City of Southgate Budget

2026 - 2027

CITY OF SOUTHGATE

ELECTED OFFICIALS

ADMINISTRATIVE

JOSEPH G. KUSPA
MAYOR

JANICE FERENCZ
CITY CLERK

CHRISTOPHER ROLLET
CITY TREASURER

LEGISLATIVE

ZOEY KUSPA
PRESIDENT OF COUNCIL

CHRISTIAN GRAZIANI

KAREN E. GEORGE

PRISCILLA AYRES-REISS

PHILLIP J. RAUCH

ADRIENE PRICE

EDWARD GAWLIK JR

JUDICIAL

ELISABETH MULLINS
DISTRICT JUDGE

CITY OF SOUTHGATE

APPOINTED OFFICIALS

CITY ADMINISTRATOR	DAN MARSH
ASSISTANT CITY ADMINISTRATOR	DOUGLAS DRYSDALE
POLICE CHIEF	MARK MYDLARZ
FIRE CHIEF	JUSTIN GRAVES
PUBLIC SERVICES DIRECTOR	PHIL FERRO
BUILDING INSPECTIONS DIRECTOR	TIMOTHY LEACH
RECREATION DIRECTOR	JULIE GODDARD

<u>CITY ATTORNEY</u>
ED ZELENAK

<u>PROSECUTING ATTORNEY</u>
AMELIA ZELENAK

<u>ASSISTANT CITY / LABOR ATTORNEY</u>
BRANDON FOURNIER

<u>CITY ENGINEER</u>
JOHN HENNESSEY

<u>CITY AUDITORS</u>
PLANTE & MORAN

<u>PLANNING CONSULTANTS</u>
CARLISLE WORTMAN

THIS PAGE LEFT BLANK INTENTIONALLY

Table of Contents

Special Revenue Funds

202 - Major Streets Fund
203 - Local Streets Fund
204 - Municipal Streets Fund
208 - Parks & Recreation Millage Fund
211 - Southgate / Wyandotte O&M Fund
260 - Indigent Defense Fund
262 - Federal Forfeiture Fund
265 - State Forfeiture Fund
271 - Southgate Veterans Memorial Library Fund
274 - OWI Forfeiture Fund
284 - Opioid Settlement Fund

Debt Reserve Funds

369 - Building Authority Fund

Capital Project Funds

401 - Capital Projects Fund
404 - District Court Improvements Fund

Enterprise Funds

584 - Golf Course Fund
592 - Water & Sewer Fund

Internal Service Funds

677 - Workers Compensation Fund
734 - Severance Reserve Fund

Component Units

247 - Tax Increment Finance Authority
249 - Downtown Development Authority

JOSEPH G. KUSPA
Mayor

JANICE M. FERENCZ
City Clerk

CHRISTOPHER P. ROLLET
Treasurer

City of Southgate

- CITY COUNCIL -

ZOEY KUSPA
Council President

CHRISTIAN GRAZIANI

KAREN E. GEORGE

PRISCILLA AYRES-REISS

PHILLIP J. RAUCH

ADRIENE PRICE

ED GAWLIK JR.

April 1, 2026

This spring marks the sixteenth year that I have had the responsibility and pleasure of submitting a proposed fiscal year budget to the City Council. Each year, the budget package is intended to govern our municipal operations for the upcoming fiscal year. The final presentation is the culmination of a year's worth of work by our dedicated Department Heads and staff. I would like to once again thank all of those who were involved in preparing the City's 2026-27 fiscal year budget.

Financial Status of the City

Although the economy has improved, the City of Southgate is still adjusting to revenue losses which resulted in a 40% reduction in property values during 2009-2011. It is important to note that during that time the City was forced to cut 5 million dollars in general fund expenses which represented over 20% of the general fund budget. It was a truly daunting task for my administrative team. But, through the collective commitment of our elected officials and employees, we worked together to meet that challenge.

As a result, the 2026-27 budget still creates an extremely thin margin of operation which continues to require very careful planning and monitoring. As per our June 2025 audit, we have been able to maintain approximately 2.3 million dollars in unrestricted fund balance during the most recent budget cycle. Although this represents a year-over-year increase of $320,000, the unrestricted fund represents approximately 7.5% of our total budget; an amount well below the recommended 10-15% and would not be sufficient to support the City for a prolonged period of time.

Revenue Analysis

The 2023-2024 budget was the first time that the City's overall Taxable Value returned to 2009 levels. This certainly represented a positive trend. But, these figures are strictly dollar for dollar and do not address the inflationary cost increases over the past 15 years. Unfortunately, Proposal A and increased annual inflationary pressure continues to significantly limit our ability to fully recover.

Taxes
It is estimated that our overall Taxable Value for this taxable year will increase by 5.45% to approximately $986,000,000.

Charges for Services
Funded by a charge-back to affected property owners, sufficient revenue has been budgeted to fund the annual Sidewalk Replacement Program and continue a residential tree-planting program. I would like to thank the Council for supporting our sidewalk program. Continuing to support this program has substantially reduced our risk and liability concerning sidewalk conditions. We also continue to monitor the fees we charge for various services and will recommend changes when appropriate. It is our intention to remain competitive with other communities and provide a comparable service.

Parks and Recreation
Consistent with the updated Parks & Recreation Master Plan, this year's planned expenditures will include such improvements as: pickle ball and padel ball courts, improved parking, phase 1 of the Miracle Field, and renovations to the Southwinds clubhouse. These Parks and Recreation projects are made possible by our dedicated millage and have been well received by our residents.

With the assistance of the $5,000,000 ARPA Grant from Wayne County, we are on schedule to complete the new public park and pedestrian bridge at Trenton Road and Cambridge this construction season. Using Act 51 (non-motorized) funds, additional amenities will be added to the bridge, including signage, lighting and electrical work.

Expenditure Analysis

Although our Department leadership continues to effectively manage discretionary spending, overall departmental expenses continue to rise. This is due to significant increases in our commodity costs, health care, municipal pension contributions and wages. Although modest increases are normal and can be anticipated, recent inflationary factors have only accelerated these higher costs and have made it more difficult to forecast annual expenditures.

Street Funds

This year we will once again see significant construction taking place in the City. The construction work will be spread throughout the City leveraging the funding as efficiently as possible. This summer's road reconstruction will include Walnut Avenue, Centre Drive, Burns Avenue (1st phase of project between Northline and Brest), Richmond Street (between Dix and Eureka), and the widening of McCann Road (between Leroy and Eureka). We will also be continuing our alleyway resurfacing to include six areas throughout the City. These projects are being financed with revenue from the municipal street millage as well as Act 51 funds.

Water and Sewer Fund

The Great Lakes Water Authority has once again passed on to its users a system wide increase of approximately 6.8% for this year; along with DUWA at approximately 5.0%. With assistance from the State of Michigan's $600,000 grant, our Water Department will continue the identification of residential and commercial lead service lines that may exist in our community. Completing this first step will start the process of ridding our community of these antiquated and potentially unsafe service lines.

Assisting with our efforts to reduce the amount of pressure related water main breaks in our neighborhoods, three pressure relief valves (PRVs) will be installed this year. This improvement was made possible by a $900,000 Federal Grant. An additional $21 million Federal Grant was awarded to the City earlier this year. These funds represent the largest grant ever receive by the City and will greatly assist with the construction of the Barberry Relief Sewer.

Golf Course

In 2021, we partnered with a private vendor to assume management operations of our South Winds Municipal Golf Course. This agreement, along with our maintenance contract, has led to a positive cash flow for our golf operations during the prior fiscal year and it is anticipated that that trend will continue this year (weather permitting).

Summary

The fiscal year 2026-27 budgets reflect the challenging times we face as municipal leaders. We continue to deal with restrictions in our major revenue sources coupled with seemingly endless increases to our fixed and primary expenses. This unfortunate financial reality will remain problematic until the current municipal funding model is adequately addressed at the State level.

As always, I look forward to continuing to work with our City Council to ensure that Southgate remains on a sound financial footing while increasing the quality of life for our residents.

Sincerely,

Joseph G. Kuspa
Mayor

City of Southgate
Fiscal Yr 2026/27 Budget
Ad Valorem Millage Rate History

CITY	2022/23 Adopted	2023/24 Adopted	2024/25 Adopted	2025/26 Adopted	2026/27 Proposed
Operating	10.0304	10.0304	9.9581	9.8864	9.7905
Rubbish	2.4069	2.4069	2.3896	2.3723	2.3493
Act 345 Police & Fire Retirement	10.2630	10.3882	10.3882	10.8940	10.8940
Act 359 of 1925	0.0630	0.0630	0.0500	0.0540	0.0510
Parks & Rec 2017	0.9895	0.9895	0.9824	0.9753	0.9658
Roads	1.9131	1.9131	1.8993	1.8856	1.9131
Library	0.8800	0.9564	0.8800	0.8800	0.8800
Total - City Millages	26.5459	26.7475	26.5476	26.9476	26.8437
STATE					
School Education Tax	6.0000	6.0000	6.0000	6.0000	6.0000
COUNTY					
Operating	6.5928	6.5928	6.5708	6.5365	6.5365
Jail	0.9358	0.9358	0.9327	0.9278	0.9278
Wayne County Parks	0.2442	0.2442	0.2433	0.2420	0.2420
Huron/Clinton Metroparks	0.2070	0.2070	0.2062	0.2050	0.2050
RESA - Intermediate School District	5.4275	5.4275	5.4092	5.3800	5.3800
Wayne County Community College	3.2202	3.2202	3.2043	3.1876	3.1876
Wayne County Transit Authority	0.9949	0.9949	0.9916	0.9831	0.9831
Zoo Authority	0.0992	0.0992	0.0988	0.0982	0.0982
DIA Authority	0.1986	0.1986	0.1979	0.1968	0.1968
EPA Levy	-	-	-	-	-
Total - County Millages	17.9202	17.9202	17.8548	17.7570	17.7570
SCHOOL					
Debt Retirement	5.8500	5.8500	5.8500	5.8500	5.8500
Sinking Fund	-	1.9000	1.8859	1.8721	1.8721
Total - School Millages	5.8500	7.7500	7.7359	7.7221	7.7221
TOTAL MILLAGE - PRIMARY RESIDENCE	**56.3161**	**58.4177**	**58.1383**	**58.4267**	**58.3228**
SCHOOL					
Operating	18.0000	18.0000	18.0000	18.0000	18.0000
TOTAL MILLAGE - NON-PRIMARY RESIDENCE	**74.3161**	**76.4177**	**76.1383**	**76.4267**	**76.3228**

City of Southgate

Fiscal Yr 2026/27 Budget

10-Year History - Taxable Value & State Equalized Value (SEV)

PROPERTY VALUE HISTORY

Fiscal Year	Real Property	Personal Property	Total Taxable Value	
2015-16	613,134,407	37,870,424	651,004,831	100.8%
2016-17	621,659,938	37,392,525	659,052,463	101.2%
2017-18	622,006,806	37,392,525	659,399,331	100.1%
2018-19	626,168,503	36,868,400	663,036,903	100.6%
2019-20	640,412,681	42,050,781	682,463,462	102.9%
2020-21	663,190,634	40,781,330	703,971,964	103.2%
2021-22	700,096,478	39,258,656	739,355,134	105.0%
2022-23	744,252,227	43,207,446	787,459,673	106.5%
2023-24	798,705,565	41,252,290	839,957,855	106.7%
2024-25	852,954,885	45,107,724	898,062,609	106.9%
2025-26	892,743,925	42,459,210	935,203,135	104.1%
2026-27	937,734,677	46,118,015	983,852,692	105.2%
			Total State Equalized Value (SEV)	
2015-16	653,383,190	37,870,424	691,253,614	105.9%
2016-17	669,217,703	37,392,525	706,610,228	102.2%
2017-18	694,328,600	37,392,525	731,721,125	103.6%
2018-19	732,279,100	36,926,100	769,205,200	105.1%
2019-20	757,807,000	41,420,600	799,227,600	103.9%
2020-21	809,007,814	40,845,400	849,853,214	106.3%
2021-22	915,515,951	42,725,900	958,241,851	112.8%
2022-23	998,313,119	43,260,600	1,041,573,719	108.7%
2023-24	1,096,938,619	41,301,800	1,138,240,419	109.3%
2024-25	1,199,312,800	45,150,100	1,244,462,900	109.3%
2025-26	1,283,140,178	42,498,300	1,325,638,478	106.5%
2026-27	1,369,071,193	46,154,400	1,415,225,593	106.8%

Source: Misc Totals Report, Assessing Database, v04.03.2025

CITY OF SOUTHGATE
SENIORITY LIST (ALL)

	EMPLOYEE	HIRE DATE	DEPARTMENT
1	Klonowski, Brian	09/17/1995	POLICE COA
2	Hoagland, Wendy	12/01/1997	COURT
3	Stacy, Jerry	12/01/1997	DPW
4	Gray, Keriann	07/01/1999	COURT
5	Walsh, Laura	11/17/1999	ADMIN
6	Kujat, Jason	11/29/1999	DPS
7	Bernath, Angela	04/04/2000	DPS REC
8	Stacy, Emily	10/16/2000	CITY CLERK
9	Mydlarz, Mark	11/26/2000	POLICE CHIEF
10	Nieman, Jeffrey	04/14/2002	FIRE MARSHAL
11	Kilander, Kenneth	04/15/2002	FIRE COA
12	Bovair, Sonya	05/13/2002	CLERK - WATER
13	Werling, Daniel	08/19/2002	FIRE COA
14	Hunt, Mark	08/26/2002	FIRE COA
15	Ferro, Jr., Philip	10/28/2002	WATER SUPV
16	Jewell, Kelly	05/05/2003	CLERK - TREASURER
17	Tank, Nicole	05/19/2003	CLERK - FINANCE
18	Lengyel, Trina	06/09/2003	POLICE
19	Graves, Esther	07/14/2003	ASSESSING
20	Kell, Michelle	07/14/2003	BUILDING
21	Selais, Craig	07/14/2003	FIRE COA
22	Graves, Justin	07/21/2003	FIRE CHIEF
23	Cheney, Darcie	01/05/2004	FINANCE
24	Murphy, Michael	12/31/2007	POLICE COA
25	Lukofsky, Robert	03/22/2008	POLICE COA
26	Georvassilis, Tim	08/10/2008	FIRE COA
27	Lesko, Brad	09/07/2008	FIRE COA
28	Lipsey, Derek	05/17/2009	POLICE COA
29	Winrow, Austin	05/31/2009	FIRE COA
30	Carigan, Nicholas	12/20/2009	FIRE COA
31	Newsted, Brent	10/18/2010	DEPUTY POLICE CHIEF
32	Scott, Ryan	02/14/2011	POLICE COA
33	Brown, Kenneth	05/01/2011	FIRE COA
34	Rogowski, Casey	05/01/2011	FIRE COA
35	Cholette, Steven	05/01/2011	FIRE COA
36	McCue, Jonathon	07/03/2011	POLICE COA
37	Szymoniak, Matthias	10/16/2011	POLICE COA
38	Oldenburg, Nicholas	11/13/2011	FIRE COA
39	Pawlaczyk, Benden	11/13/2011	FIRE COA
40	Shurkus, Keith	11/13/2011	POLICE COA

CITY OF SOUTHGATE
SENIORITY LIST (ALL)

	EMPLOYEE	HIRE DATE	DEPARTMENT
41	Priest III, Donald	08/01/2013	LIBRARY
42	Merony, Nicholas	09/29/2013	POLICE COA
43	Tebedo, Michael	02/16/2014	POLICE COA
44	Martin, Joel	11/09/2014	FIRE
45	Venner, Ryan	06/07/2015	POLICE COA
46	Wasiukanis, Kevin	06/21/2015	POLICE COA
47	Jones, Jason	08/02/2015	POLICE COA
48	Wells, Christopher	08/01/2016	WATER
49	Davis, Bridget	11/06/2016	COURT
50	Waeghe, Michael	12/18/2016	POLICE
51	Kresslein, Jacob	07/16/2017	POLICE
52	Greenhill, Richard	07/17/2017	WATER
53	Trombly, Steven	07/30/2017	POLICE
54	Zielninski, Zachary	09/10/2017	POLICE
55	Goddard, Julie	01/01/2018	REC
56	Parsons, Chris	02/25/2018	POLICE
57	Keresztury, Barbara	04/22/2018	LIBRARY
58	McClure, Thomas	04/22/2018	POLICE
59	Leach, Timothy	05/14/2018	BUILDING
60	Parrish, Morgan	06/17/2018	POLICE
61	Stephens, Andrea	10/01/2018	CLERK - FINANCE
62	McDuffey, Alexandria	10/08/2018	COURT
63	Peters, Rachel	12/03/2018	COURT
64	Lynch, Ryan	02/03/2019	POLICE
65	Schwier, Adam	02/24/2019	FIRE
66	Bowman, Ian	03/03/2019	FIRE
67	Sword, Ricky	06/30/2019	FIRE
68	Mannino, Debora	07/01/2019	BUILDING
69	Willinger, Adam	07/26/2020	POLICE
70	Miller, Thomas	10/04/2020	FIRE
71	Flynn, Matthew	11/01/2020	COURT
72	Zielninski, Alexander	12/27/2020	POLICE
73	Holzhueter, Melissa	01/04/2021	CLERK - POLICE
74	Smith, Jeffrey	01/09/2021	COURT
75	Brandt, Bradley	02/07/2021	POLICE
76	Dube, Matthew	02/21/2021	POLICE
77	Rouse, Jennifer	03/22/2021	CLERK - POLICE
78	Khamis, Raymond	05/30/2021	POLICE
79	Campbell, Chris	06/13/2021	FIRE
80	Maher, Marisa	07/01/2021	COURT

CITY OF SOUTHGATE
SENIORITY LIST (ALL)

	EMPLOYEE	HIRE DATE	DEPARTMENT
81	Barry, Josh	09/26/2021	WATER
82	Coleman, Randy	10/18/2021	CODE
83	Phillips, Jr., Kirk	11/01/2021	GARAGE
84	Rucker, Jason	02/13/2022	IT
85	Pickles, Jennifer	04/04/2022	LIBRARY
86	Fairbanks, Lance	05/01/2022	POLICE
87	Marsh, Daniel	06/02/2022	ADMIN
88	Craig, Robin	07/02/2022	CITY CLERK
89	Janeczko, Tammy	07/10/2022	COURT
90	Cruz, Samantha	08/16/2022	CLERK - POLICE
91	Drysdale, Douglas	10/02/2022	FINANCE DIRECTOR
92	Sembhi, Harkiran	10/02/2022	POLICE
93	Karrick, Jr., Matthew	01/03/2023	GARAGE
94	Frederick, Jason	01/03/2023	WATER
95	Hicks, Brandon	08/13/2023	FIRE
96	Stein, Monica	10/15/2023	POLICE
97	Brown, Devin	11/12/2023	POLICE
98	Cardosi, Joseph	01/22/2024	COURT
99	Gazdecki, Joshua	03/03/2024	DPS
100	Parkham, Andrew	04/22/2024	DPS
101	Gomez Llanos, Juan Pablo	05/26/2024	POLICE
102	Nickowski, Nickolas	06/10/2024	DPS
103	Wiedner, Emma	08/05/2024	WATER
104	Korogiannis, Samuel	08/26/2024	DPS
105	Hesburn, Cameron	11/10/2024	POLICE
106	Garcia, Houston	12/15/2024	POLICE
107	Fuentes, Ami	02/24/2025	LIBRARY
108	Stanley, Jacob	03/17/2025	WATER
109	Grzywa, Cory	03/17/2025	WATER
110	Worley, Trish	03/17/2025	COURT
111	Budzinski, Jr., Daniel	04/27/2025	RECREATION
112	Goley, Maria	05/11/2025	DDA
113	Poore II, Bobby	06/16/2025	DPS
114	Ellis, Jacob	08/17/2025	FIRE
115	Sullivan, Michael	09/07/2025	FIRE
116	Smith, Kobi	09/15/2025	WATER
117	Coleman, Dakota	10/19/2025	FIRE
118	Bryant, Fischer	11/10/2025	WATER
119	Mexico, Austin	11/13/2025	POLICE
120	Chapman, Jacob	11/13/2025	POLICE

As of March 31, 2026

CITY OF SOUTHGATE
SENIORITY LIST (ALL)

	EMPLOYEE	HIRE DATE	DEPARTMENT
121	Malcho, Ella	12/01/2025	WATER
122	Louzon, Colin	01/04/2026	POLICE
123	Cornett, Riley	01/05/2026	DPS
124	Dube, Zachariah	03/02/2026	DPS

City of Southgate

Schedule of Indebtedness
2026-27 Fiscal Year Budget

Governmental Activities:

Description	Balance 07/01/2025	Additions	Payments	Balance 06/30/2026	Additions	Payments	Balance 06/30/2027
Capital Improvement Bond (YMCA Building)	$ 650,000		(650,000)	$ -			$ -

Business-Type Activities:

Description	Balance 07/01/2025	Additions	Payments	Balance 06/30/2026	Additions	Payments	Balance 06/30/2027
Downriver Utility Wastewater Authority Bonds	$ 8,399,913		(340,725)	$ 8,059,188		(348,985)	$ 7,710,203
Wayne County Downriver Sewage System Bond	$ 237,249			$ 237,249		(37,389)	$ 199,860
Act 94 - DWRF Revenue Bonds	$ 2,585,000		(170,000)	$ 2,415,000		(175,000)	$ 2,240,000
	$ 11,222,162	$ -	$ (510,725)	$ 10,711,437	$ -	$ (561,374)	$ 10,150,063

City of Southgate
Fiscal Yr 2026/27 Budget
Capital Outlay Summary

Asset Type	Capital Outlay Description	Fund		Amount
Buildings & Building Improvements	Fire Station Roof Replacement	401 - Capital Improvement Fund	$	260,000
Buildings & Building Improvements	Golf Clubhouse	208 - Parks & Rec Millage Fund		1,250,000
				1,510,000
Land Improvements	Municipal Parking Lot & Fencing (Police / Fire / Court)	401 - Capital Improvement Fund	$	610,000
Land Improvements	Trenton Road Pedestrian Bridge	202 - Major Streets Fund		5,000,000
Land Improvements	Ballfield Fencing	208 - Park & Rec Millage Fund		100,000
				5,710,000
Infrastructure - Roads	McCann Avenue	202 - Major Streets Fund		944,000
Infrastructure - Roads	Burns Avenue	202 - Major Streets Fund		880,100
Infrastructure - Roads	Richmond Avenue	202 - Major Streets Fund		900,000
Infrastructure - Roads	Barberry Street	203 - Local Streets Fund		2,000,000
Infrastructure - Roads	Walnut Avenue	247 - TIFA Fund		1,100,000
Infrastructure - Roads	Centre Road	247 - TIFA Fund		393,500
Infrastructure - Roads	Alley Reconstruction	203 - Local Streets Fund		547,500
			$	6,765,100
Infrastructure - Water System	Pressure Relief Valves	592 - Water & Sewer Fund / FEMA Gran	$	900,000
Vehicles	Police Vehicle	401 - Capital Improvement Fund	$	50,000
Vehicles	Step Van Utility Truck	592 - Water & Sewer Fund		259,279
Vehicles	Sewer Camera Truck	592 - Water & Sewer Fund		334,913
				644,192
Equipment	Police Radios	101 - General Fund	$	82,000
Equipment	Fire Radios	101 - General Fund		40,000
Equipment	Battery JAWS, Cutter, Rams	101 - General Fund		55,000
Equipment	Fire Turnout Gear	101 - General Fund		10,000
			$	187,000

1	CITY COUNCIL
2	EXECUTIVE
3	COURT
4	ELECTION / CLERK
5	ASSESSOR/ATTORNEY
6	CIVIL SERVICE
7	FINANCE
8	TREASURER
9	GENERAL GOVERNMENT
10	BUILDING/PLANNING
11	SANITATION
12	BOARDS/COMMISSIONS

BUDGET REPORT FOR CITY OF SOUTHGATE

Calculations as of 02/28/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 02/28/26	2025-26 PROJECTED ACTIVITY	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS						
Dept 101 - COUNCIL						
101-101-703-000	ELECTED OFFICALS	43,729	44,250	37,563	61,165	70,800
101-101-715-000	FICA	3,345	3,386	2,874	4,675	5,417
101-101-727-000	OFFICE SUPPLIES		200		200	200
101-101-860-000	TRAVEL & TRAINING	125	1,400	110	110	500
Totals for dept 101 - COUNCIL		47,199	49,236	40,547	66,150	76,917
TOTAL APPROPRIATIONS		47,199	49,236	40,547	66,150	76,917

BUDGET REPORT FOR CITY OF SOUTHGATE

Calculations as of 02/28/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 02/28/26	2025-26 PROJECTED ACTIVITY	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS						
Dept 171 - ADMINISTRATION						
101-171-703-000	ELECTED OFFICALS	13,750	13,750	10,542	17,880	22,000
101-171-704-000	APPOINTED	110,312	120,000	77,732	124,775	129,780
101-171-706-000	PERMANENT EMPLOYEES	58,263	59,026	39,534	63,882	67,224
101-171-712-000	OPTICAL INSURANCE	157	177	115	160	159
101-171-715-000	FICA	13,796	14,824	9,697	15,877	16,831
101-171-716-000	HOSPITALIZATION INSURANCE	23,975	26,557	18,845	33,723	33,398
101-171-716-003	CITY HSA CONTRIBUTION	1,680	1,680	1,215	1,215	1,215
101-171-716-004	RETIREE HEALTH CARE SAVING-MERS-RHS-E	2,206	2,400	1,555	2,455	2,596
101-171-717-000	EMPLOYEES' LIFE INSURANCE	58	89	59	88	89
101-171-718-000	RETIREMENT CONTRIBUTION-MUNI PRE '08	76,079	64,116	47,018	70,525	102,027
101-171-718-002	RETIREMENT 401K- MUNI POST '08	7,722	8,400	5,441	8,738	9,085
101-171-719-000	DENTAL INSURANCE	1,353	1,422	948	1,430	1,608
101-171-721-000	LONGEVITY	1,000	1,000	1,000	1,000	1,000
101-171-727-000	OFFICE SUPPLIES	276	300	29	180	300
101-171-740-000	OPERATING SUPPLIES	133	200	25	105	200
101-171-830-000	DUES & SUBSCRIPTIONS	765	1,000	100	945	945
101-171-860-000	TRAVEL & TRAINING	1,493	3,400			3,400
101-171-900-000	PRINTING & PUBLISHING	3	100			100
101-171-956-000	MISCELLANEOUS	19	100	275	350	200
Totals for dept 171 - ADMINISTRATION		313,040	318,541	214,130	343,328	392,157
TOTAL APPROPRIATIONS		313,040	318,541	214,130	343,328	392,157

BUDGET REPORT FOR CITY OF SOUTHGATE

Calculations as of 02/28/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 02/28/26	2025-26 PROJECTED ACTIVITY	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS						
Dept 286 - DISTRICT COURT						
101-286-703-000	ELECTED OFFICALS	45,900	45,724	28,841	45,724	45,724
101-286-706-000	PERMANENT EMPLOYEES	567,112	590,133	363,532	580,632	649,359
101-286-707-000	PART TIME EMPLOYEES	35,262	132,986	16,234	27,033	137,042
101-286-707-002	PART-TIME EMPLOYEES - WORK PROGRAM	13,503	24,830	14,378	25,178	25,480
101-286-709-000	OVERTIME	3,929	1,000	172	172	1,000
101-286-712-000	OPTICAL INSURANCE	1,046	1,126	725	1,045	1,062
101-286-715-000	FICA	48,806	61,290	31,143	50,042	62,414
101-286-716-000	HOSPITALIZATION INSURANCE	166,726	150,400	99,449	159,448	194,628
101-286-716-002	HEALTH INSURANCE OPT OUT	5,846		12,616	18,916	18,000
101-286-716-003	CITY HSA CONTRIBUTION	7,233	7,280	6,075	6,075	5,670
101-286-716-004	RETIREE HEALTH CARE SAVING-MERS-RHS-E	7,774	7,675	5,397	8,772	9,670
101-286-717-000	EMPLOYEES LIFE INSURANCE	268	410	260	379	348
101-286-718-000	RETIREMENT CONTRIBUTION-MUNI PRE '08	228,237	192,348	141,053	211,579	204,053
101-286-718-002	RETIREMENT 401K- MUNI POST '08	23,997	23,665	16,871	28,121	30,642
101-286-719-000	DENTAL INSURANCE	9,126	9,185	5,889	9,288	10,032
101-286-721-000	LONGEVITY PAY	3,000	3,000	2,000	2,000	2,100
101-286-723-000	GUN ALLOWANCE	500	500	500	500	500
101-286-723-001	COURT RECORDER CERTIFICATION	1,500	1,500	1,000	1,000	1,500
101-286-723-002	CERTIFIED CRIMINAL JUSTICE PROFESSIONA	1,000	1,500	1,000	1,000	1,500
101-286-724-000	ON CALL ALLOWANCE	3,000	3,000	3,000	3,000	3,000
101-286-727-000	OFFICE SUPPLIES	189	1,525		500	1,525
101-286-727-002	OFFICE SUPPLIES WORK PROGRAM		500		200	500
101-286-740-000	OPERATING SUPPLIES	10,061	15,434	3,744	8,795	15,434
101-286-740-002	OPERATING SUPPLIES- WORK PROGRAM	66	1,000		250	1,000
101-286-740-003	VETERANS COURT OPERATING SUPPLIES	10,671	13,947	6,645	14,945	16,120
101-286-801-000	PROFESSIONAL FEES	16,805	12,500	14,969	17,129	12,500
101-286-801-001	JURY FEES	647	3,500	1,085	1,085	3,500
101-286-801-663	VETERANS COURT PROFESSIONAL FEES	9,425	12,420	3,607	8,341	12,760
101-286-807-000	BONDS & INSURANCE	2,274	3,325	2,274	2,275	3,525
101-286-811-000	SERVICE CONTRACTS	14,016	23,370	13,973	13,975	23,700
101-286-830-000	DUES & SUBSCRIPTIONS	9,860	7,345	2,511	6,851	7,145
101-286-850-000	COMMUNICATIONS	1,325	3,238			3,238
101-286-860-000	TRAVEL & TRAINING	4,266	7,150	2,072	5,572	7,150
101-286-920-000	PUBLIC UTILITIES	21,278	17,700	12,860	14,500	17,700
101-286-930-000	REPAIRS & MAINTENANCE	3,230	15,506	250	250	15,506
101-286-930-002	REPAIR MAINTENANCE - WORK PROGRAM		1,800			1,800
101-286-940-000	RENTALS	3,647	28,600	219	219	28,600
101-286-956-000	MISCELLANEOUS	154	4,725		4,725	4,710
Totals for dept 286 - DISTRICT COURT		1,281,679	1,431,137	814,344	1,279,516	1,580,137

28th District Court Downriver Veterans Court

BUDGET PROPOSAL 2026-2027

Jeffrey M. Smith
Court Administrator

Administrative Budget Memorandum

To: City of Southgate Administration

From: Jeffrey M. Smith, Court Administrator

Date: February 26, 2026

RE: 2026-2027 FY Budget Request

Attached please find the proposed budget request for the 28th District Court.

