing & Publishing	1,137.51	62.46		1,199.97	1,000.00		1,000.00	199.97
192.902 · In-Service Training	-	-		-	300.00		300.00	(300.00)
Total 192.000 · Elections	2,785.19	883.84	-	3,669.03	6,446.00	-	6,446.00	(2,776.97)
208.000 · Accounting								
208.801 · Contracted Services	62,590.00	9,225.00		71,815.00	72,000.00		72,000.00	(185.00)
Total 208.000 · Accounting	62,590.00	9,225.00	-	71,815.00	72,000.00	-	72,000.00	(185.00)

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

	For the Nine Months Ended							
	December 31, 2025	Actual Jan-March 2025	Projected Adjustments	Projected Year End Balance	Original Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
209.000 - Assessor								
209.702 - Salaries	62,515.35	7,652.91		70,168.26	43,000.00		43,000.00	27,168.26
209.714 - Fringe Benefits	4,859.44	967.45		5,826.89	7,235.00		7,235.00	(1,408.11)
209.740 - Operating Supplies	3,657.99	291.95		3,949.94	4,500.00		4,500.00	(550.06)
209.801 - Contracted Services	1,770.01	6,276.06		8,046.07	43,000.00		43,000.00	(34,953.93)
209.830 - Repair & Maintenance	1,278.75	-		1,278.75	-		-	1,278.75
209.900 - Printing & Publishing	220.00	260.00		480.00	890.00		890.00	(410.00)
Total 209.000 - Assessor	<u>74,301.54</u>	<u>15,448.37</u>	<u>-</u>	<u>89,749.91</u>	<u>98,625.00</u>	<u>-</u>	<u>98,625.00</u>	<u>(8,875.09)</u>
210.000 - Legal								
210.801 - Contracted Services	686,189.54	135,987.12	500,000.00	1,322,176.66	270,000.00	1,053,000.00	1,323,000.00	(823.34)
210.802 - Planning Commission Legal	12,800.00	1,110.00		13,910.00	10,000.00		10,000.00	3,910.00
210.803 - HDC Legal	5,000.00	2,590.00		7,590.00	20,000.00		20,000.00	(12,410.00)
Total 210.000 - Legal	<u>703,989.54</u>	<u>139,687.12</u>	<u>500,000.00</u>	<u>1,343,676.66</u>	<u>300,000.00</u>	<u>1,053,000.00</u>	<u>1,353,000.00</u>	<u>(9,323.34)</u>
215.000 - City Clerk								
215.702 - Salaries	38,061.93	14,070.69		52,132.62	50,463.00		50,463.00	1,669.62
215.703 - Salary - Deputy Clerk	9,605.45	2,840.50	(1,175.00)	11,270.95	12,000.00		12,000.00	(729.05)
215.714 - Fringe Benefits	4,887.28	1,422.18		6,309.46	6,684.00		6,684.00	(374.54)
215.740 - Operating Supplies	598.48	384.81		983.29	700.00		700.00	283.29
215.850 - Communication	(29.75)	-		(29.75)	-		-	(29.75)
215.860 - Transportation	-	-	(900.00)	(900.00)	900.00		900.00	(1,800.00)
215.902 - Training	-	-	(800.00)	(800.00)	800.00		800.00	(1,600.00)
215.958 - Dues	-	106.00		106.00	100.00		100.00	6.00
215.960 - Miscellaneous	2,221.80	451.80		2,673.60	100.00		100.00	2,573.60
Total 215.000 - City Clerk	<u>55,345.19</u>	<u>19,275.98</u>	<u>(2,875.00)</u>	<u>71,746.17</u>	<u>71,747.00</u>	<u>-</u>	<u>71,747.00</u>	<u>(0.83)</u>
247.000 - Board of Review								
247.860 - Transportation	194.33	-		194.33	200.00	-	200.00	(5.67)
247.900 - Printing & Publishing	-	-		-	500.00		500.00	(500.00)
Total 247.000 - Board of Review	<u>194.33</u>	<u>-</u>	<u>-</u>	<u>194.33</u>	<u>700.00</u>	<u>-</u>	<u>700.00</u>	<u>(505.67)</u>

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

	For the Nine Months Ended							
	December 31, 2025	Actual Jan-March 2025	Projected Adjustments	Projected Year End Balance	Original Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
253.000 - City Treasurer								
253.702 - Salaries	39,498.51	13,384.54		52,883.05	50,463.00		50,463.00	2,420.05
253.704 - Deputy				-	1,000.00		1,000.00	(1,000.00)
253.714 - Fringe Benefits	4,480.61	1,023.93		5,504.54	4,937.00		4,937.00	567.54
253.727 - Office Supplies	139.26			139.26			-	139.26
253.740 - Operating Supplies	3,120.57	146.00		3,266.57	4,200.00		4,200.00	(933.43)
253.900 - Printing & Publishing	819.25	-		819.25	4,200.00		4,200.00	(3,380.75)
253.902 - In-Service Training				-	500.00		500.00	(500.00)
253.970 - Capital Outlay	-	-		-	-		-	-
Total 253.000 - City Treasurer	48,058.20	14,554.47	-	62,612.67	65,300.00	-	65,300.00	(2,687.33)
265.000 - City Hall								
265.727 - Office supplies	2,647.54	605.79		3,253.33	5,930.00		5,930.00	(2,676.67)
265.740 - Operating Supplies	9,172.85	1,455.46		10,628.31	11,000.00		11,000.00	(371.69)
265.850 - Communications	25,177.35	14,820.28		39,997.63	45,765.00		45,765.00	(5,767.37)
265.922 - Refuse	-	612.00		612.00	200.00		200.00	412.00
265.930 - Repairs & Maintenance	-	-		-	-		-	-
265.970 - Capital Outlay	-	-		-	-		-	-
Total 265.000 - City Hall	36,997.74	17,493.53	-	54,491.27	62,895.00	-	62,895.00	(8,403.73)
267.000 - Restrooms								
267.740 - Operating Supplies	20,912.91	-	-	20,912.91	26,500.00		26,500.00	(5,587.09)
267.801 - Contracted Service	88,964.35	-	-	88,964.35	85,511.00		85,511.00	3,453.35
267.930 - Repairs & Maintenance	725.20	-	-	725.20	2,000.00		2,000.00	(1,274.80)
Total 267.000 - Restrooms	110,602.46	-	-	110,602.46	114,011.00	-	114,011.00	(3,408.54)

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

	For the Nine Months Ended							
	December 31, 2025	Actual Jan-March 2025	Projected Adjustments	Projected Year End Balance	Original Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
305.000 - Police Department								
305.702 - Salaries	560,039.97	134,430.81		694,470.78	606,286.00	110,000.00	716,286.00	(21,815.22)
305.714 - Fringe Benefits	91,114.52	28,646.33		119,760.85	124,625.00		124,625.00	(4,864.15)
305.720 - Pre-Employment Testing	1,150.00	-		1,150.00	2,600.00		2,600.00	(1,450.00)
305.740 - Operating Supplies	1,343.19	119.92		1,463.11	5,000.00		5,000.00	(3,536.89)
305.745 - Uniforms & Equipment	21,626.18	2,643.14		24,269.32	24,000.00		24,000.00	269.32
305.801 - Contracted Service	28,102.48	5,431.00		33,533.48	30,150.00		30,150.00	3,383.48
305.850 - Communications	1,055.56	467.68		1,523.24	7,360.00		7,360.00	(5,836.76)
305.860 - Transportation	821.23	-		821.23	3,000.00		3,000.00	(2,178.77)
305.873 - Gasoline	6,454.94	5,288.02		11,742.96	14,000.00		14,000.00	(2,257.04)
305.875 - Snowmobile Permits	-	-		-	500.00		500.00	(500.00)
305.900 - Printing & Publishing	-	-		-	300.00		300.00	(300.00)
305.902 - In-Service Training	-	-		-	1,000.00		1,000.00	(1,000.00)
305.903 - MCOLES	-	-		-	500.00		500.00	(500.00)
305.930 - Repairs & Maintenance	1,304.67	313.33		1,618.00	3,000.00		3,000.00	(1,382.00)
305.935 - Vehicle Repairs	10,729.68	576.96		11,306.64	7,500.00		7,500.00	3,806.64
305.958 - Dues	-	-		-	-		-	-
305.970 - Capital Outlay	-	-		-	-		-	-
Total 305.000 - Police Department	723,742.42	177,917.19	-	901,659.61	829,821.00	110,000.00	939,821.00	(38,161.39)

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

	For the Nine Months Ended							
	December 31, 2025	Actual Jan-March 2025	Projected Adjustments	Projected Year End Balance	Original Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
336.000 - Fire Department								
336.702 - Salaries	75,971.62	57,053.72		133,025.34	135,914.00	25,000.00	160,914.00	(27,888.66)
336.704 - Firefighter Covid Hazard Pay	-	-		-	-		-	-
336.714 - Fringe Benefits	5,862.69	5,003.48		10,866.17	10,397.00	1,913.00	12,310.00	(1,443.83)
336.740 - Operating Supplies	1,244.87	2,375.69		3,620.56	1,500.00		1,500.00	2,120.56
336.745 - Uniforms & Equipment	-	-		-	1,000.00		1,000.00	(1,000.00)
336.850 - Communications	324.09	146.91		471.00	1,200.00		1,200.00	(729.00)
336.860 - Transportation	885.80	724.20		1,610.00	1,500.00		1,500.00	110.00
336.902 - In-Service Training	671.80	1,858.96		2,530.76	4,000.00		4,000.00	(1,469.24)
336.930 - Repairs & Maintenance	18,569.60	769.00		19,338.60	26,600.00		26,600.00	(7,261.40)
336.935 - Vehicle Repairs	-	-		-	-		-	-
336.958 - Dues	100.00	-		100.00	100.00		100.00	-
336.960 - Miscellaneous	-	-		-	200.00		200.00	(200.00)
Total 336.000 - Fire Department	103,630.47	67,931.96	-	171,562.43	182,411.00	26,913.00	209,324.00	(37,761.57)
346.000 - Marine Rescue								
346.702 - Salaries	41,084.30	-		41,084.30	48,000.00	(6,915.00)	41,085.00	(0.70)
346.714 - Fringe Benefits	3,120.36	-		3,120.36	3,672.00	(551.00)	3,121.00	(0.64)
346.740 - Operating Supplies	251.03	242.75		493.78	1,500.00	(1,006.00)	494.00	(0.22)
346.873 - Gasoline	8,108.57	-		8,108.57	12,000.00	(3,891.00)	8,109.00	(0.43)
346.930 - Repair & Maintenance	1,585.90	-		1,585.90	3,500.00	(1,914.00)	1,586.00	(0.10)
346.940 - Boat Dockage	-	4,180.00		4,180.00	4,200.00	(20.00)	4,180.00	-
Total 346.000 - Marine Rescue	54,150.16	4,422.75	-	58,572.91	72,872.00	(14,297.00)	58,575.00	(2.09)
412.000 - Architect								
412.801 - Contracted Services	8,375.00	3,062.50		11,437.50	12,000.00		12,000.00	(562.50)
Total 412.000 - Architect	8,375.00	3,062.50	-	11,437.50	12,000.00	-	12,000.00	(562.50)

