2026 AMENDED BUDGET PROPOSAL
2027 PROPOSED BUDGET
Submitted for November Committees

Master for 2026/7

Acct #		2025 Adopted	2025 Actual	2026 Adopted	2026 Amended	2027 Proposed	
590					Sewer Fund		
	Revenues						
476	Permits and Fees	12,000	6,067	6,000	5,800	5,500	Connection fee for new hook up $5500, review fees @ $100
566	Grant Revenue	0	0	0	0	0	
600	Charge for Services	140,000	154,452	140,000	143,000	161,007	was $ 0.00663 per gal, rate increase for 2027
692	General Fund	18,000	18,000	18,000	18,000	18,000	Parks and Public Works
692	Marina Fund	12,000	12,000	12,000	12,000	12,000	
628	RTS Fees	117,000	119,520	117,000	120,000	128,000	Static charge on monthly bill based on meter size, rate incr for 2027
629	Waste Hauler Fees	10,000	50,969	40,000	55,000	55,000	
630	Capital Charge	167,000	169,239	167,000	168,000	168,000	Static charge on monthly bill based on meter size
659	Penalties	5,400	4,903	4,300	4,200	4,000	reduced penalty rev
665	Interest Earnings	30,000	16,846	15,000	12,000	12,000	
695	Miscellaneous Income	0	95,000	0	0	0	
	Total Sewer Fund Revenues	511,400	646,996	519,300	538,000	563,507	
537	**Expenditures Collection System**						
702	Administrative Wages	41,991	37,990	44,731	47,221	50,032	
702	Wages	26,425	36,503	27,035	27,035	28,863	
708	Unemployment Insurance	320	30	338	100	100	
709	FICA Contribution	5,234	5,158	5,492	5,680	60,000	
716	Retirement Contribution	6,655	7,365	6,986	7,425	7,890	
718	Medical Insurance	8,692	10,687	12,157	12,000	13,560	
724	Workers Compensation Insurance	435	339	455	455	500	
725	Life, AD&D Insurance	501	498	643	620	650	
751	Safety Equipment	1,500	137	1,000	1,000	1,000	
752	Office Supplies	200	91	200	200	200	
756	Operating Supplies	11,500	3,576	7,500	7,500	7,500	Includes meters, Badger serv, billing stock, robocalls, etc
801	Contractual Services	2,500	3,478	3,500	3,500	4,000	Scada Monitoring Computer IT, misc services
807	Audit Services	2,850	2,827	2,900	2,900	3,200	
809	Legal Services	15,000	25,275	1,500	1,500	1,500	
850	Telephones	6,400	6,397	6,400	6,400	6,500	Internet, Centurylink phone lines, equip, and cell phones

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851	Postage	1,600	1,500	1,600	1,600	1,700	120 per mo for mailing bills, plus addt'l misc postage
900	Printing & Publishing	50	0	50	50	50	
910	Education, Training & Dues	600	470	600	650	650	
920	Utilities - Electric	11,800	10,700	11,800	12,200	12,800	
921	Utilities - Gas	2,500	1,857	2,500	2,500	2,600	DTE Energy, includes lift stations
931	Repair & Maintenance	25,000	11,076	25,000	25,000	25,000	, cctv sewer lines, generator annual maint, Cummins Bridgeway/Standard
935	Insurance	750	742	800	805	876	Liability ins - Par Plan Premium Increase
968	Depreciation	70,000	62,970	70,000	70,000	70,000	
970	Equipment/Vehicle Rent	7,050	7,050	7,400	7,400	7,400	Trans to Motor Pool
977	Capital Improvement.	0	0	0	0	0	
	Total Sewer Fund Collection System	**249,553**	**236,718**	**240,587**	**243,741**	**306,571**	
538	**Wastewater Treatment Plant**						
702	Administrative Wages	24,818	23,254	26,165	27,746	29,410	
702	Wages	15,470	11,883	15,805	15,805	16,753	
708	Unemployment Insurance	196	4	205	200	200	
709	FICA Contribution	5,576	2,594	3,215	3,330	3,530	
716	Retirement Contribution	4,030	3,748	4,198	4,355	4,616	
718	Medical Insurance	5,998	6,942	7,952	7,952	8,600	
724	Workers Compensation	292	197	305	305	315	
725	Life, AD&D Insurance	324	320	370	370	370	
751	Safety Equipment	1,500	0	1,000	1,000	1,000	Gas Detector, protective gear
756	Operating Supplies	3,000	3,647	3,700	3,700	3,800	includes water cooler, copier maint contract, Northern
757	Lab Analysis	8,000	0	8,000	8,000	8,000	PFAS Testing (part of Jacobs contract)
801	Contractural Service	215,250	219,898	222,405	225,000	234,000	addt'l available for year end reconcile, per agreement
801	Janitorial Service	500	0	500	500	500	
802	Engineering Services	5,000	0	5,000	5,000	5,000	