This budget reflects the Court's continued commitment to fiscal discipline while maintaining the highest standard of judicial service to the community. The Court works in close coordination with the City Administration, Police Department, Wayne County Prosecutor's Office, and Finance Department to carefully monitor expenditures and ensure responsible stewardship of public funds.

The increase from the previous fiscal year is primarily attributable to employee related expenses. The budget includes wage adjustments effective July 2026 for full-time employees and January 2027 for part-time employees.

The Veterans Treatment Court continues to operate through grant funding, including an $80,000 reimbursement grant from Detroit Wayne Integrated Health Network and a $21,640 reimbursement grant from the State of Michigan. Additionally, the Michigan Indigent Defense Commission has awarded $145,310.18 to cover appointed attorney expenses. The City's required local contribution of $4,709.82 has been incorporated into this request.

The 28th District Court remains dedicated to balancing prudent financial management with the delivery of fair, efficient, and accessible judicial services.

Respectfully Submitted,

Jeffrey M. Smith

Jeffrey M. Smith
Court Administrator

Cc Judge Mullins, Deputy Court Administrator Hoagland

***

City of Southgate
2026-2027 Fiscal Year Budget
General Fund (FUND 101)
District Court (Deparment 136)

		FY 23/24 Request	FY 23/24 Actual	FY 24/25 Request	FY 24/25 Actual	FY 25/26 Request	FY 25/26 Actual	FY 26/27 Request	FY 26/27 Actual
Personal Services									
703	Elected Officials	$45,724	$45,724	$45,724	$45,724	$45,724		$45,724	
706	Permanent Employees	$602,955	$476,759	$573,587	$573,587	$632,857		$695,083	
707	Part-Time Employees	$128,491	$49,545	$131,738	$131,738	$132,986		$137,042	
707-02	Part-Time Employees - WP	$24,019	$21,500	$24,440	$24,440	$24,830		$25,480	
709	Overtime/Step-Up	$3,000	$0	$0	$0	$1,000		$1,000	
715	FICA	$58,902	$45,400	$60,434	$60,434	$61,290		$66,341	
716	Hospitalization		$182,747		$178,440	$150,400			
716-004	RHCSA MERS 2%	$6,369	$7,083		$24,300	$7,675			
717	Life, Sick, Acc Insurance		$225		$300	$410			
718	Retirement 70%	$126,421	$124,825	$129,544	$152,400	$131,453		$145,135	
	Retirement 7%	$16,875	$21,250	$17,620	$23,140	$18,091		$20,531	
719	Dental Ins		$9,220		$10,245	$9,185			
720	Optical Ins		$1,060						
721	Longevity	$3,000	$2,950	$3,000	$3,000	$3,000		$2,100	
723	Gun Allowance		$500	$500	$500	$500		$500	
723	Court Recorder Certification		$1,500	$1,500	$1,500	$1,500		$15,000	
723	Cert. Crim. Justice Profess.		$1,500	$1,500	$1,500	$1,500		$1,500	
724	On Call/Overtime	$5,000		$4,000	$4,000	$3,000		$3,000	
	Sub Totals	$1,020,756	$991,788	$947,863	$1,235,248	$1,179,677	$0	$1,112,712	$0
Supplies									
727	Office Supplies	$1,525	$1,525	$1,525	$1,525	$1,525		$1,525	
727-002	Office Supplies - WP	$500	$500	$500	$500	$500		$500	
740	Operating Supplies	$15,434	$15,039	$15,434	$15,434	$15,434		$15,434	
740-002	Operating Supplies - WP	$1,000	$1,000	$1,000	$1,000	$1,000		$1,000	
740-003	VTC Operating Supplies	$26,274	$25,000	$22,203	$22,203	$13,947		$16,120	
Sub Totals		$44,733	$43,064	$40,662	$40,662	$32,406		$34,579	
Other Services and Charges									
801	Professional Fees	$12,500	$20,000	$12,500	$12,500	$12,500		$12,500	
801-001	Jury Fees	$3,500	$3,500	$3,500	$3,500	$3,500		$3,500	
801-663	VTC Professional Fees	$12,500	$17,425	$12,600	$12,600	$12,420		$12,760	
807	Bonds and Insurnace	$3,325	$2,825	$3,325	$3,325	$3,325		$3,525	
811	Service Contracts	$21,870	$10,000	$21,870	$21,870	$23,370		$23,700	
830	Dues and Subscriptions	$7,065	$6,845	$7,265	$7,265	$7,345		$7,145	
850	Communications	$3,238	$3,238	$3,238	$3,238	$3,238		$3,238	
850-002	Communications - WP	$0	$0	$0	$0	$0	$0	$0	$0
860	Travel and Training	$6,450	$4,675	$6,450	$6,450	$7,150		$7,150	
920	Public Utilities	$17,700	$10,089	$17,700	$17,700	$17,700		$17,700	
930	Repairs and Maintance	$15,506	$9,348	$15,506	$15,506	$15,506		$15,506	
930-002	Repairs and Maintance - WP	$1,800	$1,800	$1,800	$1,800	$1,800		$1,800	
940	Rentals	$28,600	$30,987	$28,600	$28,600	$28,600		$28,600	
956	Miscellaneous				$5,000				
260	MIDC-local shares	$5,000	$4,723.58	$4,723.58	$4,724	$4,723.58		$4,709.82	
960	Education Reimburs.	$0	$0	$0	$0	$0	$0	$0	$0
Sub Totals		$139,054	$125,456	$139,078	$144,078	$141,178	$0	$141,834	$0
Capital Outlay									
977	Machinery & Equipment	$0	$0	$0	$0	$0	$0	$0	$0
Total Department Budget		$1,204,543	$1,160,307	$1,127,603	$1,419,988	$1,353,260	$0	$1,289,125	$0

Personal Services Detail

FY 2026-2027

Part-Time Employee Breakdown

Name	Title	Hourly Rate	Hours per Week	Yearly Hours	Total	FICA - 7.65 %	Retirement - 70.0%	Total
Part Time								
Christopher Bogard	Magistrate				$20,250.00	$1,549.13	$0.00	$21,799.13
Rocco Rossi	Court Officer	$19.00	28	1,456	$27,664.00	$2,116.30	$0.00	$29,780.30
John Doyle	Court Officer	$18.50	28	1,456	$26,936.00	$2,060.60	$0.00	$28,996.60
Rob Fitzpatrick	Court Officer	$17.75	24	1,248	$22,152.00	$1,694.63	$0.00	$23,846.63
John Pinkowski	Court Officer	$17.75	16	832	$14,768.00	$1,129.75	$0.00	$15,897.75
Ernest Gayer	Court Officer	$17.75	16	832	$14,768.00	$1,129.75	$0.00	$15,897.75
Vacant	Court Officer	$17.75	8	416	$7,384.00	$564.88	$0.00	$7,948.88
Wage Increase	1/1/2027	$0.50	120	6,240	$3,120.00	$238.68	$0.00	$3,358.68
Subtotals				6,968	$137,042.00	$10,483.71	$0.00	$147,525.71
Name	**Title**	**Hourly Rate**	**Hours per Week**	**Yearly Hours**	**Total**	**FICA - 7.65 %**	**Retirement - 70.0%**	**Total**
Work Program								
Vacant	Work Program	$16.00	10	780	$12,480.00	$954.72	$0.00	$13,434.72
Vacant	Work Program	$16.00	10	780	$12,480.00	$954.72	$0.00	$13,434.72
Vacant	Work Program	$16.00						
Wage Increase	1/1/2027	$0.50	20	1040	$520.00	$39.78	$0.00	$559.78
Subtotals					$25,480.00	$1,949.22	$0.00	$27,429.22

Personnel Services Detail FY 2026-2027

Name	Base Salary	Less Furlough	Subtotal	Longevity	Subtotal	FICA - 7.65%	Subtotal	Retirement - 70.00%	401K 7.0%	Total
Judge	$45,724.00	$0.00	$45,724.00	$0.00	$45,724.00	$3,497.89	$49,221.89	$0.00	$0.00	$ 49,221.89
Jeffrey Smith	$85,018.86	$0.00	$85,018.86	$0.00	$85,018.86	$6,503.94	$91,522.80	$0.00	$0.00	$ 91,522.80
Wendy Hoagland	$65,909.37	$0.00	$65,909.37	$1,000.00	$66,909.37	$5,118.57	$72,027.94	$50,419.56	$0.00	$ 122,447.49
Keriann Gray	$62,296.00	$0.00	$62,296.00	$1,000.00	$63,296.00	$4,842.14	$68,138.14	$47,696.70	$0.00	$ 115,834.84
Bridget Davis	$62,296.00	$0.00	$62,296.00	$100.00	$62,396.00	$4,773.29	$67,169.29	$47,018.51	$0.00	$ 114,187.80
Rachel Peters	$53,913.60	$0.00	$53,913.60	$0.00	$53,913.60	$4,124.39	$58,037.99	$0.00	$4,062.66	$ 62,100.65
Joseph Cardosi	$47,465.60	$0.00	$47,465.60	$0.00	$47,465.60	$3,631.12	$51,096.72	$0.00	$3,576.77	$ 54,673.49
Alexandria McDuffey	$46,217.60	$0.00	$46,217.60	$0.00	$46,217.60	$3,535.65	$49,753.25	$0.00	$3,482.73	$ 53,235.97
Marisa Maher	$46,217.60	$0.00	$46,217.60	$0.00	$46,217.60	$3,535.65	$49,753.25	$0.00	$3,482.73	$ 53,235.97
Tammy Janeczko	$43,388.80	$0.00	$43,388.80	$0.00	$43,388.80	$3,319.24	$46,708.04	$0.00	$3,269.56	$ 49,977.61
Trish Worley	$37,169.60	$0.00	$37,169.60	$0.00	$37,169.60	$2,843.47	$40,013.07	$0.00	$2,800.92	$ 42,813.99
Susan Edgerton	$37,169.60	$0.00	$37,169.60	$0.00	$37,169.60	$2,843.47	$40,013.07	$0.00	$2,800.92	$ 42,813.99
Matt Flynn (VTC)	$62,296.00	$0.00	$62,296.00	$0.00	$62,296.00	$4,765.64	$67,061.64	$0.00	$4,694.32	$ 71,755.96
Subtotals	$695,082.63	$0.00	$695,082.63	$2,100.00	$697,182.63	$53,334.47	$750,517.10	$145,134.76	$20,531.16	$ 923,822.46
Name	Title	Hourly Rat	Hours per Week	Yearly Hours	Total	FICA - 7.65 %				Total
Part Time										
Christopher Bogard	Magistrate				$20,250.00	$1,549.13		$0.00	$0.00	$21,799.13
Rocco Rossi	Court Officer	$19.00	28	1,456	$27,664.00	$2,116.30		$0.00	$0.00	$29,780.30
John Doyle	Court Officer	$18.50	28	1,456	$26,936.00	$2,060.60		$0.00	$0.00	$28,996.60
Robert Fitzpatrick	Court Officer	$17.75	24	1,248	$22,152.00	$1,694.63		$0.00	$0.00	$23,846.63
John Pinkowski	Court Officer	$17.75	16	832	$14,768.00	$1,129.75		$0.00	$0.00	$15,897.75
Ernest Gayer	Court Officer	$17.75	16	832	$14,768.00	$1,129.75		$0.00	$0.00	$15,897.75
Vacant	Court Officer	$17.75	8	416	$7,384.00	$564.88		$0.00	$0.00	$7,948.88
Wage Increase	1/1/2027	$0.50	120	6,240	$3,120.00	$238.68		$0.00	$0.00	$3,358.68
Subtotals					$137,042.00	$10,483.71		$0.00	$0.00	$147,525.71
Name	Title	Hourly Rat	Hours per Week	Yearly Hours	Total	FICA - 7.65 %				Total
Work Program										
Vacant	Work Program	$16.00	10	780	$12,480.00	$954.72		$0.00	$0.00	$13,434.72
Vacant	Work Program	$16.00	10	780	$12,480.00	$954.72		$0.00	$0.00	$13,434.72
Vacant	Work Program	$16.00						$0.00	$0.00	
Wage Increase	1/1/2027	$0.50	20	1,040	$520.00	$39.78				$559.78
Subtotals					$25,480.00	$1,949.22		$0.00		$27,429.22
On Call			$3,000.00		$3,000.00	$229.50				$3,229.50
Overtime/Step up	IN COURT HRS		$1,000.00		$1,000.00	$76.50				$1,076.50
Court Recorder	3 X $500.00		$1,500.00		$1,500.00	$114.75				$1,614.75
Probation	3X $500.00		$1,500.00		$1,500.00	$114.75				$1,614.75
Court Officer	1 X $500.00		$500.00		$500.00	$38.25				$538.25
Subtotals	$0.00		$7,500.00		$7,500.00	$573.75		$0.00		$8,073.75
Total Personnel Services					$867,204.63	$66,341.15		$145,134.76	$20,531.16	$1,106,851.14

727 - Supplies			$1,525.00
	Calendars	$450.00	
	Rubber bands, pens, sticky notes	$600.00	
	Appointment Slips - probation	$85.00	
	Appointment Slips - Courtroom	$85.00	
	Misc Items	$150.00	
	Sanitizer/Court Jury Wipes	$75.00	
	Disinfectant Spray	$80.00	
727-002 Supplies WP			$500.00
740 - Operating Supplies			$15,434.00
	Toner - Printers	$ 700.00	
	Toner - Fax	$ 240.00	
	Monitor	$ 300.00	
	Keyboards	$ 300.00	
	Copy Paper - $38 per case - est.1.5 cases per week	$ 2,800.00	
	Forms - International Minute Press - Probation Referral	$ 297.00	
	Forms - International Minute Press - Probation Condition Bond	$ 207.00	
	NEEDS Surveys -	$ 600.00	
	Envelopes	$ 3,000.00	
	File Folders .39 each	$ 900.00	
	Probation Folders $15 per 50	$ 600.00	
	Civil ROA	$ 203.00	
	Criminal ROA	$ 219.00	
	Notice Non-Compliance	$ 150.00	
	14 day notice	$ 600.00	
	Default Judgement Notices - Civil Infraction	$ 150.00	
	Traffic Jackets- Civil Infractions $316 per 2,000	$ 1,500.00	
	Cash Envelopes - for daily receipts	$ 380.00	
	Bond and General Checks	$ 638.00	
	Security Bags - for daily deposits	$ 150.00	
	Drug Tests	$ 1,000.00	
	Misc Items - Fasteners, labels,	$ 500.00	
	Total Need	$ 15,434.00	
740-002 - Operating Supplies WP			$1,000.00
801-Professional Fees			$12,500.00
	Audit	$8,000.00	
	Interpreter	$3,000.00	
	Special (Judicial / Magistrate Training)	$1,500.00	
801-001 - Jury Fees			$3,500.00
	Yearly Fees (Reimbursable)	$3,500.00	
811--Service Contracts			$23,370.00
	Security Cameras	$10,930.00	
	Magistrate - Holiday/Weekend Program	$940.00	
	BIS Court Recording Computer and Software	$5,000.00	
	Revize LLC (Web-Site)	$1,500.00	
	PolyCom, 28thdistrict court.com	$5,000.00	
830 - Dues and Subscriptions			$7,145.00
	CER/CEO Renewal - court recorders - 4 @ $30	$120.00	
	ICLE - Books	$750.00	
	Lexis Nexis Search Program (credit Reports, Addresses)	$1,300.00	
	Thomas Reuters (online) Internet - case lookup, etc	$3,650.00	
	MCAA Dues and FBINA- Smith	$280.00	
	SEMCA Dues - Smith	$75.00	
	State Bar - Judge Mullins	$395.00	
	Probation Officer - Annual Dues	$300.00	
	Lawyers Weekly, NACM,	$275.00	
850 - Communications			$3,238.00
	Supplied by City	$3,238.00	
850 - Communications - WP			$0.00
860- Travel Training			$7,150.00
	Court Admin Conference - Hotel	$800.00	
	Court Admin Conference - Registration	$350.00	
	Judicial Conference	$1,000.00	
	Probation Officer Conference - Hotel	$1,200.00	
	Probation Officer Conference - Registration	$600.00	

	Probation Officer Contining Eduation - $500 per officer	$1,500.00	
	Misc Milage	$700.00	
	Collect Training	$1,000.00	
807 - Bonds and Insurnace			$3,525.00
	Judge Liability	$2,200.00	
	Magistrate - Liability	$175.00	
	Work Program - Liability Insurance	$1,150.00	

920 - Public Utilities			$17,700.00
	City Supplied - Using FY21/22 Estimate	$17,700.00	

930 - Repairs and Maintance			$15,506.00
	Hardware/Software	$7,356.00	
	Computers--Upgrades	$7,500.00	
	Pest Control - Rose	$650.00	
930-002 - Repair and Maintance - WP			$1,800.00
	Van Repair	$1,500.00	
	Misc. Repairs	$300.00	
940 - Rentals			$28,600.00
	JIS - AS400 System (case management)	$28,400.00	
	Water Filter System	$200.00	

977 - Capital Outlay			$0.00
Grand Total			$142,493.00

VTC Services and Charges

FY 2026-2027 Estimates

740-003 VTC Operating Supplies			$16,120.00
	Supplies & Materials (Paper, Files, Ink Cartridges, Misc.)	$1,730.00	
	Drug Tests	$6,000.00	
	LS/CM Year License and Forms	$1,110.00	
	GPS Tethers /Alcohol Tethers	$3,000.00	
	Travel / Transportation / Training	$3,000.00	
	Equipment	$500.00	
	MATCP Conference Registration	$780.00	
801-663 VTC Professional Fees			$12,760.00
	Defense Attorneys	$12,760.00	

707-003 VTC Employees			$71,755.96
	Matt Flynn (VTC Probation Officer) Wage + Fringe + FICA	$71,755.96	

		Total	$100,635.96

MIDC Grant Budget 2026-2027

Grant 10/01/2025 thru 09/30/2026

			FY 2025/ 2026 Budget
	PROPOSED REVENUE		
260-000		Indigent Defense Grant	$145,310.18
		Local Shares	$4,709.82
			-
			$150,020.00

BUDGET REPORT FOR CITY OF SOUTHGATE

Calculations as of 02/28/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 02/28/26	2025-26 PROJECTED ACTIVITY	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS						
Dept 262 - ELECTIONS						
101-262-707-000	PART TIME EMPLOYEES	59,761	40,000	12,163	15,000	33,280
101-262-715-000	FICA			291	300	420
101-262-727-000	OFFICE SUPPLIES	859	1,000	190	650	1,000
101-262-740-000	OPERATING SUPPLIES	2,538	2,500	30	300	2,500
101-262-801-000	PROFESSIONAL FEES	13,011	6,020	1,171	1,171	4,400
101-262-860-000	TRAVEL & TRAINING	262	1,000	382	500	1,000
101-262-900-000	PRINTING & PUBLISHING	6,581	13,500	5,944	5,944	15,500
101-262-930-000	REPAIRS & MAINTENANCE	8,430	8,750	6,180	6,180	6,200
101-262-956-000	MISCELLANEOUS		500			
101-262-977-000	MACHINERY & EQUIPMENT			4,077	4,077	
Totals for dept 262 - ELECTIONS		91,442	73,270	30,428	34,122	64,300
TOTAL APPROPRIATIONS		91,442	73,270	30,428	34,122	64,300

BUDGET REPORT FOR CITY OF SOUTHGATE

Calculations as of 02/28/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 02/28/26	2025-26 PROJECTED ACTIVITY	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS						
Dept 257 - ASSESSOR						
101-257-706-000	PERMANENT EMPLOYEES	70,358	70,196	47,047	77,623	78,709
101-257-709-000	OVERTIME	1,038	2,000		593	2,000
101-257-711-000	REIMBURSEABLE WAGES	(150,726)	(164,447)	(79,464)	(179,811)	(216,497)
101-257-712-000	OPTICAL INSURANCE	121	136	88	130	122
101-257-715-000	FICA	5,462	5,523	3,599	6,200	6,175
101-257-716-000	HOSPITALIZATION INSURANCE	18,057	19,918	14,133	22,493	25,049
101-257-716-003	CITY HSA CONTRIBUTION	1,120	1,120	810	810	810
101-257-717-000	EMPLOYEES LIFE INSURANCE	29	45	29	45	45
101-257-718-000	RETIREMENT CONTRIBUTION-MUNI PRE '08	76,079	64,116	47,018	70,525	102,027
101-257-719-000	DENTAL INSURANCE	1,325	1,393	928	1,392	1,560
101-257-727-000	OFFICE SUPPLIES	442	250	188	388	500
101-257-740-000	OPERATING SUPPLIES	14	50			
101-257-801-000	PROFESSIONAL FEES	254,072	269,380	139,539	251,316	274,400
101-257-830-000	DUES & SUBSCRIPTIONS	520	875		795	875
101-257-860-000	TRAVEL & TRAINING	868	1,000	1,070	1,070	1,000
101-257-900-000	PRINTING & PUBLISHING	272	7,650		8,750	9,150
101-257-956-000	MISCELLANEOUS			65		
Totals for dept 257 - ASSESSOR		279,051	279,205	175,050	262,319	285,925
TOTAL APPROPRIATIONS		279,051	279,205	175,050	262,319	285,925

BUDGET REPORT FOR CITY OF SOUTHGATE

Calculations as of 02/28/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 02/28/26	2025-26 PROJECTED ACTIVITY	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS						
Dept 266 - ATTORNEY						
101-266-801-000	PROFESSIONAL FEES	198,222	200,705	135,231	193,204	213,440
Totals for dept 266 - ATTORNEY		198,222	200,705	135,231	193,204	213,440
TOTAL APPROPRIATIONS		198,222	200,705	135,231	193,204	213,440

BUDGET REPORT FOR CITY OF SOUTHGATE

Calculations as of 02/28/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 02/28/26	2025-26 PROJECTED ACTIVITY	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS						
Dept 220 - MUNICIPAL EMPLOYEES CIVIL SERVICE						
101-220-801-000	PROFESSIONAL FEES				1,400	1,500
101-220-900-000	PRINTING & PUBLISHING		650			500
Totals for dept 220 - MUNICIPAL EMPLOYEES CIVIL SERVICE			650		1,400	2,000
TOTAL APPROPRIATIONS			650		1,400	2,000

BUDGET REPORT FOR CITY OF SOUTHGATE

Calculations as of 02/28/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 02/28/26	2025-26 PROJECTED ACTIVITY	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS						
Dept 221 - POLICE & FIRE CIVIL SERVICE COMMISSION						
101-221-801-000	PROFESSIONAL FEES		10,000		8,486	10,000
101-221-900-000	PRINTING & PUBLISHING		500			500
Totals for dept 221 - POLICE & FIRE CIVIL SERVICE COMMISSION			10,500		8,486	10,500
TOTAL APPROPRIATIONS			10,500		8,486	10,500

BUDGET REPORT FOR CITY OF SOUTHGATE

Calculations as of 02/28/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 02/28/26	2025-26 PROJECTED ACTIVITY	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS						
Dept 223 - FINANCE DEPARTMENT						
101-223-706-000	PERMANENT EMPLOYEES	261,326	267,836	163,620		286,358
101-223-707-000	PART-TIME EMPLOYEES	13,631	19,968	13,046		20,280
101-223-709-000	OVERTIME	6,822	9,750	5,835		9,500
101-223-712-000	OPTICAL INSURANCE	484	542	325		366
101-223-715-000	FICA	21,621	22,840	14,085		24,797
101-223-716-000	HOSPITALIZATION INSURANCE	59,838	59,753	33,666		50,097
101-223-716-002	HEALTH INSURANCE OPT OUT	2,351		6,419		8,000
101-223-716-003	CITY HSA CONTRIBUTION	3,360	3,360	1,620		1,620
101-223-716-004	RETIREE HEALTH CARE SAVING-MERS-RHS-E	2,943	2,907	2,257		4,383
101-223-717-000	EMPLOYEES LIFE INSURANCE	99	152	96		120
101-223-718-000	RETIREMENT CONTRIBUTION-MUNI PRE '08	152,158	128,232	94,035		102,027
101-223-718-002	RETIREMENT 401K- MUNI POST '08	10,299	10,174	7,899		15,341
101-223-719-000	DENTAL INSURANCE	4,568	4,801	2,791		3,840
101-223-721-000	LONGEVITY PAY	950	1,000			1,000
101-223-727-000	OFFICE SUPPLIES	632	800	363	500	
101-223-740-000	OPERATING SUPPLIES	1,333	4,200	678	4,000	2,000
101-223-801-000	PROFESSIONAL FEES	207		11,710	11,710	12,275
101-223-830-000	DUES & SUBSCRIPTIONS		130		130	150
101-223-860-000	TRAVEL & TRAINING		4,250		1,425	3,000
101-223-900-000	PRINTING & PUBLISHING	1,325	2,500	97	500	2,000
Totals for dept 223 - FINANCE DEPARTMENT		543,947	543,195	358,542	18,265	547,154
TOTAL APPROPRIATIONS		543,947	543,195	358,542	18,265	547,154

BUDGET REPORT FOR CITY OF SOUTHGATE

Calculations as of 02/28/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 02/28/26	2025-26 PROJECTED ACTIVITY	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS						
Dept 228 - INFORMATION TECHNOLOGY						
101-228-706-000	PERMANENT EMPLOYEES	88,906	91,421	60,133	98,690	107,421
101-228-712-000	OPTICAL INSURANCE	121	136	88	128	122
101-228-715-000	FICA	6,665	6,994	4,508	7,418	8,218
101-228-716-000	HOSPITALIZATION INSURANCE	18,057	19,918	14,133	22,493	25,049
101-228-716-003	CITY HSA CONTRIBUTION	1,120	1,120	810	810	810
101-228-716-004	RETIREE HEALTH CARE SAVING-MERS-RHS-E	1,778	1,829	1,203	1,922	2,149
101-228-717-000	EMPLOYEES LIFE INSURANCE	29	45	29	45	45
101-228-718-002	RETIREMENT 401K- MUNI POST '08	6,223	6,400	4,209	6,711	7,520
101-228-719-000	DENTAL INSURANCE	959	1,008	672	1,011	1,140
101-228-727-000	OFFICE SUPPLIES	87	100	83	83	100
101-228-740-000	OPERATING SUPPLIES	985	1,000	192	537	1,000
101-228-744-000	CLOTHING	134				
101-228-775-000	REPAIR & MAINTENANCE SUPPLIES	17,236	15,000	5,639	10,691	10,000
101-228-801-000	PROFESSIONAL FEES	27,280	39,250	15,600	30,000	32,847
101-228-830-000	DUES & SUBSCRIPTIONS	60,817	90,000	48,530	95,000	95,000
101-228-850-000	COMMUNICATIONS	9,300	51,000	25,035	48,500	50,000
101-228-860-000	TRAVEL & TRAINING	792	1,000	596	1,500	1,000
101-228-930-000	REPAIRS & MAINTENANCE	7,547	15,000		12,500	20,000
101-228-940-000	RENTALS	38,726	45,000	27,267	47,500	45,000
101-228-956-000	MISCELLANEOUS		100			
101-228-977-000	CAP. OUTLAY - MACH & EQUIPMENT	16,600	15,000	299	12,500	15,000
101-228-978-000	OFFICE EQUIP & FURNITURE				750	
Totals for dept 228 - INFORMATION TECHNOLOGY		303,362	401,321	209,026	398,789	422,421
TOTAL APPROPRIATIONS		303,362	401,321	209,026	398,789	422,421