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

	For the Nine Months Ended							
	December 31, 2025	Actual Jan-March 2025	Projected Adjustments	Projected Year End Balance	Original Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
448.000 · Public Works/Street Lights								
448.702 · Salaries	181,142.43	43,344.65	(5,000.00)	219,487.08	249,631.00		249,631.00	(30,143.92)
448.714 · Fringe Benefits	17,407.52	4,703.35		22,110.87	26,345.00		26,345.00	(4,234.13)
448.740 · Operating Supplies	26,482.47	5,719.36		32,201.83	29,300.00		29,300.00	2,901.83
448.741 · Garbage Bags	24,096.00	192.00	45,000.00	69,288.00	74,000.00		74,000.00	(4,712.00)
448.742 · Christmas Decorations	4,514.12	473.39		4,987.51	3,500.00		3,500.00	1,487.51
448.801 · Contracted Services	-	-		-	8,500.00		8,500.00	(8,500.00)
448.860 · Transportation	-	-		-	1,930.00		1,930.00	(1,930.00)
448.930 · Repairs & Maintenance	1,041.40	38.07		1,079.47	1,200.00		1,200.00	(120.53)
448.932 · Ice Storm Restoration	181,025.66	137.80	(137.80)	181,025.66	-	181,200.00	181,200.00	(174.34)
448.941 · Hydrant Rentals	-	9,000.00		9,000.00	9,000.00	9,000.00	18,000.00	(9,000.00)
448.975 · Street Improvements	15,644.39	3,948.20	(3,948.20)	15,644.39	43,630.00		43,630.00	(27,985.61)
448.980 · Sidewalk Improvements	1,054.30	-		1,054.30	4,500.00		4,500.00	(3,445.70)
Total 448.000 · Public Works/Street Lights	452,408.29	67,556.82	35,914.00	555,879.11	451,536.00	190,200.00	641,736.00	(85,856.89)
450.000 · Buildings & Grounds								
450.801 · Contracted Services	-	-	-	-	-	-	-	-
450.921 · Electricity	52,790.95	38,351.00		91,141.95	80,000.00		80,000.00	11,141.95
450.922 · Water	11,578.29	2,393.66		13,971.95	14,000.00		14,000.00	(28.05)
450.923 · Internet services	-	-		-	-		-	-
450.930 · Protection One	7,061.56	-		7,061.56	7,000.00		7,000.00	61.56
450.931 · Elevator Annual Maintenance	5,508.63	1,124.97	35.46	6,669.06	11,700.00	(5,000.00)	6,700.00	(30.94)
450.932 · Repairs & Maintenance	32,843.62	4,265.47		37,109.09	49,864.00		49,864.00	(12,754.91)
450.940 · Coal Dock Bottomland Lease	3,529.00	-		3,529.00	3,700.00		3,700.00	(171.00)
450.970 · Capital Outlay	-	-		-	-		-	-
450.993 · Property Taxes	35,005.03	(15,434.06)	15,434.06	35,005.03	20,552.00	14,500.00	35,052.00	(46.97)
Total 450.000 · Buildings & Grounds	148,317.08	30,701.04	15,469.52	194,487.64	186,816.00	9,500.00	196,316.00	(1,828.36)
611.000 · Medical Center								
611.801 · Contracted Services	-	30,000.00	-	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)	-	30,000.00
651.000 · EMS								
651.801 · Contracted Services	130,474.76	167,564.44		298,039.20	300,000.00		300,000.00	(1,960.80)
Total 651.000 · EMS	130,474.76	167,564.44	-	298,039.20	300,000.00	-	300,000.00	(1,960.80)

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

	For the Nine Months Ended December 31, 2025	Actual Jan-March 2025	Projected Adjustments	Projected Year End Balance	Original Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
751.000 - Recreation Department								
751.702 - Salaries	35,597.14	13,300.69		48,897.83	54,036.00		54,036.00	(5,138.17)
751.704 - Hourly wages	833.20	4,364.25		5,197.45	-		-	5,197.45
751.714 - Fringe Benefits	3,664.67	1,878.72		5,543.39	6,446.00		6,446.00	(902.61)
751.740 - Operating Supplies	1,248.57	1,001.70		2,250.27	4,405.00		4,405.00	(2,154.73)
751.760 - Program Expenditures	16,878.16	936.24		17,814.40	16,900.00		16,900.00	914.40
751.860 - Transportation	1,916.39	397.00		2,313.39	4,457.00		4,457.00	(2,143.61)
751.900 - Printing & Publishing	-	-		-	2,000.00		2,000.00	(2,000.00)
751.902 - In-Service Training	1,071.78	1,057.00		2,128.78	4,600.00		4,600.00	(2,471.22)
751.930 - Repairs & Maintenance	6,598.05	196.90		6,794.95	18,375.00		18,375.00	(11,580.05)
751.958 - Dues	1,385.00	-		1,385.00	745.00		745.00	640.00
751.960 - Miscellaneous	-	-		-	100.00		100.00	(100.00)
751.961 - Community Promotion	-	-		-	-		-	-
751.962 - Fireworks Expense	-	-		-	11,200.00	(11,200.00)	-	-
751.964 - War Memorial	99.00	-		99.00	100.00		100.00	(1.00)
751.980 - Recreation Grant	24,444.36	6,642.89		31,087.25	46,603.00		46,603.00	(15,515.75)
751.970 - Capital Improvements	-	-		-	-		-	-
Total 751.000 - Recreation Department	93,736.32	29,775.39	-	123,511.71	169,967.00	(11,200.00)	158,767.00	(35,255.29)
752.000 - Stuart House								
752.702 - Salaries	11,061.31	-	-	11,061.31	12,593.00	(1,531.00)	11,062.00	(0.69)
752.714 - Fringe Benefits	1,392.73	-	-	1,392.73	1,606.00	(213.00)	1,393.00	(0.27)
752.740 - Operating Supplies	293.34	-	-	293.34	1,200.00	(906.00)	294.00	(0.66)
752.900 - Printing & Publishing	-	-	-	-	-	-	-	-
Total 752.000 - Stuart House	12,747.38	-	-	12,747.38	15,399.00	(2,650.00)	12,749.00	(1.62)
851.714 - Liability & Property	47,433.33	14,570.55		62,003.88	59,800.00		59,800.00	2,203.88
851.715 - Worker's Compensation	8,568.99	4,168.81	34,727.00	47,464.80	12,000.00	36,000.00	48,000.00	(535.20)
851.716 - Hospitalization	206,881.61	66,903.55		273,785.16	280,217.00		280,217.00	(6,431.84)
851.717 - Life Insurance	2,788.40	877.20		3,665.60	4,000.00		4,000.00	(334.40)
851.719 - Medical Reimbursements	27,677.01	3,362.86		31,039.87	29,603.00		29,603.00	1,436.87
Total 851.000 - Insurance	293,349.34	89,882.97	34,727.00	417,959.31	385,620.00	36,000.00	421,620.00	(3,660.69)
Total Expenditures	3,217,801.76	1,041,724.78	557,855.22	4,817,381.76	3,662,107.00	1,371,386.00	5,033,493.00	(216,111.24)
Revenues (Under) Over Expenditures	265,286.60	(486,163.85)	(466,675.01)	(687,552.26)	414,824.00	(1,201,790.00)	(786,966.00)	99,413.74

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

	For the Nine Months Ended							
	December 31, 2025	Actual Jan-March 2025	Projected Adjustments	Projected Year End Balance	Original Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
Other Financing (Sources)/Uses								
965.896 · Trsfr - Engineering Department	70,857.39	24,096.21	(15,689.40)	79,264.20	75,495.00	31,500.00	106,995.00	(27,730.80)
965.898 · Trsfr - Fire Truck Debt Svc	95.40	(1,648.02)		(1,552.62)	-		-	(1,552.62)
965.990 · Trsfr - Forest Way Capital Project	24,464.26	-		24,464.26	-		-	24,464.26
965.991 · Trsfr - Forest Way Debt Serv	-	-		-	-		-	-
965.993 · Trsfr - Capital Outlay	(95,000.00)	(279,000.00)	279,000.00	(95,000.00)	-		-	(95,000.00)
965.995 · Trsfr - Coal Dock Debt Service	-	-		-	-		-	-
965.996 · Trsfr - Major Street Fund	129,676.30	(18,805.52)	(0.30)	110,870.48	91,896.00	18,974.48	110,870.48	-
965.997 · Trsfr - Local Street Fund	286,106.11	(15,424.57)	(0.11)	270,681.43	163,545.00	107,136.43	270,681.43	-
965.998 · Trsfr - Library Fund	38,273.48	24,207.34	6,308.37	68,789.19	69,812.00	(12,400.00)	57,412.00	11,377.19
965.999 · Trsfr - Cemetery Fund	(10,763.67)	-	-	(10,763.67)	14,076.00	-	14,076.00	(24,839.67)
Total Other Financing Sources/Uses	<u>443,709.27</u>	<u>(266,574.56)</u>	<u>269,618.56</u>	<u>446,753.27</u>	<u>414,824.00</u>	<u>145,210.91</u>	<u>560,034.91</u>	<u>113,281.64</u>
Net Change in Fund Balance	\$ (178,422.67)	\$ (219,589.29)	\$ (197,056.45)	\$ (1,134,305.53)	\$ -	\$ (1,056,579.09)	\$ (1,347,000.91)	\$ 212,695.38

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

	For the Nine Months Ended December 31, 2025	Actual Jan - Mar 2025	Projected Adjustments	Projected Year End Balances	Original Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
Revenues								
3.541 · MICF Rollover	\$ -	\$ -	\$ -	\$ -	\$ 3,419.00	\$ -	\$ 3,419.00	\$ (3,419.00)
3.545 · Federal Grant	-	-	-	-	-	-	-	-
3.556 · State Revenue	321.00	312.64	-	633.64	575.00	-	575.00	58.64
3.559 · Community Foundation	26,949.00	-	-	26,949.00	20,030.00	-	20,030.00	6,919.00
3.591 · Donations	3,956.00	250.00	-	4,206.00	1,000.00	-	1,000.00	3,206.00
3.625 · Book Sales	1,181.00	-	-	1,181.00	2,000.00	-	2,000.00	(819.00)
3.627 · Copier Income	562.00	-	-	562.00	500.00	-	500.00	62.00
3.629 · Membership Fees	310.00	33.40	-	343.40	880.00	-	880.00	(536.60)
3.664 · Interest Income	4,771.00	6,981.00	-	11,752.00	2,300.00	-	2,300.00	9,452.00
3.665 · Penal Fines	3,061.00	-	-	3,061.00	4,900.00	-	4,900.00	(1,839.00)
Total Revenues	41,111.00	7,577.04	-	48,688.04	35,604.00	-	35,604.00	13,084.04
Expenditures								
790.702 · Salaries - Librarian	34,841.00	13,032.95	-	47,873.95	49,317.00	-	49,317.00	(1,443.05)
790.704 · Salaries - Asst Librarian	8,732.00	3,112.79	(3,112.79)	8,732.00	17,002.00	(8,200.00)	8,802.00	(70.00)
790.714 · Fringe Benefits	4,438.00	1,864.98	-	6,302.98	7,597.00	(1,200.00)	6,397.00	(94.02)
790.727 · Office Supplies	731.00	-	-	731.00	550.00	-	550.00	181.00
790.740 · Operating Supplies	4,532.00	354.47	-	4,886.47	700.00	-	700.00	4,186.47
790.747 · Books & Magazines	7,491.00	1,398.72	(1,000.00)	7,889.72	10,000.00	(2,100.00)	7,900.00	(10.28)
790.760 · Program Expenditures	1,765.00	45.00	-	1,810.00	1,700.00	-	1,700.00	110.00
790.801 · Contracted Services	6,443.00	57.20	-	6,500.20	5,750.00	-	5,750.00	750.20
790.802 · Cooperative Dues	-	75.00	-	75.00	550.00	-	550.00	(475.00)
790.850 · Communications	180.00	-	-	180.00	-	-	-	180.00
790.902 · In-Service Training	160.00	-	-	160.00	-	-	-	160.00
790.920 · Utilities-Electric	3,645.00	3,856.89	-	7,501.89	8,500.00	(900.00)	7,600.00	(98.11)
790.921 · Utilities-Water/Sewer	540.00	155.80	-	695.80	750.00	-	750.00	(54.20)
790.930 · Repairs & Maintenance	3,545.00	566.18	-	4,111.18	3,000.00	-	3,000.00	1,111.18
Total Expenditures	77,043.00	24,519.98	(4,112.79)	97,450.19	105,416.00	(12,400.00)	93,016.00	4,434.19
Revenues over (under) Expenditures	(35,932.00)	(16,942.94)	4,112.79	(48,762.15)	(69,812.00)	12,400.00	(57,412.00)	8,649.85
Other Financing Sources/Uses								
3.700 · Transfer (to) from General Fund	35,932.00	24,207.34	-	60,139.34	69,812.00	(12,400.00)	57,412.00	2,727.34
Total Other Financing Sources/Uses	35,932.00	24,207.34	-	60,139.34	69,812.00	(12,400.00)	57,412.00	2,727.34
Change in Fund Balance	\$ -	\$ 7,264.40	\$ 4,112.79	\$ 11,377.19	\$ -	\$ -	\$ -	\$ 11,377.19

