

GL Number	Description	2024-25 Activity	2025-26 APPROVED	YTD As Of 01/28/2026	02/28/2026 Amended Budget	2026-27 Requested
--- Estimated Revenue --- GENERAL FUND						
101-000-400.000	CARRY OVER	\$ 230,815.00	\$ 260,307.00	\$ 171,405.32	\$ 165,000.00	\$ 128,361.24
101-000-402.000	CURRENT PROPERTY TAXES	\$ 142,135.72	\$ 145,000.00	\$ 146,961.56	\$ 146,961.56	\$ 146,000.00
101-000-412.000	DELINQUENT TAXES	\$ 16,404.03	\$ 16,000.00	\$ 18,452.12	\$ 18,452.20	\$ 18,000.00
101-000-477.000	ZONING	\$ 4,100.00	\$ 2,500.00	\$ 2,840.00	\$ 2,900.00	\$ 2,500.00
101-000-478.000	FRANCHISE FEE CHARTER	\$ 7,769.01	\$ 9,000.00	\$ 5,255.01	\$ 6,500.00	\$ 6,500.00
101-000-574.000	STATE SHARED REVENUE	\$ 106,279.00	\$ 107,188.00	\$ 82,825.00	\$ 110,000.00	\$ 110,000.00
101-000-577.000	METRO ACT	\$ -	\$ 1,600.00	\$ 5,557.28	\$ 5,557.28	\$ 5,500.00
101-000-578.000	LOCAL COMM STABILIZATION	\$ 6,659.47	\$ 6,600.00	\$ 1,574.46	\$ 1,574.46	\$ 2,500.00
101-000-579.000	ACT 51 REVENUE	\$ 177,339.12	\$ 170,000.00	\$ 100,291.80	\$ 170,000.00	\$ 177,000.00
101-000-580.000	COMMERCIAL FOREST & PILT	\$ 9,632.50	\$ 9,800.00	\$ 10,306.00	\$ 10,306.00	\$ 10,600.00
101-000-665.000	BANK INTEREST	\$ 298.23	\$ 250.00	\$ 199.46	\$ 250.00	\$ 250.00
101-000-671.000	OTHER INCOME	\$ 183,698.00	\$ 5,000.00	\$ 11,614.62	\$ 11,614.62	\$ 10,000.00
101-000-673.000	STATE GRANT INCOME	\$ 556,566.89	\$ 500,000.00	\$ 333,559.81	\$ 375,000.00	\$ 5,000,000.00
101-000-675.000	CONTRIBUTION/MISC OTHER INCOME	\$ 50,734.00	\$ 1,000.00	\$ 200.00	\$ 200.00	\$ 500.00
101-000-675.100	CONTRIBUTION/GRANT PRIVATE/OTHER	\$ -	\$ -	\$ 17,492.00	\$ 17,492.00	\$ 15,000.00
101-000-676.000	REIMBURSEMENT INCOME	\$ 8,002.18	\$ 1,000.00	\$ 7,161.32	\$ 7,161.32	\$ 1,000.00
101-000-699.202	TRANSFER IN - MAJOR STREETS	\$ 2,700.00	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	\$ 3,333.00
101-000-699.203	TRANSFER IN - LOCAL STREETS	\$ 2,700.00	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	\$ 3,333.00
101-000-699.206	TRANSFER IN - FIRE FUND	\$ 2,700.00	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	\$ 3,333.00
101-000-699.401	TRANSFER IN - DDA	\$ 2,700.00	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	\$ 3,333.00
101-000-699.661	TRANSFER IN - MOTOR VEHICLE FUND	\$ 2,700.00	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	\$ 3,333.00