BUDGET REPORT FOR CITY OF SOUTHGATE

Calculations as of 02/28/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 02/28/26	2025-26 PROJECTED ACTIVITY	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS						
Dept 253 - TREASURER						
101-253-703-000	ELECTED OFFICALS	6,562	6,562	5,031		10,500
101-253-706-000	PERMANENT EMPLOYEES	122,862	122,750	65,834		129,021
101-253-707-000	PART TIME EMPLOYEES	30,604	42,290	22,586		37,440
101-253-709-000	OVERTIME	17,757	8,000	7,144		50
101-253-712-000	OPTICAL INSURANCE	132	123	115		196
101-253-715-000	FICA	13,577	13,816	7,720		13,618
101-253-716-000	HOSPITALIZATION INSURANCE	26,015	22,574	20,985		45,087
101-253-716-002	HEALTH INSURANCE OPT OUT			615		
101-253-716-003	CITY HSA CONTRIBUTION	2,240	1,680	1,620		1,620
101-253-716-004	RETIREE HEALTH CARE SAVING-MERS-RHS-E	15				
101-253-717-000	EMPLOYEES LIFE INSURANCE	50	76	45		76
101-253-718-000	RETIREMENT CONTRIBUTION-MUNI PRE '08	152,158	128,232	94,035		204,053
101-253-718-002	RETIREMENT 401K- MUNI POST '08	52				
101-253-719-000	DENTAL INSURANCE	1,934	1,807	1,525		3,120
101-253-721-000	LONGEVITY PAY	950	1,000			1,000
101-253-727-000	OFFICE SUPPLIES	589	500	415	600	500
101-253-740-000	OPERATING SUPPLIES	41	100	576	1,426	1,900
101-253-801-000	PROFESSIONAL FEES	3,537	3,285	2,859	4,862	5,150
101-253-830-000	DUES & SUBSCRIPTIONS	199	199	99	199	200
101-253-860-000	TRAVEL & TRAINING	2,565	3,000	599	1,000	2,700
101-253-900-000	PRINTING & PUBLISHING	11,664	12,400	6,158	11,650	12,550
101-253-930-000	REPAIRS & MAINTENANCE		100			
101-253-956-000	MISCELLANEOUS		100			
Totals for dept 253 - TREASURER		393,503	368,594	237,961	19,737	468,781
TOTAL APPROPRIATIONS		393,503	368,594	237,961	19,737	468,781

BUDGET REPORT FOR CITY OF SOUTHGATE

Calculations as of 02/28/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 02/28/26	2025-26 PROJECTED ACTIVITY	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS						
Dept 219 - GENERAL GOVERNMENT						
101-219-708-000	UNEMPLOYMENT INSURANCE	724				
101-219-715-000	FICA	61	61	61	61	65
101-219-727-000	OFFICE SUPPLIES	702	1,500	313	500	1,500
101-219-728-000	POSTAGE	34,576	42,000	23,438	36,400	42,000
101-219-740-000	OPERATING SUPPLIES	1,958	1,500	1,231	1,500	1,500
101-219-801-000	PROFESSIONAL FEES	303,233	344,250	138,386	165,225	129,350
101-219-807-000	BONDS & INSURANCE	452,837	490,000	468,794	468,794	485,000
101-219-808-000	SELF INSURANCE CLAIMS	15,557	15,000	15,749	15,750	15,000
101-219-811-000	SERVICE CONTRACTS	14,594	15,310			
101-219-830-000	DUES & SUBSCRIPTIONS	51,470	54,500	40,504	55,207	59,700
101-219-850-000	COMMUNICATIONS	5,151				
101-219-878-000	HOSP INS-MUN EMP RETIREES	542,854	635,100	309,126	621,222	745,470
101-219-878-001	LIFE INS-MUN EMP RETIREES	11,471	12,180	8,319	16,637	18,310
101-219-878-002	SUPERVISOR RETIREE DELTA DENTA	24,672	26,990	17,142	25,713	28,290
101-219-879-000	HOSP INS-P & F EMP RETIREES	2,069,069	2,075,000	1,955,121	1,955,121	2,250,000
101-219-880-000	COMMUNITY PROMOTION	7,112	5,000	3,636	6,000	5,000
101-219-900-000	PRINTING & PUBLISHING	2,099	3,000	2,534	3,250	3,500
101-219-920-000	PUBLIC UTILITIES	46,901	50,000	26,326	45,000	50,000
101-219-930-000	REPAIRS & MAINTENANCE	1,546		622	622	
101-219-940-000	RENTALS	1,898	3,150	2,045	2,831	3,200
101-219-956-000	MISCELLANEOUS					1
101-219-958-000	PRIOR YEARS TAX REFUND	25,326	25,000	28,133	28,133	30,000
101-219-969-000	BAD DEBT EXPENSE	20,563				
101-219-974-002	TOWER PROJECT - BRIDGE GRANT EXP	634,240				
101-219-974-003	TOWER PROJ - BRIDGE NON GRANT CITY EXI	34,262				
101-219-975-000	BUILDINGS/BUILDING IMPROVEMENT			7,747	7,747	
Totals for dept 219 - GENERAL GOVERNMENT		4,302,876	3,799,541	3,049,227	3,455,713	3,867,886
TOTAL APPROPRIATIONS		4,302,876	3,799,541	3,049,227	3,455,713	3,867,886

BUDGET REPORT FOR CITY OF SOUTHGATE

Calculations as of 02/28/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 02/28/26	2025-26 PROJECTED ACTIVITY	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS						
Dept 371 - BUILDING DEPARTMENT						
101-371-706-000	PERMANENT EMPLOYEES	216,692	225,174	123,441	185,162	193,994
101-371-707-000	PART TIME EMPLOYEES					43,680
101-371-709-000	OVERTIME	88	600		150	
101-371-712-000	OPTICAL INSURANCE	298	381	208	312	269
101-371-715-000	FICA	17,466	18,875	10,332	14,170	19,713
101-371-716-000	HOSPITALIZATION INSURANCE	32,467	17,703	2,213	2,213	
101-371-716-002	HEALTH INSURANCE OPT OUT	5,877	20,000	12,585	52,000	20,000
101-371-716-003	CITY HSA CONTRIBUTION	1,447				
101-371-716-004	RETIREE HEALTH CARE SAVING-MERS-RHS-E	3,539	3,701	1,929	2,919	2,941
101-371-717-000	EMPLOYEES LIFE INSURANCE	89	139	82	118	108
101-371-718-000	RETIREMENT CONTRIBUTION-MUNI PRE '08	76,079	64,116	47,018	70,526	102,027
101-371-718-002	RETIREMENT 401K- MUNI POST '08	12,385	12,952	6,753	10,222	10,294
101-371-719-000	DENTAL INSURANCE	2,229	2,837	1,655	2,440	2,640
101-371-721-000	LONGEVITY PAY	900	950	950	950	1,000
101-371-727-000	OFFICE SUPPLIES	656	1,000	899	1,000	1,000
101-371-740-000	OPERATING SUPPLIES	2,179	2,500	404	405	2,500
101-371-801-000	PROFESSIONAL FEES	144,563	111,500	158,614	200,292	127,550
101-371-811-000	SERVICE CONTRACTS- HOME INSPECTIONS	105,706	102,740	55,100	90,720	95,000
101-371-811-001	PLAN REVIEW FORMER DC	19,030	20,000	7,230	13,000	15,000
101-371-812-000	SERVICE CONTRACT - APARTMENT INSPECTI	312,968	286,000	171,818	280,725	285,000
101-371-830-000	DUES & SUBSCRIPTIONS	1,320		190		
101-371-860-000	TRAVEL & TRAINING	170	500		500	500
101-371-930-000	REPAIRS & MAINTENANCE	196				
101-371-956-000	MISCELLANEOUS	34				
101-371-967-200	CITY PROPERTY COSTS	151				
101-371-980-000	VEHICLES	42,365				
Totals for dept 371 - BUILDING DEPARTMENT		998,894	891,668	601,421	927,824	923,216
TOTAL APPROPRIATIONS		998,894	891,668	601,421	927,824	923,216

BUDGET REPORT FOR CITY OF SOUTHGATE

Calculations as of 02/28/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 02/28/26	2025-26 PROJECTED ACTIVITY	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS						
Dept 521 - SANITATION						
101-521-802-001	CONTRACTS-COLLECTIONS-WASTE MG	764,748	2,048,440	992,951	2,003,513	2,062,645
101-521-802-002	CONTRACTS-DISPOSAL-RIVERVIEW	183,720		4,734	4,735	10,000
101-521-802-003	CONTRACTS - RECYCLING	737,143				
101-521-802-004	COMPOSTING CONTRACT	11,723	40,000			
101-521-977-000	CAP. OUTLAY - MACH & EQUIPMENT			569,823	569,823	
Totals for dept 521 - SANITATION		1,697,334	2,088,440	1,567,508	2,578,071	2,072,645
TOTAL APPROPRIATIONS		1,697,334	2,088,440	1,567,508	2,578,071	2,072,645

BUDGET REPORT FOR CITY OF SOUTHGATE

Calculations as of 02/28/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 02/28/26	2025-26 PROJECTED ACTIVITY	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS						
Dept 701 - PLANNING COMMISSION						
101-701-727-000	OFFICE SUPPLIES			45	45	100
101-701-801-000	PROFESSIONAL FEES	36,325	35,000	21,751	33,905	35,400
Totals for dept 701 - PLANNING COMMISSION		36,325	35,000	21,796	33,950	35,500
TOTAL APPROPRIATIONS		36,325	35,000	21,796	33,950	35,500

BUDGET REPORT FOR CITY OF SOUTHGATE

Calculations as of 02/28/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 02/28/26	2025-26 PROJECTED ACTIVITY	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS						
Dept 803 - HISTORIC COMMISSION						
101-803-920-000	PUBLIC UTILITIES	1,863	2,000	835	1,690	1,900
Totals for dept 803 - HISTORIC COMMISSION		1,863	2,000	835	1,690	1,900
TOTAL APPROPRIATIONS		1,863	2,000	835	1,690	1,900

BUDGET REPORT FOR CITY OF SOUTHGATE

Calculations as of 02/28/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 02/28/26	2025-26 PROJECTED ACTIVITY	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS						
Dept 966 - TRANSFERS OUT						
101-966-995-401	TRANSFER TO CAPITAL IMPRV FUND					470,000
101-966-995-677	TRANSFER TO WORKERS COMP FUND	125,000	150,000		150,000	250,000
101-966-995-734	TRANS/SEVERANCE RESERVE FUND	200,000	250,000		250,000	300,000
101-966-995-735	TRANS TO MUN EMPL RET H. C.	200,000	200,000		200,000	200,000
Totals for dept 966 - TRANSFERS OUT		525,000	600,000		600,000	1,220,000
TOTAL APPROPRIATIONS		525,000	600,000		600,000	1,220,000

BUDGET REPORT FOR CITY OF SOUTHGATE

Calculations as of 02/28/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 02/28/26	2025-26 PROJECTED ACTIVITY	2026-27 RECOMMENDED BUDGET
Fund: 101 GENERAL FUND						
ESTIMATED REVENUES						
PROPERTY TAX REVENUES						
101-000-402-000	CURRENT REAL PROPERTY TAX REVENUE	7,624,710	8,348,960	8,422,346	8,733,141	8,584,883
101-000-403-001	CURRENT TAXES-CITY OPERATING	252,394				
101-000-403-002	CURRENT TAXES-RUBBISH	1,995,919	2,105,638	2,118,946	2,194,138	2,170,094
101-000-403-003	CURRENT TAXES - POLICE & FIRE PENSION	8,676,924	9,666,570	9,730,720	10,050,904	10,054,710
101-000-403-004	CURRENT TAXES - ACT 359 OF 1925	44,077	49,579	48,179	49,678	49,526
101-000-403-494	DDA TAX SHARING	168,269	177,585		187,725	193,400
101-000-403-495	TIFA TAX SHARING	416,399	432,134		421,076	433,708
101-000-410-000	CURRENT PERSONAL PROPERTY TAXES	440,616	418,427	408,411	417,950	451,449
101-000-411-001	DEL TAX PMT WAYNE CO - CITY OPERATING	23,221		13,227	13,227	
101-000-411-002	DEL TAX PMT WAYNE CO - RUBBISH	5,450		3,174	3,174	
101-000-411-003	DEL TAX PMT WAYNE CO - POLICE & FIRE PE	23,038		13,486	13,486	
101-000-411-004	DEL TAX PMT WAYNE CO - ACT 359 OF 1925	194		47	47	
101-000-411-005	DEL TAX PMT WAYNE CO - ADMIN FEE	2,514		1,047	1,047	
101-000-412-000	DELINQUENT PERSONAL PROPERTY CITY OP	6,413		2,893	2,893	
101-000-412-002	DELINQUENT PERSONAL PROPERTY RUBBISH	1,539		694	694	
101-000-412-003	DELINQUENT PERSONAL PROPERTY P/F PEN	6,662		3,017	3,017	
101-000-412-004	DELINQUENT PERSONAL PROPERTY ACT 359	37		15	15	
101-000-424-000	PAYMENT IN LIEU OF TAXES REV	116,797	98,700	105,180	100,153	100,000
101-000-424-002	PAYMENT IN LIEU OF TAXES REV (RUBBISH)	(482)	12			
101-000-424-003	PAYMENT IN LIEU OF TAXES REV (PF PEN)	(2,096)	50			
101-000-432-000	PAYMENT IN LIEU OF TAXES (PILT)	47,079	47,151	53,034	47,150	47,150
101-000-432-002	PAYMENT IN LIEU OF TAXES (PILT) RUBBISH	9,242	9,256	9,242	9,256	9,256
101-000-432-003	PAYMENT IN LIEU OF TAXES (PILT) PF PEN	17,324	17,350	17,324	17,350	17,350
101-000-433-000	COMMERCIAL FACILITIES TAX (PA 255 OF '78	22,771	22,593	22,607	22,606	22,388
101-000-433-002	COMM FAC TAX PA255 OF '78 RUBBISH	5,464	5,422	5,425	5,424	5,372
101-000-433-003	COMM FAC TAX PA 255 OF '78 P/F PEN	23,754	24,911	24,911	24,910	24,911
101-000-433-004	COMM FAC TAX PA 255 OF '78 ACT359	114	121	123	123	117
101-000-445-000	PENALTY & INTEREST ON TAXES REVENUE	74,928	60,000	48,502	61,171	60,000
101-000-445-001	PENALTY & INTEREST ON TAXES - DLP	4,021		1,861	1,861	
101-000-447-000	PROPERTY TAX ADMINISTRATION FEE	573,871	572,000	580,309	600,128	600,193
PROPERTY TAX REVENUES		20,581,163	22,056,459	21,634,720	22,982,344	22,824,507
LICENSES AND PERMITS						
101-000-476-000	BUSINESS LICENSE REVENUE	47,242	45,000	3,466	49,144	50,000
101-000-478-000	OTHER LICENSE & FEE REVENUE	15,764	15,000	12,326	16,000	16,000
101-000-479-000	RENTAL FEE REVENUE	30,870	30,000	26,524	32,000	35,000
101-000-481-000	VACANT PROPERTY REGISTRATIONS	1,680	3,600	480	1,680	2,000
101-000-482-000	FIRE SUPPRESSION PERMIT REVENUE	2,675	1,000	1,100	1,100	1,000
101-000-494-000	BUILDING PERMIT REVENUE	926,961	700,000	600,896	856,000	880,000
101-000-495-000	EXTERIOR INSPECTIONS	103,440	80,000	71,020	98,000	105,000

BUDGET REPORT FOR CITY OF SOUTHGATE

Calculations as of 02/28/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 02/28/26	2025-26 PROJECTED ACTIVITY	2026-27 RECOMMENDED BUDGET
Fund: 101 GENERAL FUND						
ESTIMATED REVENUES						
LICENSES AND PERMITS						
101-000-496-000	APARTMENT INSPECTION REVENUE	258,515	100,000	98,720	195,000	210,000
LICENSES AND PERMITS		1,387,147	974,600	814,532	1,248,924	1,299,000
FEDERAL SOURCES						
101-000-528-000	OTHER FEDERAL GRANTS-AMER RESCUE PLA	822,633				
101-000-528-001	TOWER PROJ. BRIDGE & PARK FED GRANT-A	1,460,565		1,060,147	1,060,147	
101-000-529-000	FEDERAL GRANTS	54,646				
101-000-529-001	FEDERAL GRANTS - JUSTICE DEPT.	61,060	20,000	13,589	20,000	20,000
101-000-529-003	FEDERAL GRANTS LAW ENFORCEMENT	18,136		216	216	
101-000-529-213	FEDERAL REVENUE - CDBG	20,000	20,000	(20,000)	20,000	20,000
101-000-529-214	OPSG (OPERATION STONEGARDEN) GRANT	4,152				
FEDERAL SOURCES		2,441,192	40,000	1,053,952	1,100,363	40,000
STATE SOURCES						
101-000-540-000	STATE GRANT REVENUE	68,965		57,346	61,640	61,640
101-000-551-000	ACT 302 TRAINING GRANT REVENUE	14,486	12,000	8,803	12,000	12,000
101-000-553-000	MICHIGAN PA 1 (2023) - LAW ENFORCE CPE	36,000	36,000	42,000	42,000	42,000
101-000-568-000	STATE LIQUOR LICENSE REVENUE	25,871	30,000	15,616	27,615	28,000
101-000-569-000	OTHER STATE GRANTS	440,295		28,500	53,333	50,000
101-000-573-000	LOCAL COMM STABILIZATION SHARE APPRC	243,412	175,000	199,865	199,865	205,000
101-000-574-000	STATE SALES TAX REVENUE	3,235,003	3,282,625	1,691,616	3,197,002	3,122,261
101-000-574-001	STATE STATUTORY REVENUE	802,980	834,082	363,954	806,893	806,893
101-000-574-002	STATE CVTRS PUBLIC SAFETY PMT	2,268				
STATE SOURCES		4,869,280	4,369,707	2,407,700	4,400,348	4,327,794
CONTRIBUTIONS FROM LOCAL UNITS						
101-000-548-000	SMART GRANT REVENUE	56,161	82,742	11,470	59,000	60,000
101-000-590-000	SCHOOL OFFICER	113,170	82,215	45,568	91,330	91,336
CONTRIBUTIONS FROM LOCAL UNITS		169,331	164,957	57,038	150,330	151,336
FINES AND FORFEITURES						
101-000-549-000	DIST COURT JUDGE GRANT REVENUE	45,724	45,724	22,862	45,724	45,724
101-000-609-000	JUROR COMPENSATION FUND - FROM STAT	339				
101-000-656-000	COURT FINES	859,984	850,000	495,569	843,000	875,000
101-000-656-004	COURT REVENUE - DRUNK DRIVING CASEFL(	4,623	4,500		4,500	4,500
101-000-656-005	WORK PROGRAM	12,717	15,000	2,053	7,900	12,000
101-000-656-006	VETERANS COURT REVENUE (COURT MONTI	3,960	5,000	1,535	4,000	5,000
FINES AND FORFEITURES		927,347	920,224	522,019	905,124	942,224
CHARGES FOR SERVICES						
101-000-613-000	ICE TIME RENTALS	523,017	400,000	347,740	521,000	500,000

BUDGET REPORT FOR CITY OF SOUTHGATE

Calculations as of 02/28/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 02/28/26	2025-26 PROJECTED ACTIVITY	2026-27 RECOMMENDED BUDGET
Fund: 101 GENERAL FUND						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-000-613-001	FIGURE SKATING RENTALS	113,025	135,000	78,857	140,000	150,000
101-000-613-002	RECREATION ICE PROGRAMS	11,861	12,000	6,287	9,500	12,000
101-000-614-000	CIVIC CENTER RENT	40,349	60,000	14,010	25,000	30,000
101-000-615-000	YOUTH RECREATION PROGRAMS	24,739	30,000	23,719	27,000	30,000
101-000-615-001	ADULT RECREATION PROGRAMS	5,125	4,000	3,750	5,000	11,000
101-000-615-002	FIELD-SHELTER-PARK RENTAL	9,710	12,000	5,105	15,500	15,500
101-000-620-000	SERVICE CHARGES	2,290	1,000	120		
101-000-630-000	SR. CENTER VAN SERVICE	4,779	5,000	3,009		
101-000-632-000	REPORT COPIES	1,981	2,000	1,948	2,150	2,250
101-000-636-000	TREE PLANTINGS	14,475	5,000	2,865	15,000	15,000
101-000-637-000	POLICE DEPT SERVICES	52,112	65,000	32,078	52,000	50,000
101-000-637-003	POLICE DEPT FALSE ALARM FEES			100	100	
101-000-640-000	SIDEWALK INSTALLATIONS	122,652				
101-000-646-000	WEED CUTTING	(609)	20,000	16,501	16,501	20,000
101-000-680-000	CY PROCESSING ADMIN FEE - DELQ W/S ROL	93,846	90,000	100,360	100,485	105,000
CHARGES FOR SERVICES		1,019,352	841,000	636,449	929,236	940,750
INVESTMENT INCOME AND RENTALS						
101-000-664-000	INTEREST ON DEPOSITS	676,401	650,000	371,520	740,000	700,000
101-000-668-000	RENTS & ROYALTIES	520,320	600,000	156,695	466,410	456,500
INVESTMENT INCOME AND RENTALS		1,196,721	1,250,000	528,215	1,206,410	1,156,500
OTHER REVENUE						
101-000-670-000	OTHER REVENUES	(13,560)	5,000	3,269	3,269	5,000
101-000-674-000	DONATIONS	215		200	200	
101-000-674-301	POLICE DEPARTMENT DONATIONS			300	300	
101-000-676-262	COST RECOVERY ELECTIONS	22,672				
101-000-676-441	COST RECOVERY DPS	178		3,192	3,192	
101-000-676-751	COST RECOVERY RECREATION			750	750	
101-000-683-000	WAYNE COUNTY VETERANS COURT GRANT	41,294	80,000	84,107	113,750	80,000
101-000-693-000	SALE OF CITY PROPERTY	5,294		3,105	3,105	
OTHER REVENUE		56,093	85,000	94,923	124,566	85,000
TRANSFERS IN						
101-000-699-202	TRANSFER IN FROM MAJOR STREET	389,225	350,000	235,855	485,515	625,000
101-000-699-203	TRANSFER IN FROM LOCAL STREET	372,990	330,000	233,461	513,245	536,500
101-000-699-247	TRANS IN FROM TIFA	35,000	35,000		35,000	35,000
101-000-699-248	TRANSFER IN FROM DDA	25,000	25,000		25,000	25,000
101-000-699-271	TRANSFERS IN FROM LIBRARY FUND	50,000	50,000		50,000	50,000
101-000-699-592	TRANSFER IN FROM WATER & SEWER	590,020	500,000	500,000	500,000	500,000

BUDGET REPORT FOR CITY OF SOUTHGATE

Calculations as of 02/28/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 02/28/26	2025-26 PROJECTED ACTIVITY	2026-27 RECOMMENDED BUDGET
Fund: 101 GENERAL FUND						
ESTIMATED REVENUES						
TRANSFERS IN						
TRANSFERS IN		1,462,235	1,290,000	969,316	1,608,760	1,771,500
TOTAL ESTIMATED REVENUES		34,109,861	31,991,947	28,718,864	34,656,405	33,538,611
NET OF REVENUES/APPROPRIATIONS - FUND 101		34,109,861	31,991,947	28,718,864	34,656,405	33,538,611

BUDGET REPORT FOR CITY OF SOUTHGATE

Calculations as of 02/28/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 02/28/26	2025-26 PROJECTED ACTIVITY	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS						
Dept 301 - POLICE DEPARTMENT						
101-301-705-000	ACT 345 EMPLOYEES	2,831,730	3,141,771	1,956,905	3,230,905	3,610,627
101-301-705-001	APPOINTED CHIEF/ACT #345	222,619	247,095	132,615	215,560	255,687
101-301-705-002	POLICE CADETS	25,055		24,009	27,158	
101-301-705-010	P&F OVERTIME	585,056	472,200	444,967	673,222	628,200
101-301-705-011	OPERATION SAFER POLICE OT	12,833	50,000	10,377	19,180	50,000
101-301-706-000	PERMANENT EMPLOYEES	219,877	229,617	154,756	259,795	274,914
101-301-707-000	PART TIME EMPOYEES	50,824	121,576	39,716	69,633	73,600
101-301-709-000	OVERTIME	2,853	5,000	2,980	6,180	5,000
101-301-710-000	HOLIDAY PAY		4,000			4,000
101-301-712-000	OPTICAL INSURANCE	3,703	4,273	2,605	3,765	3,700
101-301-715-000	FICA - EMPLOYER EXPENSE	80,850	86,188	56,126	70,064	105,563
101-301-716-000	HOSPITALIZATION INSURANCE	490,758	484,192	315,877	500,076	577,011
101-301-716-002	HEALTH INSURANCE OPT OUT	27,034		53,967	80,455	86,000
101-301-716-003	CITY HSA CONTRIBUTION	26,880	27,440	17,267	17,267	18,630
101-301-716-004	PD RETIREE HEALTH CARE SAVING-MER:	39,481	38,299	29,198	46,278	48,432
101-301-717-000	EMPLOYERS LIFE INSURANCE	958	1,559	932	1,411	1,600
101-301-718-000	RETIREMENT CONTRIBUTION-MUNI PRE		64,116	47,018	70,526	102,026
101-301-718-001	RETIREMENT CONT- P & F EMP	3,834,112	4,574,120	4,301,267	4,301,267	4,130,000
101-301-718-002	RETIREMENT 401K- MUNI POST '08	13,410	12,159	9,274	14,788	16,215
101-301-719-000	DENTAL INSURANCE	29,905	31,995	20,129	30,060	34,308
101-301-721-000	LONGEVITY PAY	950	1,000		1,000	1,000
101-301-724-000	POLICE ON CALL ALLOWANCE	29,235	28,138	30,814	30,815	25,674
101-301-727-000	OFFICE SUPPLIES	157	4,620	812	1,500	4,620
101-301-740-000	OPERATING SUPPLIES	42,156	50,990	16,212	40,135	50,990
101-301-744-000	CLOTHING	15,113	19,670	11,489	17,220	21,070
101-301-775-000	REPAIR & MAINTENANCE		900			1,800
101-301-781-000	EQUIPMENT SUPPLIES	108	2,900	230	500	2,900
101-301-801-000	PROFESSIONAL FEES	10,346	24,585	4,830	10,590	25,341
101-301-811-000	SERVICE CONTRACTS	731,871	772,252	440,930	743,205	806,886
101-301-830-000	DUES & SUBSCRIPTIONS	1,203	1,735	835	1,264	1,960
101-301-850-000	COMMUNICATIONS	16,921	900			900
101-301-860-000	TRAVEL & TRAINING	20,184	29,523	9,042	16,406	29,523
101-301-860-302	ACT 302 TRAINING	11,360	12,896	8,868	13,152	12,896
101-301-860-303	TRAINING ACT 1 OF 2023 CPE FUNDS	12,575		9,114	12,804	
101-301-900-000	PRINTING & PUBLISHING	1,184	6,308	706	2,640	6,308
101-301-920-000	PUBLIC UTILITIES	30,241	27,800	17,270	32,045	27,800
101-301-930-000	REPAIRS & MAINTENANCE	630	1,424	378	648	
101-301-931-000	BUILDING REPAIR & MAINTANCE		900			1,448
101-301-933-000	EQUIMENT REPAIR & MAINTENANCE	250	2,350			2,350
101-301-934-000	OFFICE EQUIP REPAIR & MAINT.	13,764	16,328	11,296	14,790	2,500
101-301-939-000	VEHICLE REPAIR & MAINTENANCE	4,272	9,400	2,745	5,010	9,400
101-301-956-000	MISCELLANEOUS	75	500	2,112	2,112	500
101-301-960-000	EDUCATION REIMBURSEMENT	13,918		13,651	20,630	
101-301-976-000	BUILDING IMPROVEMENTS					27,500
101-301-977-000	MACHINERY & EQUIPMENT		50,000	64,149	64,149	82,000
Totals for dept 301 - POLICE DEPARTMENT		9,454,451	10,660,719	8,265,468	10,668,205	11,170,879
TOTAL APPROPRIATIONS		9,454,451	10,660,719	8,265,468	10,668,205	11,170,879

SOUTHGATE POLICE DEPARTMENT

BUDGET PROPOSAL 2026-2027

Mark A. Mydlarz
Chief of Police

Chief of Police
Mark A. Mydlarz

Deputy Chief
Brent Newsted

Investigative Bureau
734-258-3054
Fax: 734-246-1381

Ordinance Officer
734-258-3036

City of Southgate
Police Department
14710 Reaume Parkway
Southgate, MI 48195
(734) 258-3060

DATE: **March 11th, 2026**

TO: **Doug Drysdale, Finance Director**

FROM: **Mark A. Mydlarz, Chief of Police**

RE: **2026/2027 PROPOSED DEPARTMENT BUDGET**

I have been a part of the Police Administration since 2021, and this is the sixth year that I have assisted in or prepared the budget for the upcoming fiscal year. The challenges of hiring and recruiting qualified personnel and maintaining current staffing levels is a top priority. The police administration is extremely happy to report that we are in the background stage with one certifiable police candidate and we are have a couple of candidates for potential police academy sponsorship. Currently, the department has three full-time officer vacancies. Each line item contained in this budget has been analyzed and what remains has been determined to be out of necessity. We have accomplished balancing the budget without reducing staffed positions. Other line items have been made based on the level of use and needs in the expenditures experienced during the current year. The continued goal of the Police Administration is to select and retain quality personnel who will best represent the police profession, and the City of Southgate, while providing a quality of service our residents expect. I believe the proposed budget for fiscal year 2026/2027 will permit us to accomplish this.