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809	Legal Services	0	0	0	0	0	
831	Permits and Fees	3,500	1,989	3,500	3,500	3,500	Annual licences from St of MI
850	Telephones	5,000	4,497	5,000	5,800	5,800	Cable & Phones
851	Postage	50	0	50	50	50	
920	Utilities - Electric	0	0	0	0	0	no exp , part of Jacobs agreement
925	Utilities - Gas	0	0	0	0	0	no exp, part of Jacobs agreement
930	Building and Grounds	2,500	0	1,000	1,000	1,000	
931	Repair & Maintenance	16,000	6,107	10,000	10,000	10,000	chem control, fire ext; Tank Welding, Jacobs repairs
932	Chemicals and Treatment	0	0	0	0	0	part of Jacobs contract
932	Chemical Feed Equipment	2,000	0	2,000	2,000	2,000	
935	Insurance	725	742	775	805	876	Liability ins - Par Plan
968	Depreciation	108,000	106,838	108,000	108,000	108,000	
969	Amortize Bond Issue Costs	3,750	0	3,750	3,750	0	Amort on sewer bonds - thru 2026
970	Equipment/Vehicle Lease	2,150	2,150	2,260	2,260	2,260	to motor pool
977	Capital Improvements	7,000	0	95,028	95,200	110,000	
992	Interest Expense	4,144	4,144	3,000	2,113	0	Interest pymnt on sewer bonds -thru 2026
	Sewer Bond Payment	125,000	0	130,000	130,000	0	Principle pymnt on sewer bonds - thru 2026
	Total Wastewater Treatment Plant	**569,773**	**398,954**	**663,183**	**667,741**	**559,580**	
	Total Sewer Expenditures	**819,326**	**635,671**	**903,770**	**911,482**	**866,151**	
	Total Expenditures	819,326	635,671	903,770	911,482	866,151	
	Total Expenditures less depreciation	641,326	465,864	725,770	733,482	688,151	
	Total Revenue	511,400	646,996	519,300	538,000	563,507	Udpate PLC UV $40000, for future udpate
	Excess Cash Revenues or Expense (-)	(129,926)	181,133	(206,470)	(195,482)	(124,644)	
	Beginning Cash Balance	374,783	374,783	382,121	382,121	186,639	
	Ending Cash Balance	244,857	382,121	175,651	186,639	61,995	

2026	**2027**
50% biosolids $57000 (2026 and 2027)	50% Biosolid Removal $70,000
Diffusers $7000	Flow Meters Plant/HTW $20,000
WWTP Tank re-coat 28,000	VFD Drive $20000 Sutton Park
UFD Replacement 3,200	

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					Water Fund		
591	**Revenues**						
476	Permits and Fees	1,000	4,683	1,000	23,000	5,000	will amend if new hook-ups,Harbor Heights in 2023, bulk permit fees etc
566	Grant Revenue - St of MI	0	0	0	0	0	EGLE - Wellhead pymnt rev
600	Charge for Services	84,000	90,953	103,500	103,500	119,000	water usage based on per gal used, $0.0295 per gal
600	General Fund	8,000	8,000	8,000	8,000	8,000	From Parks and Public Works
601	Marina Fund	7,000	7,000	7,000	7,000	7,000	From Marina
628	RTS Fees	72,000	73,822	74,500	88,000	85,675	These are static, based on meter size $11.58 per mo
630	Capital Charge	70,000	56,878	57,000	57,000	57,000	These are static, based on meter size $9..00 per mo
633	Hydrant Rental	35,000	35,000	35,000	35,000	35,000	transferred in fr gen fund for hydrant rent
659	Penalties	600	1,505	500	1,100	1,000	
665	Interest Earnings	18,000	20,665	17,000	18,000	15,000	
695	Miscellaneous Revenue	0	50	0	0	0	recycling revenue/per pound
	Total Water Fund Revenues	295,600	298,557	303,500	340,600	332,675	
							0
591	**Expenditures**						
702	Administrative Wages	41,992	44,906	44,745	47,222	49,000	
702	Wages	48,272	48,042	49,420	49,420	52,300	
708	Unemployment Insurance	433	9	205	200	200	
709	FICA Contribution	6,905	6,558	7,204	7,400	7,749	
716	Retirement Contribution	8,839	9,418	4,200	9,675	10,130	
718	Medical Insurance	13,541	16,354	18,632	18,632	21,054	
724	Workers Compensation	522	515	360	360	360	
725	Life, AD&D Insurance	716	708	871	840	900	
751	Safety Equipment	2,000	257	1,000	1,000	1,000	