	MDOT GRANT - MILL ST/BLVD					\$ 145,325.00
	FEMA GRANT					\$ 133,207.06
	DNR GRANT	\$ -	\$ -	\$ -	\$ 122,999.40	\$ 105,000.00
Total Estimated Revenue:		\$ 1,513,933.15	\$ 1,249,245.00	\$ 929,695.76	\$ 1,185,968.84	\$ 6,084,512.70
--- Appropriations ---						
101-101-701.000	SALARY & WAGES COUNCIL	\$ 2,750.00	\$ 3,600.00	\$ 1,600.00	\$ 3,600.00	\$ 3,600.00
101-101-720.000	EMPLOYEE PAYROLL TAXES	\$ 210.39	\$ 250.00	\$ 122.40	\$ 250.00	\$ 150.00
101-101-726.000	SUPPLIES	\$ -	\$ -	\$ 28.00	\$ 28.00	\$ 50.00
101-101-859.000	WEB SITE	\$ 781.34	\$ 800.00	\$ 812.00	\$ 812.00	\$ 900.00
101-101-958.000	MEMBERSHIP DUES/FEES	\$ 1,182.00	\$ 1,200.00	\$ 1,897.09	\$ 1,897.09	\$ 2,000.00
101-171-701.000	SALARY & WAGES PRESIDENT	\$ 12,200.04	\$ 12,200.00	\$ 11,183.37	\$ 12,200.00	\$ 14,500.00
101-171-720.000	EMPLOYEE PAYROLL TAXES	\$ 933.31	\$ 900.00	\$ 855.51	\$ 900.00	\$ 1,000.00
101-191-801.000	CONTRACTED SERVICES	\$ 17,107.00	\$ 2,000.00	\$ 16,099.00	\$ 16,099.00	\$ 2,000.00

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				APPROVED	01/28/2026	Amended Budget		
101-191-802.000	ACCOUNTING SERVICES	\$ 1,762.22	\$ 500.00	\$ 1,363.45	\$ 2,500.00	\$ 3,000.00		
101-215-701.000	SALARY & WAGES CLERK	\$ 16,450.00	\$ 16,700.00	\$ 15,475.03	\$ 16,700.00	\$ 20,000.00		
101-215-720.000	EMPLOYEE PAYROLL TAXES	\$ 1,258.43	\$ 1,600.00	\$ 1,260.34	\$ 1,600.00	\$ 1,600.00		
101-215-724.000	DENTAL EXPENSE	\$ 957.39	\$ 1,000.00	\$ 876.67	\$ 1,000.00	\$ 1,000.00		
101-215-725.000	VISION EXPENSE	\$ 258.00	\$ 250.00	\$ 229.09	\$ 250.00	\$ 300.00		
101-253-701.000	SALARY & WAGES TREASURER	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00		
101-253-720.000	EMPLOYEE PAYROLL TAXES	\$ 650.25	\$ 650.00	\$ 650.25	\$ 650.00	\$ 700.00		
101-253-725.000	VISION EXPENSE	\$ 158.49	\$ 200.00	\$ 158.49	\$ 200.00	\$ 200.00		
101-790-806.000	MACKINAW AREA PUBLIC LIBRARY	\$ 2,852.73	\$ 3,000.00	\$ 3,593.00	\$ 3,593.00	\$ 3,700.00		
VILLAGE HALL								
101-265-701.000	SALARY & WAGES HALL	\$ 2,532.61	\$ 3,500.00	\$ 2,889.35	\$ 3,500.00	\$ 3,500.00		
101-265-720.000	EMPLOYEE PAYROLL TAXES	\$ 207.54	\$ 300.00	\$ 324.85	\$ 350.00	\$ 350.00		
101-265-721.000	HEALTH INSURANCE	\$ -	\$ 450.00	\$ 830.65	\$ 900.00	\$ 900.00		