2026/2027 Budget: $12,403,227.95

If you have any questions, or need more information, please let me know.

Mark A. Mydlarz
Chief of Police

CITY OF SOUTHGATE
2026-2027 FISCAL YEAR BUDGET
GENERAL FUND 101
POLICE DEPARTMENT 301

		DEPT REQ FY 23/24	DEPT REQ FY 24/25	DEPT REQ FY 25/26	DEPT REQ FY 26/27	DEPT REQ	MAYORS RECOMM
PERSONAL SERVICES							
705-0000	Act 345 Employees	3,050,090	3,095,661	3,181,972	3,610,627		
705-0001	Director & Chief	236,567	242,250	247,095	255,687		
705-0010	Act 345 Overtime	378,700	432,900	472,200	628,200		
705-0011	Oper. Safer Overtime	100,000	50,000	50,000	50,000		
706-0000	Permanent Employees	250,828	224,428	235,483	274,914		
707-0000	Part Time Employees	90,056	90,056	98,224	96,064		
709-0000	Civilian Overtime	5,000	5,000	5,000	5,000		
710-0000	Holiday Pay	4,000	4,000	4,000	4,000		
715-0000	FICA	81,592	89,450	92,765	105,563		
716-0000	Hospitalization	721,586	507,775	507,775	507,775		
716-0003	City HSA Contribution		100,000	100,000	30,000		
716-0004	RHCS-MERS	38,502	39,212	40,470	45,920		
717-0000	Life, Sick & Acc Ins	933	971	971	1,600		
718-0000	Retirement - Municipal	84,615	50,788	51,517	66,521		
718-0001	Retirement - P&F	3,796,365	3,852,398	3,983,405	5,443,283		
718-0002	Retirement Deferred Comp for FT		13,547	14,365	44,287		
719-0000	Dental Insurance	37,764	34,149	34,149	34,149		
720-0000	Optical Insurance	4,500	3,786	3,786	4,273		
721-0000	Longevity	1,900	950	1,000	1,000		
722-0000	Expense Allowance	-	-	-	-		
723-0000	Gun Allowance	-	-	-	-		
724-0000	On Call Allowance	27,008	27,586	28,138	25,674		
		8,910,005	8,864,908	9,152,314	11,234,536		
SUPPLIES							
727-0000	Office Supplies	4,175	4,500	4,620	4,620		
740-0000	Operating Supplies	45,939	49,800	50,990	50,990		
744-0000	Clothing	16,900	18,600	19,670	21,070		
775-0000	Repair & Maint. Supplies	900	900	900	1,800		
781-0000	Equipment Supplies	2,623	2,680	2,900	2,900		
		70,537	76,480	79,080	81,380		
OTHER SERVICES & CHARGES							
801-0000	Professional Fees	23,660	23,660	24,585	25,341		
811-0000	Service Contracts	606,525	740,643	772,252	806,886		
830-0000	Dues & Subscriptions	1,123	1,495	1,735	1,960		
850-0000	Communications	19,138	19,200	900	900		
860-0000	Travel & Training	28,793	29,523	29,523	29,523		
860-0302	Act 302 Training	9,538	12,396	12,896	12,896		
900-0000	Printing & Publishing	6,018	6,308	6,308	6,308		
920-0000	Public Utilities	26,460	27,710	27,800	27,800		
930-0000	Repairs & Maintenance	1,304	1,388	1,424			
931-0000	Rep. & Maint. Buildings	900	900	900	1,448		
933-0000	Rep. & Maint. Equip.	2,350	2,350	2,350	2,350		
934-0000	Rep. & Maint. Office Equip.	11,995	16,329	16,329	2,500		
939-0000	Rep. & Maint. Vehicles	8,500	8,500	9,400	9,400		
940-0000	Rentals/Leases	3,360	3,360	-	-		
956-0000	Miscellaneous	500	500	500	500		
		750,164	894,262	906,902	927,812		
CAPITAL OUTLAY							
976-000	Cap. Outlay Building Improv.				27,500		
977-0000	Machinery & Equip.			50,000	82,000		
978-0000	Office Furn. & Equip	1,560	-	-	-		
980-0000	Vehicle Capitol Improvement	-	-		50,000		
		1,560	-	50,000	159,500	-	
DEBT SERVICE							
991-0000	Principal	-	-	-	-	-	
995-0000	Interest	-	-	-	-	-	
		-	-	-	-	-	-
TOTAL DEPARTMENT BUDGET		9,732,266	9,835,650	10,188,295	12,403,228		

POLICE DEPARTMENT BUDGET

ACCOUNT #	ACCOUNT NAME	BUDGET 2025-2026	BUDGET 2026-2027	BUDGET CHANGE	% INCREASE DECREASE
705-00	Act 345 Employees	3,181,971.85	3,610,626.50	428,654.65	13.5%
705-01	Director/Chief	247,094.61	255,687.20	8,592.59	3.5%
705-10	Police Overtime	472,200.00	628,200.00	156,000.00	33.0%
705-11	OP Safer Overtime	50,000.00	50,000.00	0.00	0.0%
706-00	Civilian Employees	235,482.61	274,913.60	39,430.99	16.7%
707-00	Part Time Employees	98,224.00	96,064.00	(2,160.00)	-2.2%
709-00	Civilian Overtime	5,000.00	5,000.00	0.00	0.0%
710-00	Holiday Pay	4,000.00	4,000.00	0.00	0.0%
715-00	FICA	92,764.87	105,563.00	12,798.13	13.8%
716-00	Hospitalization	507,775.00	507,775.00	0.00	0.0%
716.03	City HSA Contribution	100,000.00	30,000.00		
716-04	RHCS-MERS	40,469.93	45,919.55	5,449.62	13.5%
717-00	Life Insurance	971.28	1,600.00	628.72	64.7%
718-00	Retirement-Civilian	51,516.90	66,521.28	15,004.38	29.1%
718-01	Retirement- P & F	3,983,404.70	5,443,283.15	1,459,878.45	36.6%
718-02	Retirement Deferred Comp	14,365.06	44,287.15		
719-00	Dental Insurance	34,149.00	34,149.00	0.00	0.0%
720-00	Optical Insurance	3,785.64	4,273.08	487.44	12.9%
721-00	Longevity	1,000.00	1,000.00	0.00	0.0%
724-00	On Call Allowance	28,138.24	25,673.82	(2,464.42)	-8.8%
727-00	Office Supplies	4,620.00	4,620.00	0.00	0.0%
740-00	Operating Supplies	50,989.93	50,989.93	0.00	0.0%
744-00	Clothing	19,670.00	21,070.00	1,400.00	7.1%
751-00	Gas-Oil	0.00	0.00	0.00	0.0%
775-00	RepairMaint(Parts)	900.00	1,800.00	900.00	100.0%
781-00	Equipment Supplies	2,900.00	2,900.00	0.00	0.0%
801-00	Professional Fees	24,585.00	25,341.00	756.00	3.1%
811-00	Service Contracts	772,251.97	806,885.89	34,633.92	4.5%
830-00	Dues-Subscriptions	1,735.00	1,960.00	225.00	13.0%
850-00	Communications	900.00	900.00	0.00	0.0%
860-00	Training Travel	29,522.80	29,522.80	0.00	0.0%
860-302	Act 302 Training Funds	12,896.00	12,896.00	0.00	0.0%
900-00	Printing & Publishing	6,308.00	6,308.00	0.00	0.0%
920-00	Public Utilities	27,800.00	27,800.00	0.00	0.0%
930-00	Maint (By Vendors)	1,424.00	0.00	(1,424.00)	-100.0%
931-00	Building Maint.	900.00	1,448.00	548.00	60.9%
933-00	Equipment Maint.	2,350.00	2,350.00	0.00	0.0%
934-00	Maint. Contracts	16,328.80	2,500.00	(13,828.80)	-84.7%
939-00	Vechicle Maint.	9,400.00	9,400.00	0.00	0.0%
940-00	Lease/Rental	0.00	0.00	0.00	#DIV/0!
956-00	Miscellaneous	500.00	500.00	0.00	0.0%
976-00	Cap. Outlay Building Improv.	0.00	27,500.00	27,500.00	#DIV/0!
977-00	Cap. Outlay-Equip.	50,000.00	82,000.00	32,000.00	64.0%
978-00	Office Equip.-Cap Improv	0.00	0.00	0.00	#DIV/0!
980-00	Cap. Outlay-Vehicles	0.00	50,000.00	50,000.00	0.0%
991-00	Cap. Outlay-Computer	0.00	0.00	0.00	0.0%
995-00	Interest-Computer	0.00	0.00	0.00	0.0%
	TOTAL BUDGET	**10,188,295.19**	**12,403,227.95**	**2,255,010.67**	21.7%

SOUTHGATE POLICE DEPARTMENT

PERSONNEL SUMMARY

2026-2027

CHIEF	1
DEPUTY CHIEF	1
LIEUTENANTS	5
SERGEANTS	8
OFFICERS	27
POLICE CADETS	2
PUBLIC SAFETY OPERATIONS ASSISTANT	1
POLICE RECORDS MANAGER	1
POLICE RECORDS CLERK	2
CODE ENFORCEMENT OFFICER	1
IT COMPUTER CLERK Park-Time	1
SCHOOL CROSSING GUARDS Part-Time	9
SCHOOL CROSSING GUARDS (Substitutes) Part-Time	3
TOTAL POLICE DEPARTMENT PERSONNEL	**62**

STAFFING & ORGANIZATIONAL WORKSHEET
(Assignments Subject to Change)
SOUTHGATE POLICE DEPARTMENT
FISCAL YEAR: 2026/2027

FULL TIME PERSONNEL

Administration

(1) Chief of Police
(1) Deputy Police Chief
(1) Public Safety Operations Assistant / Records

Detective Bureau

(1) Detective Lieutenant
(4) Detective Sergeants

Ordinance Enforcement

(1) Code Enforcement Officer: full-time

Patrol Platoons

(4) Lieutenants
(4) Sergeants
(27) Patrol Officers

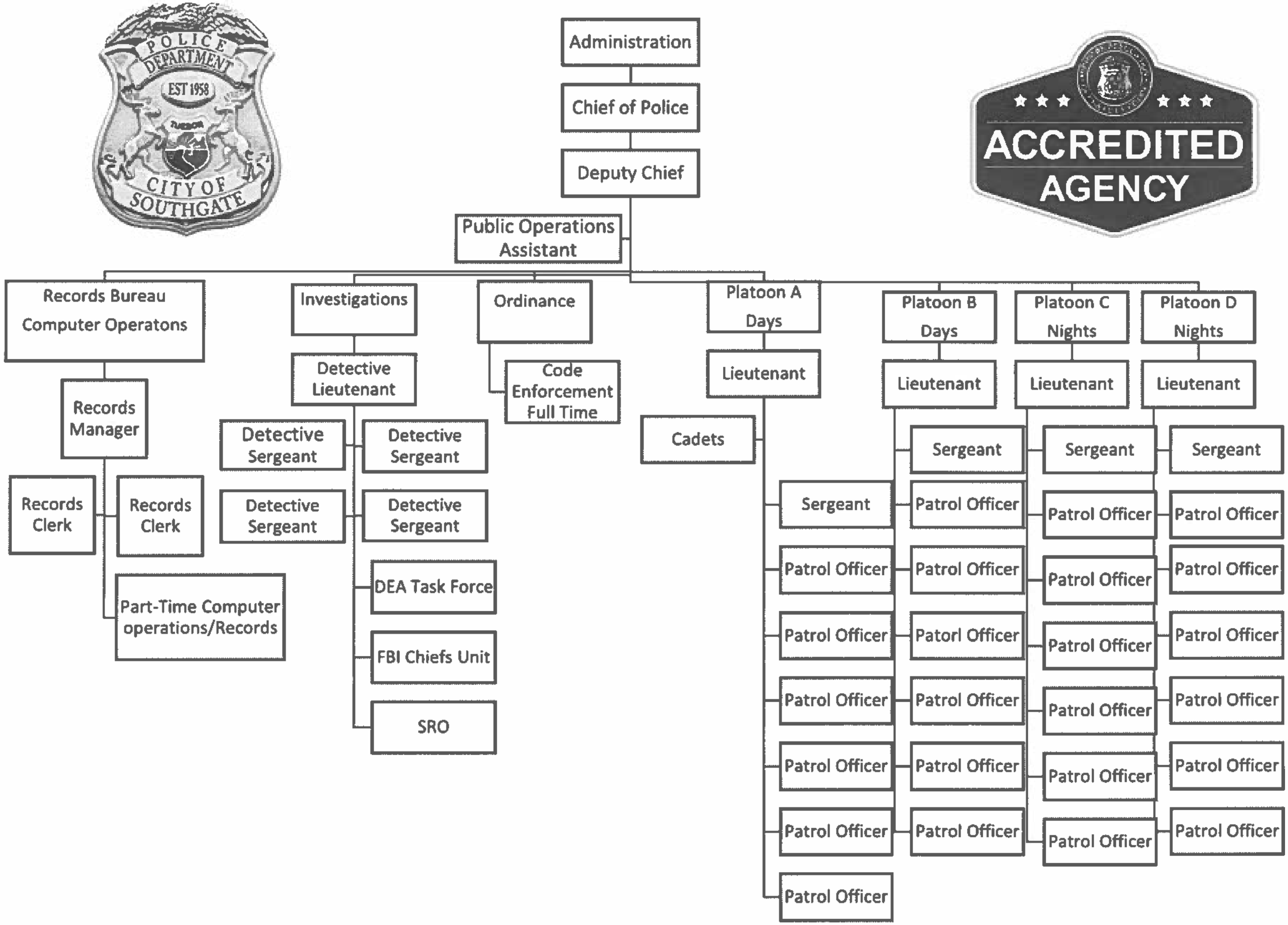
Records Bureau

(1) Records Manager
(2) Records Clerks

PART TIME PERSONNEL

(1) IT Computer Clerk (9) School Crossing Guards (3) School Crossing Guards (Substitutes)
(2) Police Cadets

Southgate Police Organizational Chart



SOUTHGATE POLICE DEPARTMENT

Under the direction of the Chief of Police, the Administrative Staff is responsible for organizing, planning, directing, training, and coordinating all Police resources to serve the population of the City of Southgate. It consists of the Chief of Police, Deputy Chief of Police, and a Public Safety Operations Assistant.

Uniform Patrol Division

This division responds to calls and conducts preliminary investigations. It is responsible for the protection of life and property, the preservation of peace, repression of crime, apprehension of criminal suspects, prevention of delinquency, traffic direction and control, accident investigation, and traffic law enforcement. It consists of four platoons (two Days platoons and two Nights Platoons), each headed by a Lieutenant and Sergeant. (4-Lieutenants, 4-Sergeants, and 27 Patrol Officers) an officer may be assigned to work in a special unit (DEA, FBI, School Resource Officer, or in Special Operations). Dispatching for the department is done by Downriver Central Dispatch (DCD), which operates out of the Wyandotte Police Department.

Ordinance Enforcement Bureau

This bureau is responsible for enforcement of all ordinances and conducting investigation of ordinance complaints. It consists of one full-time Ordinance Officer.

Investigative Bureau

This bureau is responsible for all follow up investigations of all misdemeanor and felony crimes that occur in the City with the addition of all traffic investigations as well as the detection, arrest, and prosecution of criminal offenders, the recovery of lost or stolen property, records and statistics of types of crimes and their locations, and the investigation and disposition of all juvenile offender cases. It consists of one Detective Lieutenants and four Detective Sergeants. Currently, one patrol officer is assigned to work with the Federal Drug Enforcement Agency in a Task Force Officer position and one assigned to the Federal Bureau of Investigations as a Task Force Officer. Additionally, our School Resource Officers are assigned to the investigative bureau.

Records Bureau

This section is responsible for the keeping, filing, and recording of all police reports, accident reports, and arrest reports. They handle Freedom of Information request, discovery orders, and general records requests. Personnel assigned also provide administrative support to the entire investigative bureau. They provide all gun permits and registrations for residents of the City. They are also responsible for the computer technology that runs the department. It consists of one records manager, two full-time records clerks and one part-time Police Computer Clerk.

Police Cadets

Cadets are non-sworn part-time employees who report to the On-Duty Officer and Charge but have an identified command liaison for scheduling or other employee related matters. Cadets assist with various tasks including answering telephones or inquiries at the front window, prisoner checks, meals, and parking enforcement.

School Crossing Guards

Crossing Guards are trained and coordinated by the Administration. They are currently assigned at various posts throughout the City.

Proposed 2026/2027 Budget (Account #'s: 705-724)

705-0000 Act 345 Employees	
Senior Lieutenant (6 + months) 5 @ 107,583.50	537,917.50
Lieutenant (0-6 months) 0 @ 105,523.50	0.00
Sergeants (6 + monthss) 8 @ 101,815.50	814,524.00
Sergeants (0-6 months) 0 @ 92,391.00	0.00
Police Officers (4 yr) 18 @ 86,005.00	1,548,090.00
Police Officer (3 yr) 1 @ 80,855.00	80,855.00
Police Officer (2 yr) 2 @ 75,705.00	151,410.00
Police Officers (1 yr) 6 @ 70,555.00	423,330.00
Starting Police Officer 0 @ 65,405.00	0.00
Shift Differential	28,000.00
Step-Up Pay	26,500.00
	3,610,626.50
705-0001 Chief of Police Wages	
Director	131,428.00
Chief of Police	124,259.20
	255,687.20
705-0010 Police Overtime	
	624,000.00
Overtime- includes minimum manpower, court (including depositions & subpoenas) holidays, special events (Heritage Days, St. Pius Festival, Dream Cruise, etc.), sick time, duty injuries, personnel business time, Detective Bureau call-ins, training, and other unforeseen incidents.	
FLSA Payment (42 Officers) (command and patrol)	4,200.00
	628,200.00
705-0011 Operation Safer/AET Overtime	
Operation Safer Overtime	50,000.00
	50,000.00
706-0000 Permanent (Civilian) Employees	
Code Enforcement Officer (1) Coleman	68,723.20
Public Safety Operations Assistant (1) Lengyel	64,022.40
Records Mangger (1) Rouse	50,648.00
Records Clerk (1) Holzhueter	47,174.40
Records Clerk (1) Cruz	44,345.60

	274,913.60
707-0000 Part Time Employees	
School Crossing Guards (10)	48,600.00
(9) Guards $15.00 per hour 360 hrs a year = 48,600	
Police Cadets (2)	
(2) $18.00 per hour 624 hours a year each = 1248hrs	22,464.00
Part Time IT Clerk (1) Dorosz $25.00 per hour @1,000hrs	25,000.00
	96,064.00
709-0000 Overtime (Civilian Employees)	
Other Civilian (5)	
Public Safety Operations Assistant (1), Records Supervisor(1), Computer Records Clerk (1), Code Enforcement Officer (1)	
Misc. records, administration overtime, training	5,000.00
	5,000.00
710-000 Holiday Pay	
COA Holiday Pay for time and a half holidays worked	4,000.00
	4,000.00
715-0000 FICA + Medicare	
Civilian	
Full Time Employees Wages	274,913.60
Part Time Employees Wages	96,064.00
Civilian Overtime	5,000.00
Civilian Longevity	1,000.00
Subtotal	376,977.60
Preliminary Budgeted Rate	0.08
TOTAL OF CIVILIAN FICA	30,158.21
Police	
Regular Wages for all Police Personnel	3,866,313.70
Holiday Pay	4,000.00
On-Call Allowance	25,673.82
Overtime plus Safer/AET	674,000.00
Subtotal	4,569,987.52

Preliminary Budgeted Rate	0.02
TOTAL OF POLICE FICA	75,404.79
	105,563.00
716-0000 Health Insurance	
(Total Amount provided by Finance Department)	
42 Officers	
4 Clerical Employees	
1 Code Enforcement Officer	
	507,775.00
716-003 City HSA Contribution	
	30,000.00
717-0000 Life, Sickness, & Accident Insurance	
(Total Amount provided by Finance Department)	
42 Officers	
4 Clerical Employees	
1 Code Enforcement Officer	
	1,600.00
718-0000 Retirement-Civilian Employees	
Permanent Civilian Employees (1) Lengyel	64,022.40
Overtime	5,000.00
Longevity	1,000.00
Subtotal	70,022.40
Preliminary Budgeted Rate	0.95
	66,521.28
718-002 Retirement Deferred Comp for FT Employee	
Muni hired after 6/30/2008 (4) Coleman, Rouse, Holzhueter, & Cruz	210,891.20
	0.21
	44,287.15
Total	**110,808.43**
718-0001 Retirement-Police Employees	
Police and Fire Pension System	
Act 345 Employees	3,610,626.50
Chief	131,428.00
Deputy Chief	124,259.20
Overtime	628,200.00
Safer & AET	50,000.00
Holiday Pay	4,000.00
On Call	25,673.82

Subtotal	4,574,187.52
	1.19
	5,443,283.15
P&F after 6/30/16, RHCS-MERS 716-0004	
Act 345 Employees (after 6/30/16) 21 employees on RHCS	2,295,977.42
	0.02
Subtotal	**45,919.55**
Total	**5,489,202.70**
719-0000 Dental Insurance	
(Total Amount provided by Finance Department)	
42 Officers	
4 Clerical Employees	
1 Code Enforcement Officer	
	34,149.00
712-0000 Optical Insurance	
(Total Amount provided by Finance Department)	
42 Officers	
4 Clerical Employees	
1 Code Enforcement Officer	
	4,273.08
721-0000 Longevity Pay	
Trina Lengyel	1,000.00
Civilians Total Longevity	**1,000.00**
724-0000 Annual On-Call Allowance (4% of base wage)	
(4% of base wage)	
Administration (1) 5080.00 (DC Rolled into pay)	5,080.00
Detective Lieutenant at Top Pay	4,303.34
Detective Division (4 Sgt.) at Top Pay	16,290.48
	25,673.82

TOTAL OF ACCOUNTS 705-724:	**$ 11,234,536.33**

Proposed 2026-2027 Budget (Account #'s: 727-995)							
ACCOUNT 727 - OFFICE SUPPLIES							
SPECIAL FILING SUPPLIES							
Special Order File Folders	2	x	300.00		600.00		
					600.00		
CALENDARS							
Yearly Dept. Order	12	x	35.00		420.00		
					420.00		
COMPUTER SUPPLIES							
Copy Paper	12	x	200.00		2,400.00		
					2,400.00		
Miscellaneous Office Supplies							
Miscellaneous Office Supplies	12	x	100.00		1,200.00		
					1,200.00		
							4,620.00
ACCOUNT 740 - OPERATING SUPPLIES							
BADGES							
New Badges	3	x	150.00		450.00		
Retirement Badges	3	x	150.00		450.00		
Badge Repairs	1	x	150.00		150.00		
					1,050.00		
BATTERIES							
Prep Radio Impres Li-Ion battery, 4850 mAH	10	x	225.00		2,250.00		
					2,250.00		
CAMERA SUPPLIES							
Memory Cards/Accessories	1	x	150.00		150.00		
					150.00		
FIRST AID SUPPLIES							
Disposable Blankets	24	x	2.00		48.00		
Infec.Wasteliners	1	x	25.50		25.50		
Sharps Containers	12	x	5.00		60.00		
Alcohol Wash	2	x	39.00		78.00		
Antibacterial Protection Kits	25	x	6.50		162.50		
MFAK mini first aid kit	7	x	82.29		576.03		
					950.03		
COMPUTER SUPPLIES							
Violation Printer Paper (144 Rolls Per Case)	3	x	300.00		900.00		
					900.00		
LOCKUP SUPPLIES							
Food & Supplies	8	x	425.00		3,400.00		
					3,400.00		
COPIERS							
Xerox Quarterly Maintenance (Admin)	12	x	65.00		780.00		
Xerox Quarterly Maintenance (DB)	12	x	65.00		780.00		
					1,560.00		
DB/TRAFFIC SUPPLIES							
Fingerprint/Crime Scene Materials	1	x	100.00		100.00		
Evidence Bags	3	x	125.00		375.00		
Drug Test Kits	1	x	100.00		100.00		
Glisine Envelopes	2	x	100.00		200.00		
Breathalyzer Dry Gas	3	x	30.00		90.00		
Rubber Gloves(Bx)	12	x	180.00		2,160.00		
Caution Tape	20	x	20.00		400.00		
Fedex Blood Test Kit Shipping	26	x	15.00		390.00		
Optimus Trackers for DB	12	x	40.00		480.00		
					-		
					4,295.00		
WEAPON SUPPLIES							
Range							
Service Ammo (Pistol)	2,232	x	1.00		2,232.00		
Service Ammo(Federal) 5.56 Rifle	700	x	1.50		1,050.00		
Practice Ammo 5.56	16,400	x	0.58		9,512.00		
Practice Ammo(Monthly Qualify)	41,000	x	0.32		13,120.00		
9mm UTM Ammo	4,100	x	0.60		2,460.00		
Tasers							
X2 Tasers	2	x	1,746.00		3,492.00		
Taser Air Cartridge (25 ft. Range)	10	x	50.00		500.00		
Taser Air Cartridge (15 ft. Range)	50	x	45.45		2,272.50		
Taser battery	12	x	87.20		1,046.40		
Range Supplies	1	x	750.00		750.00		