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Acct #		2025 Adopted	2025 Actual	2026 Adopted	2026 Amended	2027 Proposed	
752	Office Supplies	325	0	325	325	350	
756	Operating Supplies	17,000	15,362	17,000	18,000	17,000	includes meters, bill cards, and software fees, EGLE Fees
757	Lab Analysis	6,500	4,535	6,500	5,000	6,700	weekly, qrtrly water samples, addt'l tests for PFAS
801	Contractual Service	4,000	7,533	10,000	13,000	13,000	annual well tests, comp IT, sys review, HydroCorp $10000 pr yr begin 2025
802	Engineering Services	6,000	0	6,000	6,000	14,000	USDA Well Head Protection?; Dixon Tank Inspection
807	Audit Services	2,700	2,630	2,750	2,750	3,000	water portion of audit (25%)
809	Legal Services	1,000	0	1,000	1,000	1,000	
850	Telephones	2,900	2,898	3,100	3,400	3,400	landlines and cell phones for staff
851	Postage	1,800	1,500	2,100	2,100	2,500	$100 per mo for bills, plus annual report
900	Printing & Publishing	500	365	500	650	650	annual ccr report
910	Education, Training & Dues	3,000	1,527	3,000	5,000	8,000	MI Rural Water, & classes
920	Utilities - Electric	13,000	14,365	15,600	16,500	1,700	
921	Utilities - Gas	800	661	800	1,000	1,100	From New Generator
931	Repair & Maintenance	20,000	13,961	20,000	20,000	20,000	wellhouse and system maint, Cummins Bridgeway, etc
935	Insurance	1,400	1,430	1,500	1,600	1,676	annual liab ins cost
955	Miscellaneous Expense	200	0	200	200	200	
968	Depreciation	37,625	34,783	37,625	37,625	37,625	
970	Equipment/Vehicle Rent	11,025	11,025	11,575	11,575	11,575	to Motor Pool
974	Capital Improvements	20,000	0	45,500	70,000	38,000	
	Loan Payment - Property Replacement Fund	13,725	13,725	0	0	0	water sys portion of VH Bldg -final in 2025
	Total Water Fund Expenditures	286,720	253,067	311,712	350,474	324,169	
	Expenditures	286,720	253,067	311,712	350,474	324,169	
	Less Depreciation	249,095	218,284	274,087	312,849	286,544	
	Total Revenue	295,600	298,557	303,500	340,600	332,675	
	Excess Cash Revenues or Expense (-)	46,505	80,273	29,413	27,751	46,131	
	Beginning Cash Balance	525,287	500,267	576,620	576,620	604,371	
	Ending Cash Balance	571,792	576,620	606,033	604,371	650,502	

2026	**2027**
1 Hydrants 2nd Street $10000	Replace hydrant - 10,000
Well 1 Pump replacement $20,250	Jet Pump & Valve $26,000
Port Sutton Well Auto Dialer 2@3500	Meter For Public Restroom 2,000
Well Clean/Treat 31,140	