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

	For the Nine Months Ended December 31 2025	Actual Jan - Mar 2025	Projected Adjustments	Projected Year End Balances	Original Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
Revenues								
3.546 · Act 51 Revenue	\$ 42,626.00	\$ 30,538.52	\$ -	\$ 73,164.52	\$ 70,364.00	\$ 2,800.52	\$ 73,164.52	\$ -
3.550 · S.O.M.-Trunkline Reimbursement	179,824.00	-	-	179,824.00	191,503.00	(11,679.00)	179,824.00	-
Total Revenues	222,450.00	30,538.52	-	252,988.52	261,867.00	(8,878.48)	252,988.52	-
Expenditures								
464.970 · Capital Outlay	-	-	-	-	-	-	-	-
463.801 · Contracted Services	196,867.00	11,733.00	-	208,600.00	178,915.00	29,685.00	208,600.00	-
Total 463.000 · Routine Maintenance	196,867.00	11,733.00	-	208,600.00	178,915.00	29,685.00	208,600.00	-
486.000 · Trunkline Maintenance	-	-	-	-	-	-	-	-
486.801 · Contracted Services	155,259.00	-	-	155,259.00	174,848.00	(19,589.00)	155,259.00	-
Total 486.000 · Trunkline Maintenance	155,259.00	-	-	155,259.00	174,848.00	(19,589.00)	155,259.00	-
Total Expenditures	352,126.00	11,733.00	-	363,859.00	353,763.00	10,096.00	363,859.00	-
Revenues over (under) Expenditures	(129,676.00)	18,805.52	-	(110,870.48)	(91,896.00)	(18,974.48)	(110,870.48)	-
Other Financing Sources/Uses								
3.699 · Transfer (to) from General Fund	129,676.00	(18,805.52)	-	110,870.48	91,896.00	18,974.48	110,870.48	-
Total Other Financing Sources/Uses	129,676.00	(18,805.52)	-	110,870.48	91,896.00	18,974.48	110,870.48	-
Net Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	For the Nine Months Ended December 31 2025	Actual Jan - Mar 2025	Projected Adjustments	Projected Year End Balances	Original Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
Revenues								
3.546 · Act 51 Revenue	\$ 17,484.00	\$ 15,424.57	\$ -	\$ 32,908.57	\$ 35,540.00	\$ (2,631.43)	\$ 32,908.57	\$ -
Total Revenues	17,484.00	15,424.57	-	32,908.57	35,540.00	(2,631.43)	32,908.57	-
Expenditures								
463.801 · Contracted Services	303,590.00	-	-	\$ 303,590.00	199,085.00	104,505.00	303,590.00	-
Total 463.000 · Routine Maintenance	303,590.00	-	-	303,590.00	199,085.00	104,505.00	303,590.00	-
463.970 · Capital Outlay	-	-	-	\$ -	-	-	-	-
Total Expenditures	303,590.00	-	-	\$ 303,590.00	199,085.00	104,505.00	303,590.00	-
Revenues over (under) Expenditures	(286,106.00)	15,424.57	-	(270,681.43)	(163,545.00)	(107,136.43)	(270,681.43)	-
Other Financing Sources/Uses								
3.699 · Transfer (to) from General Fund	286,106.00	(15,424.57)	-	\$ 270,681.43	163,545.00	107,136.43	270,681.43	-
Total Other Financing Sources/Uses	286,106.00	(15,424.57)	-	270,681.43	163,545.00	107,136.43	270,681.43	-
Net change in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF MACKINAC ISLAND - CEMETERY FUND

Section VII, Itema.

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

	For the Nine Months Ended December 31, 2025	Actual Jan - Mar 2025	Projected Adjustments	Projected Year End Balances	Original Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
Revenues								
3.600 · Charges for Services	\$ 4,650.00	\$ -	\$ -	\$ 4,650.00	\$ 6,000.00	\$ -	\$ 6,000.00	\$ (1,350.00)
3.610 · MICF Cemetery Preservation Fund	20,184.00	-	-	20,184.00	16,746.00	-	16,746.00	3,438.00
3.664 · MICF Cemetery Perp Care Fund	16,746.00	-	-	16,746.00	5,184.00	-	5,184.00	11,562.00
3.665 · Interest Income	74.00	-	-	74.00	-	-	-	74.00
Total Revenues	41,654.00	-	-	41,654.00	27,930.00	-	27,930.00	13,724.00
Expenditures								
276.702 · Salaries	22,105.00	-	-	22,105.00	24,013.00	-	24,013.00	(1,908.00)
276.714 · Fringe Benefits	1,690.00	-	-	1,690.00	2,493.00	-	2,493.00	(803.00)
276.740 · Operating Supplies	5,073.00	-	-	5,073.00	11,000.00	-	11,000.00	(5,927.00)
276.930 · Repairs & Maintenance	209.00	-	-	209.00	4,500.00	-	4,500.00	(4,291.00)
Total Expenditures	29,077.00	-	-	29,077.00	42,006.00	-	42,006.00	(12,929.00)
Revenues over (under) Expenditures	12,577.00	-	-	12,577.00	(14,076.00)	-	(14,076.00)	26,653.00
Other Financing Sources/Uses								
3.700 · Transfer (to) from General Fund	(10,764.00)	-	-	(10,764.00)	14,076.00	-	14,076.00	(24,840.00)
Total Other Financing Sources/Uses	(10,764.00)	-	-	(10,764.00)	14,076.00	-	14,076.00	(24,840.00)

CITY OF MACKINAC ISLAND - ENGINEERING DEPARTMENT FUND

Section VII, Itema.

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

	For the Nine Months Ended December 31, 2025	Actual Jan - Mar 2025	Projected Adjustments	Projected Year End Balances	Original Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
Revenues								
3.600 · Permit Fees	\$ 98,594.00	\$ 44,884.66	\$ (31,284.66)	\$ 112,194.00	\$ 120,000.00	\$ -	\$ 120,000.00	\$ (7,806.00)
Total Revenues	<u>98,594.00</u>	<u>44,884.66</u>	<u>(31,284.66)</u>	<u>112,194.00</u>	<u>120,000.00</u>	<u>-</u>	<u>120,000.00</u>	<u>(7,806.00)</u>
Expenditures								
371.702 · Salaries	146,879.00	57,251.21	-	204,130.21	159,633.00	30,000.00	189,633.00	14,497.21
371.714 · Fringe Benefits	16,003.00	7,387.70	-	23,390.70	21,980.00	1,500.00	23,480.00	(89.30)
371.727 · Office Supplies	258.00	-		258.00			-	258.00
371.740 · Operating Supplies	2,534.00	182.07	228.03	2,944.10	1,232.00	-	1,232.00	1,712.10
371.747 · Books & Periodicals	1,957.00	125.00	(125.00)	1,957.00	2,400.00	-	2,400.00	(443.00)
371.860 · Transportation	965.00	2,684.89	(2,306.89)	1,343.00	3,000.00	-	3,000.00	(1,657.00)
371.900 · Printing & Publishing	350.00	-	-	350.00	3,750.00	-	3,750.00	(3,400.00)
371.902 · In-Service Training	130.00	818.00	(818.00)	130.00	1,500.00	-	1,500.00	(1,370.00)
371.958 · Dues	375.00	532.00	(532.00)	375.00	2,000.00	-	2,000.00	(1,625.00)
Total Expenditures	<u>169,451.00</u>	<u>68,980.87</u>	<u>(3,553.86)</u>	<u>234,878.01</u>	<u>195,495.00</u>	<u>31,500.00</u>	<u>226,995.00</u>	<u>7,883.01</u>
Revenues over (under) expenditures	(70,857.00)	(24,096.21)	(27,730.80)	(122,684.01)	(75,495.00)	(31,500.00)	(106,995.00)	(15,689.01)
Other Financing Sources/Uses								
3.700 · Transfer - General Fund	70,857.00	24,096.21	-	94,953.21	75,495.00	31,500.00	106,995.00	(12,041.79)
Total Other Financing Sources/Uses	<u>70,857.00</u>	<u>24,096.21</u>	<u>-</u>	<u>94,953.21</u>	<u>75,495.00</u>	<u>31,500.00</u>	<u>106,995.00</u>	<u>(12,041.79)</u>
Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (27,730.80)</u>	<u>\$ (27,730.80)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (27,730.80)</u>

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, 2025	Actual Jan - Mar 2025	Projected Adjustments	Projected Year End Balances	Original Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
Revenues								
3.403 · Capital Fund Millage	\$ 69,343.00	\$ 881.87	1,336.55	\$ 71,561.42	\$ -	\$ -	\$ -	\$ 71,561.42
3.420 · Road Improvement Tax	69,436.00	881.87	1,336.55	71,654.42	-	-	-	71,654.42
3.430 · Post Office Lease	41,250.00	12,375.00	(4,125.00)	49,500.00	-	-	-	49,500.00
3.664 · Interest Income	15,360.00	6,467.62	-	21,827.62	-	-	-	21,827.62
Total Revenues	195,389.00	20,606.36	(1,451.90)	214,543.46	-	-	-	214,543.46
Expenditures								
900.905 · Library Building Rep and Maint	-	-	-	-	-	-	-	-
900.911 · Streets/Road Improvement	-	-	-	-	-	-	-	-
900.912 · Capital Millage	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-
Total Revenues over (under) Expenditures	195,389.00	20,606.36	(1,451.90)	214,543.46	-	-	-	214,543.46
Other Financing Sources/Uses								
3.700 · Transfer (to) from GF	(95,000.00)	(279,000.00)	279,000.00	(95,000.00)	-	-	-	(95,000.00)
Total Other Financing Sources/Uses	(95,000.00)	(279,000.00)	279,000.00	(95,000.00)	-	-	-	(95,000.00)
Change in Fund balance	\$ 100,389.00	\$ (258,393.64)	\$ 277,548.10	\$ 119,543.46	\$ -	\$ -	\$ -	119,543.46

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

	For the Nine Months Ended December 31, 2025	Actual Jan - Mar 2025	Projected Adjustments	Projected Year End Balances	Original Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
Revenues								
418.696 Bond Proceeds	\$ -			\$ -				\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures								
418.970 Cap Outlay Townhomes	1,065,865.00	1,330,462.65	-	2,396,327.65	-	-	-	2,396,327.65
418.971 Professional Fees	-	-	-	-	-	-	-	-
418.997 Bond Issuance Cost	-	25,000.00		25,000.00	-	-	-	25,000.00
Total Expenditures	<u>1,065,865.00</u>	<u>1,355,462.65</u>	<u>-</u>	<u>2,421,327.65</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,421,327.65</u>
Revenues over (under) Expenditures	(1,065,865.00)	(1,355,462.65)	-	(2,421,327.65)	-	-	-	(2,421,327.65)
Other Financing Sources/Uses								
418.697 Interest Income	4,584.00	4,602.90	-	9,186.90	-	-	-	9,186.90
Total Other Financing Sources/Uses	<u>4,584.00</u>	<u>4,602.90</u>	<u>-</u>	<u>9,186.90</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,186.90</u>
Change in Fund Balance	<u>\$ (1,061,281.00)</u>	<u>\$ (1,350,859.75)</u>	<u>\$ -</u>	<u>\$ (2,412,140.75)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,412,140.75)</u>

CITY OF MACKINAC ISLAND - FIRE TRUCK DEBT SERVICE

Section VII, Itema.

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

	For the Nine Months Ended December 31, 2025	Actual Jan - Mar 2025	Projected Adjustments	Projected Year End Balances	Original Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
Revenue								
301.443 · Tax revenue	\$ 83,331.00	\$ 1,648.02	\$ 1,014.11	\$ 85,993.13	\$ -	\$ -	\$ -	\$ 85,993.13
Net Ordinary Income	<u>83,331.00</u>	<u>1,648.02</u>	<u>1,014.11</u>	<u>85,993.13</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>85,993.13</u>
Expense								
371.800 · Principal Payments	\$ 69,501.00	\$ -	\$ -	\$ 69,501.00	\$ -	\$ -	\$ -	69,501.00
371.810 · Interest Payments	13,925.00	-	-	13,925.00	-	-	-	13,925.00
Total Expense	<u>\$ 83,426.00</u>	<u>-</u>	<u>-</u>	<u>83,426.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>83,426.00</u>
Revenues over (under) expenses	(95.00)	1,648.02	1,014.11	2,567.13	-	-	-	2,567.13
Other Financing Sources/Uses								
3.699 · Operating Transfers In	\$ 95.00	(1,648.02)	-	\$ (1,553.02)	-	-	\$ -	\$ (1,553.02)
3.664 · Interest Income	-	-	-	-	-	-	-	-
Total Other Financing Sources/Uses	<u>\$ 95.00</u>	<u>(1,648.02)</u>	<u>-</u>	<u>\$ (1,553.02)</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ (1,553.02)</u>
Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,014.11</u>	<u>\$ 1,014.11</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,014.11</u>

CITY OF MACKINAC ISLAND - COAL DOCK DEBT SERVICE

Section VII, Itema.