				36,434.90	
					50,989.93
ACCOUNT 744 - CLEANING/CLOTHING ALLOWANCE					
OFFICERS					
Uniform Outfitting(New)	4	x	1,450.00	5,800.00	
Leather Gear/Weapon(New)	4	x	700.00	2,800.00	
Body Armor(New)	4	x	850.00	3,400.00	
Body Armor(Replacement)	10	x	850.00	8,500.00	
				20,500.00	
CODE ENFORCEMENT OFFICERS					
1 Full Time Code Enforcement Officer uniforms	1	x	450.00	450.00	
				450.00	
CROSSING GUARDS					
Replacement Protective Vests	2	x	35.00	70.00	
Replacement Handheld Stop Signs	2	x	25.00	50.00	
				120.00	
					21,070.00
ACCOUNT 751 - VEHICLE GAS					
Paid for out of DPW Budget				-	-
				-	
ACCOUNT 775 - MAINTENANCE & REPAIRS(By Cty)					
Machine Equip. Parts	1	x	200.00	200.00	
Office Equip. Parts	1	x	200.00	200.00	
Gun Parts for Maintenance	1	x	500.00	500.00	
Doors/Locks	3	x	150.00	450.00	
Emergency Repairs	3	x	150.00	450.00	
				-	
				1,800.00	1,800.00
ACCOUNT 781 - VEHICLE REPAIR PARTS/SUPPLIES					
Red Flares	4	x	358.00	1,432.00	
Suppressed Plates (12)	12	x	14.00	168.00	
Patrol Vehicle Graphics	2	x	650.00	1,300.00	
				2,900.00	
					2,900.00
ACCOUNT 801 - PROFESSIONAL SERVICES					
Language Recertification Tests	5	x	250.00	1,250.00	
Police Pre-Emp Phy	5	x	750.00	3,750.00	
Police Pre-Emp Psycol.	5	x	795.00	3,975.00	
Prisoner Prescriptions	6	x	50.00	300.00	
Prisoner OUIL/Med Fees	25	x	25.00	625.00	
Trans Union (TLO) DB Person Searches (INCREASE AMOUNT BASED OFF LAST YR)	12	x	125.00	1,500.00	
Michigan Department of Agriculture (Annual Wheel Load Weigher Calibration)	1	x	145.00	145.00	
LEIN SERVICE					
LeinLine(Quarterly)MSP	4	x	1,305.00	5,220.00	
LeinLine(Quarterly)OSSI/Laptop	4	x	1,180.00	4,720.00	
LeinLine (Quarterly/DB)	4	x	525.00	2,100.00	
LeinLine (Quarterly/Attorney Line)	4	x	125.00	500.00	
MSP Token Quarterly	4	x	125.00	500.00	
MSP Livescan Fingerprinting	18	X	42.00	756.00	
				25,341.00	25,341.00
ACCOUNT 811 - SERVICE CONTRACTS					
Pack Track K9 Software Annual Subscription	1	x	140.00	140.00	
ID Networks Palm Scanner Subscription MSP	5	x	132.00	660.00	
Linen Cleaning Serv. (Brown's Village Cleaners)	12	x	300.00	3,600.00	
OptiSigns (monthly Lobby TV Software Service)	12	x	7.50	90.00	
Cellebrite Annual Renewal plus user subscription	1	x	6,450.00	6,450.00	
Wayne County Prisoner Maint. Fees	12	x	14,500.00	174,000.00	
All Traffic Solutions Annual Cloud Suite	2	x	1,500.00	1,500.00	
Downriver Central Animal Control	4	x	33,767.18	135,068.72	
Downriver Central Dispatch	1	x	278,000.00	278,000.00	
RADIO SERVICE					
Herkimer (Prep Radio Maint.) (800Mhz)	12	x	291.50	3,498.00	
MACP Accrediation	1	x	3,000.00	3,000.00	
Power Time Software	1	x	3,781.37	3,781.37	
Power DMS Administration Software	1	x	7,664.28	7,664.28	
PowerReady Software	1	x	4,260.00	4,260.00	
PowerDMS for MACP	1	x	650.00	650.00	
Gov Transfer Records Software	1	x	2,000.00	2,000.00	
SECURITY SYSTEM (CAMERAS)					
D/A Central Annual Maintenance	1	x	15,470.00	15,470.00	
COMPUTER HARDWARE AND SOFTWARE					
Tyler Technologies - New World Annual Maintenance Cost	1	x	25,000.00	25,000.00	
Brazos Ticket Writing Platform	1	x	3,400.00	3,400.00	
Blue Clay Consultants IT Bill	1	x	4,900.00	4,900.00	
SINC Netmotion	1	x	1,300.00	1,300.00	

Axon Body Camera Year 5 Payment	1	x	35,015.49	35,015.49	
L3 Safe Fleet In Car Video Camera Coverage (System)	1	x	4,000.00	4,000.00	
Leads Online	1	x	4,500.00	4,500.00	
CellHawk	1	x	8,941.00	8,941.00	
SINC Tyler Technologies Cloud Data Storage Fee	1	x	$62,898.99	62,898.99	
DCC Annual Administration FEE SINC	1	x	769.24	769.24	
				-	
				-	
ID Network Livescan Annual Maintenance	12	x	291.25	3,495.00	
				-	
ISA Gun Registration	Provided by MSP at no cost				
Core Technology (LEIN/DSSL Support/Talon)	1	x	9,335.80	9,335.80	
Herkimer Maintenance Agreement	2	x	1,749.00	3,498.00	
				-	
				806,885.89	806,885.89
ACCOUNT 830 - MEMBERSHIPS, SUBSCRIPTIONS					
MEMBERSHIPS					
MACP (Admin & Accreditation Managers)	4	x	115.00	460.00	
WCACP (Admin)	2	x	40.00	80.00	
SEMACP (Admin)	2	x	40.00	80.00	
IACP (Admin)	2	x	200.00	400.00	
LERMA (Records)	1	x	150.00	150.00	
GPS Trackers	12	x	40.00	480.00	
Sams Club Membership	1	x	110.00	110.00	
				1,760.00	
MANUALS/PAMPLETS					
Text Books/Pamplets/Bulletins	1	x	200.00	200.00	
				200.00	1,960.00
ACCOUNT 850 - COMMUNICATIONS					
Phone Services					
[redacted]					
Service Work not under Maintenance Contract	12	x	75.00	900.00	
				900.00	
CELLULAR PHONES					
[redacted]					
				-	
INTERNET SERVICE					
[redacted]					
				-	
					900.00
ACCOUNT 860 - TRAVEL & TRAINING					
Detective Schools	1	x	2,500.00	2,500.00	
Records Training & Conference	1	x	800.00	800.00	
MPEDS	1	x	1,200.00	1,200.00	
Defensive Driving Courses	15	x	250.00	3,750.00	
Shield Leadership	1	x	1,395.00	1,395.00	
Management(Administrative)	2	x	400.00	800.00	
Motor Carrier Weight /Instruction	1	x	600.00	600.00	
State Required Update Training	1	x	500.00	500.00	
Workshop Seminars(CPR,Law,Biohazard,SWAT)	1	x	500.00	500.00	
Active Assailant Conference	4	x	275.00	1,100.00	
Meal Cost for Training	1	x	300.00	300.00	
Travel Costs for Training	1	x	500.00	500.00	
Court Parking	1	x	480.00	480.00	
Cadet Academy Reimbursement Sjoblom + Willinger	1	x	3,062.80	3,062.80	
College Reimbursement	1	x	5,000.00	5,000.00	
Virtual Academy (online course all officers 53 x $45.00)	1	x	2,385.00	2,385.00	
Range Rental Taylor and Downriver Guns Annual	1	x	4,650.00	4,650.00	
(An additional $6500 will also be in Mayor's Office Budget)					
				29,522.80	
					29,522.80
ACCOUNT 860-302 - STATE FUNDED TRAINING FUNDS					
ADMINISTRATION					
Conferences	4	x	330.00	1,320.00	
				1,320.00	
COMMAND					
Staff & Command	1	x	3,500.00	3,500.00	
Background Investigation	1	x	385.00	385.00	
				3,885.00	
PATROLMEN					
Motor Carrier Enforcement	1	x	850.00	850.00	
NAFTO Training	1	x	500.00	500.00	
Field Training Officer Course	1	x	845.00	845.00	
Firearms Range Officer Updates	1	x	500.00	500.00	
School Resource Officer Annual Training	1	x	800.00	800.00	

Interview Techniques/Child Offenders	1	x	300.00	300.00	
Tactical Response Training	1	x	300.00	300.00	
OUIL Field Sobriety	1	x	600.00	600.00	
Alice Instructor Recertification	4	x	749.00	2,996.00	
				7,691.00	
					12,896.00
ACCOUNT 900 - PRINTING & PUBLISHING					
PRINTING					
1000 Claim/Seizure Notice	1	x	230.00	230.00	
Community Relations items	1	x	1,000.00	1,000.00	
500 Court Case Covers	1	x	140.00	140.00	
1000 Letterhead	3	x	35.00	105.00	
40 Traffic Citation Books	1	x	800.00	800.00	
1000 Return Address Env.	5	x	74.00	370.00	
2000 Property Tags	2	x	150.00	300.00	
500 Vehicle Abandonment Labels	1	x	152.00	152.00	
100 Incident/Accident Domestic Violence Pads	1	x	255.00	255.00	
250 Weapon Inventory Logs	1	x	100.00	100.00	
Desk Name Plaques & On Call Phone Number Plaques	2	x	48.00	96.00	
1000 Business Cards	8	x	70.00	560.00	
100 Gold Foil Certificate Awards	1	x	400.00	400.00	
1000 Evidence Envelopes (6x9 & 9x12)	2	x	500.00	1,000.00	
				5,508.00	
ADVERTISING					
Veh/Equip. Auctions	2	x	400.00	800.00	
				800.00	**6,308.00**
ACCOUNT 920 - UTILITIES					
DTE	12	x	1,840.00	26,000.00	
Water Fund (every 2 months)	6	x	300.00	1,800.00	
				27,800.00	**27,800.00**
ACCOUNT 930 - MAINTENANCE & REPAIRS(By Vendors)					
				-	-
ACCOUNT 931 - BUILDING MAINTENANCE & REPAIRS					
Unexpected Emergency Repairs	1	x	800.00	800.00	
Rose Pest Control	12	x	54.00	648.00	
				1,448.00	**1,448.00**
ACCOUNT 933 - EQUIPMENT REPAIRS(By Vendors)					
Radar Unit Repairs	1	x	650.00	650.00	
Weapon Repairs	1	x	400.00	400.00	
Axon Body Worn or In Car Camera repairs	4	x	150.00	600.00	
Car Antenna Repairs	2	x	350.00	700.00	
				2,350.00	
					2,350.00
ACCOUNT 934 - OFFICE EQUIPMENT REPAIR & MAINTENANCE CONTRACTS					
Office equipment repair/replacment (chairs, desk, etc.)	1	x	2,500.00	2,500.00	
				2,500.00	**2,500.00**
ACCOUNT 939 - VEHICLE MAINTENANCE/REPAIRS					
Vehicle Washes	12	x	450.00	5,400.00	
Vehicle Accidents(Not Under Ins.)	1	x	4,000.00	4,000.00	
				9,400.00	**9,400.00**
ACCOUNT 940 - EQUIPMENT LEASE/RENTALS					
[redacted]					
				-	-
ACCOUNT 956 - MISCELLANEOUS					
Unexpected Expenses	1	x	500.00	500.00	
				500.00	**500.00**
ACCOUNT 976 - BUILDING CAPITAL IMPROVEMENT					
Carpet replacement (Records, Court hallway, Admin)	1		27,500.00	27,500.00	
				27,500.00	**27,500.00**
ACCOUNT 977 - EQUIPMENT CAPITAL IMPROVEMENT					
Police Prep Radios $92,000 - $10,000 credit w/ Digicom	1	x	82,000.00	82,000.00	
				82,000.00	**82,000.00**
ACCOUNT 978 - OFFICE EQUIPMENT CAPITAL IMPROVEMENT					

							-
ACCOUNT 980 - VEHICLE CAPITAL IMPROVEMENT							
Patrol Vehicles (2 vehicles per year)	1	x	50,000.00		50,000.00		
							50,000.00
ACCOUNT 991 - PRINCIPAL							
ACCOUNT 995 - INTEREST							
TOTAL PERSONNEL ACCOUNTS(705-724)					11,234,536.33		
TOTAL OPERATING(727-781)					81,379.93		
TOTAL PROFESSIONAL SERVICES(801-860.302)					877,505.69		
TOTAL MAINTENANCE(900-956)					50,306.00		
TOTAL CAPITAL IMPROVEMENT(976-980)					159,500.00		
TOTAL PRINCIPAL & INTEREST(991-995)					-		
GRAND TOTAL:					12,403,227.95		
TOTAL ALL ACCOUNTS FOR PROPOSED 2024/2025 FISCAL YEAR BUDGET							
PERSONAL ACCOUNTS							
705-0000			3,610,626.50				
705-0001			255,687.20				
705-0010			628,200.00				
705-0011			50,000.00				
706-0000			274,913.60				
707-0000			96,064.00				
709-0000			5,000.00				
710-0000			4,000.00				
715-0000			105,563.00				
716-0000			507,775.00				
716-0003			30,000.00				
717-0000			1,600.00				
718-0000			66,521.28				
718-0001			5,443,283.15				
718-0002			44,287.15				
716-0004			45,919.55				
719-0000			34,149.00				
720-0000			4,273.08				
721-0000			1,000.00				
724-0000			25,673.82				
					11,234,536.33		
OPERATING SUPPLIES							
727-0000			4,620.00				
740-0000			50,989.93				
744-0000			21,070.00				
751-0000			-				
775-0000			1,800.00				
781-0000			2,900.00				
					81,379.93		
PROFESSIONAL SERVICES							
801-0000			25,341.00				
811-0000			806,885.89				
830-0000			1,960.00				
850-0000			900.00				
860-0000			29,522.80				
860-0302			12,896.00				
					877,505.69		
MAINTENANCE & REPAIR							
900-0000			6,308.00				
920-0000			27,800.00				
930-0000			-				
931-0000			1,448.00				
933-0000			2,350.00				
934-0000			2,500.00				
939-0000			9,400.00				
940-0000			-				
956-0000			500.00				
					50,306.00		
CAPITAL OUTLAY							
976-0000			27,500.00				
977-0000			82,000.00				
978-0000			-				
980-0000			50,000.00				
					159,500.00		
PRINCIPAL/INTEREST							
991-0000			-				
995-0000			-				
					-		
TOTAL BUDGET REQUEST					12,403,227.95		

BUDGET REPORT FOR CITY OF SOUTHGATE

Calculations as of 02/28/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 02/28/26	2025-26 PROJECTED ACTIVITY	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS						
Dept 336 - FIRE DEPARTMENT						
101-336-705-000	ACT 345 EMPLOYEES	1,879,066	2,219,751	1,295,586	2,165,677	2,441,862
101-336-705-001	APPOINTED CHIEF/ACT #345	117,926	120,632	77,245	128,996	127,022
101-336-705-010	P & F OVERTIME	381,385	199,593	312,942	504,830	225,279
101-336-707-000	PART TIME EMPLOYEES	7,483	12,000	5,792	10,099	15,600
101-336-712-000	OPTICAL INSURANCE	2,286	3,245	1,734	2,532	2,538
101-336-714-000	FOOD ALLOWANCE	25,875	31,500	29,124	29,123	31,500
101-336-715-000	FICA	36,042	38,597	25,696	40,075	42,585
101-336-716-000	HOSPITALIZATION INSURANCE	332,782	445,332	253,133	404,720	484,437
101-336-716-002	HEALTH INSURANCE OPT OUT	7,052		16,179	25,180	24,000
101-336-716-003	CITY HSA CONTRIBUTION	19,600	25,200	14,175	14,175	15,390
101-336-716-004	RETIREE HEALTH CARE SAVING-MERS-RHS-E	12,130	14,270	10,026	15,790	20,956
101-336-717-000	EMPLOYEES LIFE INSURANCE	500	915	529	805	915
101-336-718-001	RETIREMENT CONT- P & F EMP	2,541,999	3,017,450	2,837,199	2,837,199	2,551,000
101-336-719-000	DENTAL INSURANCE	24,511	32,496	17,726	26,692	31,776
101-336-722-000	EXPENSE ACCOUNT	1,231	1,440	1,440	1,800	1,440
101-336-724-000	ON CALL ALLOWANCE-FIRE	7,709	7,500	7,500	7,500	7,500
101-336-727-000	OFFICE SUPPLIES	438	1,000	427	913	1,000
101-336-740-000	OPERATING SUPPLIES	11,608	17,000	3,184	7,621	19,000
101-336-741-000	PUBLIC EDUCATION	267	1,000			1,000
101-336-744-000	CLOTHING	20,820	38,000	30,896	30,895	63,800
101-336-775-000	REPAIR & MAINTENANCE SUP.		2,000	1,122	1,122	2,000
101-336-781-000	EQUIPMENT SUPPLIES	1,001	5,000	411	778	5,000
101-336-801-000	PROFESSIONAL FEES	9,933	14,000	2,794	5,243	14,000
101-336-811-000	SERVICE CONTRACTS	12,578	29,000	10,877	18,416	30,000
101-336-830-000	DUES & SUBSCRIPTIONS	1,406	1,500	150	279	1,500
101-336-850-000	COMMUNICATIONS	3,521	8,500			8,500
101-336-860-000	TRAVEL & TRAINING	4,341	7,500	4,594	6,393	13,500
101-336-900-000	PRINTING & PUBLISHING	5	1,000			1,000
101-336-920-000	PUBLIC UTILITIES	24,230	27,500	13,242	24,630	27,500
101-336-930-000	REPAIRS & MAINTENANCE	4,657	12,500	7,267	9,020	15,400
101-336-939-000	VEHICLE REPAIR & MAINTENANCE	14,161	7,500	885	5,885	7,500
101-336-940-000	RENTALS		300			300
101-336-956-000	MISCELLANEOUS		400			400
101-336-977-000	CAP OUTLAY-MACH & EQUIPMENT	3,650	56,000	34,757	34,757	115,000
101-336-978-000	OFFICE EQUIPM & FURNITURE			482	682	
Totals for dept 336 - FIRE DEPARTMENT		5,510,193	6,399,621	5,017,114	6,361,827	6,350,200
TOTAL APPROPRIATIONS		5,510,193	6,399,621	5,017,114	6,361,827	6,350,200

Fire Department Budget Proposal 2026-2027
Personnel Services Items 3% Increase, 28 Firefighters

ACCOUNT NUMBER	TITLE	REQUESTED AMOUNT	
336-705-0	ACT 345 EMPLOYEES	$	2,444,262
336-705-1	APPOINTED CHIEFS	$	126,872
336-705-10	OVERTIME	$	220,079
336-707	PART-TIME EMPLOYEES	$	15,600
336-710	HOLIDAY PAY	$	-
336-714	FOOD ALLOWANCE	$	31,500
336-715	FICA	$	42,240
336-716	HOSPITALIZATION & INSURANCE *	$	459,389
336-716-003	CITY HSA CONTRIBUTION*	$	14,175
336-717	LIFE, SICK & ACC INS *	$	820
336-718	RETIREMENT CONTRIBUTIONS	$	3,422,980
336-719	DENTAL INSURANCE *	$	30,408
336-720	OPTICAL INSURANCE *	$	2,428
336-721	LONGEVITY PAY	$	-
336-722	EXPENSE ALLOWANCE	$	1,440
336-724	ON CALL ALLOWANCE	$	7,500
336-725	RHCS-MERS	$	15,482
PERSONAL SERVICES SECTION	**TOTAL**	$	6,835,175

* provided by Finance Dept

Fire Department Budget Proposal 202-2027
Personnel Items –3 %Increase+ Non-Personnel + Debt

26 FIREFIGHTERS

PERSONNEL SERVICES SECTION	**TOTAL**	**$**	**6,835,175**
NON-PERSONNEL & DEBT		**$**	**297,100**
		$	**7,132,275**

Employee List
2025-2026

	NAME	TITLE	HIRE DATE	Prom Date
1	Graves, Justin	Chief	07/21/03	4/2/2023
2	Jeff Niemann	Fire Marshal	04/14/02	12/12/2021
3	Kilander, Kenneth	Captain	04/15/02	2/18/2024
4	Werling, Daniel	Captain	08/19/02	9/14/2025
5	Hunt, Mark	Lieutenant	08/26/02	1/23/2022
6	Selais, Craig	Lieutenant	07/14/03	8/20/2023
7	Georvassilis, Timothy	Lieutenant	08/10/08	2/18/2024
8	Lesko, Brad	Lieutenant	09/07/08	9/14/2025
9	Winrow, Austin	Lieutenant	05/31/09	2/15/2026
10	Carignan, Nicholas	Sgt./Eng.	12/20/09	01/?/2022
11	Brown, Kenneth	Sgt./Eng.	05/01/11	4/2/2023
12	Rogowski, Casey	Sgt./Eng.	05/01/11	8/20/2023
13	Cholette, Steven	Sgt./Eng.	05/01/11	2/18/2024
14	Oldenburg, Nicholas	Sgt./Eng.	11/13/11	9/14/2025
15	Pawlaczyk, Brendon	Sgt./Eng.	11/13/11	2/15/2026
16	Martin, Joel	Firefighter	11/09/14	
17	Schwier Adam	Firefighter	02/24/19	
18	Bowman Ian	Firefighter	03/03/19	
19	Sword, Ricky	Firefighter	06/30/19	
20	Miller, Tom	Firefighter	10/04/20	
21	Campbell, Chris	Firefighter	06/13/21	
22	Hicks, Brandon	Firefighter	08/13/23	
23	Ellis, Jacob	Firefighter	08/17/25	
24	Sullivan, Michael	Firefighter	09/07/25	
25	Coleman, Dakota	Firefighter	10/19/25	
26	open			
27	open			
28	open			

Fire Department - All Act 345 Employees

3% Wage increase 2025-2026 - **25 Firefighters** - Minimum Manpower 5

Name	Wages	Step - Up	Overtime	FLSA	Shift Diff	Off Bonus	EMS Bonus	Expense	On-Call	Uniform	Holiday	Food	Longevity	FICAMDCARE	Pension	RHCS-MERS
														1.45%	120.00%	2.00%
Graves	$126,771.92	$0.00	$0.00	$100.00	$0.00	$0.00	$0.00	$720.00	$3,750.00	$1,000.00	$0.00	$1,125.00	$0.00	$1,935.27	$160,180.30	
Niemann	$116,001.60	$0.00	$10,585.15	$100.00	$0.00	$0.00	$0.00	$0.00	$3,750.00	$1,000.00	$0.00	$1,125.00	$0.00	$1,920.70	$159,074.10	
Kilander	$107,616.34	$0.00	$9,819.99	$100.00	$720.00	$0.00	$0.00	$0.00	$0.00	$850.00	$0.00	$1,125.00	$0.00	$1,741.90	$144,277.60	
Werling	$107,616.34	$0.00	$9,819.99	$100.00	$720.00	$0.00	$0.00	$0.00	$0.00	$850.00	$0.00	$1,125.00	$0.00	$1,741.90	$144,277.60	
Hunt	$101,486.02	$ 586.50	$9,260.60	$100.00	$720.00	$0.00	$0.00	$0.00	$0.00	$850.00	$0.00	$1,125.00	$0.00	$1,653.41	$136,953.74	
Selals	$101,455.12	$ 586.50	$9,257.78	$100.00	$720.00	$0.00	$0.00	$0.00	$0.00	$850.00	$0.00	$1,125.00	$0.00	$1,652.92	$136,913.28	
Georvasilis	$101,486.02	$ 561.00	$9,260.60	$100.00	$720.00	$0.00	$0.00	$0.00	$0.00	$850.00	$0.00	$1,125.00	$0.00	$1,653.04	$136,923.14	
Lesko	$101,486.02	$ 561.00	$9,260.60	$100.00	$720.00	$0.00	$0.00	$0.00	$0.00	$850.00	$0.00	$1,125.00	$0.00	$1,653.04	$136,923.14	
Winrow	$101,072.61	$ 561.00	$9,222.88	$100.00	$720.00	$0.00	$0.00	$0.00	$0.00	$850.00	$0.00	$1,125.00	$0.00	$1,646.50	$136,381.78	
Carignan	$91,697.86	$ 561.00	$8,367.43	$100.00	$720.00	$0.00	$0.00	$0.00	$0.00	$850.00	$0.00	$1,125.00	$0.00	$1,498.16	$124,105.55	
Brown	$91,697.86	$ 561.00	$8,367.43	$100.00	$720.00	$0.00	$0.00	$0.00	$0.00	$850.00	$0.00	$1,125.00	$0.00	$1,498.16	$124,105.55	
Rogowski	$91,697.86	$ 561.00	$8,367.43	$100.00	$720.00	$0.00	$0.00	$0.00	$0.00	$850.00	$0.00	$1,125.00	$0.00	$1,498.16	$124,105.55	
Cholette	$91,697.86	$ 561.00	$8,367.43	$100.00	$720.00	$0.00	$0.00	$0.00	$0.00	$850.00	$0.00	$1,125.00	$0.00	$1,498.16	$124,105.55	
Oldenburg	$91,697.86	$ 561.00	$8,367.43	$100.00	$720.00	$0.00	$0.00	$0.00	$0.00	$850.00	$0.00	$1,125.00	$0.00	$1,498.16	$124,105.55	
Pawlaczyk	$91,697.86	$ 561.00	$8,367.43	$100.00	$720.00	$0.00	$0.00	$0.00	$0.00	$850.00	$0.00	$1,125.00	$0.00	$1,498.16	$124,105.55	
Martin	$86,031.17	$ 561.00	$7,850.34	$100.00	$720.00	$0.00	$0.00	$0.00	$0.00	$850.00	$0.00	$1,125.00	$0.00	$1,408.49	$116,685.02	
Schwier	$86,031.17	$ 561.00	$7,850.34	$100.00	$720.00	$0.00	$0.00	$0.00	$0.00	$850.00	$0.00	$1,125.00	$0.00	$1,408.49	$116,685.02	
Bowman	$86,031.17	$ 408.00	$7,850.34	$100.00	$720.00	$0.00	$0.00	$0.00	$0.00	$850.00	$0.00	$1,125.00	$0.00	$1,406.28	$116,501.42	$1,720.62
Sword	$86,031.17	$ 408.00	$7,850.34	$100.00	$720.00	$0.00	$0.00	$0.00	$0.00	$850.00	$0.00	$1,125.00	$0.00	$1,406.28	$116,501.42	$1,720.62
Miller	$86,031.17	$ 408.00	$7,850.34	$100.00	$720.00	$0.00	$0.00	$0.00	$0.00	$850.00	$0.00	$1,125.00	$0.00	$1,406.28	$116,501.42	$1,720.62
Campbell	$86,031.17	$ 408.00	$7,850.34	$100.00	$720.00	$0.00	$0.00	$0.00	$0.00	$850.00	$0.00	$1,125.00	$0.00	$1,406.28	$116,501.42	$1,720.62
Hicks	$76,666.62	$ 408.00	$6,995.83	$100.00	$720.00	$0.00	$0.00	$0.00	$0.00	$850.00	$0.00	$1,125.00	$0.00	$1,258.10	$104,238.54	$1,533.33
Ellis	$66,532.55	$ 408.00	$6,071.10	$100.00	$720.00	$0.00	$0.00	$0.00	$0.00	$850.00	$0.00	$1,125.00	$0.00	$1,097.75	$90,967.97	$1,330.65
Sullivan	$66,336.93	$ 408.00	$6,053.24	$100.00	$720.00	$0.00	$0.00	$0.00	$0.00	$850.00	$0.00	$1,125.00	$0.00	$1,094.65	$90,711.81	$1,326.74
Coleman	$65,945.71	$ 408.00	$6,017.55	$100.00	$720.00	$0.00	$0.00	$0.00	$0.00	$850.00	$0.00	$1,125.00	$0.00	$1,088.46	$90,199.51	$1,318.91
New Hire	$77,250.00	$ 408.00	$7,049.06	$100.00	$720.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,125.00	$0.00	$1,255.00	$103,982.48	$1,545.00
New Hire	$77,250.00	$0.00	$7,049.06	$100.00	$720.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,125.00	$0.00	$1,249.09	$103,492.88	$1,545.00
New Hire	$77,250.00	$0.00	$7,049.06	$100.00	$720.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,125.00	$0.00	$1,249.09	$103,492.88	$1,545.00
TOTAL	$2,538,597.88	$11,016.00	$220,079.13	$2,800.00	$18,720.00	$0.00	$0.00	$720.00	$7,500.00	$21,550.00	$0.00	$31,500.00	$0.00	$41,321.86	$3,422,979.73	$15,482.13
	$32,536.00													$918.00		
	$2,571,133.88													$42,239.86		
Line Item Numbers			336-705-010					366-722	366-724	366-744	366-710	366-714	366-721	366-715	366-718-001	336-725

$84,977.29 1.02 $66,276.84

Civilian FICA
FICA 7.65%

Southgate Fire Department - Wages Report
Act 345 Employees
3% Officers 3% Non Officers Increase 2026-2027