101-265-723.000	EMPLOYEE RETIREMENT	\$ 460.90	\$ 500.00	\$ 348.72	\$ 500.00	\$ 500.00		
101-265-724.000	DENTAL EXPENSE	\$ 31.14	\$ 75.00	\$ 83.15	\$ 100.00	\$ 100.00		
101-265-725.000	VISION EXPENSE	\$ 2.76	\$ 5.00	\$ 9.94	\$ 15.00	\$ 15.00		
101-265-902.000	DEBT SERVICE - PRINCIPAL	\$ 5,000.00	\$ -	\$ -	\$ -	\$ 5,000.00		
101-265-902.100	DEBT SERVICE - INTEREST	\$ -	\$ -	\$ 10,674.21	\$ 10,674.21	\$ 12,000.00		
101-265-920.000	UTILITIES - HALL	\$ 7,964.05	\$ 9,000.00	\$ 10,380.42	\$ 11,000.00	\$ 11,000.00		
101-265-930.000	REPAIRS & MAINTENANCE	\$ 6,201.76	\$ 4,000.00	\$ 722.26	\$ 4,000.00	\$ 4,000.00		
101-265-970.000	CAPITAL OUTLAY- HALL PYMT	\$ 8,092.53	\$ 15,000.00	\$ -	\$ -	\$ -		
VILLAGE PROPERTY								
101-266-701.000	SALARY & WAGES VILL PROP	\$ 24,789.18	\$ 26,000.00	\$ 18,512.64	\$ 22,000.00	\$ 21,000.00		
101-266-720.000	EMPLOYEE PAYROLL TAXES	\$ 9,975.81	\$ 10,000.00	\$ 1,469.52	\$ 1,900.00	\$ 2,500.00		
101-266-721.000	HEALTH INSURANCE	\$ -	\$ 2,800.00	\$ 1,339.86	\$ 1,800.00	\$ 1,800.00		
101-266-723.000	EMPLOYEE RETIREMENT	\$ 2,992.10	\$ 3,200.00	\$ 2,234.42	\$ 3,200.00	\$ 3,200.00		
101-266-724.000	HEALTH INSURANCE	\$ 208.10	\$ 600.00	\$ 926.08	\$ 1,100.00	\$ 1,100.00		
101-266-803.000	ATTORNEY FEES	\$ 822.50	\$ 2,000.00	\$ 912.50	\$ 1,500.00	\$ 2,500.00		
101-266-930.000	REPAIRS & MAINTENANCE	\$ 1,544.11	\$ 2,000.00	\$ 8,588.54	\$ 9,000.00	\$ 5,000.00		

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				APPROVED	01/28/2026	Amended Budget	
101-294-726.000	SUPPLIES	\$ 2,861.00	\$ 2,300.00	\$ 2,737.07	\$ 2,800.00	\$ 2,000.00	
101-294-729.000	OFFICE EQUIPMENT	\$ 224.95	\$ 300.00	\$ 1,080.00	\$ 1,080.00	\$ 500.00	
101-294-900.000	PRINTING EXPENSE	\$ 605.64	\$ 1,000.00	\$ 2,295.07	\$ 2,295.07	\$ 1,000.00	
101-294-910.000	PROPERTY INSURANCE	\$ 13,388.00	\$ 14,000.00	\$ 15,578.00	\$ 15,578.00	\$ 17,000.00	
101-294-943.000	EQUIPMENT RENTAL	\$ 15,506.84	\$ 16,000.00	\$ 24,403.00	\$ 26,000.00	\$ 18,000.00	
101-294-962.000	MISCELLANEOUS EXPENSE	\$ 9,821.26	\$ 1,000.00	\$ 236.17	\$ 250.00	\$ 500.00	
OEO							
101-301-701.000	SALARY & WAGES OEO	\$ 6,439.46	\$ 6,500.00	\$ 5,928.61	\$ 6,500.00	\$ 6,500.00	
101-301-720.000	EMPLOYEE PAYROLL TAXES	\$ 654.99	\$ 600.00	\$ 660.28	\$ 700.00	\$ 750.00	