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

	For the Nine Months Ended December 31, 2025	Actual Jan - Mar 2025	Projected Adjustments	Projected Year End Balances	Original Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
Revenues								
301.403 Current Tax Levy	\$ 288,614	\$ 3,884.86	\$ 5,344.27	\$ 297,843.13	\$ -	-	\$ -	\$ 297,843.13
301.675 Rent Income - MITA	-	-	-	-	-	-	-	-
Total Revenues	\$ 288,614	\$ 3,884.86	\$ 5,344.27	\$ 297,843.13	\$ -	\$ -	\$ -	\$ 297,843.13
Expenditures								
301.960 · Miscellaneous	80.00	-	-	80.00	-	-	-	80.00
301.991 · Bond Principal Payments	90,000.00	-	-	90,000.00	-	-	-	90,000.00
301.992 · Bond Interest Payments	130,848.00	-	-	130,848.00	-	-	-	130,848.00
301.991 · Land Contract Principal Payments	47,504.00	15,443.76	-	62,947.76	-	-	-	62,947.76
301.992 · Land Contract Interest Payments	9,771.00	3,648.03	-	13,419.03	-	-	-	13,419.03
Total Expense	278,203	19,091.79	-	297,294.79	-	-	-	297,294.79
Revenues over (under) Expenditures	\$ 10,411	(15,206.93)	5,344.27	548.34	-	-	-	548.34
Other Financing Sources/Uses								
301.444 · Interest Income	1,593	769.78	-	2,362.78	-	-	-	2,362.78
Total Other Financing Sources/Uses	1,593	769.78	-	2,362.78	-	-	-	2,362.78
Change in Fund Balance	\$ 12,004	\$ (14,437.15)	\$ 5,344.27	\$ 2,911.12	\$ -	\$ -	\$ -	\$ 2,911.12

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

	For the Nine Months Ended December 31, 2025	Actual Jan - Mar 2025	Projected Adjustments	Projected Year End Balances	Original Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
Revenues								
301.403 Current Tax Levy	621,689	\$ 6,208.74	\$ 13,714.07	\$ 641,611.81	\$ -	\$ -	\$ -	641,611.81
Total Revenues	621,689	6,208.74	13,714.07	641,611.81	-	-	-	641,611.81
Expenditures								
301.960 · Miscellaneous	120	-	-	120.00	-	-	-	120.00
301.900 · Bond Principal Payments	385,000	-	-	385,000.00	-	-	-	385,000.00
301.992 · Bond Interest Payments	148,788	106,670.22	-	255,458.22	-	-	-	255,458.22
Total Expense	533,908	106,670.22	-	640,578.22	-	-	-	640,578.22
Revenues over (under) Expenditures	87,781	(100,461.48)	13,714.07	1,033.59	-	-	-	1,033.59
Other Financing Sources/Uses								
301.699 · Transfer (to) from General Fund	-	-	-	-	-	-	-	-
301.444 · Interest Income	1,582	661.62	-	2,243.62	-	-	-	2,243.62
Total Other Financing Sources/Uses	1,582	661.62	-	2,243.62	-	-	-	2,243.62
Change in Fund Balance	\$ 89,363.00	\$ (99,799.86)	\$ 13,714.07	\$ 3,277.21	\$ -	\$ -	\$ -	\$ 3,277.21

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

	For the Nine Months Ended December 31, 2025	Actual Jan - Mar 2025	Projected Adjustments	Projected Year End Balances	Original Budget	Proposed Adjustments	Amended Budget	\$ Over (Under) Budget
Revenues								
300.000 Escrow Income	\$ 5.00	\$ -	\$ -	\$ 5.00	\$ -	\$ -	\$ -	\$ 5.00
Total Revenues	5.00	-	-	5.00	-	-	-	5.00
Expenditures								
301.895 · Utilities	-	-	-	-	-	-	-	-
301.860 · Supplies	-	-	-	-	-	-	-	-
Bank Fees	5.00	-	-	-	-	-	-	-
Total Expense	5.00	-	-	5.00	-	-	-	5.00
Revenues over (under) Expenditures	-	-	-	-	-	-	-	-
Other Financing Sources/Uses								
301.699 · Transfer (to) from General Fund	-	-	-	-	-	-	-	-
301.444 · Interest Income	9.00	2.91	-	11.91	-	-	-	11.91
Total Other Financing Sources/Uses	9.00	2.91	-	11.91	-	-	-	11.91
Net Change in Fund Balance	\$ 9.00	\$ 2.91	\$ -	\$ 11.91	\$ -	\$ -	\$ -	\$ 11.91

City of Mackinac Island
Proposed Budget Amendments
February 11, 2026/Revised March 17, 2026

	Original Budget	Proposed Budget Amendment	Amended Budget
General Fund			
Revenues			
3.545 - Other State Revenue	-	169,596.00	169,596.00
City Council			
101.861 - Ferry Service Expense	100,000.00	3,920.00	103,920.00
Legal			
210.801 - Contracted Services	270,000.00	1,053,000.00	1,323,000.00
Police			
305.701 - Salaries	606,286.00	110,000.00	716,286.00
Fire			
336.702 - Salaries	135,914.00	25,000.00	25,000.00
336.714 - Fringe Benefits	10,397.00	1,913.00	1,913.00
Marine Rescue			
346.702 - Salaries	48,000.00	(6,915.00)	41,085.00
346.714 - Fringe Benefits	3,672.00	(551.00)	3,121.00
346.740 - Operating Supplies	1,500.00	(1,006.00)	494.00
346.873 - Gasoline	12,000.00	(3,891.00)	8,109.00
346.930 - Repair & Maintenance	3,500.00	(1,914.00)	1,586.00
346.940 - Boat Dockage	4,200.00	(20.00)	4,180.00
Public Works			
448.932 - Ice Storm Restoration	-	181,200.00	181,200.00
448.941 - Hydrant Rentals	9,000.00	9,000.00	18,000.00
Buildings & Grounds			
450.931 - Elevator Annual Maintenance	11,700.00	(5,000.00)	6,700.00
450.993 - Property Taxes	20,552.00	14,500.00	35,052.00
Medical Center			
611.801 - Contracted Services	30,000.00	(30,000.00)	-
Recreation			
751.962 - Fireworks Expense	11,200.00	(11,200.00)	-
Stuart House			
752.702 - Salaries	12,593.00	(1,531.00)	11,062.00
752.714 - Fringe Benefits	1,606.00	(213.00)	1,393.00
752.710 - Operating Supplies	1,200.00	(906.00)	294.00
Other Financing Uses			
965.896 - Tsfr - Engineering Department	75,495.00	3,769.20	79,264.20
965.996 - Tsfr - Major Street Fund	91,896.00	18,974.48	110,870.48
965.997 - Tsfr - Local Street Fund	163,545.00	107,136.43	270,681.43

965.998 - Tsfr - Library Fund	69,812.00	(1,022.81)	68,789.19
965.999 - Tsfr - Cemetery Fund	14,076.00	(24,839.67)	(10,763.67)

Library

790.704 · Salaries - Asst Librarian	17,002.00	(8,200.00)	8,802.00
790.714 · Fringe Benefits	7,597.00	(1,200.00)	6,397.00
790.747 · Books & Magazines	10,000.00	(2,100.00)	7,900.00
790.920 · Utilities-Electric	8,500.00	(900.00)	7,600.00
3.700 · Transfer (to) from General Fund	69,812.00	(1,022.81)	68,789.19

Cemetery

3.700 · Transfer (to) from General Fund	14,076.00	(24,840.00)	(10,764.00)
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Engineering

371.702 · Salaries	159,633.00	30,000.00	189,633.00
371.714 · Fringe Benefits	21,980.00	1,500.00	23,480.00
3.700 · Transfer - General Fund	75,495.00	3,769.20	79,264.20

Local Streets

3.546 · Act 51 Revenue	\$ 35,540.00	\$ (2,631.43)	32,908.57
463.801 · Contracted Services	199,085.00	104,505.00	303,590.00
3.699 · Transfer (to) from General Fund	163,545.00	107,136.43	270,681.43

Major Streets

3.546 · Act 51 Revenue	\$ 70,364.00	\$ 2,800.52	73,164.52
3.550 · S.O.M.-Trunkline Reimbursement	191,503.00	(11,679.00)	179,824.00
463.801 - Contracted Services	178,915.00	29,685.00	208,600.00
486.801 - Contracted Services	174,848.00	(19,589.00)	155,259.00
3.699 · Transfer (to) from General Fund	91,896.00	18,974.48	110,870.48

GF	Apr - Dec 25
Income	
1 · Taxes	
3.403 · Current Taxes	2,005,115.71
3.407 · Delinquent Taxes	16,647.88
Total 1 · Taxes	\$2,021,763.59
2 · Licenses & Permits	
3.450 · Franchise Fees	621,687.62
3.451 · Business Licenses	39,125.00
3.455 · Commercial Bike Licenses	104,924.00
3.457 · Motor Vehicle Permits	124,135.00
3.458 · Street/ROW Permits	9,225.00
3.476 · Stable & Barn Permits	7,500.00
3.486 · Carriage, Taxi & Dray	30,110.00
3.489 · Transient Bicycle Fee	137,578.00
3.490 · Annual Bike Licenses	12,053.36
3.492 · Snowmobile Permits	1,046.00
Total 2 · Licenses & Permits	\$1,087,383.98
3 · State Revenues	
3.541 · Sales Tax	43,035.00
3.542 · Liquor Licenses	16,683.99
3.545 · Other State Revenue	3,446.34
3.551 · In-Service Training	
3.552 · MCOLES	9,683.45
3.709 · Marine Assistant - MDOT	
Total 3 · State Revenues	\$72,848.78
4 · Fines & Forfeits	
3.491 · Impound Fees	1,325.00
3.660 · Ordinance Fines	2,873.95
Total 4 · Fines & Forfeits	\$4,198.95
5 · Charges for Services	
3.618 · Collection Fees	88,742.26
3.620 · Recreation Fees	6,186.96
Total 5 · Charges for Services	\$94,929.22
6 · Interest & Rents	
3.664 · Interest Income	15,710.33
3.675 · Rents & Royalties	64,149.06
Total 6 · Interest & Rents	\$79,859.39
7 · Other Revenue Sources	
3.680 · Telescope Revenue	337.39
3.683 · Stuart House Admission/Donation	12,470.75
3.690 · War Memorial Revenue	150.00
3.693 · Refunds & Rebates	19,592.00
3.696 · Sales & Donations	7,387.17
3.697 · Miscellaneous Revenue	45,841.63

3.698 · Marine Winter Ferry Subsidy	
3.701 · Life Insurance Reimbursements	
3.703 · Workers Comp Reimbursements	9,820.00
3.708 · Recreation Grants	21,220.53
3.712 · Police Department Grants	5,284.98
Total 7 · Other Revenue Sources	\$122,104.45
Total Income	\$3,483,088.36
Expense	
101.000 · City Council	
101.702 · Salaries	9,016.83
101.714 · Fringe Benefits	689.78
101.801 · Contracted Services	33,870.30
101.860 · Transportation	463.80
101.900 · Printing & Publishing	510.00
101.958 · Dues	
101.960 · Miscellaneous	9,194.95
Total 101.000 · City Council	\$53,745.66
102.000 · Mayor's Assistant	
102.702 · Salaries	43,957.69
102.714 · Fringe Benefits	4,303.00
Total 102.000 · Mayor's Assistant	\$48,260.69
192.000 · Elections	
192.702 · Election wages	321.63
192.714 · Fringes	41.00
192.740 · Operating Supplies	485.80
192.801 · Contracted Services	799.25
192.900 · Printing & Publishing	1,137.51
Total 192.000 · Elections	\$2,785.19
208.000 · Accounting	
208.801 · Contracted Services	62,590.00
Total 208.000 · Accounting	\$62,590.00
209.000 · Assessor	
209.830 · Repair & Maintenance	1,278.75
209.702 · Salaries	62,515.35
209.714 · Fringe Benefits	4,859.44
209.740 · Operating Supplies	3,657.99
209.801 · Contracted Services	1,770.01
209.900 · Printing & Publishing	220.00
Total 209.000 · Assessor	\$74,301.54
210.000 · Legal	
210.801 · Contracted Services	686,189.54
210.802 · Planning Commission Legal	12,800.00
210.803 · HDC Legal	5,000.00
Total 210.000 · Legal	\$703,989.54
215.000 · City Clerk	