Name	Rank	Months	Wages 26-27
		3% Officers Increase	
Graves	Chief	12	$126,771.92
Niemann	Fire Marshal	12	$116,001.60
Kilander	Captain - 6 month	12	$107,616.34
Werling	Captain - 6 month	12	$107,616.34
Hunt	Lt - 6 month	12	$101,486.02
Selais	PLt - 6 month	12	$101,455.12
Georvassilis	Lt- 6 month	12	$101,486.02
Lesko	Lt - 0-6 month	12	$101,486.02
Winrow	Lt - 1 year	12	$101,072.61
		3% Non Officers Increase	
Carignan	Sgt/Eng	12	$91,697.86
Brown	Sgt/Eng	12	$91,697.86
Rogowski	Sgt/Eng	12	$91,697.86
Cholette	Sgt/Eng	12	$91,697.86
Oldenburg	Sgt/Eng	12	$91,697.86
Pawlaczyk	Sgt/Eng	12	$91,697.86
Martin	Firefighter - 60 mth	12	$86,031.17
Schwier	Firefighter - 60 mth	12	$86,031.17
Bowman	Firefighter - 60 mth	12	$86,031.17
Sword	Firefighter - 60 mth	12	$86,031.17
Miller	Firefighter - 60 mth	12	$86,031.17
Campbell	Firefighter - 48-60 mth	12	$86,031.17
Hicks	Firefighter -48-60 mth	12	$76,666.62
Ellis	Firefighter - 48-60 mth	12	$66,532.55
Sullivan	Firefighter- 24-36 mth	12	$66,336.93
Coleman	Firefighter 36 month	12	$65,945.71
New Hire	Firefighter 36 month	12	$77,250.00
New Hire	Firefighter 36 month	12	$77,250.00
New Hire	Firefighter 36 month	12	$77,250.00
TOTAL			**$2,538,597.98**

Fire Department - Act 345 Chiefs

Wages Chiefs - 3% Increase 2026-2027

Name	Wages	FLSA	Off Bonus	EMS Bonus
Graves	$126,771.92	$100.00	$0.00	$0.00
Total	**$126,771.92**	**$100.00**	**$0.00**	**$0.00**

Wages	$126,771.92
FLSA	$100.00
Officer Bonus	$0.00
EMS Bonus	$0.00

Total **$126,871.92 Wages for Line Item #336-705-001**

Fire Department - Act 345 Employees

Wages Without Chiefs 2026-2027

3% Officers - 3% Non Officers

Name	Wages	Shift Diff	Off Bonus	EMS Bonus	FLSA
Niemann	$116,001.60	$0.00	$0.00	$0.00	$100.00
Kilander	$107,616.34	$720.00	$0.00	$0.00	$100.00
Werling	$107,616.34	$720.00	$0.00	$0.00	$100.00
Hunt	$101,486.02	$720.00	$0.00	$0.00	$100.00
Selais	$101,455.12	$720.00	$0.00	$0.00	$100.00
Georvasillis	$101,486.02	$720.00	$0.00	$0.00	$100.00
Lesko	$101,486.02	$720.00	$0.00	$0.00	$100.00
Winrow	$101,072.61	$720.00	$0.00	$0.00	$100.00
Carignan	$91,697.86	$720.00	$0.00	$0.00	$100.00
Brown	$91,697.86	$720.00	$0.00	$0.00	$100.00
Rogowski	$91,697.86	$720.00	$0.00	$0.00	$100.00
Cholette	$91,697.86	$720.00	$0.00	$0.00	$100.00
Oldenburg	$91,697.86	$720.00	$0.00	$0.00	$100.00
Pawlaczyk	$91,697.86	$720.00	$0.00	$0.00	$100.00
Martin	$86,031.17	$720.00	$0.00	$0.00	$100.00
Schwier	$86,031.17	$720.00	$0.00	$0.00	$100.00
Bowman	$86,031.17	$720.00	$0.00	$0.00	$100.00
Sword	$86,031.17	$720.00	$0.00	$0.00	$100.00
Miller	$86,031.17	$720.00	$0.00	$0.00	$100.00
Campbell	$86,031.17	$720.00	$0.00	$0.00	$100.00
Hicks	$76,666.62	$720.00	$0.00	$0.00	$100.00
Ellis	$66,532.55	$720.00	$0.00	$0.00	$100.00
Sullivan	$66,336.93	$720.00	$0.00	$0.00	$100.00
Coleman	$65,945.71	$720.00	$0.00	$0.00	$100.00
New Hire	$77,250.00	$720.00	$0.00	$0.00	$100.00
New Hire	$77,250.00	$720.00	$0.00	$0.00	$100.00
New Hire	$77,250.00	$720.00	$0.00	$0.00	$100.00
Total	**$2,411,826.06**	**$18,720.00**	**$0.00**	**$0.00**	**$2,700.00**
	$11,016.00 Step Up				
	$2,422,842.06				

Wages	$2,422,842.06
Shift Diff	$18,720.00
Officer Bonus	$0.00
EMS Bonus	$0.00
FLSA	$2,700.00
Total	**$2,444,262.06** **Wages for Line Item #336-705-000**

2026-2027
Overtime Worksheet
8/9 People Scheduled
5 Minimum Manpower - 25 FF on Staff

Day	Scheduled	Min Man	Diff	S.K.	Sick	PB	Vac	D.I.	Other	OT Hours
1	216	120	96	24	24	0	48			(24)
2	216	120	96	24	24	0	48			0
3	192	120	72	24	24	0	48	24		(48)
4	216	120	96	24	24	0	48			0
5	216	120	96	24	24	0	48			0
6	192	120	72	24	24	0	48	24		(48)
7	216	120	96	24	24	0	48			0
8	216	120	96	24	24	0	48			0
9	192	120	72	24	24	0	48	24		(48)
10	216	120	96	24	24	0	48			0
11	216	120	96	24	24	0	48			0
12	192	120	72	24		0	48	24		(24)
13	216	120	96	24			48			24
14	216	120	96	24			48			24
15	192	120	72	24			48	24		(24)
16	216	120	96	24			48			24
17	216	120	96	24			48			24
18	192	120	72	24		48		24		(24)
19	216	120	96	24		48				24
20	216	120	96	24		48				24
21	192	120	72	24		48		24		(24)
22	216	120	96	24		48				24
23	216	120	96	24		48				24
24	192	120	72	24		48		24		(24)
25	216	120	96	24		24				48
26	216	120	96	24						72
27	192	120	72							72
28	216	120	96							96
Total	**6048**	**3360**	**2688**	**624**	**264**	**360**	**816**	**192**	**0**	**288**

Overtime Hours Used	288
Overtime Hours Not Used	880

OT Hrs / 28 Day Period	**OT Rate**	**OT / 28 Day Period**
288	$50.55	$14,559.54

$14,559.54	13	**$ 189,274.08**	Fire Suppression Overtime
		$ 28,618.00	Holiday OT
		$ 217,892.08	Projected Overtime 2024-2025

Note 1: Averaged each employee ACTUAL hourly rate (see "Wages Without Chiefs" tab), then multiplied by 1.5 for OT Rate

Note 2: Overtime hours (288) based on 28 day period; 13 represents the number of 28 day periods in 1 year

Secretary Wage Scale

	336-707			336-715
Budge Year	**Annual**	**Bi-Weekly**	**Hourly**	**FICA**
13-14	$ 13,416.00	$ 516.00	$ 10.75	$ 1,026.32
14-15	$ 13,416.00	$ 516.00	$ 10.75	$ 1,026.32
15-16	$ 13,416.00	$ 516.00	$ 10.75	$ 1,026.32
16-17	$ 11,232.00	$ 432.00	$ 9.00	$ 859.25
17-18	$ 11,544.00	$ 444.00	$ 9.25	$ 883.11
18-19	$ 14,560.00	$ 560.00	$ 10.00	$ 1,113.84
19-20	$ 17,220.00	$ 615.00	$ 10.25	$ 1,313.71
20-21	$ 12,000.00	$ 461.50	$ 10.25	$ 918.00
21-22	$ 12,000.00	$ 461.50	$ 10.50	$ 918.00
22-23	$ 12,000.00	$ 461.50	$ 10.50	$ 918.00
23-24	$ 12,000.00	$ 461.54	$ 10.33	$ 918.00
24-25	$ 12,000.00	$ 461.54	$ 12.00	$ 918.00
25-26	$ 12,000.00	$ 461.54	$ 15.00	$ 918.00
26-27	$20,000.00			

Fire Department Budget Proposal 2025-2026 Non-Personnel Service Items					
ACCOUNT 336- 727 - OFFICE SUPPLIES					Change
SPECIAL FILING SUPPLIES					
Special Order File Folders					
Pens, Pencils, Pads, Supplies, Paper,					
Paper Clips, copy machine paper					
Miscellaneous Office Supplies					
				1,000.00	
ACCOUNT 336-740 - OPERATING SUPPLIES					
Firefighter Protective Equiptment					
Fire & Rescue Equiptment Replacements					
Batteries					
Towels, Rags					
Oxygen (refills), Misc. Equiptment					
Daily Department Operations					
				19,000.00	2000
ACCOUNT 336-741 Public Education					
Poster materials, handout pamphlets					
Video tapes, films, slides					
Fire Department Open House Events					
Fire prevention information					
				1,000.00	
ACCOUNT 336-744 Clothing					
Uniform Allowance PER CBA					
(28 Department Members)	21,550				
Cleaning Allowance-Chief ,					
FM/EMS Coordinator					
New hire uniforms and turnout gear	40,000 for 8			**62,000.00**	24000
ACCOUNT 336-775 - MAINTENANCE & REPAIRS					
S.C.B.A Repairs (Parts)					
Nozzle Repairs (Parts)					
Gas Detectors (Parts)					
(MISC) Repair of Equipment					
Ladder testing					
				2,000.00	

Fire Department Budget Proposal 2025-2026 Non-Personnel Service Items

ACCOUNT 336-781 - Equiptment REPAIR PARTS/SUPPLIES					
Equiment (misc parts)					
Fire Hose Replacement					
(Misc) Repacement of Equipment					
Additional Fire& Rescue Equipment					
Carbon Monoxide Detectors					
(Misc.) EMS Equipment					
				5,000.00	
ACCOUNT 336- 801 - PROFESSIONAL SERVICES					
Respiratory Fitness Test/Pulmonary test	2,700				
Fit Testing (Mask)					
T.B. Screening	500				
N95 Mask Testing	500				
Haz mat physical	1,500			**14,000.00**	
Grant writer	8,000				
	13,200				
ACCOUNT 336- 811 - SERVICES CONTRACTS					
SCBA annual	2,000				
ESO Software Support Contract/PCR	7,000				
License Renewal	300				
Physio Service Agreement (Lifepak)	4,000				
PSTrax Software Tracking (Vehicles)	2,000			**30,000.00**	1000
Jaws service	1,500				
HSI(online CE)	2,000				
new hire psy. Exams	3,000				
Scheduling software	5,000				
tornado siren service	2,500				
	29,300				
ACCOUNT 336-830 - Dues & Subscriptions SERVICE CONTRACTS					
Fire Engeering, Bressors Index					
Fire Chief Technolpogy Rescue					
National Auto Dealers					
Fire Chiefs Associations	100				
International	100				
Michigan	100				
Downriver	50				
NFPA	150				
Fire Marshal Associations	100				
EMS license	300			**1,500.00**	
	900				

Fire Department Budget Proposal 2025-2026 Non-Personnel Service Items

ACCOUNT 336-850 COMMUNICTIONS					
Radio repair	1,500				
Cellular Phones	600				
Ipad Data	4,300				
wow internet	720				
bandwidth	900			**8,500.00**	
	8,020				
ACCOUNT 336-860 TRAVEL & TRAINING					
Inspectors Conferences	2,000				
Fire marshal Conferences	2,000				
Prevention Lt Conferences	2,000				
Michigan Assoc of Fire Chiefs Conferences	500				
(MICS) Training	2,000				
Haz/Mat, Fire Officer, Pump Operator	2,500				
ACLS/PALS-every other year	2,500			**13,500.00**	6000
	13,500				
ACCOUNT 336-900 - PRINTING & PULISHING					
Duty Absence Slips					
Run Incident Forms					
Incident Request Forms					
Weekly Time Slips					
Fire Inspection Forms					
				1,000.00	
ACCOUNT 336-920 Public Utilities					
Per Finance Dept					

Fire Department Budget Proposal 2025-2026 Non-Personnel Service Items					
ACCOUNT 336-930 Annual Repair & Maintenance					
S.C.B.A. Recertifiction	2,000				
Annual S.C.B.A Maintenance					
Air Compressor & Filter Maintenance	1,500				
and Recertification					
Air Analysis	600				
Building Maintance	3,000				
Hose testing	3,000				
Annual Pump Test - All 3 Firetrucks	1,000				
Test and Recertify Aerail Ladder	2,000				
Test and Recertify All Ground Ladders	300				
Annual Hurst service	1,000				
Lucas annual	1,000			**15,400.00**	3000
	15,400				
ACCOUNT 336-939 Vehicle Repair & Maintenance					
Fire Vehicle Repairs					
(not done by DPS)					
				7,500.00	
ACCOUNT 336-940 Rentals					
Copier					
Oxygen Bottles					
				300.00	
ACCOUNT 336-956 Miscellaneous					
Other Miscellaneous					
				400.00	
ACCOUNT 336-977 - BUILDING CAPITAL IMPROVEMENT					
Machinery and Equiptment					

Fire Department Budget Proposal 2025-2026 Non-Personnel Service Items				
ACCOUNT336-978 - EQUIPMENT CAPITAL IMPROVEMENT				
AFG grant		10,000.00		
turnout gear-2 sets (back up gear)		10,000.00		
6 new radios		40,000.00		
Battery Jaws, cutters, rams		55,000.00		
				115,000.00
ACCOUNT 336-980 Vehicles				
TOTAL PERSONNEL ACCOUNTS(705-724)				**$ 297,100.00**

59000

95000 increase

BUDGET REPORT FOR CITY OF SOUTHGATE

Calculations as of 02/28/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 02/28/26	2025-26 PROJECTED ACTIVITY	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS						
Dept 441 - PUBLIC SERVICES						
101-441-706-000	PERMANENT EMPLOYEES	547,723	545,306	259,035	441,035	483,289
101-441-707-000	PART TIME EMPLOYEES	58,805	79,518	35,920	64,520	62,150
101-441-709-000	OVERTIME	60,974	66,500	41,412	63,912	50,000
101-441-712-000	OPTICAL INSURANCE	785	774	355	495	452
101-441-715-000	FICA	53,975	46,293	26,732	43,381	44,656
101-441-716-000	HOSPITALIZATION INSURANCE	83,860	93,064	32,838	50,838	41,747
101-441-716-002	HEALTH INSURANCE OPT OUT	8,031		12,585	19,515	28,000
101-441-716-003	CITY HSA CONTRIBUTION	6,442	4,480	405	405	1,620
101-441-716-004	RETIREE HEALTH CARE SAVING-MERS-RHS-E	3,276	3,654	2,810	4,610	6,571
101-441-717-000	EMPLOYEES LIFE INSURANCE	234	353	176	256	309
101-441-718-000	RETIREMENT CONTRIBUTION-MUNI PRE '08	532,552	320,580	188,070	282,120	204,053
101-441-718-002	RETIREMENT 401K- MUNI POST '08	11,464	12,790	9,836	16,586	22,999
101-441-719-000	DENTAL INSURANCE	7,889	6,981	2,926	4,326	4,440
101-441-721-000	LONGEVITY PAY	4,000	4,000	2,000	4,000	1,000
101-441-723-003	S1-S4 LICENSE CERTIFICATION	500	500	500	500	
101-441-724-000	ON CALL ALLOWANCE	5,491	5,616	2,997	3,000	3,149
101-441-727-000	OFFICE SUPPLIES	666	1,500	421	766	1,500
101-441-740-000	OPERATING SUPPLIES	19,585	10,000	10,178	18,375	10,500
101-441-744-000	CLOTHING	4,529	3,500	3,536	4,531	4,000
101-441-775-000	R&M SUPPLIES	28,800	118,200	5,088	26,969	130,400
101-441-778-000	EXPENDABLE TOOLS/ALLOW	1,428	2,000	2,280	2,280	3,000
101-441-781-000	EQUIPMENT SUPPLIES	5,101	1,000	2,317	2,817	1,300
101-441-801-000	PROFESSIONAL FEES	8,441	10,000	1,617	5,757	11,500
101-441-811-000	SERVICE CONTRACTS	118,444	179,900	80,543	129,238	186,700
101-441-830-000	DUES & SUBSCRIPTIONS	231	500	79	79	500
101-441-850-000	COMMUNICATIONS	3,634	4,000	293	505	4,000
101-441-860-000	TRAVEL & TRAINING	2,570		485	2,065	
101-441-861-000	MEAL ALLOWANCE	2,414	2,500	2,105	2,720	3,500
101-441-900-000	PRINTING & PUBLISHING	2,686	100		100	100
101-441-920-000	PUBLIC UTILITIES	633,668	600,000	378,239	660,000	660,000
101-441-930-000	REPAIRS & MAINTENANCE	8,421	3,500	11,234	14,330	3,500
101-441-931-000	REPAIRS & MAINT. - BLDG.	65,322	92,500	71,733	99,855	111,000
101-441-956-000	MISCELLANEOUS	22	1,000			1,000
101-441-975-000	BUILDINGS/BUILDING IMPROVEMENT	47,477	554,520	462,100	462,100	2,000
101-441-977-000	CAPITAL OUTLAY-MACH & EQUIPMEN		1,000			
Totals for dept 441 - PUBLIC SERVICES		2,339,440	2,776,129	1,650,845	2,431,986	2,088,935
TOTAL APPROPRIATIONS		2,339,440	2,776,129	1,650,845	2,431,986	2,088,935

Personal Services		FY 24 / 25 Activity	FY 25 / 26 Budget	FY 25 / 26 Projected	Dept. Req. FY 26 / 27
706	Permanent Employee	547,723.41	545,305.91	441,035.00	**483,288.80**
707	Part-Time Employee	58,804.87	79,518.40	64,520.00	**62,150.40**
709	Overtime	60,973.73	66,500.00	63,912.00	**50,000.00**
712	Optical Insurance	784.83	773.64	495.00	**452.40**
715	FICA	53,974.57	46,293.41	43,381.00	**44,656.34**
716	Hospitalization	83,859.98	93,064.00	50,838.00	**69,746.80**
716-002	Health Insurance Opt-Out	8,030.93	0.00	19,515.00	
716-003	City HSA Contribution	6,442.00	4,480.00	405.00	**1,620.00**
716-004	RHCS MERS	3,275.55	3,654.37	4,610.00	**6,571.18**
717	Life, Sick & Accident Insurance	234.09	353.40	256.00	**309.24**
718	Retirement	532,552.30	320,580.00	282,120.00	**204,052.80**
718-002	401K	11,464.39	12,790.26	16,586.00	**22,999.13**
719	Dental Insurance	7,888.55	6,980.76	4,326.00	**4,440.00**
721	Longevity	4,000.00	4,000.00	4,000.00	**1,000.00**
723-003	S1-S4 License Certification	500.00	500.00	500.00	**0.00**
724	On-Call Allowance	5,490.78	5,616.22	3,000.00	**3,149.41**
Total - Personal Services		1,385,999.98	1,190,410.37	999,499.00	**954,436.50**

Supplies		FY 24 / 25 Activity	FY 25 / 26 Budget	FY 25 / 26 Projected	Dept. Req. FY 26 / 27
727	Office Supplies	665.96	1,500.00	766.00	**1,500.00**
740	Operating Supplies	19,584.98	10,000.00	18,375.00	**10,500.00**
744	Uniforms	4,528.98	3,500.00	4,531.00	**4,000.00**
775	Repair & Maintenance Supplies	28,800.23	118,200.00	26,969.00	**130,400.00**
778	Expendable Tools	1,428.16	2,000.00	2,280.00	**3,000.00**
781	Equipment Supplies	5,101.19	1,000.00	2,817.00	**1,300.00**
Total - Supplies		60,109.50	136,200.00	55,738.00	**150,700.00**

Other Services and Charges		FY 24 / 25 Activity	FY 25 / 26 Budget	FY 25 / 26 Projected	Dept. Req. FY 26 / 27
801	Professional Fees	8,441.45	10,000.00	5,757.00	**11,500.00**
811	Service Contracts	118,444.20	179,900.00	129,238.00	**186,700.00**
830	Dues & Subscriptions	230.99	500.00	79.00	**500.00**
850	Communications	3,633.68	4,000.00	505.00	**4,000.00**
860	Education	2,570.13	0.00	2,065.00	**0.00**
861	Meal Allowance	2,413.61	2,500.00	2,720.00	**3,500.00**
900	Printing & Publishing	2,685.95	100.00	100.00	**100.00**
920	Public Utilities	633,667.67	600,000.00	660,000.00	**600,500.00**
930	Repairs & Maintenance - Grounds	8,421.14	3,500.00	14,330.00	**3,500.00**
931	Repairs & Maintenance - Building	65,321.53	92,500.00	99,855.00	**111,000.00**
933	Repairs & Maintenance - Equipment	0.00	0.00	0.00	**0.00**
939	Repairs & Maintenance - Vehicles	0.00	0.00	0.00	**0.00**
947	Equipment Rental	0.00	0.00	0.00	**0.00**
956	Miscellaneous	21.60	1,000.00	0.00	**1,000.00**
Total - Other Services and Charges		845,851.95	894,000.00	914,649.00	**922,300.00**

Capital Outlay		FY 24 / 25 Activity	FY 25 / 26 Budget	FY 25 / 26 Projected	Dept. Req. FY 26 / 27
975	Buildings/Building Improvements	47,477	0.00	462,100.00	0.00
977	Machinery & Equipment	0.00	1,000.00	0.00	2,000.00
980	Vehicles	0.00	0.00	0.00	0.00
	Total - Capital Outlay	47,476.87	1,000.00	462,100.00	2,000.00

Debt Service		FY 24 / 25 Activity	FY 25 / 26 Budget	FY 25 / 26 Projected	Dept. Req. FY 26 / 27
991	Principal				0.00
995	Interest & Fees				0.00
	Total - Debt Service				0.00

Department Budget	FY 24 / 25 Activity	FY 25 / 26 Budget	FY 25 / 26 Projected	Dept. Req. FY 26 / 27
Total - Personal Service	1,385,999.98	1,190,410.37	999,499.00	954,436.50
Total - Supplies	60,109.50	136,200.00	55,738.00	150,700.00
Total - Other Services and Charges	845,851.95	894,000.00	914,649.00	922,300.00
Total - Capital Outlay	47,476.87	1,000.00	462,100.00	2,000.00
Total - Debt Service		0.00	0.00	0.00
GRAND TOTAL	2,339,438.30	2,221,610.37	2,431,986.00	2,029,436.50

Dept. Req. FY 25/ 26	2,221,610.37
Dept. Req. FY 26 / 27	2,029,436.50
Increase	-192,173.87

Comments:

441-727 Office Supplies		
Vendor	**Items**	**$ Amount**
Office Max	General Office Supplies	500.00
Sam's Club	General Office Supplies	500.00
Various Vendors	Chairs, Computers, Desks, File Cabine	500.00
	Total:	**1,500.00**

441-740 Operating Supplies		
Vendor	**Items**	**$ Amount**
Michigan Poly Supplies	Plastic Bags (Building & Park Maint. / Resale)	1,500.00
Allied Eagle	Cleaners / Paper Products	9,000.00
Zep Manufacturing Supply	Cleaning Supplies	
	Total:	**10,500.00**

441-744 Uniforms		
Vendor	**Items**	**$ Amount**
Northern Safety	Various Clothing Supplies	500.00
Carhartt	Foul Weather Gear	1,500.00
Triple Crown	Work Uniforms	2,000.00
	Total:	**4,000.00**

441-775 Repair & Maintenance Supplies		
Vendor	**Items**	**$ Amount**
American Lock & Key	Locks / Duplicate Keys	200.00
Ajax Materials Corp. / Barrett-Gooding	Cold Patch (Roads)	10,000.00
Dornbos / Hall	Sign Materials & Decals	8,000.00
Co-Pipe	Misc. Storm Pipes	
Detroit Salt Company	Road Salt	90,000.00
Dix Block	Mortar / Block	1,000.00
John Deere	Equipment Parts / Sprinklers	
John Deere / Lowe's	Fertilizer (Forestry)	3,000.00
John Deere / Schichtel's / Low Bid	Tree Planting Program	8,500.00
Lowe's	Construction & Maintenance Supplies	7,000.00
Wyandotte Electric Supply / Service Electric	Starters / Light Bulbs (Parking Lot)	500.00
Owens Fence	Fence Materials	1,000.00
Sherwin Williams	Paint / Supplies (multi-buildings)	1,200.00
Low Bidder	Saws / Shears	
Low Bidder	Concrete	
Low Bidder	Sod	
	Total:	**130,400.00**

441-778 Expendable Tools		
Vendor	**Items**	**$ Amount**
Lowe's	Various Parts / Tools	3,000.00
	Total:	**3,000.00**

441-781 Equipment Supplies		
Vendor	**Items**	**$ Amount**
Graingers / Lowe's / Various Vendors	Various	800.00
Wm. F. Sell & Son / Southgate Bike & Mower	Blades	500.00
	Total:	**1,300.00**

441-801 Professional Fees		
Vendor	**Items**	**$ Amount**
Hennessey Engineers, Inc.	Consulting: Street & Sidewalk inspecti	8,500.00
Henry Ford Health Care	Pre-Employment Physicals / C.D.L.	3,000.00
	Total:	**11,500.00**

441-811 Service Contracts		
Vendor	**Items**	**$ Amount**
Cintas / Low Bidder	Maintenance of Fire Extinguishers	1,500.00
D & A Central / Wyandotte Alarm	Alarm System Maintenance	8,000.00
Leader Business	Copy Machine Maintenance / Toner	800.00
Corporate Matting	Mat Rental	4,800.00
Kone	Maintenance Agreement	2,500.00
Rose Exterminator	Exterminating Pests	500.00
Simplex Time Recorder	Time Cards / Maintenance & Repair	500.00
Low Bidder/Park Trees	Tree Service	110,000.00
Low Bidder	Weed Cutting/Parks/ROWS/Vacant Homes	45,000.00
MSDS Online	Velocity	1,100.00
All Season's		10,000.00
Parker Engineering	Carbon Monoxide Monitoring	2,000.00
	Total:	**186,700.00**

441-830 Dues & Subscriptions		
Vendor	**Items**	**$ Amount**
APWA / AWWA / MWPA / Tree City U.S.A.	Organizational Dues & Subscriptions	500.00
	Total:	**500.00**

441-850 Communications		
Vendor	**Items**	**$ Amount**
Ameritech	Telephones	1,000.00
A T & T	Cellular Service	3,000.00
	Total:	**4,000.00**

441-860 Education		
Vendor	**Items**	**$ Amount**
MML / CEU (Mandatory only)	Seminars	
APWA / AWWA / Etc. (Mandatory only)	Meetings / Seminars	0.00
Confined Spaces / Safety (Mandatory only)	Seminars / Updates	0.00
	Total:	**0.00**

441-861 Meal Allowance

Vendor	Items	$ Amount
Six Stars	Meals	3,500.00
	Total:	3,500.00

441-900 Printing

Vendor	Items	$ Amount
International Minute Press	Worksheets / Daily Logs / Forms / Etc.	100.00
	Total:	100.00

441-920 Public Utilities

Vendor	Items	$ Amount
Detroit Water	Water	1,500.00
DTE	Electricity / Street Lights	595,000.00
DTE	Gas	4,000.00
	Total:	600,500.00

441-930 Repairs & Maintenance - Grounds

Vendor	Items	$ Amount
Industrial Fence / Shamrock Fence/Owen Fence	Fencing Repair	1,500.00
Various Vendors/Back to Nature	Landscape	2,000.00
Various Vendors/Kone Elevator	Elavator	
Various Vendors		
	Total:	3,500.00

441-931 Repairs & Maintenance - Building

Vendor	Items	$ Amount
Asphalt Renew / P.K. Contracting	Street Striping (major & local)	5,000.00
Highway Maintenance	Chip Seal: Alleys / Pentaseal	3,000.00
K & K Commercial Carpet Cleaners	Cleaning (Multi-Buildings)	2,000.00
West Metro Door	Overhead Door Repairs / Replacement	20,000.00
Royal Roofing	Roof Repairs	5,000.00
Kone Elevator	Elevator	
Civic Center / Clubhouse	Capital Improvement	
Low Bidder	Electrical Maintenance	12,000.00
Low Bidder	Fire / DPW / Police: Pedestrian Doors	8,000.00
Low Bidder	Plumbing / Furnaces / Flooring / Maint.	12,000.00
Low Bidder	Heating & Cooling - Civic Center	37,000.00
Low Bidder	Heating & Cooling Repairs & Maint..6 b	3,000.00
Low Bidder	Street Lights (City Hall)	2,000.00
Low Bidder	Window & Wall Cleaning	2,000.00
Low Bidder	Window Repair: City Hall (Caulking)	
Low Bidder		
Low Bidder		
	Total:	111,000.00

441-933 Repairs & Maintenance - Equipment		
Vendor	**Items**	**$ Amount**
Mueller Co.	Zamboni Blades	
Sell & Son / Southgate Bike & Mower	Decks / Links / Pins	
Various Vendors	Loader / Truck Blades	
Various Vendors	Commercial Repair	
	Total:	**0.00**