101-301-721.000	HEALTH INSURANCE ORD ENFORCE	\$ 2,869.14	\$ 3,000.00	\$ 2,619.10	\$ 3,000.00	\$ 3,000.00	
101-301-723.000	EMPLOYEE RETIREMENT	\$ 1,083.70	\$ 1,000.00	\$ 733.29	\$ 1,000.00	\$ 1,000.00	
101-301-724.000	DENTAL EXPENSE	\$ 160.83	\$ 200.00	\$ 159.83	\$ 200.00	\$ 200.00	
101-301-725.000	VISION EXPENSE ORD ENFORCE	\$ 47.37	\$ 60.00	\$ 47.08	\$ 60.00	\$ 60.00	
PUBLIC WORKS							
101-441-701.000	SALARY & WAGES PUBLIC WORKS	\$ 330.22	\$ 500.00	\$ 361.98	\$ 500.00	\$ 500.00	
101-441-720.000	EMPLOYEE PAYROLL TAXES	\$ 25.23	\$ 200.00	\$ 63.26	\$ 200.00	\$ 200.00	
101-441-721.000	HEALTH INSURANCE	\$ -	\$ 600.00	\$ 467.49	\$ 467.49	\$ 500.00	
101-441-723.000	EMPLOYEE RETIREMENT	\$ 39.82	\$ 200.00	\$ 43.67	\$ 200.00	\$ 200.00	
101-441-724.000	DENTAL EXPENSE	\$ 3.84	\$ 10.00	\$ 12.34	\$ 15.00	\$ 15.00	
101-448-920.000	UTILITIES - STREET LIGHTS	\$ 16,213.22	\$ 16,000.00	\$ 14,459.79	\$ 16,000.00	\$ 16,000.00	
101-528-921.000	WATER/REFUSE COLLECTION	\$ 4,536.91	\$ 5,000.00	\$ 4,004.70	\$ 5,000.00	\$ 4,000.00	
101-528-934.000	CLEAN-UP	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	
PARKS & REC							
101-751-720.000	SALARY & WAGES	\$ 13,694.25	\$ 16,000.00	\$ 12,997.47	\$ 13,500.00	\$ 12,500.00	
101-751-720.000	EMPLOYEE PAYROLL TAXES	\$ 1,047.58	\$ 1,300.00	\$ 1,045.80	\$ 1,300.00	\$ 1,200.00	
101-751-721.000	HEALTH INSURANCE PARK & REC	\$ -	\$ 3,000.00	\$ 1,440.12	\$ 1,900.00	\$ 1,800.00	
101-751-723.000	EMPLOYEE RETIREMENT	\$ 1,652.90	\$ 1,900.00	\$ 1,565.88	\$ 1,900.00	\$ 2,000.00	
101-751-724.000	DENTAL EXPENSE	\$ 115.58	\$ 250.00	\$ 197.91	\$ 250.00	\$ 250.00	
101-751-920.000	UTILITIES - PARK AND REC	\$ 3,215.76	\$ 3,500.00	\$ 2,507.50	\$ 3,500.00	\$ 3,200.00	
101-751-930.000	REPAIRS & MAINTENANCE	\$ 14,508.16	\$ 15,500.00	\$ 7,533.17	\$ 8,000.00	\$ 8,500.00	
101-751-956.000	RECREATION EXPENSE	\$ 1,389.58	\$ 2,000.00	\$ 600.00	\$ 600.00	\$ 1,000.00	
101-751-963.000	BEAUTIFICATION PROJECTS	\$ 900.27	\$ 1,000.00	\$ 506.63	\$ 506.63	\$ 1,000.00	
101-780-920.000	UTILITIES - BS VILL PROP	\$ 526.69	\$ 550.00	\$ 453.55	\$ 550.00	\$ 550.00	

GL Number	Description	2024-25 Activity	2025-26 APPROVED	YTD As Of 01/28/2026	01/28/2026 Amended Budget	2026-27 Requested
DEPOT						
101-804-701.000	SALARY & WAGES	\$ 1,762.50	\$ 1,800.00	\$ 1,305.00	\$ 1,800.00	\$ 1,500.00