215.702 · Salaries	38,061.93
215.703 · Salary - Deputy Clerk	9,605.45
215.714 · Fringe Benefits	4,887.28
215.740 · Operating Supplies	598.48
215.850 · Communication	-29.75
215.958 · Dues	
215.960 · Miscellaneous	2,221.80
Total 215.000 · City Clerk	\$55,345.19
247.000 · Board of Review	
247.860 · Transportation	194.33
247.900 · Printing & Publishing	
Total 247.000 · Board of Review	194.33
253.000 · City Treasurer	
253.702 · Salaries	39,498.51
253.714 · Fringe Benefits	4,480.61
253.727 · Office Supplies	139.26
253.740 · Operating Supplies	3,120.57
253.900 · Printing & Publishing	819.25
Total 253.000 · City Treasurer	\$48,058.20
265.000 · City Hall	
265.727 · Office supplies	2,647.54
265.740 · Operating Supplies	9,172.85
265.850 · Communications	25,177.35
265.922 · Refuse	
Total 265.000 · City Hall	\$36,997.74
267.000 · Restrooms	
267.740 · Operating Supplies	20,912.91
267.801 · Contracted Service	88,964.35
267.930 · Repairs & Maintenance	725.20
Total 267.000 · Restrooms	\$110,602.46
305.000 · Police Department	
305.702 · Salaries	560,039.97
305.714 · Fringe Benefits	91,114.52
305.720 · Pre-Employment Testing	1,150.00
305.740 · Operating Supplies	1,343.19
305.745 · Uniforms & Equipment	21,626.18
305.801 · Contracted Service	28,102.48
305.850 · Communications	1,055.56
305.860 · Transportation	821.23
305.873 · Gasoline	6,454.94
305.875 · Snowmobile Permits	
305.900 · Printing & Publishing	
305.902 · In-Service Training	0.00
305.930 · Repairs & Maintenance	1,304.67
305.935 · Vehicle Repairs	10,729.68

305.970 · Capital Outlay	0.00
Total 305.000 · Police Department	\$723,742.42
336.000 · Fire Department	
336.702 · Salaries	75,971.62
336.714 · Fringe Benefits	5,862.69
336.740 · Operating Supplies	1,244.87
336.745 · Uniforms & Equipment	
336.850 · Communications	324.09
336.860 · Transportation	885.80
336.902 · In-Service Training	671.80
336.930 · Repairs & Maintenance	18,569.60
336.935 · Vehicle Repairs	
336.958 · Dues	100.00
336.960 · Miscellaneous	
Total 336.000 · Fire Department	\$103,630.47
346.000 · Marine Rescue	
346.702 · Salaries	41,084.30
346.714 · Fringe Benefits	3,120.36
346.873 · Gasoline	8,108.57
346.930 · Repair & Maintenance	1,585.90
346.740 · Operating Supplies	251.03
Total 346.000 · Marine Rescue	\$54,150.16
412.000 · Architect	
412.801 · Contracted Services	8,375.00
Total 412.000 · Architect	\$8,375.00
448.000 · Public Works/Street Lights	
448.702 · Salaries	181,142.43
448.714 · Fringe Benefits	17,407.52
448.740 · Operating Supplies	26,482.47
448.741 · Garbage Bags	24,096.00
448.742 · Christmas Decorations	4,514.12
448.801 · Contracted Services	
448.860 · Transportation	
448.930 · Repairs & Maintenance	1,041.40
448.932 · Ice Storm Restoration	181,025.66
448.975 · Street Improvements	15,644.39
448.980 · Sidewalk Improvements	1,054.30
Total 448.000 · Public Works/Street Light	\$452,408.29
450.000 · Buildings & Grounds	
450.921 · Electricity	52,790.95
450.922 · Water	11,578.29
450.930 · Protection One	7,061.56
450.931 · Elevator Annual Maintenance	5,508.63
450.932 · Repairs & Maintenance	32,843.62
450.940 · Coal Dock Bottomland Lease	3,529.00

450.970 · Capital Outlay	0.00
450.993 · Property Taxes	35,005.03
Total 450.000 · Buildings & Grounds	\$148,317.08
651.000 · EMS	
651.801 · Contracted Services	130,474.76
Total 651.000 · EMS	\$130,474.76
751.000 · Recreation Department	
751.702 · Salaries	35,597.14
751.704 · Hourly wages	833.20
751.714 · Fringe Benefits	3,664.67
751.740 · Operating Supplies	1,248.57
751.760 · Program Expenditures	16,878.16
751.860 · Transportation	1,916.39
751.902 · In-Service Training	1,071.78
751.930 · Repairs & Maintenance	6,598.05
751.958 · Dues	1,385.00
751.960 · Miscellaneous	0.00
751.962 · Fireworks Expense	0.00
751.964 · War Memorial	99.00
751.970 · Capital Improvements	0.00
751.980 · Recreation Grant	24,444.36
Total 751.000 · Recreation Department	\$93,736.32
752.000 · Stuart House	
752.702 · Salaries	11,061.31
752.714 · Fringe Benefits	1,392.73
752.740 · Operating Supplies	293.34
Total 752.000 · Stuart House	\$12,747.38
851.000 · Insurance	
851.714 · Liability & Property	47,433.33
851.715 · Worker's Compensation	8,568.99
851.716 · Hospitalization	206,881.61
851.717 · Life Insurance	2,788.40
851.719 · Medical Reimbursements	27,677.01
Total 851.000 · Insurance	\$293,349.34
965.000 · Operating Transfers	
965.896 · Trsfr - Engineering Department	70,857.39
965.898 · Trsfr - Fire Truck Debt Svc	95.40
965.990 · Trsfr - Forest Way Capital Proje	24,464.26
965.993 · Trsfr - Capital Outlay	-95,000.00
965.996 · Trsfr - Major Street Fund	129,676.30
965.997 · Trsfr - Local Street Fund	286,106.11
965.998 · Trsfr - Library Fund	38,273.48
965.999 · Trsfr - Cemetery Fund	-10,763.67
Total 965.000 · Operating Transfers	\$443,709.27
Total Expense	3,661,511.03

Net Income

(178,422.67)

Jan - Mar 25

Income	
1 · Taxes	
3.403 · Current Taxes	23,976.67
3.407 · Delinquent Taxes	16,572.78
Total 1 · Taxes	\$40,549.45
2 · Licenses & Permits	
3.450 · Franchise Fees	210,725.25
3.451 · Business Licenses	1,100.00
3.455 · Commercial Bike Licenses	2,100.00
3.457 · Motor Vehicle Permits	15,065.00
3.458 · Street/ROW Permits	400.00
3.476 · Stable & Barn Permits	100.00
3.490 · Annual Bike Licenses	406.00
Total 2 · Licenses & Permits	\$229,896.25
3 · State Revenues	
3.541 · Sales Tax	20,863.00
3.709 · Marine Assistant - MDOT	245.00
Total 3 · State Revenues	\$21,108.00
4 · Fines & Forfeits	
3.660 · Ordinance Fines	220.00
Total 4 · Fines & Forfeits	\$220.00
5 · Charges for Services	
3.618 · Collection Fees	21,914.46
3.620 · Recreation Fees	620.00
Total 5 · Charges for Services	\$22,534.46
6 · Interest & Rents	
3.671 · Lease interest income	7,711.63
3.664 · Interest Income	-1,475.24
3.675 · Rents & Royalties	64,188.48
Total 6 · Interest & Rents	\$70,424.87
7 · Other Revenue Sources	
1.502 · Federal Revenue	-1,005.92
3.693 · Refunds & Rebates	150,000.00
3.694 · Housing Management Income	4,632.03
3.696 · Sales & Donations	10,443.79
3.697 · Miscellaneous Revenue	
3.701 · Life Insurance Reimbursements	
3.708 · Recreation Grants	6,758.00
Total 7 · Other Revenue Sources	170,827.90
Total Income	555,560.93
Expense	
101.000 · City Council	
101.702 · Salaries	9,407.17

101.714 · Fringe Benefits	719.67
101.801 · Contracted Services	25,380.30
101.861 · Ferry Service Expense	101,800.00
101.900 · Printing & Publishing	420.00
101.958 · Dues	180.00
101.960 · Miscellaneous	759.26
Total 101.000 · City Council	\$138,666.40
102.000 · Mayor's Assistant	
102.702 · Salaries	16,013.43
102.714 · Fringe Benefits	1,661.58
Total 102.000 · Mayor's Assistant	\$17,675.01
192.000 · Elections	
192.702 · Election wages	73.92
192.714 · Fringes	
192.740 · Operating Supplies	112.51
192.801 · Contracted Services	634.95
192.900 · Printing & Publishing	62.46
Total 192.000 · Elections	\$883.84
208.000 · Accounting	
208.801 · Contracted Services	9,225.00
Total 208.000 · Accounting	\$9,225.00
209.000 · Assessor	
209.702 · Salaries	7,652.91
209.714 · Fringe Benefits	967.45
209.740 · Operating Supplies	291.95
209.801 · Contracted Services	6,276.06
209.900 · Printing & Publishing	260.00
Total 209.000 · Assessor	\$15,448.37
210.000 · Legal	
210.801 · Contracted Services	135,987.12
210.802 · Planning Commission Legal	1,110.00
210.803 · HDC Legal	2,590.00
Total 210.000 · Legal	\$139,687.12
215.000 · City Clerk	
215.702 · Salaries	14,070.69
215.703 · Salary - Deputy Clerk	2,840.50
215.714 · Fringe Benefits	1,422.18
215.740 · Operating Supplies	384.81
215.958 · Dues	106.00
215.960 · Miscellaneous	451.80
Total 215.000 · City Clerk	\$19,275.98
247.000 · Board of Review	
247.860 · Transportation	
247.900 · Printing & Publishing	
Total 247.000 · Board of Review	

253.000 · City Treasurer	
253.702 · Salaries	13,384.54
253.714 · Fringe Benefits	1,023.93
253.740 · Operating Supplies	146.00
Total 253.000 · City Treasurer	\$14,554.47
265.000 · City Hall	
265.727 · Office supplies	605.79
265.740 · Operating Supplies	1,455.46
265.850 · Communications	14,820.28
265.922 · Refuse	612.00
265.930 · Repairs & Maintenance	
265.970 · Capital Outlay	
Total 265.000 · City Hall	\$17,493.53
305.000 · Police Department	
305.702 · Salaries	134,430.81
305.714 · Fringe Benefits	28,646.33
305.720 · Pre-Employment Testing	
305.740 · Operating Supplies	119.92
305.745 · Uniforms & Equipment	2,643.14
305.801 · Contracted Service	5,431.00
305.850 · Communications	467.68
305.860 · Transportation	
305.873 · Gasoline	5,288.02
305.900 · Printing & Publishing	
305.902 · In-Service Training	
305.930 · Repairs & Maintenance	313.33
305.935 · Vehicle Repairs	576.96
305.970 · Capital Outlay	
Total 305.000 · Police Department	\$177,917.19
336.000 · Fire Department	
336.702 · Salaries	57,053.72
336.714 · Fringe Benefits	5,003.48
336.740 · Operating Supplies	2,375.69
336.745 · Uniforms & Equipment	
336.850 · Communications	146.91
336.860 · Transportation	724.20
336.902 · In-Service Training	1,858.96
336.930 · Repairs & Maintenance	769.00
336.960 · Miscellaneous	
Total 336.000 · Fire Department	\$67,931.96
346.000 · Marine Rescue	
346.940 · Boat Dockage	4,180.00
346.740 · Operating Supplies	242.75
Total 346.000 · Marine Rescue	\$4,422.75
412.000 · Architect	