441-939 Repairs & Maintenance - Vehicles		
Vendor	**Items**	**$ Amount**
Miscellaneous	Vehicle Maintenance	
	Total:	**0.00**

441-947 Equipment Rental		
Vendor	**Items**	**$ Amount**
Lowe's	Miscellaneous	
United Rental/Various Garden City	Compactors / Plates / Trailers / Etc.	
	Total:	**0.00**

441-956 Miscellaneous		
Vendor	**Items**	**$ Amount**
Miscellaneous	Various	1,000.00
	Total:	**1,000.00**

441-975 Buildings/Building Improvements		
Vendor	**Items**	**$ Amount**
Various Vendors	Mishellaneous/Low Bid	
	Total:	**0.00**

441-977 Machinery & Equipment		
Vendor	**Items**	**$ Amount**
Various Vendors	DPW & Forestry Equipment	2,000.00
	Total:	**2,000.00**

441-980 Vehicles		
Vendor	**Items**	**$ Amount**
2 Salt & Plow Trucks		
	Total:	**0.00**

441-991 Principal		
Vendor	**Items**	**$ Amount**
	Total:	**0.00**

441-995 Interest & Fees		
Vendor	**Items**	**$ Amount**
	Total:	**0.00**

BUDGET REPORT FOR CITY OF SOUTHGATE

Calculations as of 02/28/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 02/28/26	2025-26 PROJECTED ACTIVITY	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS						
Dept 442 - GARAGE						
101-442-706-000	PERMANENT EMPLOYEES	159,014	153,480	105,058	177,909	191,908
101-442-709-000	OVERTIME	22,502	21,000	26,708	37,527	28,500
101-442-712-000	OPTICAL INSURANCE	133	217	151	230	232
101-442-715-000	FICA	15,174	11,950	10,937	18,736	15,988
101-442-716-000	HOSPITALIZATION	9,840	13,778		10,020	20,039
101-442-716-002	HEALTH INSURANCE OPT OUT	4,702		9,453	13,605	12,000
101-442-716-003	CITY HSA CONTRIBUTION			810	810	810
101-442-716-004	RETIREE HEALTH CARE SAVING-MERS-RHS-E	2,107	1,857	1,632	2,756	2,499
101-442-717-000	LIFE, SICK & ACC. INS.	72	107	72	111	107
101-442-718-000	RETIREMENT CONTRIBUTION-MUNI PRE '08	76,079	64,116	47,018	70,525	102,026
101-442-718-002	RETIREMENT 401K- MUNI POST '08	7,376	6,500	5,710	9,760	8,747
101-442-719-000	DENTAL INSURANCE	1,160	1,904	1,288	2,008	2,388
101-442-723-003	S1-S4 LICENSE CERTIFICATION	2,000				2,250
101-442-724-000	ON CALL ALLOWANCE	3,523	2,511	2,720	2,720	2,844
101-442-727-000	OFFICE SUPPLIES	135	200	27	152	200
101-442-740-000	OPERATING SUPPLIES	3,419	2,000	1,259	4,058	3,000
101-442-744-000	CLOTHING	2,885	3,000	1,555	2,555	3,200
101-442-751-000	GASOLINE, OIL & GREASE	146,676	135,000	83,807	153,170	150,000
101-442-778-000	EXPENDABLE TOOLS/ALLOW.	5,057	7,250	4,003	5,002	6,300
101-442-781-000	EQUIPMENT SUPPLIES	76,387	100,000	47,277	76,470	120,000
101-442-801-000	PROFESSIONAL FEES	244		81	81	
101-442-830-000	DUES & SUBSCRIPTIONS	3,173	6,500	7,936	8,436	10,000
101-442-860-000	TRAVEL & TRAINING	238	2,000		250	2,000
101-442-861-000	MEAL ALLOWANCE	203	200			200
101-442-930-000	REPAIRS & MAINTENANCE	450		350	350	1,000
101-442-933-000	EQUIPMENT REPAIR & MAINT.	2,445	3,000	428	1,113	5,000
101-442-939-000	VEHICLE REPAIRS & MAINT.	13,702	30,000	12,094	19,645	40,000
Totals for dept 442 - GARAGE		558,696	566,570	370,374	617,999	731,238
TOTAL APPROPRIATIONS		558,696	566,570	370,374	617,999	731,238

Department of Public Services

Budget Request: 2026 - 2027

Personal Services		FY 24 / 25 Activity	FY 25 / 26 Budget	FY 25 / 26 Projected	Dept. Req. FY 26 / 27
706	Permanent Employee	159,013.90	153,479.91	177,909.00	191,907.91
709	Overtime	22,502.08	21,000.00	37,527.00	28,500.00
720	Optical Insurance	133.45	217.00	230.00	232.08
715	FICA	15,174.34	11,950.00	18,736.00	15,987.52
716	Hospitalization	9,840.17	13,778.00	10,020.00	32,038.56
716-002	Health Insurance Opt Out	4,701.62	0.00	13,605.00	
716-003	City HSA Contribution	0.00	810.00	810.00	810.00
716-004	RHCS MERS	2,107.40	1,857.04	2,756.00	2,499.24
717	Life, Sick & Accident Insurance	72.00	107.28	111.00	107.28
718	Retirement	76,078.90	64,116.00	70,525.00	102,026.40
718-002	401K	7,375.86	6,499.65	9,760.00	8,747.37
719	Dental Insurance	1,159.64	1,904.16	2,008.00	2,388.00
721	Longevity	0.00	0.00	0.00	0.00
723-003	Tool Allowance	2,000.00	2,250.00	0.00	2,250.00
724	On-Call Allowance	3,522.98	2,511.46	2,720.00	2,843.91
Total - Personal Services		303,682.34	280,480.50	346,717.00	390,338.27

Supplies		FY 24 / 25 Activity	FY 25 / 26 Budget	FY 25 / 26 Projected	Dept. Req. FY 26 / 27
727	Office Supplies	134.83	200.00	152.00	200.00
740	Operating Supplies	3,418.97	2,000.00	4,058.00	3,000.00
744	Uniforms	2,885.47	3,000.00	2,555.00	3,200.00
751	Gasoline, Oil & Grease	146,676.41	135,000.00	153,170.00	150,000.00
775	Repair & Maintenance Supplies	0.00	0.00	0.00	
778	Expendable Tools	5,057.06	5,000.00	5,002.00	6,300.00
781	Equipment Supplies - Vehicles	76,386.97	100,000.00	76,470.00	120,000.00
Total - Supplies		234,559.71	245,200.00	241,407.00	282,700.00

Other Services And Charges		FY 24 / 25 Activity	FY 25 / 26 Budget	FY 25 / 26 Projected	Dept. Req. FY 26 / 27
801	Professional Fees	244.28	0.00	81.00	0.00
830	Dues & Subscriptions	3,173.00	6,500.00	8,436.00	10,000.00
860	Travel & Training	237.89	2,000.00	250.00	2,000.00
861	Meal Allowance	203.48	200.00	0.00	200.00
930	Repairs & Maintenance	450.00	0.00	350.00	1,000.00
933	Repairs & Maintenance - Equipment	2,444.83	3,000.00	1,113.00	5,000.00
939	Repairs & Maintenance - Vehicles	13,702.47	30,000.00	19,645.00	40,000.00
940	Rentals	0.00	0.00	0.00	0.00
956	Miscellaneous	0.00	0.00	0.00	0.00
Total - Other Services And Charges		20,455.95	41,700.00	29,875.00	58,200.00

Capital Outlay		FY 24 / 25 Activity	FY 25 / 26 Budget	FY 25 / 26 Projected	Dept. Req. FY 26 / 27
977	Machinery & Equipment				0.00
Total - Capital Outlay		0.00	0.00	0.00	0.00

Department Budget	FY 24 / 25 Activity	FY 25 / 26 Budget	FY 25 / 26 Projected	Dept. Req. FY 26 / 27
Total - Personal Services	303,682.34	280,480.50	346,717.00	390,338.27
Total - Supplies	234,559.71	245,200.00	241,407.00	282,700.00
Total- Other Services & Charges	20,455.95	41,700.00	29,875.00	58,200.00
Total - Capital Outlay	0.00	0.00	0.00	0.00
GRAND TOTAL	558,698.00	567,380.50	617,999.00	731,238.27

Dept. Req.	FY 25 / 26	567,380.50
Dept. Req.	FY 26 / 27	731,238.27
	Increase	163,857.77

Comments:

442-727 Office Supplies		
Vendor	**Items**	**$ Amount**
International Minute Press	Forms / Maintenance Logs	100.00
Office Depot / Office Max	Pens / Paper / Etc.	100.00
	Total:	**200.00**

442-740 Operating Supplies		
Vendor	**Items**	**$ Amount**
Anchor Wiping Cloth	Disposable rags	300.00
Parts Associates, Inc.	Parts / Wire	300.00
Wyandotte Welding Supply	Miscellaneous Welding Parts	500.00
Zep Manufacturing Company	Cleaners / Lubricants / Etc.	900.00
Various Vendors	Miscellaneous Parts	1,000.00
	Total:	**3,000.00**

442-744 Uniforms		
Vendor	**Items**	**$ Amount**
Direct Safety	Welding Jackets/Face & Eye Protectior	300.00
Cintas	Uniforms (Cleaning)	2,900.00
	Total:	**3,200.00**

442-751 Gasoline / Oil / Grease (For All Departments)		
Vendor	**Items**	**$ Amount**
Amsoil, Inc.	Grease & Oil	15,000.00
Buck Oil	Oil Recovery	3,000.00
Certified Labs	Oil & Fluids	7,000.00
DCC: Corrigan	Gasoline	125,000.00
	Total:	**150,000.00**

442-778 Expendable / Allowance		
Vendor	**Items**	**$ Amount**
Matco / Snap-On	Drives / Sockets / Etc.	6,000.00
Mechanics Tool Allowance	Miscellaneous Tools	300.00
	Total:	**6,300.00**

442-781 Equipment Supplies		
Vendor	**Items**	**$ Amount**
Auto Trim Design	Decals	500.00
Bell Equipment	Sweeper Parts	16,500.00
Downriver Glass / Henderson	Windshields	1,000.00
Downriver Spring / Certified	Parts	3,000.00
Genthe Chevrolet	Auto Parts	10,500.00
Fleet Pride	Parts	5,000.00
Harris Battery	Batteries	5,000.00
Ecorse Electric	Starters	1,000.00
Mueller's	Zamboni Parts	3,000.00
Low Bidder	General Parts	20,000.00
Old Dominion / Morbark, Inc.	Leaf Vac/Chipper	3,000.00
Wm. F. Sell & Son	Tractor Parts	1,000.00
Shults Equipment	Parts	1,500.00
Southgate Ford	Truck Parts	23,000.00
Southgate Transmission	Transmission Parts	2,500.00
Winder Police Equipment	Light / Bars / Etc.	4,000.00
* Low Bidder * / State Bid	Tires	19,500.00
	Total:	**120,000.00**

442-801 Professional Fees		
Vendor	**Items**	**$ Amount**
Varies	Professional Fees	0.00
	Total:	**0.00**

442-830 Dues & Subscriptions		
Vendor	**Items**	**$ Amount**
"Industry" Magazines	Dues / Subscriptions	10,000.00
	Total:	**10,000.00**

442-860 Education		
Vendor	**Items**	**$ Amount**
Internet (on-line) / MML	Various Classes	2,000.00
	Total:	**2,000.00**

442-861 Meal Allowance		
Vendor	**Items**	**$ Amount**
Six Stars	Meals	200.00
	Total:	**200.00**

442-930 Repairs & Maintenance - Grounds		
Vendor	**Items**	**$ Amount**
H. Domine (Gas Boy)	Repair to Gas Tanks / Etc.	1,000.00
	Total:	**1,000.00**

442-933 Repairs & Maintenance - Equipment

Vendor	Items	$ Amount
Doheny Supply / Standby Power	Repairs to Pumps	2,500.00
Exotic Rubber / Michigan CAT / Sell & Son	Repairs to Backhoe / Etc.	2,500.00
	Total:	**5,000.00**

442-939 Repairs & Maintenance - Vehicles

Vendor	Items	$ Amount
Winder / Various Vendors	Parts / Frame Work	4,000.00
Downriver Body Works	Paint & Body Work	5,000.00
Downriver Glass / Glass Master	Windows / Windshields / Seat Repair	1,000.00
Michigan CAT	Various Parts & Repairs	10,000.00
Southgate Transmission	Transmissions	2,000.00
Top Value Muffler	Exhaust System Repairs	2,000.00
Various Vendors	Various Work	16,000.00
	Total:	**40,000.00**

442-940 Equipment Rentals

Vendor	Items	$ Amount
	Equipment Rental	
	Total:	**0.00**

442-956 Miscellaneous

Vendor	Items	$ Amount
	Miscellaneous Items	
	Total:	**0.00**

442-977 Machinery & Equipment

Vendor	Items	$ Amount
	Total:	**0.00**

BUDGET REPORT FOR CITY OF SOUTHGATE
Fund: 208 PARK/RECREATION FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 02/28/26	2025-26 PROJECTED ACTIVITY	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES						
208-000-403-000	CURRENT PROPERTY TAX EXTRA SPECIAL VO	867,035	911,838	871,103	900,445	937,926
208-000-411-000	DELINQUENT REAL PROPERTY TAXES	1,909		1,014	1,014	
208-000-412-000	DELINQUENT PERSONAL PROPERTY PK & RE	633		285	285	
208-000-424-000	PAYMENT IN LIEU OF TAXES REV	2				
208-000-433-000	COMMERCIAL FACILITIES TAX (PA 255 OF '78	2,246	2,229	2,230	2,229	2,209
208-000-445-000	PENALTY & INTEREST ON TAXES REVENUE	951	800	1,011	1,010	1,000
208-000-445-001	PENALTY & INTEREST ON TAXES REVENUE-D	25		15	15	
208-000-573-000	LOCAL COMM STABILIZATION SHARE APPRC	14,632		8,912	8,912	8,900
208-000-664-000	INTEREST ON DEPOSITS			27,129	34,000	25,000
TOTAL ESTIMATED REVENUES		887,433	914,867	911,699	947,910	975,035
APPROPRIATIONS						
208-751-705-000	APPOINTED POSITION EMPLOYEE			6		
208-751-706-000	PERMANENT EMPLOYEES	25,236	41,750	27,446	45,196	51,058
208-751-709-000	OVERTIME	2,328		2,453	4,950	
208-751-712-000	OPTICAL INSURANCE	65	72	87	127	122
208-751-715-000	FICA	2,566	3,195	2,611	3,850	4,518
208-751-716-000	HOSPITALIZATION INSURANCE	3,692	13,900			
208-751-716-002	HEALTH INSURANCE OPT OUT	1,231		4,923	8,526	8,000
208-751-716-003	CITY HSA CONTRIBUTION		2,500			
208-751-716-004	RETIREE HEALTH CARE SAVING-MERS-RHS-E	669		697	1,101	1,182
208-751-717-000	EMPLOYEES LIFE INSURANCE	11		18	30	32
208-751-718-002	RETIREMENT 401K- MUNI POST '08	2,343		2,438	3,833	4,135
208-751-719-000	DENTAL INSURANCE	504		588	927	1,140
208-751-739-000	PARK SUPPLIES	18,638	185,000	3,035	20,000	25,000
208-751-818-000	CONTRACTUAL SERVICES	68,646	60,000	46,020	74,219	65,000
208-751-850-000	COMMUNICATIONS	540	550			
208-751-974-000	CAPITAL OUTLAY-LAND IMPROVEMNT	379,215	1,700,000	1,291,040	1,752,880	110,000
208-751-975-000	BUILDINGS/BUILDING IMPROVEMENT	64,990	360,000	16,563	25,000	
208-751-977-000	CAP. OUTLAY - MACH & EQUIPMENT	176,650		324,595	10,852	76,360
208-751-995-584	TRANSFER TO GOLF COURSE FUND	5,781				1,250,000
TOTAL APPROPRIATIONS		753,105	2,366,967	1,722,520	1,951,491	1,596,547
NET OF REVENUES/APPROPRIATIONS - FUND 208		134,328	(1,452,100)	(810,821)	(1,003,581)	(621,512)
BEGINNING FUND BALANCE		1,513,157	1,647,483	1,647,483	1,647,483	643,902
ENDING FUND BALANCE		1,647,485	195,383	836,662	643,902	22,390

Project	Project Description	FY25/26 Projects	FY26/27 Projects	FY27/28 Projects	FY28/29 Projects	FY29/30 Projects	Potential Funding to Suppliment Rec. Millage
Kiwanis Park Lighted Pathway	To install an asphalt pathway through Kiwanis Park that includes light poles. Both the recreation master plan survey and the City Master Plan survey indicated a desire for more walking and bike paths in the City. The installation of light poles will also aid the light features during train ride events (e.g. tree lighting train rides)	$ -					Paid for with Act 51 Non-motorized - $250,000
Municipal Tennis/Pickleball Courts	Removal and replacement of gravel lot and old tennis courts with new paved lot and lighted pickel ball, tennis courts, and padel courts.	$ 1,500,000.00					
Southwinds Club House	Southwind Updates (Phase 1 - wall repair) (Phase 2 - rebuild)	75,000	$ 2,250,000.00				Rent DDA General Fund Loan
Spruce Park	Update Spruce Park with new ammenities					$ 100,000.00	Potential Wayne County Funding
Kennebec Park	Update Kennebec Park with new ammenities	$ 10,000.00					
Cobb Park Phase 3	Replace exisiting chain link fence with new black coated steel fence, install new entrance way and sign, and install pathway in park connecting ammentities				$ 100,000.00		Non-motorized Road Funding
Country View Park	Update Country View with new ammenities				$ 100,000.00		Potential Wayne County Funding
Market Center Park Pathway	To widen and improve the walkway on the west side of Market Center Park. The new walkway will include new fence line, decroative lighting, murals on the Shopping Center Wall, space for food trucks, and new seating.						DDA Non-motorized Road Funding $150,000)
Miracle Field Project Phase 1	Field, Entrance, and Lights	$ 400,000.00					Wayne County CDBG
Miracle Field Project Phase 2	Entrance Building/restrooms/concessions		$ 750,000.00				
Miracle Field Project Phase 3	Playground			$ 650,000.00			
Miracle Field Project Phase 4	Pavilion				$ 324,000.00		Federal Funding Sponsorship CDBG Funding
Baseball Field Fences	Repair or replace all damaged fencing		$ 100,000.00				
Bob Cat Replacement	Replacment of existing equipment		$ 76,360.00				
Annual Parks Up Keep	Replacing fencing, powerwashing, painting, signage, picnic tables, benches, garbage cans, etc.	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00	Recreation Budget
FY TOTALS		$ 2,010,000.00	$ 3,201,360.00	$ 675,000.00	$ 549,000.00	$ 125,000.00	

Proposed 5 year Plan Highlights
Addresses communitydesire for new walking paths
Completes last remaining neighborhood park updates
Includes the installation of new pickleball courts
Includes installation of first municipal soccer fields
Miracle Field and First Destination Park
Public Art and Placemaking

BUDGET REPORT FOR CITY OF SOUTHGATE

Calculations as of 02/28/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 02/28/26	2025-26 PROJECTED ACTIVITY	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS						
Dept 672 - SENIOR CITIZEN CENTER						
101-672-707-000	PART TIME EMPLOYEES	53,661	59,085	35,848	49,500	61,471
101-672-715-000	FICA	4,105	4,580	2,728	3,780	4,760
101-672-727-000	OFFICE SUPPLIES	218	300	11	100	300
101-672-740-000	OPERATING SUPPLIES	5,699	2,500	1,136	2,250	2,500
101-672-801-000	PROFESSIONAL FEES	1,009	1,500	1,272	1,500	1,700
101-672-850-000	COMMUNICATIONS	2,054	2,000			
101-672-860-000	TRAVEL & TRAINING					500
101-672-860-002	MILEAGE					100
101-672-900-000	PRINTING & PUBLISHING	73	300		150	150
101-672-920-000	PUBLIC UTILITIES	12,170	11,200	7,271	12,346	13,000
Totals for dept 672 - SENIOR CITIZEN CENTER		78,989	81,465	48,266	69,626	84,481
TOTAL APPROPRIATIONS		78,989	81,465	48,266	69,626	84,481

BUDGET REPORT FOR CITY OF SOUTHGATE

Calculations as of 02/28/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 02/28/26	2025-26 PROJECTED ACTIVITY	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS						
Dept 751 - RECREATION						
101-751-706-000	PERMANENT EMPLOYEES	112,946	116,215	122,065	165,920	255,496
101-751-707-000	PART TIME EMPLOYEES	139,735	170,000	87,660	150,000	160,000
101-751-709-000	OVERTIME	8,289	12,500	2,520	8,000	8,000
101-751-712-000	OPTICAL INSURANCE	184	271	262	400	440
101-751-715-000	FICA	20,688	23,810	16,741	23,800	44,249
101-751-716-000	HOSPITALIZATION INSURANCE	9,678		19,238	31,673	45,087
101-751-716-002	HEALTH INSURANCE OPT OUT	4,899	16,000	8,640	10,340	
101-751-716-003	CITY HSA CONTRIBUTION			1,620	1,620	1,620
101-751-716-004	REC RETIREE HEALTH CARE SAVING-MERS-RI	2,628	2,645	2,055	3,238	3,763
101-751-717-000	EMPLOYEES LIFE INSURANCE	60	90	85	141	151
101-751-718-000	RETIREMENT CONTRIBUTION-MUNI PRE '08					102,026
101-751-718-002	RETIREMENT 401K- MUNI POST '08	9,196	9,255	7,194	11,335	13,170
101-751-719-000	DENTAL INSURANCE	1,577	2,015	2,156	3,596	4,380
101-751-721-000	LONGEVITY PAY					1,000
101-751-727-000	OFFICE SUPPLIES	2,288	2,500	826	2,500	2,500
101-751-740-000	OPERATING SUPPLIES-ICE	50,470	35,000	17,788	35,000	35,000
101-751-740-001	YOUTH-OPERATING SUPPLIES	16,545	15,000	18,885	25,000	25,000
101-751-775-000	REPAIR & MAINTENANCE SUPPLIES			352		
101-751-801-000	PROFESSIONAL FEES	30,978	30,000	13,506	25,000	25,000
101-751-806-000	RECREATION ONLINE REGISTRATION FEE	16,734	10,000	16,311	21,880	25,000
101-751-830-000	DUES & SUBSCRIPTIONS	1,635	2,500	1,770	2,000	3,000
101-751-850-000	COMMUNICATIONS	1,697	1,700		1,680	1,700
101-751-860-000	TRAVEL & TRAINING	2,999	4,000	2,224	2,224	4,000
101-751-861-000	MEAL ALLOWANCE	191				
101-751-900-000	PRINTING & PUBLISHING	8,127	3,820	5,062	12,679	12,700
101-751-920-000	PUBLIC UTILITIES	233,656	220,000	122,894	199,400	210,000
101-751-920-001	PUBLIC UTILITIES - BANQUET HALL	18,672	16,500	11,035	17,930	18,830
101-751-920-002	PUBLIC UTILITIES - CONCESSION	1,054	1,000	630	1,025	1,500
101-751-930-000	REPAIRS & MAINTENANCE	26,451	30,000	7,328	15,000	25,000
101-751-940-000	RENTALS		1,000			
101-751-974-002	TOWER PROJECT - PARK GRANT EXP	1,966,670		962,718	962,718	
Totals for dept 751 - RECREATION		2,688,047	725,821	1,451,565	1,734,099	1,028,612
TOTAL APPROPRIATIONS		2,688,047	725,821	1,451,565	1,734,099	1,028,612

BUDGET REPORT FOR CITY OF SOUTHGATE
Fund: 202 MAJOR STREETS FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 02/28/26	2025-26 PROJECTED ACTIVITY	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES						
202-000-546-000	MAJOR STATE GAS & WEIGHT TAX	2,614,842	2,647,106	1,266,024	2,395,667	2,999,680
202-000-664-000	INTEREST ON DEPOSITS	442,145	100,000	201,300	350,000	240,000
202-000-699-204	TRANSFER IN FROM MUNI STREET FUND					944,000
TOTAL ESTIMATED REVENUES		3,056,987	2,747,106	1,467,324	2,745,667	4,183,680
APPROPRIATIONS						
202-441-801-000	PROFESSIONAL FEES	158				
202-441-967-010	CONSTRUCTION				150,000	360,000
202-441-967-020	SURFACE MAINTENANCE	40,036	32,100	52,359	65,500	100,000
202-441-967-030	SWEEPING AND FLUSHING	72,350	74,400	40,292	59,990	100,000
202-441-967-040	MAINT.-TREES & SHRUBS	62,012	52,600	37,299	62,300	75,000
202-441-967-050	MAINT.-DRAINS & DITCHES	212	250	125	205	500
202-441-967-060	MAINT. - GRAS & WEEDS	14,662	18,200	12,304	16,300	20,000
202-441-967-070	MAINT. TRAFFIC SIGNALS	32,828	44,600	16,528	28,230	50,000
202-441-967-080	MAINT. PAVEMENT MARKINGS	261	3,000	346	545	2,500
202-441-967-090	WINTER MAINTENANCE	60,310	50,000	63,691	79,255	100,000
202-441-967-110	ADMINISTRATION	125,649	125,000	75,618	129,620	150,000
202-441-967-120	ENGINEERING	4,317	4,025	1,764	4,028	5,000
202-441-967-130	RECORD KEEPING	93,891	80,000	54,445	88,850	100,000
202-441-967-140	JOINT & CRACK SEALING		40,000		40,000	40,000
202-441-972-100	CAPITAL OUTLAY - STREETS					2,724,100
202-441-974-003	TOWER PROJ - BRIDGE NON GRANT EXP			2,570,963	2,570,963	5,000,000
202-441-975-000	BUILDINGS/BUILDING IMPROVEMENT	107				
202-441-995-203	TRANSFER TO LOCAL STREET FUND	649,626	1,323,553		1,197,834	1,352,910
TOTAL APPROPRIATIONS		1,156,419	1,847,728	2,925,734	4,493,620	10,180,010
NET OF REVENUES/APPROPRIATIONS - FUND 202		1,900,568	899,378	(1,458,410)	(1,747,953)	(5,996,330)
BEGINNING FUND BALANCE		10,157,976	12,058,544	12,058,544	12,058,544	10,310,591
ENDING FUND BALANCE		12,058,544	12,957,922	10,600,134	10,310,591	4,314,261

Estimated Distribution Schedule for Michigan Transportation Funding by City/Village

Based on Treasury's ORTA Estimates 02/11/2026

Notes:

FY2026 - respective shares of $109M Marijuana Tax Transfers are included.

FY2027 - respective shares of $110M Marijuana Tax Transfers are included.

FY2028 - respective shares of $110M Marijuana Tax Transfers are included.