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594	**Revenues**						
476	Permits & Fees		0	0	5,700	5,200	Dockwa Reservation Fees
631	Pump outs	2,500	2,225	2,500	2,100	2,100	
642	Gas Sales	170,000	177,047	170,000	186,000	170,000	
642	Gas Sales - Tax Exempt	1,500	1,040	1,500	1,200	1,200	
646	Sale of Ice	1,000	828	1,000	950	1,000	
649	Waiting List	3,200	3,525	3,200	3,300	3,375	135 on waiting list
653	Transient Fees	95,000	81,066	82,500	99,000	93,000	
653	Marina Day Use	3,000	3,347	3,000	2,600	2,600	
654	Slip Fees	351,750	354,334	354,000	368,500	407,500	billed annually in Jan, based on boat length (proposed increase in slip rates
665	Interest Earnings	25,000	44,398	25,000	35,500	25,000	less cash due to bldg, and lower rates
695	Miscellaneous Income	0	63	0	60	0	
	Penalties	0	0	0	1,000	500	Cust removed if non-payment, penalties are rare
	Total Marina Fund Revenues	**652,950**	**667,873**	**642,700**	**700,210**	**706,275**	
594	**Expenditures**						
702	Administrative Wages	37,858	32,100	40,907	43,300	45,950	
702	Wages	85,725	83,454	87,825	87,825	91,906	
703	Wages Dock Hands	36,000	45,051	43,000	45,000	47,000	Seasonal Asst HM
708	Unemployment Insurance	309	15	330	300	300	
709	FICA Contribution	12,208	11,729	12,610	13,395	14,144	added additionall for seasonal Asst HB
716	Retirement Contribution	12,234	11,722	12,745	13,000	13,780	
718	Medical Insurance	15,036	18,082	20,643	20,643	22,680	
724	Workers Compensation	1,500	725	1,410	950	1,000	
725	Life, AD&D Insurance	1,271	1,269	1,304	1,290	1,342	
754	Credit Card Fees		0	0	9,400	5,000	Fees for fuel to be pd by customer beg 2027
756	Operating Supplies	10,000	8,787	10,000	10,000	10,000	
759	Gas Purchases	145,000	141,638	145,000	159,500	154,000	
760	Sales Tax	3,600	5,989	5,000	0	0	no tax on fuel beginning 2026
763	Ice Purchases	1,100	816	1,000	1,000	1,000	
767	Uniform	1,000	1,000	1,000	1,000	1,000	

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801	Contractual Services	7,000	1,883	5,000	5,000	15,000	Nest Labs, Integrity Software, Mercer, Repair items, Dockwa Annual
802	Engineering Services	2,000	0	2,000	2,000	2,000	misc as needed, not related to existing projects
807	Audit Services	1,000	1,000	1,000	1,000	1,050	marina portion of audit
809	Legal Services	2,000	0	2,000	2,000	2,000	possible ord revision, and misc legal needs
810	Rentals	6,500	7,083	6,500	6,500	6,500	porta-jons, cleaning, etc, contrib fr ISEA
850	Telephones	3,500	3,499	3,500	3,500	3,600	
880	Community Promotion	500	0	500	500	500	
910	Education, Training & Dues	550	0	500	500	1,000	dockhand classes (possible changeover in dock hands , haz-mat training, CPR
919	Waste Removal	1,800	1,799	1,800	1,800	1,800	weekly pick-up for 6 yd draw
920	Utilities - Electric	15,000	13,446	15,000	20,975	20,975	
921	Utilities - Gas	1,100	1,099	1,100	1,250	1,250	
924	Utilities - Water	7,000	7,000	7,000	7,000	7,000	water costs - transfer to water dept
924	Utilities - Sewer	12,000	12,000	12,000	12,000	12,000	sewer costs - transfer to sewer dept
930	Bldgs and Gr Maint	3,500	3,292	2,000	2,000	2,000	
931	Repair & Maintenance	5,000	4,814	3,500	3,700	10,000	Fuel Tan Maint; Zebra Mussel Removal; replace deck boards
935	Insurance	1,000	999	1,100	1,085	1,170	premium increase
955	Miscellaneous Expense	1,500	747	1,500	1,500	1,500	
968	Depreciation	135,000	107,307	155,000	130,000	130,000	
968	Equipment/Vehicle Rent	2,450	2,450	2,575	2,575	2,575	
974	Capital Improvements	261,000	0	80,000	81,400	375,000	Bathhouse Marina Portion; Adock fall 2027 start and Spring 2028 Finish
991	Payment on Marina Bond	50,000	0	55,000	55,000	55,000	**2026**
992	Interest Expense	35,000	33,797	34,000	32,600	31,800	2026 A-Dock Engineering 70,000
	Contributions to Property Replacement Fund	2,855	58,340	139,000	365,000	125,000	Abonmarche Bathrooms
	Total Marina Fund Expenditures	920,096	622,933	914,349	1,145,488	1,217,822	Dockwa 11,379
							2027
	Total Expenditures	920,096	622,933	914,349	1,145,488	1,217,822	Dredge 375,000
	Expense Less Depreciation	785,096	515,626	759,349	1,015,488	1,087,822	
	Total Revenue	652,950	667,873	642,700	700,210	706,275	
	Excess Cash Revenues or Expenses (-)	(132,146)	152,247	(116,649)	(315,278)	(381,547)	
	Beginning Cash Balance	1,051,374	1,051,374	1,203,621	1,203,621	888,343	
	Ending Cash Balance	919,228	1,203,621	1,086,972	888,343	506,796	