412.801 · Contracted Services	3,062.50
Total 412.000 · Architect	\$3,062.50
448.000 · Public Works/Street Lights	
448.702 · Salaries	43,344.65
448.714 · Fringe Benefits	4,703.35
448.740 · Operating Supplies	5,719.36
448.741 · Garbage Bags	192.00
448.742 · Christmas Decorations	473.39
448.860 · Transportation	
448.930 · Repairs & Maintenance	38.07
448.932 · Ice Storm Restoration	137.80
448.941 · Hydrant Rentals	9,000.00
448.975 · Street Improvements	3,948.20
448.980 · Sidewalk Improvements	
Total 448.000 · Public Works/Street Light	\$67,556.82
450.000 · Buildings & Grounds	
450.921 · Electricity	38,351.00
450.922 · Water	2,393.66
450.923 · Internet services	
450.931 · Elevator Annual Maintenance	1,124.97
450.932 · Repairs & Maintenance	4,265.47
450.970 · Capital Outlay	
450.993 · Property Taxes	-15,434.06
Total 450.000 · Buildings & Grounds	\$30,701.04
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	167,564.44
Total 651.000 · EMS	\$167,564.44
751.000 · Recreation Department	
751.702 · Salaries	13,300.69
751.704 · Hourly wages	4,364.25
751.714 · Fringe Benefits	1,878.72
751.740 · Operating Supplies	1,001.70
751.760 · Program Expenditures	936.24
751.860 · Transportation	397.00
751.902 · In-Service Training	1,057.00
751.930 · Repairs & Maintenance	196.90
751.970 · Capital Improvements	
751.980 · Recreation Grant	6,642.89
Total 751.000 · Recreation Department	\$29,775.39
752.000 · Stuart House	
752.740 · Operating Supplies	
Total 752.000 · Stuart House	

851.000 · Insurance	
851.714 · Liability & Property	14,570.55
851.715 · Worker's Compensation	4,168.81
851.716 · Hospitalization	66,903.55
851.717 · Life Insurance	877.20
851.719 · Medical Reimbursements	3,362.86
Total 851.000 · Insurance	\$89,882.97
965.000 · Operating Transfers	
965.896 · Trsfr - Engineering Department	24,096.21
965.898 · Trsfr - Fire Truck Debt Svc	-1,648.02
965.991 · Trsfr - Forest Way Debt Serv	
965.993 · Trsfr - Capital Outlay	-279,000.00
965.995 · Trsfr - Coal Dock Debt Service	
965.996 · Trsfr - Major Street Fund	-18,805.52
965.997 · Trsfr - Local Street Fund	-15,424.57
965.998 · Trsfr - Library Fund	24,207.34
965.999 · Trsfr - Cemetery Fund	
Total 965.000 · Operating Transfers	-\$266,574.56
Total Expense	775,150.22
Net Income	(219,589.29)

751.902 · In-Service Training	
751.930 · Repairs & Maintenance	
751.958 · Dues	
751.960 · Miscellaneous	
751.962 · Fireworks Expense	
751.964 · War Memorial	
751.970 · Capital Improvements	
751.980 · Recreation Grant	
Total 751.000 · Recreation Department	
752.000 · Stuart House	
752.702 · Salaries	
752.714 · Fringe Benefits	
752.740 · Operating Supplies	
Total 752.000 · Stuart House	
851.000 · Insurance	
851.714 · Liability & Property	
851.715 · Worker's Compensation	
851.716 · Hospitalization	
851.717 · Life Insurance	
851.719 · Medical Reimbursements	
Total 851.000 · Insurance	
965.000 · Operating Transfers	
965.896 · Trsfr - Engineering Department	

965.898 · Trsfr - Fire Truck Debt Svc

965.993 · Trsfr - Capital Outlay

965.996 · Trsfr - Major Street Fund

965.997 · Trsfr - Local Street Fund

965.998 · Trsfr - Library Fund

965.999 · Trsfr - Cemetery Fund

Total 965.000 · Operating Transfers

Total Expense

Net Income

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Jan 1 - Mar 31 2025

Income

1 Taxes

3.403 Current Taxes	23,976.67
3.407 Delinquent Taxes	16,572.78

Total for 1 Taxes **\$40,549.45**

2 Licenses & Permits

3.450 Franchise Fees	210,725.25
3.451 Business Licenses	1,100.00
3.455 Commercial Bike Licenses	2,100.00
3.457 Motor Vehicle Permits	15,065.00
3.458 Street/ROW Permits	400.00
3.476 Stable & Barn Permits	100.00
3.490 Annual Bike Licenses	406.00

Total for 2 Licenses & Permits **\$229,896.25**

3 State Revenues

3.541 Sales Tax	20,863.00
3.709 Marine Assistant - MDOT	245.00

Total for 3 State Revenues **\$21,108.00**

4 Fines & Forfeits

3.660 Ordinance Fines	220.00
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Total for 4 Fines & Forfeits **\$220.00**

5 Charges for Services

3.618 Collection Fees	21,914.46
3.620 Recreation Fees	620.00

Total for 5 Charges for Services **\$22,534.46**

6 Interest & Rents

3.664 Interest Income	7,711.63
3.671 Lease Interest Income	-1,475.24
3.675 Rents & Royalties	64,188.48

Total for 6 Interest & Rents **\$70,424.87**

7 Other Revenue Sources

3.693 Refunds & Rebates	-1,005.92
3.694 Housing Management Income	150,000.00
3.696 Sales & Donations	4,632.03
3.697 Miscellaneous Revenue	10,443.79
3.708 Recreation Grants	6,758.00

1.502 Federal Revenue
 3.701 Life Insurance Reimbursements

Total for 7 Other Revenue Sources	\$170,827.90
Total for Income	\$555,560.93
Cost of Goods Sold	
Gross Profit	\$555,560.93
Expenses	
101.000 City Council	
101.702 Salaries	9,407.17
101.714 Fringe Benefits	719.67
101.801 Contracted Services	25,380.30
101.861 Ferry Service Expense	101,800.00
101.900 Printing & Publishing	420.00
101.958 Dues	180.00
101.960 Miscellaneous	759.26
Total for 101.000 City Council	\$138,666.40
102.000 Mayor's Assistant	
102.702 Salaries	16,013.43
102.714 Fringe Benefits	1,661.58
Total for 102.000 Mayor's Assistant	\$17,675.01
192.000 Elections	
192.702 Election wages	73.92
192.740 Operating Supplies	112.51
192.801 Contracted Services	634.95
192.900 Printing & Publishing	62.46
192.714 Fringes	
Total for 192.000 Elections	\$883.84
208.000 Accounting	
208.801 Contracted Services	9,225.00
Total for 208.000 Accounting	\$9,225.00
209.000 Assessor	
209.702 Salaries	7,652.91
209.714 Fringe Benefits	967.45
209.740 Operating Supplies	291.95
209.801 Contracted Services	6,276.06
209.900 Printing & Publishing	260.00
Total for 209.000 Assessor	\$15,448.37
210.000 Legal	
210.801 Contracted Services	135,987.12
210.802 Planning Commission Legal	1,110.00
210.803 HDC Legal	2,590.00
Total for 210.000 Legal	\$139,687.12
215.000 City Clerk	

215.702 Salaries	14,070.69
215.703 Salary - Deputy Clerk	2,840.50
215.714 Fringe Benefits	1,422.18
215.740 Operating Supplies	384.81
215.958 Dues	106.00
215.960 Miscellaneous	451.80
Total for 215.000 City Clerk	\$19,275.98
253.000 City Treasurer	
253.702 Salaries	13,384.54
253.714 Fringe Benefits	1,023.93
253.740 Operating Supplies	146.00
Total for 253.000 City Treasurer	\$14,554.47
265.000 City Hall	
265.727 Office supplies	605.79
265.740 Operating Supplies	1,455.46
265.850 Communications	14,820.28
265.930 Repairs & Maintenance	612.00
265.922 Refuse	
265.970 Capital Outlay	
Total for 265.000 City Hall	\$17,493.53
305.000 Police Department	
305.702 Salaries	134,430.81
305.714 Fringe Benefits	28,646.33
305.740 Operating Supplies	119.92
305.745 Uniforms & Equipment	2,643.14
305.801 Contracted Service	5,431.00
305.850 Communications	467.68
305.873 Gasoline	5,288.02
305.930 Repairs & Maintenance	313.33
305.935 Vehicle Repairs	576.96
305.720 Pre-Employment Testing	
305.860 Transportation	
305.900 Printing & Publishing	
305.902 In-Service Training	
305.970 Capital Outlay	
Total for 305.000 Police Department	\$177,917.19
336.000 Fire Department	
336.702 Salaries	57,053.72
336.714 Fringe Benefits	5,003.48
336.740 Operating Supplies	2,375.69
336.850 Communications	146.91
336.860 Transportation	724.20
336.902 In-Service Training	1,858.96
336.930 Repairs & Maintenance	769.00
336.745 Uniforms & Equipment	

336.960 Miscellaneous	
Total for 336.000 Fire Department	\$67,931.96
346.000 Marine Rescue	
346.740 Operating Supplies	242.75
346.940 Boat Dockage	4,180.00
Total for 346.000 Marine Rescue	\$4,422.75
412.000 Architect	
412.801 Contracted Services	3,062.50
Total for 412.000 Architect	\$3,062.50
448.000 Public Works/Street Lights	
448.702 Salaries	43,344.65
448.714 Fringe Benefits	4,703.35
448.740 Operating Supplies	5,719.36
448.741 Garbage Bags	192.00
448.742 Christmas Decorations	473.39
448.930 Repairs & Maintenance	38.07
448.932 Ice Storm Restoration	137.80
448.941 Hydrant Rentals	9,000.00
448.975 Street Improvements	3,948.20
448.860 Transportation	
448.980 Sidewalk Improvements	
Total for 448.000 Public Works/Street Lights	\$67,556.82
450.000 Buildings & Grounds	
450.921 Electricity	38,351.00
450.922 Water	2,393.66
450.931 Elevator Annual Maintenance	1,124.97
450.932 Repairs & Maintenance	4,265.47
450.993 Property Taxes	-15,434.06
450.923 Internet services	
450.970 Capital Outlay	
Total for 450.000 Buildings & Grounds	\$30,701.04
611.000 Medical Center	
611.801 Contracted Services	30,000.00
Total for 611.000 Medical Center	\$30,000.00
651.000 EMS	
651.801 Contracted Services	167,564.44
Total for 651.000 EMS	\$167,564.44
751.000 Recreation Department	
751.702 Salaries	13,300.69
751.704 Hourly wages	4,364.25
751.714 Fringe Benefits	1,878.72
751.740 Operating Supplies	1,001.70

751.760 Program Expenditures	936.24
751.860 Transportation	397.00
751.902 In-Service Training	1,057.00
751.930 Repairs & Maintenance	196.90
751.980 Recreation Grant	6,642.89
751.970 Capital Improvements	
Total for 751.000 Recreation Department	\$29,775.39
752.000 Stuart House	
752.714 Fringe Benefits	0.00
752.740 Operating Supplies	
Total for 752.000 Stuart House	\$0.00
851.000 Insurance	
851.714 Liability & Property	14,570.55
851.715 Worker's Compensation	4,168.81
851.716 Hospitalization	66,903.55
851.717 Life Insurance	877.20
851.719 Medical Reimbursements	3,362.86
Total for 851.000 Insurance	\$89,882.97
965.000 Operating Transfers	
965.896 Trsfr - Engineering Department	24,096.21
965.898 Trsfr - Fire Truck Debt Svc	-1,648.02
965.993 Trsfr - Capital Outlay	-279,000.00
965.996 Trsfr - Major Street Fund	-18,805.52
965.997 Trsfr - Local Street Fund	-15,424.57
965.998 Trsfr - Library Fund	24,207.34
965.991 Trsfr - Forest Way Debt Serv	
965.995 Trsfr - Coal Dock Debt Service	
965.999 Trsfr - Cemetery Fund	
Total for 965.000 Operating Transfers	-\$266,574.56
247.000 Board of Review	
247.860 Transportation	
247.900 Printing & Publishing	
Total for 247.000 Board of Review	\$0.00
Total for Expenses	\$775,150.22
Net Operating Income	-\$219,589.29
Other Income	
Other Expenses	
Reconciliation Discrepancies	0.00
Total for Other Expenses	\$0.00
Net Other Income	\$0.00
Net Income	-\$219,589.29

City of Mackinac Island

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

Resolution No. 26-007

RESOLUTION TO ADOPT THE OPERATING BUDGET FOR THE FISCAL YEAR ENDING MARCH 31, 2027

At a Regular Meeting of the Mackinac Island City Council called to order by Mayor Margaret M. Doud on Wednesday, March 25, 2026, 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	\$ 5,073,597
LIBRARY FUND	\$ 83,841
MAJOR STREET FUND	\$ 359,298
LOCAL STREET FUND	\$ 212,550
CEMETARY FUND	\$ 51,729
ENGINEERING DEPARTMENT	\$ 153,133

Motion by:

Second to the Motion by:

Yeas: _____

Nays: _____

Absent: _____

By such Action of the Mackinac Island City Council occurring on Wednesday, March 25, 2026, 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 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