101-804-720.000	EMPLOYEE PAYROLL TAXES	\$ 134.80	\$ 150.00	\$ 99.83	\$ 150.00	\$ 150.00
101-804-920.000	UTILITIES - DEPOT	\$ 1,357.49	\$ 1,800.00	\$ 1,117.06	\$ 1,800.00	\$ 1,500.00
101-804-930.000	REPAIRS & MAINTENANCE	\$ 919.01	\$ 1,000.00	\$ 880.95	\$ 1,000.00	\$ 1,000.00
101-804-962.000	MISCELLANEOUS EXPENSE	\$ -	\$ 500.00	\$ 10,019.60	\$ 10,019.60	\$ 7,500.00
PC & ZONING						
101-721-701.000	SALARY & WAGES PLANNING	\$ 6,010.00	\$ 5,600.00	\$ 6,750.00	\$ 6,750.00	\$ 6,750.00
101-721-720.000	EMPLOYEE PAYROLL TAXES	\$ 459.78	\$ 500.00	\$ 279.23	\$ 500.00	\$ 500.00
101-721-723.000	EMPLOYEE RETIREMENT	\$ 447.79	\$ 500.00	\$ 162.95	\$ 200.00	\$ 200.00
MISC						
101-852-721.000	HEALTH INSURANCE	\$ 909.60	\$ 3,000.00	\$ 805.45	\$ 805.45	\$ 800.00
101-871-722.000	WORK COMP INSURANCE	\$ 491.00	\$ 600.00	\$ 513.00	\$ 600.00	\$ 600.00
101-901-970.000	CAPITAL OUTLAY	\$ 142,805.22	\$ 114,152.71	\$ 49,339.34	\$ 49,339.34	\$ -
101-906-991.000	DEBT PAYMENT - PRINCIPAL (PLOW)	\$ -	\$ -	\$ 12,088.00	\$ 12,088.00	\$ 12,088.00
101-906-995.000	DEBT PAYMENT - INTEREST (PLOW)	\$ 2,774.39	\$ -	\$ 8,290.32	\$ 8,290.32	\$ 10,314.65
101-966-807.000	ENGINEERING	\$ 541,566.89	\$ 500,000.00	\$ 333,559.81	\$ 375,000.00	\$ 5,000,000.00
101-966-808.000	MAPPING	\$ 77.35	\$ 100.00	\$ -	\$ 100.00	\$ 100.00
101-966-999.202	TRANSFER OUT - MAJOR STREETS	\$ 109,237.22	\$ 100,000.00	\$ 59,465.89	\$ 100,000.00	\$ 110,000.00
101-966-999.202	TO - MAJOR STREETS PAVING					\$ 145,325.00
101-966-999.202	TO - MAJOR STREETS FEMA					\$ 50,000.00
101-966-999.203	TRANSFER OUT - LOCAL STREETS	\$ 68,101.90	\$ 70,000.00	\$ 40,825.91	\$ 70,000.00	\$ 70,000.00
	TO - LOCAL STREETS FEMA					\$ 50,000.00
101-966-999.206	TRANSFER OUT - FIRE FUND (PROTECTION	\$ 46,726.10	\$ 30,000.00	\$ -	\$ 30,000.00	\$ 35,000.00
101-966-999.206	TRANSFER OUT - FIRE FUND FEMA	\$ -	\$ -	\$ -	\$ -	\$ 23,374.00
101-966-999.405	TRANSFER OUT-TRAILHEAD	\$ -	\$ -	\$ 72,960	\$ 122,994.40	\$ 105,000.00
101-966-999.661	TRANSFER OUT - MOTOR VEHICLE FUND	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -
Total Appropriations:		\$ 1,184,480.91	\$ 1,100,952.71	\$ 838,151.90	\$ 1,057,607.60	\$ 5,873,291.65
Net of Revenues & Appro Net of Revenues & Appropriations:		\$ 329,452.24	\$ 148,292.29	\$ 91,543.86	\$ 128,361.24	\$ 211,221.05