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

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

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

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

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

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

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

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

MAJOR STREET FUND			
Revenues - Major Street Fund			
		Line Item	Activity
	<u>Activity</u>	<u>Total</u>	<u>Total</u>
STATE SHARED REVENUES			
3.546	State Revenues	72,068	
3.550	S.O.M. - Trunkline Reimbursement	191,503	
3.699	Transfer from General Fund	95,727	
	Total Revenues		<u>359,298</u>
Expenditures - Major Street Fund			
		Transfer # 965.996	Department # (463.000/486.000)
ROUTINE MAINTENANCE (463)			
801	Contracted Services	180,950	
TRUNKLINE MAINTENANCE (486)			
801	Contracted Services	178,348	
TRANSFERS			
	Transfers to MTF Bond Debt Fund	0	0
	Total Expenditures		<u>359,298</u>
		DIFFERENCE	<u>0</u>
LOCAL STREET FUND			
Revenues - Local Street Fund			
		Line Item	Activity
	<u>Activity</u>	<u>Total</u>	<u>Total</u>
REVENUES			
3.546	State Shared Revenue - Local Streets	36,400	
3.699	Transfer from General Fund	176,150	<u>212,550</u>
	Total Revenues		<u>212,550</u>
Expenditures - Local Streets			
		Transfer # 965.997	Department # (463.000)
EXPENDITURES (463)			
801	Contracted Services	212,550	
	Total Expenditures		<u>212,550</u>
		DIFFERENCE	<u>0</u>

CEMETERY FUND			
Revenues - Cemetery Fund			
		Line Item	Activity
	<u>Activity</u>	<u>Total</u>	<u>Total</u>
REVENUES			
3.600	Charges for Services	4,000	
3.664	MICF Cemetery Perpetual Care Fund	5,454	
3.610	MICF Cemetery Preservation Fund	17,663	
3.700	Transfer from General Fund	24,612	<u>51,729</u>
Total Revenues			<u>51,729</u>
Expenditures - Cemetery Fund			
		Transfer # 965.999	Department # (276.000)
EXPENDITURES (276)			
702	Salaries	24,685	
714	Fringe Benefits	2,544	
740	Operating Supplies	5,000	
860	Transportation	0	
930	Repairs & Maintenance	19,500	
970	Capital Outlay	0	<u>51,729</u>
Total Expenditures			<u>51,729</u>
			<u>DIFFERENCE</u>
			<u>(0)</u>

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

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

Section VII, Itemc.

		Budget Worksheet					
			Expected		FY 2025-26	FY 2025-26	
			March 31, 2026		Budget	Amended Budget	
						FY 2026-27	
						Budget	
Landfill Revenues							
	500.615 Charges for Svcs - Solid Waste	86.35%	1,129,616		1,300,000		1,350,000
	500.675 Recyclable Items - Sales	2.38%	31,094		40,000		30,000
	500.672 0.35 Mill Levy	10.55%	138,049		125,235		
	500.700 Rental Property Income	0.72%	9,366		10,000		11,400
	500.676 Other Revenue	0.00%	-		-		-
	Total Landfill Revenues		1,308,125		1,475,235		1,391,400
526.000 • Landfill Expenses							
	526.702 Salaries	13.59%	169,236		182,000		182,000
	526.714 Fringe Benefits	7.08%	88,142		87,000		90,000
	526.720 Equipment Insurance	0.53%	6,633		6,500		7,000
	526.728 DPW - Administ Salaries	2.34%	29,195		33,450		31,000
	526.731 Collection Supplies	4.85%	60,418		66,000		65,000
	526.740 Maintenance/Repairs	1.76%	21,919		60,000		30,000
	526.741 Chemicals	0.00%	-		-		-
	526.745 Process Monitoring		1,785		-		-
	526.746 Safety Program		-		2,000		2,000
	526.801 Contract Lab Services	0.00%	-		-		-
	526.802 Engineering (Consulting)	0.00%	-		2,000		2,000
	526.803 Accounting Fees	1.12%	13,987		14,000		26,000
	526.804 Legal Fees	0.00%	-		1,000		1,000
	526.806 Bulk Item Removal	54.90%	683,544		760,000		710,000
	526.807 G' Water/Remediation	0.00%	-		-		-
	526.809 G' Water/Monitoring	0.68%	8,440		12,000		10,000
	526.810 Compost Lab Analysis	0.00%	-		-		-
	526.840 Freight	0.71%	8,800		8,000		10,000
	526.850 E Communication	0.55%	6,799		10,000		9,000
	526.852 Public Relations	0.00%	-		-		-
	526.870 Office Supplies	0.01%	87		1,000		1,000
	526.871 Postage	0.17%	2,060		1,800		1,800
	526.895 Uniforms	0.00%	-		2,000		1,000
	526.921 Electrical Power	0.80%	9,997		10,000		11,000
	526.925 Training & Seminars	0.00%	-		1,000		1,000
	526.930 Recyclable Collection	3.33%	41,411		45,000		45,000
	526.931 Fuel	1.14%	14,140		14,000		15,000
	526.932 Recyclable Shipping	1.64%	20,361		41,000		25,000
	526.935 H H W Program	2.12%	26,358		18,000		30,000
	526.960 Miscellaneous	-0.19%	(2,420)		2,000		1,000
	526.968 Depreciation	0.00%	-		-		-
	526.981 Rental Property - Property Tax	0.45%	5,624		5,500		5,700
	526.982 Rental Property - Repair/Maint	0.94%	11,653		20,000		20,000
	526.992 Rental Property Interest	0.30%	3,677		3,677		3,400
	526.993 Tractor - Interest Payments	1.06%	13,199		12,000		9,700
	Total 526.000 • Landfill		1,245,045		1,430,997		1,345,600
	Total Expense		1,245,045		1,430,997		1,345,600
	Landfill Revenues over Expenses		63,080		44,238		45,800

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

Section VII, Itemc.

		Budget Worksheet				
			Expected		FY 2025-26	FY 2025-26
			March 31, 2026		Budget	Amended Budget
						Budget
Sewer Revenues						
500.602	Charges for Svcs - Sewer	83.51%	1,837,588		1,970,000	2,250,000
500.609	Impact Fee	3.33%	73,365		-	35,000
500.604	Charges for Svcs - Connect Fee	0.03%	752		25,000	30,000
500.617	Chgs Svcs Penalty - Sewer	0.57%	12,569		8,000	11,000
500.672	0.75 Mill Levy	11.59%	255,029		268,360	
500.676	Other Revenue	0.53%	11,754		-	14,000
500.700	Director House - Rent	0.43%	9,365		10,000	11,400
Total Sewer Revenues			2,200,422		2,281,360	2,351,400
527.000 - Sewer						
527.702	Salaries	20.86%	242,253		266,000	250,000
527.714	Fringe Benefits	8.05%	93,473		90,000	103,000
527.720	Equipment Insurance	2.32%	26,928		26,000	28,000
527.728	DPW - Administ Salaries	5.47%	63,541		73,000	66,000
527.740	Maintenance/Repairs	7.61%	88,412		100,000	95,000
527.741	Process Chemicals	5.24%	60,846		72,000	68,000
527.742	Laboratory Supplies	1.21%	14,034		22,000	15,000
527.745	Process Monitoring	0.47%	5,500		15,000	6,000
527.746	Sludge Removal	9.19%	106,687		105,000	108,000
527.748	Safety Program		-		5,000	2,000
527.801	Contract Lab Services	1.53%	17,768		11,000	18,000
527.802	Engineering (Consulting)	0.08%	968		10,000	2,500
527.803	Accounting Fees	1.20%	13,987		14,000	26,000
527.804	Legal	0.04%	461		10,000	5,000
527.805	Engineering	0.14%	1,680		5,000	5,000
527.810	Contract Labor M P & S	0.00%	-		-	-
527.849	Freight	0.64%	7,428		10,000	10,000
527.850	E Communication	0.84%	9,751		13,000	11,000
527.870	Office Supplies	0.25%	2,855		2,000	3,000
527.871	Postage	0.18%	2,060		2,000	1,800
527.895	Uniforms	0.00%	50		1,500	1,500
527.921	Electrical Power	13.12%	152,413		150,000	167,000
527.925	Training & Seminars	0.11%	1,273		2,000	2,000
527.931	Fuel	0.56%	6,543		3,000	3,000
527.960	Miscellaneous	0.33%	3,847		2,000	3,000
527.965	Bond Issuance Costs	0.00%	-		-	-
527.968	Depreciation	0.00%	-		-	-
527.969	Bond Issuance Costs	0.00%	-		-	-
527.980	Bad Debts	0.00%	-		-	-
527.981	Rental Property -Property Tax		5,624		5,500	5,700
527.982	Rental Property Repair/Maint		11,653		20,000	20,000
527.992	Rental Property Interest	0.32%	3,677		3,677	3,400
527.995	Bond - Interest Payments	18.73%	217,560		368,700	372,000
Total 527.000 - Sewer			1,161,272		2,088,447	1,400,900
Total Expense			1,161,272		2,088,447	1,400,900
			1,039,150		192,913	950,500

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

Section VII, Itemc.

		Budget Worksheet		FY 2025-26	FY 2025-26	FY 2026-27
		Expected			Amended Budget	Budget
		March 31, 2026		Budget		
Water Revenues						
500.603	Charges for Svcs - Water	91.88%	910,418	995,000		955,500
500.604	Charges for Svcs - Connect Fee	0.08%	752	25,000		30,000
500.607	Charges - Fire Hydrant Rental	1.96%	19,378	9,000		9,000
500.609	Impact Fees	5.05%	49,999	-		19,000
500.616	Chgs for Svcs - Penalty - Water	0.10%	1,011	6,000		5,000
500.676	Other Revenue	0.00%	-	-		-
500.700	Rent - All Houses	0.31%	3,099	10,000		11,400
Total Water Revenues			990,924	1,045,000		1,029,900
536.000 - Water						
536.702	Salaries	32.67%	244,840	260,000		252,000
536.714	Fringe Benefits	12.75%	95,523	112,000		103,000
536.720	Equipment Insurance	4.40%	33,004	32,000		35,000
536.728	DPW Admin Salaries	10.54%	78,997	91,000		82,000
536.735	Maintenance/Repairs	11.86%	88,862	173,500		174,000
536.740	Process Chemical	6.49%	48,646	40,000		55,000
536.741	Lab Supplies	2.06%	15,410	15,000		15,000
536.742	Contract Lab Services	0.26%	1,985	2,500		2,500
536.745	Process Monitoring	0.07%	502	15,000		12,000
536.746	Safety Program	0.15%	1,088	2,000		3,000
536.748	Lab Certification (MDPH)	0.14%	1,069	5,500		5,500
536.802	Engineering (Consulting)	0.00%	-	2,000		2,000
536.803	Accounting Fees	1.87%	13,987	13,000		26,000
536.804	Legal	-0.53%	(4,000)	10,000		10,000
536.805	Engineering	0.03%	235	30,000		30,000
536.840	Freight	0.61%	4,562	5,000		5,500
536.850	E Communication	0.90%	6,711	12,500		11,000
536.870	Office Supplies	0.33%	2,477	2,000		2,500
536.871	Postage	0.27%	2,060	2,000		1,800
536.895	Uniforms	0.35%	2,618	2,500		3,500
536.921	Electrical Power	10.45%	78,342	90,000		87,000
536.925	Training & Seminars	0.61%	4,539	5,000		5,000
536.931	Fuel	0.28%	2,069	3,500		3,500
536.960	Miscellaneous	0.15%	1,127	1,500		1,500
536.963	Equipment Rental	0.00%	-	-		-
536.965	Bond Issuance Cost	0.00%	-	-		-
536.968	Depreciation	0.00%	-	-		-
536.980	Bad Debts	0.00%	-	-		-
536.981	Rental Property - Property Tax		5,624	5,500		5,700
536.982	Rental Property - Repair/Maint		11,653	20,000		20,000
536.992	Rental Property Interest	0.49%	3,677	3,677		3,400
536.995	Bond - Interest Payments	0.50%	3,722	2,500		4,000
Total 536.000 - Water			749,329	978,247		961,400
Total Expense			749,329	978,247		961,400
Water Revenues over Expenses			241,610	66,753		68,500

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

Section VII, Itemc.

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

2026-2027 SALARIES
CITY OF MACKINAC ISLAND, MICHIGAN
Ord. No. _____, Eff. April 1, 2026

Section VII, Itemd.

An ordinance to set the salaries and wages of officers, officials, and employees of the City of Mackinac Island for the Fiscal Year Ending March 31, 2027.

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 2.8%, 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 outlined 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 prorated from January 1 of that year to the last day the 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 of one hundred sixty (160) hours (20 days). Sick days may only be used for a doctor appointment, illness, or hospitalization.
- 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 on 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, 2027, shall be as follows:

A. Legislative and Executive

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

B. General Government

- Mayor's Assistant \$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 outlined in section 2 of this ordinance; \$35.00 per meeting attended past 4:00 p.m.
- Mayor's Assistant
(Hourly) \$29.84 per hour; payroll-related fringe benefits; health insurance \$1,000 annual employer contribution for retirement to be disbursed as outlined in section 2 of this ordinance; \$35.00 per meeting attended past 4:00 p.m.
- Election Board
Chair \$18.63 per hour for the first eight (8) hours, \$27.94 per hour for each additional hour; payroll-related fringe benefits.
- Election Board
Member \$16.24 per hour for the first eight (8) hours, \$24.37 per hour for each additional hour; payroll-related fringe benefits.
- City Clerk \$51,875.72 per year (\$1,995.22/bi-weekly); payroll related fringe benefits; health insurance; \$1,250 annual employer contribution for retirement to be disbursed as outlined 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 \$15.42 - \$24.35 per hour, maximum hours to be determined by the 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 \$51,875.72 per year (\$1,995.22/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 outlined in section 2 of this ordinance.

Deputy City Treasurer \$15.42 - \$24.35 per hour, maximum hours to be determined by the 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.

City Assessor \$88,408.06 per year (\$3,400.31/bi-weekly); payroll related fringe benefits; all benefits as per contract; health insurance

C. Public Safety

Chief of Police \$101,772.06 per year (\$3,914.31/bi-weekly); payroll related fringe benefits; all other benefits as per the contract.

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

Entry Rate of Pay	\$24.04 per hour
After 12 months	\$24.70 per hour
After 24 months	\$26.01 per hour
After 36 months	\$27.94 per hour
After 48 months	\$29.90 per hour
After 60 months	\$32.48 per hour
Corporal	\$34.11 per hour

Admin. Assistant \$15.71 to \$20.56 per hour; payroll-related fringe benefits.

Public Safety Ass't \$13.73 - \$15.36 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 the council. After the first hour, they will be paid in half-hour increments, and payroll-related fringe benefits. Section VII, Itemd.

Fire Dept Shift Differential \$145.07 per shift; paid to the officer in charge of the department during the overnight absence of the Chief.

Fire Chief \$18,568.50 per year; \$29.12 per hour per run; health insurance

Public Safety Cont'd:

Deputy Fire Chief #1 \$4,758.17 per year; \$29.12 per hour per run

Deputy Fire Chief #2 \$4,758.17 per year; \$29.12 per hour per run

Fire Captain \$2,901.32 per year; \$29.12 per hour per run

Fire Lieutenant \$1,740.79 per year; \$29.12 per hour per run

Fire Engineer \$4,068.02 per year; \$29.12 per hour per run

Fire Sergeant \$1,392.64 per year; \$29.12 per hour per run

Fire Corporal \$464.21 per year; \$29.12 per hour per run

Fire Marshal \$3,945.81 per year; \$29.12 per hour per run

Fire Administrator \$19.10 - \$24.35 per hour; average twelve (12) hours per week; payroll related fringe benefits

Fire Fighter	Entry Rate of Pay	\$19.43
	After 5 years	\$22.80
	After 10 years	\$25.97
	After 15 years	\$29.12

Probationary Fire Fighter	Entry Rate of Pay	\$13.73
	After 1 year	\$16.14

Marine Division

Commander \$6,168.00 per year; \$29.12 per hour per run

Coxswain \$1,542.00 per year; \$29.12 per hour per run

Engineer \$976.60 per year; \$29.12 per hour per run

Deckhand	Entry Rate of Pay (1 year)	\$13.73
	(2-5 years)	\$19.43
	(6+ years)	\$22.80

Building Official \$60.35 per hour (\$100,442.40 annually) payroll related fringe benefits:
City Engineer has all the benefits as per the contract
Zoning Administrator

Section VII, Itemd.

Building Official \$64.75 per hour; payroll-related fringe benefits
City Engineer/Advisor

Plann Comm/HDC \$19.80 to \$26.73 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 \$33.18 per hour (\$69, 022.39 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 \$21.33 to \$23.37 per hour; payroll-related fringe benefits; health
insurance.

Laborer \$18.50 to \$20.56 per hour; payroll-related fringe benefits.

Buildings Custodian \$20.54 per hour (\$42,722.04 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 \$17.48 to \$22.04 per hour; payroll-related fringe benefits.

E. Recreation/Culture

Librarian \$14.39 to \$24.37 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 \$13.73 to \$16.24 per hour; payroll-related fringe
benefits.

Recreation Director \$50,664.12 per year (\$1,948.62/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 \$14.39 to \$16.96 per hour; payroll-related fringe benefits.

Museum Attendant \$16.84 per hour; payroll-related fringe benefits.

Sec. 6. EFFECTIVE DATE

The rates of compensation established herein shall become effective April 1, 2026.

Date Adopted: March 25, 2026

Date Effective: April 1, 2027

**LICENSE AND PERMIT FEES AND RATES
FOR THE 2026 LICENSING YEAR
CITY OF MACKINAC ISLAND, MICHIGAN
Ord. No. _____, Eff. April 1, 2026**

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 April 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 1st 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 1st each year will pay a new business license fee.

B. Schedule B – Cultural and Recreational

1. <u>Library:</u>	
Book Replacement Fee	Replacement cost of the book
Photocopy (per page)	\$0.25
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.	<u>Community Hall Deposit and Rental Fees:</u>		
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.	<u>Stuart House Admissions</u>		
	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.	<u>Barn Permits:</u>		
	Private Barn (1 – 25)		\$ 150.00
	Commercial Barn (1)		\$ 150.00
	Commercial Barn (1 – 25)		\$ 600.00
	Large Commercial Barn (26 – 50)		\$ 900.00
	XL Commercial Barn (51 – 100)		\$ 1,200.00
	XXL Commercial Barn (101 – 200)		\$ 1,500.00
	<u>Snowmobile Fees</u>		
	Resident Commuter Annual Fee:		
	November 1 – December 31 (discount early registration)		\$ 5.00
	January 1 – April 15 (regular registration)		\$ 15.00
	Daily Permit Fee		\$ 10.00
2.	<u>Impounds:</u>		
	Dog		\$ 25.00
	Bicycle (plus cost of current/valid license)		\$ 40.00
	Luggage Cart		\$ 25.00
	Snowmobile		\$ 75.00

D. Schedule D – Transportation & Conveyance

1.	<u>Horse Drawn/Use:</u>		
	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.	<u>Bicycle:</u>		
	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.	<u>Motor Vehicle Permit – Fees Charged Per Vehicle, Per Location:</u>		
	<u>Trailers:</u>		
	Pulled behind a dray		\$ 30.00
	Pulled behind a vehicle		\$ 80.00
	Modular House Sections		\$ 100.00
	Commercial Annual Vehicle Permit		\$ 50.00
	Commercial Golf Cart		\$ 50.00
	Contracted Residential Vehicle (annual)		\$ 35.00
	Truck w/dumpster - one (1) delivery & one (1) removal		\$ 200.00
	Automobile / SUV / 1-Ton / Pick-Up / Conversion Van / Backhoe / Forklift / Skid steer / Man Lift		
	1 - 3 days use - \$250.00	4 - 6 days use - \$300.00	
	7 - 15 days use - \$375.00	16 - 30 days use - \$475.00	
	Delivery Truck // Front-End Loader / Bulldozer / Grader / Crane / Redi-Mix/Pump Truck / Concrete Truck (4 cubic yrd max.) / Single Bottom Tractor-Trailer		
	1 - 3 days use - \$375.00	4 - 6 days use - \$425.00	
	7 - 15 days use - \$525.00	16 - 30 days use - \$700.00	
	5-yrd Dump Truck / 10-yrd Dump Truck / Modular House Moving Truck		
	1 - 3 days use - \$475.00	4 - 6 days use - \$575.00	
	7 - 15 days use - \$750.00	16 - 30 days use - \$950.00	

Commented [CC1]: Waiting on response from Erin regarding removal per Committee

E. Schedule E – Zoning Review/Approvals/Permits

Standard Residential	\$ 150.00
Standard Commercial	\$ 450.00
Zoning Variance	\$ 1,500.00
Ordinance Interpretation	\$ 300.00
Rezoning	\$ 3,500.00
Lot Split / Combination	\$ 800.00
Lot Reconfiguration	\$ 800.00
Special Land Use	\$1,000.00
Appeal of Decision to Zoning Board of Appeals	\$1,500.00
Planned Unit Development	\$2,000.00
Non-Profit Organization	One-Half Commercial Rates
Revision Fee	1/3 of original permit cost
Penalty Fee	\$ 350.00
(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. <u>One or Two Family Residential and Accessory Structures (based on gross area):</u>	
Each Floor	.35 /sq.ft., \$70.00 minimum
Basement	.30 /sq.ft., \$70.00 minimum
Piers, Piles, Slab, Crawl Space	.25 /sq.ft., \$70.00 minimum
Additions	.35 /sq.ft., \$70.00 minimum + Foundation
Remodeling	.35 /sq.ft., \$70.00 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	.30 /sq.ft., \$70.00 minimum + Foundation
Utility Building/Private Garage	.30 /sq.ft., \$70.00 minimum + Foundation
Deck	.25 /sq.ft., \$70.00 minimum + Foundation
Breezeway	Same as additions
Enclosed Porch	Same as additions
Covered Porch	.30 /sq.ft., \$70.00 minimum + Foundation
Roof Replacement	\$150.00
Window Replacement (1 – 5)	\$60.00
Window Replacement (6 or more)	\$120.00
Demolition	\$250.00
- (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 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> | |
| | \$1.00 to \$1,000.00 | \$225.00 |
| | \$1,001.00 to \$10,000.00 | \$225.00, plus \$29.00 per
\$1,000.00 over \$1,000.00 |
| | \$10,001.00 to \$100,000.00 | \$477.00, plus \$10.00 per
\$1,000.00 over \$10,000.00 |
| | \$100,001.00 to \$500,000.00 | \$1,287.00, plus \$9.00 per
\$1,000.00 over \$100,000.00 |
| | \$500,001.00 and \$1,000,000.00 | \$4,487.00, plus \$8.00 per
\$1,000.00 over \$500,000.00 |
| | \$1,000,001.00 and over | \$7,987.00, plus \$7.00 per \$1,000.00 over
\$1,000,000.00 |
| | Temporary Storm/Weather Shelter
Attached to Commercial Structure
(seasonal) | \$100.00 one-time only fee; provided that the
design, construction, and placement does not
change from originally approved design. |
| | Detached Commercial Related Accessory
Structures Less than 120 sq. ft. | No permit required |
| 4. | Appeal to Construction Board of Appeals | \$700.00 |
| 5. | <u>Commercial Signs (See Sign Ordinance)</u> | |
| | Including: | \$60.00 per sign |
| | * <u>Wall Sign</u> | (A separate/additional Building permit may
be required for some signs) |
| | * <u>Window Sign</u> | |
| | * <u>Awning or Canopy Sign</u> | |
| | - New Installation | |
| | - Modification to an existing
awning or canopy | |
| | <u>Special Event Signage</u> | |
| | - Banners, balloons, campaign
posters, etc. | No Permit or Fee Required |
| | - Off-Premise Commercial Sign | Permit & Fee as applicable |
| | <u>For Sale/For Rent Sign</u> | |
| | - Private Resident | No Permit or Fee Required |
| | - Commercial Property/Realty Listing | \$50.00 annual permit fee |
| | - Directional, Safety, Informational | 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 Application	
1 – 25	\$25.00
26 – 50	\$100.00
51 – 100	\$200.00
101 – 500	\$300.00
501 – 1000	\$500.00
1001 & Up	\$800.00
Parade Permit	\$100.00 application fee
Commercial Fireworks Permit	\$100.00 application fee
Sidewalk/Land Use Permit (for temporary occupancy/use, i.e. construction barriers, scaffolding, bracing, etc.)	\$40.00 per location, per seven (7) day period
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 Application Fee	\$ 50.00
Land Division Application Fee	\$ 500.00

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.

Activity:

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 25, 2026

Effective: April 1, 2026