City/Village	Estimated Revenues Fiscal Year 2026	Estimated Revenues Fiscal Year 2027	Estimated Revenues Fiscal Year 2028
South Lyon	1,297,317.38	1,413,935.08	1,445,043.67
South Range	112,246.49	122,336.49	125,028.06
South Rockwood	281,696.89	307,019.01	313,773.87
Southfield	11,625,186.01	12,670,190.40	12,948,952.69
Southgate	3,721,458.33	4,055,985.49	4,145,222.96
Sparta	557,137.16	607,219.02	620,578.71
Spring Lake	379,813.12	413,955.06	423,062.66
Springfield	905,185.30	986,553.68	1,008,259.27
Springport	111,673.81	121,712.33	124,390.17
St. Charles	343,520.16	374,399.68	382,637.01
St. Clair	800,630.63	872,600.46	891,798.90
St. Clair Shores	7,586,114.34	8,268,040.89	8,449,949.59
St. Ignace	466,044.38	507,937.76	519,113.14
St. Johns	1,184,836.04	1,291,342.62	1,319,754.01
St. Joseph	1,158,915.60	1,263,092.17	1,290,881.99
St. Louis	885,973.51	965,614.94	986,859.83
Standish	268,872.48	293,041.82	299,489.15
Stanton	228,178.75	248,690.07	254,161.61
Stanwood	47,045.38	51,274.37	52,402.46
Stephenson	187,477.66	204,330.29	208,825.84
Sterling	144,055.46	157,004.80	160,459.12
Sterling Heights	16,888,124.39	18,406,221.76	18,811,184.91
Stevensville	231,516.30	252,327.64	257,879.19
Stockbridge	174,701.89	190,406.09	194,595.31
Sturgis	1,646,961.24	1,795,008.90	1,834,501.66
Sunfield	95,048.64	103,592.71	105,871.88
Suttons Bay	126,904.54	138,312.16	141,355.22
Swartz Creek	841,659.21	917,317.15	937,499.44
Sylvan Lake	239,823.66	261,381.74	267,132.52
Tawas City	352,809.27	384,523.79	392,983.85
Taylor	8,589,732.17	9,361,875.32	9,567,849.94
Tecumseh	1,298,727.73	1,415,472.20	1,446,614.61
Tekonsha	172,989.58	188,539.86	192,688.03
Thompsonville	150,472.61	163,998.79	167,607.01
Three Oaks	220,372.69	240,182.30	245,466.66
Three Rivers	1,195,385.91	1,302,840.85	1,331,505.19
Traverse City	2,366,400.95	2,579,120.08	2,635,864.39
Trenton	2,217,233.96	2,416,544.26	2,469,711.68
Troy	12,028,323.63	13,109,566.64	13,397,995.82
Turner	57,459.87	62,625.03	64,002.87
Tustin	62,083.31	67,664.06	69,152.77
Twining	44,913.22	48,950.53	50,027.51
Ubly	140,079.41	152,671.35	156,030.33
Union City	290,385.43	316,488.58	323,451.78
Unionville	90,811.22	98,974.37	101,151.95

CITY AND VILLAGE ESTIMATED AVERAGE UNIT VALUES

FOR THE PERIOD OF 10/2026 - 09/2027

Based on ORTA Revenue Estimate of 02/11/2026

Includes $110M Recreational Marijuana Tax Revenue

Includes $33M Local Road Program

Does not include any special payments (Snow or Jurisdictional Transfers) at individual agency level

Prepared:3/11/2026

$865,731,084 NET DISTRIBUTION CITIES AND VILLAGES

$649,298,313 75% TO MAJOR STREETS	$389,578,988 60% ON POPULATION	/	5,105,070 POPULATION AS OF	12/31/25	=	$76.31 PER CAPITA
	$259,719,325 40% ON MILEAGE	/	11,811.871 E.M.M. MILEAGE AS OF	12/31/25	=	$21,988 PER MILE
$216,432,771 25% TO LOCAL STREETS	$129,859,663 60% ON POPULATION	/	5,105,070 POPULATION AS OF	12/31/25	=	$25.44 PER CAPITA
	$86,573,108 40% ON MILEAGE	/	14,936.63 LOCAL MILEAGE AS OF	12/31/25	=	$5,796 PER MILE

POPULATION FACTORS (PF) FOR CITIES AND VILLAGES

1.0 for population of 2,000 or less.
1.1 for population from 2,001 to 10,000.
1.2 for population from 10,001 to 20,000.
1.3 for population from 20,001 to 30,000.
1.4 for population from 30,001 to 40,000.
1.5 for population from 40,001 to 50,000.
1.6 for population from 50,001 to 65,000.
1.7 for population from 65,001 to 80,000.
1.8 for population from 80,001 to 95,000.
1.9 for population from 95,001 to 160,000.
2.0 for population from 160,001 to 320,000.
Over 320,000, 2.1 plus 0.1 for each 160,000 increment over 320,000.

* NOTE: 25,000 and over receive monies for trunkline.

ESTIMATING FORMAT

	FACTOR	UNITS		PF		UNIT VALUE		SHARE	
MAJOR STREETS:	POPULATION	30,014			x	$76.31	=	$2,290,434	
	MAJOR MILES	16.18	x	1.4	x	$21,988	=	$498,072	
	* 2 x TRUNKLINE MILES	6.86	x	1.4	x	$21,988	=	$211,173	2,999,678.2
LOCAL STREETS:	POPULATION	30,014			x	$25.44	=	$763,478	
	LOCAL MILES	67.55			x	$5,796	=	$391,522	1,154,999.5
						TOTAL SHARE		$4,154,678	4,154,677.7

BUDGET REPORT FOR CITY OF SOUTHGATE
Fund: 203 LOCAL STREETS FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 02/28/26	2025-26 PROJECTED ACTIVITY	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES						
203-000-529-000	FEDERAL GRANTS - CDBG	466,098		22,244		
203-000-546-000	LOCAL STATE GAS & TAX WEIGHT	1,006,819	1,019,245	487,599	1,020,000	1,154,999
203-000-546-001	25% 13(6) (A) TRANSFER	649,626	1,323,553		1,323,553	
203-000-664-000	INTEREST ON DEPOSITS	320,287	50,000	145,695	250,000	180,000
203-000-699-202	TRANSFER IN FROM MAJOR STREET					1,352,910
203-000-699-247	TRANSFER IN FROM TIFA					1,493,500
TOTAL ESTIMATED REVENUES		2,442,830	2,392,798	655,538	2,593,553	4,181,409
APPROPRIATIONS						
203-441-801-000	PROFESSIONAL FEES	20,533				
203-441-967-010	CONSTRUCTION	296,296		40,549	150,000	470,000
203-441-967-020	SURFACE MAINTENANCE	36,375	40,000	55,440	70,000	75,000
203-441-967-030	SWEEPING & FLUSHING	123,442	175,000	77,122	175,000	175,000
203-441-967-040	MAINT.-TREES & SHRUBS	206,323	210,000	73,060	125,000	125,000
203-441-967-050	MAINT.-DRAINS & DITCHES	104	2,000	115	300	2,000
203-441-967-060	MAINT.-GRASS & WEEDS	3,564	5,000	12,789	15,000	17,000
203-441-967-070	MAINT.-TRAFFIC SIGNALS	10,853	13,000	4,056	9,500	13,000
203-441-967-080	MAINT.-PAVEMENT MARKINGS	238	5,000		2,500	5,000
203-441-967-090	WINTER MAINTENANCE	102,838	35,750	91,606	110,000	125,000
203-441-967-110	ADMINSTRATION	53,849	51,530	32,408	54,910	56,500
203-441-967-120	ENGINEERING	2,133	2,010	756	2,010	2,010
203-441-967-130	RECORD KEEPING	40,258	37,610	23,334	38,335	40,000
203-441-967-140	JOINT & CRACK SEALING		40,000		40,000	40,000
203-441-972-000	CAPITAL OUTLAY - SIDEWALKS		260,817		250,000	250,000
203-441-972-100	CAPITAL OUTLAY - STREETS					3,493,500
203-441-972-101	CAPITAL OUTLAY - CDBG CITY HALL DRIVE	608,279		532,879	532,879	
203-441-972-102	CAPITAL OUTLAY - ALLEY RECONSTRUCTION		360,000		360,000	547,500
TOTAL APPROPRIATIONS		1,505,085	1,237,717	944,114	1,935,434	5,436,510
NET OF REVENUES/APPROPRIATIONS - FUND 203		937,745	1,155,081	(288,576)	658,119	(1,255,101)
BEGINNING FUND BALANCE		7,765,944	8,703,689	8,703,689	8,703,689	9,361,808
ENDING FUND BALANCE		8,703,689	9,858,770	8,415,113	9,361,808	8,106,707

CITY AND VILLAGE ESTIMATED AVERAGE UNIT VALUES

FOR THE PERIOD OF 10/2026 - 09/2027

Based on ORTA Revenue Estimate of 02/11/2026

Includes $110M Recreational Marijuana Tax Revenue

Includes $33M Local Road Program

Does not include any special payments (Snow or Jurisdictional Transfers) at individual agency level

Prepared:3/11/2026

$865,731,084 NET DISTRIBUTION CITIES AND VILLAGES	$649,298,313 75% TO MAJOR STREETS	$389,578,988 60% ON POPULATION	/	5,105,070 POPULATION AS OF	12/31/25	=	$76.31 PER CAPITA
		$259,719,325 40% ON MILEAGE	/	11,811.871 E.M.M. MILEAGE AS OF	12/31/25	=	$21,988 PER MILE
	$216,432,771 25% TO LOCAL STREETS	$129,859,663 60% ON POPULATION	/	5,105,070 POPULATION AS OF	12/31/25	=	$25.44 PER CAPITA
		$86,573,108 40% ON MILEAGE	/	14,936.63 LOCAL MILEAGE AS OF	12/31/25	=	$5,796 PER MILE

POPULATION FACTORS (PF) FOR CITIES AND VILLAGES

1.0 for population of 2,000 or less.
1.1 for population from 2,001 to 10,000.
1.2 for population from 10,001 to 20,000.
1.3 for population from 20,001 to 30,000.
1.4 for population from 30,001 to 40,000.
1.5 for population from 40,001 to 50,000.
1.6 for population from 50,001 to 65,000.
1.7 for population from 65,001 to 80,000.
1.8 for population from 80,001 to 95,000.
1.9 for population from 95,001 to 160,000.
2.0 for population from 160,001 to 320,000.
Over 320,000, 2.1 plus 0.1 for each 160,000 increment over 320,000.

* NOTE: 25,000 and over receive monies for trunkline.

ESTIMATING FORMAT

	FACTOR	UNITS		PF		UNIT VALUE		SHARE	
MAJOR STREETS:	POPULATION	30,014			x	$76.31	=	$2,290,434	
	MAJOR MILES	16.18	x	1.4	x	$21,988	=	$498,072	
	* 2 x TRUNKLINE MILES	6.86	x	1.4	x	$21,988	=	$211,173	2,999,678.2
LOCAL STREETS:	POPULATION	30,014			x	$25.44	=	$763,478	
	LOCAL MILES	67.55			x	$5,796	=	$391,522	1,154,999.5
						TOTAL SHARE		$4,154,678	4,154,677.7

BUDGET REPORT FOR CITY OF SOUTHGATE
Fund: 204 MUNICIPAL STREET FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 02/28/26	2025-26 PROJECTED ACTIVITY	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES						
204-000-403-000	CURRENT PROPERTY TAX EXTRA SPECIAL VO	1,586,392	1,704,474	1,684,216	1,749,925	1,765,733
204-000-411-000	DELINQUENT REAL PROPERTY TAXES	3,863		1,997	1,997	
204-000-412-000	DELINQUENT PERSONAL PROPERTY STREETS	1,223		552	552	
204-000-424-000	PAYMENT IN LIEU OF TAXES REV	(383)				
204-000-432-000	PAYMENT IN LIEU OF TAXES (PILT)	8,980	8,994	8,980	8,979	8,994
204-000-433-000	COMMERCIAL FACILITIES TAX (PA 255 OF '78	4,343	4,375	4,312	4,312	4,375
204-000-445-000	PENALTY & INTEREST ON TAXES REVENUE	1,868	1,500	2,103	2,000	2,000
204-000-445-001	PENALTY & INTEREST ON TAXES REVENUE-D	48		29	30	
204-000-573-000	LOCAL COMM STABILIZATION SHARE APPRC	28,289	15,000	17,230	17,230	15,000
204-000-664-000	INTEREST ON INVESTMENTS	133,622	25,000	58,132	75,000	60,000
TOTAL ESTIMATED REVENUES		1,768,245	1,759,343	1,777,551	1,860,025	1,856,102
APPROPRIATIONS						
204-219-801-000	PROFESSIONAL FEES	2,730	2,520	1,260	2,520	2,520
204-219-967-001	CONST. IN PROGRESS-STREET PROJECTS	1,353,619	1,500,000	990,159	1,250,000	
204-219-967-002	CONST IN PROGRESS-CATCH BASIN	181,771	250,000	16,395	250,000	510,000
204-966-995-202	TRANSFER TO MAJOR STREETS FUND					944,000
TOTAL APPROPRIATIONS		1,538,120	1,752,520	1,007,814	1,502,520	1,456,520
NET OF REVENUES/APPROPRIATIONS - FUND 204		230,125	6,823	769,737	357,505	399,582
BEGINNING FUND BALANCE		2,243,848	2,473,972	2,473,972	2,473,972	2,831,477
ENDING FUND BALANCE		2,473,973	2,480,795	3,243,709	2,831,477	3,231,059

BUDGET REPORT FOR CITY OF SOUTHGATE
Fund: 271 LIBRARY FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 02/28/26	2025-26 PROJECTED ACTIVITY	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES						
271-000-403-000	CURRENT PROPERTY TAX EXTRA SPECIAL VO	734,993	784,035	785,987	785,986	757,000
271-000-411-000	DELINQUENT REAL PROPERTY TAXES	1,758		936	936	1,000
271-000-412-000	DELINQUENT PERSONAL PROPERTY	592		256	256	300
271-000-424-000	PAYMENT IN LIEU OF TAXES REV (LIB)	(178)				
271-000-432-000	PAYMENT IN LIEU OF TAXES (PILT)	4,087	4,087	4,087	4,087	4,200
271-000-433-000	COMMERCIAL FACILITIES TAX (PA 255 OF '78	2,012	2,012	2,012	2,012	2,120
271-000-445-000	PENALTY & INTEREST ON TAXES REVENUE	861	800	979	979	1,000
271-000-445-001	PENALTY & INTEREST ON TAXES REVENUE-D	24		14	14	
271-000-573-000	LOCAL COMM STABILIZATION SHARE APPRC	13,013	12,500	7,983	12,500	13,500
271-000-632-000	REPORT COPIES	1,883		1,702	2,000	2,000
271-000-659-000	LIBRARY FINES & FEES	10,683	10,000	7,658	10,000	10,000
271-000-664-000	INTEREST ON DEPOSITS	55,679	64,000	28,546	59,045	55,000
271-000-666-000	STATE AID	58,328	60,000	132,010	132,010	58,000
271-000-693-000	SALE OF BOOKS	2,343	2,000	1,013	2,000	2,300
TOTAL ESTIMATED REVENUES		886,078	939,434	973,183	1,011,825	906,420

BUDGET REPORT FOR CITY OF SOUTHGATE
Fund: 271 LIBRARY FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 02/28/26	2025-26 PROJECTED ACTIVITY	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS						
271-790-706-000	PERMANENT EMPLOYEES	186,560	207,890	136,256	221,616	240,213
271-790-707-000	PART TIME EMPLOYEES	107,548	122,707	71,431	119,930	154,869
271-790-709-000	OVERTIME	1,247		486	1,485	
271-790-712-000	OPTICAL INSURANCE	134	163	110	158	147
271-790-715-000	FICA	22,307	25,289	15,716	26,250	30,224
271-790-716-000	HOSPITALIZATION	21,594	22,113	15,971	25,970	29,485
271-790-716-003	CITY HSA CONTRIBUTION	1,807	560	405	405	405
271-790-716-004	LIBRARY RET HEALTH SAVING-MERS-RHS-ER	3,731	4,157	2,732	4,351	4,805
271-790-717-000	LIFE, SICK & ACCIDENT INSURANC	82	138	93	137	139
271-790-718-002	RETIREMENT 401K- MUNI POST '08	11,160	12,656	8,280	13,095	14,642
271-790-719-000	DENTAL INSURANCE	908	1,023	698	1,037	1,152
271-790-727-000	OFFICE SUPPLIES	2,792	4,000	1,898	2,800	5,000
271-790-740-000	OPERATING SUPPLIES	6,833	5,000	5,432	6,500	8,000
271-790-801-000	PROFESSIONAL FEES	12,423	15,000	5,563	11,993	15,000
271-790-802-000	CONTRACTS/AGREEMENTS	156,642	214,140	162,811	220,706	210,072
271-790-860-000	TRAVEL & TRAINING	3,083	5,000	2,676	3,876	5,000
271-790-880-000	PUBLIC RELATIONS	3,072	2,000	2,958	2,957	2,000
271-790-920-000	PUBLIC UTILITIES	34,596	32,000	20,884	33,426	32,000
271-790-930-000	REPAIRS & MAINTENANCE	5,856	5,000			5,000
271-790-956-000	MISCELLANEOUS	8,018	7,000	4,805	5,800	7,000
271-790-957-000	OVERHEAD	50,000	50,000		50,000	50,000
271-790-975-000	CAP OUTLAY - BLDG IMPROVEMENT	32,387	120,000	21,826	121,825	32,000
271-790-978-000	OFFICE EQUIP & FURNITURE	77,397	80,000	76,831	77,632	10,000
TOTAL APPROPRIATIONS		750,177	935,836	557,862	951,949	857,153
NET OF REVENUES/APPROPRIATIONS - FUND 271		135,901	3,598	415,321	59,876	49,267
	BEGINNING FUND BALANCE	1,019,379	1,155,280	1,155,280	1,155,280	1,215,156
	ENDING FUND BALANCE	1,155,280	1,158,878	1,570,601	1,215,156	1,264,423

Library Budget 2026-2027

PROPOSED REVENUE (ESTIMATED)[1]

Current Property Taxes:	757,000[2]
Miscellaneous:	24,120[3]
Library Fines & Fees:	10,000
Interest:	55,000
State Aid:	58,000
Book Sale:	2,300
TOTAL:	**906,420**

PROPOSED EXPENDITURES

Personnel Services:	496,431
Contracts/Agreements:	210,072
Supplies:	13,000
Other Services & Charges:	116,000
Capital Outlay:	42,000
TOTAL:	**877,503**

REVENUE MINUS EXPENDITURES: 26,433

Notes

1. Estimate is based off actual values from prior fiscal year.
2. Calculated off actual value from prior fiscal year with 3% increase
3. Miscellaneous includes *Delinquent Real Property Taxes, Delinquent Personal Property, Payment in Lieu of Taxes Rev (LIB), Payment in Lieu of Taxes (PILT), Commercial Facilities Tax, Penalty & Interest on Taxes Revenue, Penalty & Interest on Taxes Revenue – D, Local Comm Stabilization Share Appropriation*, and *Report Copies.*

Library Staff

	Pay rate	Hrs/Wk	Hrs/Yr	Total
Catrina Bunch		28	1,450	25,640
Ariel Diaz		28	1,450	21,403
Cody Draper		28	1,450	21,403
Edwardo Garcia		28	1,450	22,058
Cecilia Olvera		9	468	7,371
Sherry Wessman		24	1,248	18,345
New Assistant[1]	15.00/16.00	28	1,450	22,475
New Assistant[2]	15.00/16.00	28	1,450	22,475[3]

PART-TIME EMPLOYEES TOTAL	**201**		**161,170**
	FTE: 5		
Don Priest, Director		40	72,445
Amie Fuentes, Librarian		40	51,446
Jennifer Pickles, Children & Youth Services Librarian		40	57,370
Barbara Keresztury, Adult Services Librarian		40	58,950
PERMANENT EMPLOYEES TOTAL	**160**		**240,211**
	FTE: 4		

TOTAL STAFF PAY: 401,381
TOTAL FTE: 9

Notes

1. Alan Toubeaux has informed me he intends to retire in July 2026, new assistant expected to replace him.
2. I would like to bolster staffing with an additional part time assistant. Staff have been struggling to keep up with current workloads, and librarians are having difficulty keeping up with programming, they would benefit from having an extra pair of hands available. Recent wage comparisons, as well as discussions with other library directors, have led me to conclude that a public library should devote roughly 60% of their budget to staffing, this will bring us closer to that ratio.
3. In 2027, minimum wage will increase to $15/hour. Starting pay for library assistants assumed to be $15/hour in 2026, increasing to $16/hour in 2027, to keep wages more competitively above minimum wage.

Other staff expenses

Optical insurance	293
FICA	28,504
Hospitalization (health insurance)	44,227
MERS RHS ER 2	4,804
Life, Sick, Accident insurance	277
MERS ER Muni	14,641
Dental insurance	2,304
TOTAL:	**95,050**
TOTAL STAFF EXPENDITURES:	**496,431**

Contracts/Agreements

Collection Development

Magazines/Newspapers	3,700
Overdrive	
-Annual collection fee	12,000
-Additional purchases	5,000
Audiobooks	2,000[1]
~~Blackstone Unlimited~~	~~5,000~~[2]
Kanopy	3,000
Craft & Hobby	1,750
Comics Plus	2,500
Movies/CDs	7,000
Adult Books	45,000
Juvenile Books	30,000
Videogames	2,500[3]
Hoopla	17,000[4]
Library of Things	3,500
Hotspots	4,000
Niche Academy	5,000
TOTAL:	**143,950**

TLN Charges

Delivery	3,090
SAS, BDBS, Capital Reserve	35,000
Telecommunications (100 MB circuit)	5,400
Technology Services	6,000
TOTAL:	**49,490**

Miscellaneous extras under Contracts/Agreements

Ancestry Online	1,600
Copier	3,516
Collection Agency	2,500
ABC Mouse Home Access	1,200
Website	3,000[5]
Educate Station	400
LibraryAware	1,400[6]
Assabet Interactive	1,800[7]
Movie Public Performance License	700
FE Technologies RFID annual fee	516
TOTAL:	**16,632**

TOTAL CONTRACTS/AGREEMENTS: 210,072

Notes

1. Physical audiobook usage is declining, budget reduced to reflect need for fewer titles.
2. Blackstone Unlimited circulation has been too low. Intend to cut the service.
3. An extra $1,000 allocated to address rising prices of video games, allow a bit more expansion of collection.
4. Use of Hoopla continues to rise, budget increased to accommodate growing demand.
5. Streamline website annual fee.
6. Annual fee for LibraryAware, a new service that allows us to more quickly make newsletters, flyers, and handouts, and help us distribute them through subscribers.
7. Annual fee for Assabet Interactive, another new service, that gives us access to two modules, one for our event calendar, the other for room bookings. It will help clean up our calendar, and with managing meeting and study rooms reservations.

SUPPLIES

Office Supplies	5,000
Operating Supplies	8,000
TOTAL:	**13,000**[1]

OTHER SERVICES & CHARGES (sans Contracts/Agreements)

Professional Fees	15,000
Travel & Training	5,000[2]
Public Relations	2,000
Public Utilities	32,000
Repairs & Maintenance	5,000
Miscellaneous	7,000
Overhead	50,000
TOTAL:	**116,000**

CAPITAL OUTLAY

Building	32,000[3,4]
Office Equip & Furn	10,000[5]
TOTAL:	**42,000**

Notes

1. Increase to cover higher costs.
2. Increased to allow staff to attend more training workshops, conferences, institutes, etc.
3. Estimate of $32,000 for converting space in the library into two new rooms for patron use.
4. The City is building a Capital Improvement Plan, which could mean several updates to the library over the next 6 years. Nothing specific is currently scheduled, but several potentially expensive projects may occur, that would fall under Building or Office Equipment & Furniture costs. The library fund balance should be more than sufficient to cover such expenses, no estimates are added here.
5. One project I do intend to address in the fiscal year is new tables or desks for the computer lab. Unlikely to cost this much, ample funds set aside to be sure we can tackle the project when ready.

BUDGET REPORT FOR CITY OF SOUTHGATE
Fund: 584 GOLF COURSE FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 02/28/26	2025-26 PROJECTED ACTIVITY	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES						
584-000-642-000	SALES	3,322	12,000	30		
584-000-642-002	SOUTH WINDS RENTAL FEE REVENUE	8,501	8,400	5,191	8,400	8,400
584-000-643-000	GREEN FEES	257,938	265,000	146,173	275,000	300,000
584-000-644-001	TOURNAMENT FEES	11,134	12,000	(500)	11,135	12,000
584-000-644-005	GOLF CART FEES	70,986	75,000	50,877	70,000	70,000
584-000-644-006	GOLF RANGE FEES	125		142	150	
584-000-644-007	GOLF MERCHANDISE SALES	19,003	12,000	11,062	26,000	35,000
584-000-664-000	INTEREST ON DEPOSITS	9,354		4,903	9,800	10,000
584-000-670-000	OTHER REVENUES	206				
584-000-699-208	TRANSFER IN FROM PARKS & REC MILLAGE I	5,781				1,250,000
TOTAL ESTIMATED REVENUES		386,350	384,400	217,878	400,485	1,685,400
APPROPRIATIONS						
584-590-740-000	OPERATING SUPPLIES	36,898	18,000	14,481	18,000	25,000
584-590-775-000	REPAIR & MAINTENANCE SUPPLIES	12,230	12,000	4,615	12,000	12,000
584-590-801-000	PROFESSIONAL FEES	586	1,000		100	100
584-590-818-000	CONTRACTUAL SERVICES	295,457	343,000	259,410	374,334	345,000
584-590-850-000	COMMUNICATIONS	589	650			200
584-590-900-000	PRINTING & PUBLISHING		200		150	150
584-590-920-000	PUBLIC UTILITIES	18,453	17,700	9,765	18,732	19,700
584-590-930-000	REPAIRS & MAINTENANCE	944		427		
584-590-940-000	RENTALS	4,896	2,400	2,679	2,478	2,500
584-590-968-000	DEPRECIATION	25,986				
584-590-975-000	BUILDINGS/BUILDING IMPROVEMENT	5,781				1,250,000
584-590-989-999	ASSETS CAPITALIZED	(5,781)				
TOTAL APPROPRIATIONS		396,039	394,950	291,377	425,794	1,654,650
NET OF REVENUES/APPROPRIATIONS - FUND 584		(9,689)	(10,550)	(73,499)	(25,309)	30,750
	BEGINNING FUND BALANCE	564,454	554,764	554,764	554,764	529,455
	ENDING FUND BALANCE	554,765	544,214	481,265	529,455	560,205

BUDGET REPORT FOR CITY OF SOUTHGATE
Fund: 211 SOUTHGATE/WYANDOTTE O&M

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 02/28/26	2025-26 PROJECTED ACTIVITY	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES						
211-000-411-000	DELINQUENT REAL PROPERTY TAXES	15,514		1,816	1,816	
211-000-445-000	PENALTY & INTEREST ON TAXES REVENUE	1,812		2,223	2,223	
211-000-451-000	SOUTHGATE WYANDOTTE SPECIAL ASSESSM	1,499,257	1,575,810	1,529,669	1,529,669	1,393,815
211-000-522-000	CDBG REVENUE			51,406	810,540	
211-000-529-002	FEDERAL GRANTS - FEMA				19,290,439	
211-000-664-000	INTEREST ON DEPOSITS	286,344	50,000	113,651	226,000	210,000
TOTAL ESTIMATED REVENUES		1,802,927	1,625,810	1,698,765	21,860,687	1,603,815
APPROPRIATIONS						
211-219-801-000	PROFESSIONAL SERVICES	9,171	3,600	6,926	17,509	34,190
211-219-801-120	SWRDDD ASSESSMENTS	937,725	1,035,910	652,178	858,712	884,225
211-219-929-000	BARBERRY AVENUE RELIEF SEWER	649,139	50,000	226,889	23,577,203	
211-219-929-001	SYCAMORE STREET RELIEF SEWER			549,223	1,207,637	
211-219-930-000	REPAIRS & MAINTENANCE	1,229				200,000
211-219-967-001	CONSTRUCTION	745,036	250,000	52,954	370,000	200,000
211-219-967-025	CDBG DR SAN SEWER LINING OLD HOMESTE	6,138		18,835	810,540	
211-219-991-000	DEBT SERVICE - PRINCIPAL	30,445	30,500		30,450	30,450
211-219-994-000	DEBT SERVICE - INTEREST	6,470	5,800	2,854	5,710	4,950
TOTAL APPROPRIATIONS		2,385,353	1,375,810	1,509,859	26,877,761	1,353,815
NET OF REVENUES/APPROPRIATIONS - FUND 211		(582,426)	250,000	188,906	(5,017,074)	250,000
	BEGINNING FUND BALANCE	7,664,396	7,081,970	7,081,970	7,081,970	2,064,896
	ENDING FUND BALANCE	7,081,970	7,331,970	7,270,876	2,064,896	2,314,896

BUDGET REPORT FOR CITY OF SOUTHGATE
Fund: 247 TAX INCREMENT FINANCE AUTHORITY

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 02/28/26	2025-26 PROJECTED ACTIVITY	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES						
247-000-403-000	CURRENT PROPERTY TAX EXTRA SPECIAL VO	853,739	1,318,137		1,305,280	1,344,436
247-000-664-000	INTEREST ON DEPOSITS	78,439	40,500	31,402	62,800	60,000
TOTAL ESTIMATED REVENUES		932,178	1,358,637	31,402	1,368,080	1,404,436
APPROPRIATIONS						
247-219-801-000	PROFESSIONAL FEES	24,475	16,950	10,941	14,500	17,150
247-219-811-000	SERVICE CONTRACTS	3,222	3,500	3,584	3,585	3,750
247-219-957-000	OVERHEAD	35,000	35,000		35,000	35,000
247-219-974-000	LAND IMPROVEMNT		50,000			50,000
247-966-995-101	TRANSFER TO GENERAL FUND		432,134		421,076	433,708
247-966-995-203	TRANSFER TO LOCAL STREETS FUND					1,493,500
247-966-995-369	TRANSFER TO BUILDING AUTHORITY	673,540	666,900		666,900	
TOTAL APPROPRIATIONS		736,237	1,204,484	14,525	1,141,061	2,033,108
NET OF REVENUES/APPROPRIATIONS - FUND 247		195,941	154,153	16,877	227,019	(628,672)
	BEGINNING FUND BALANCE	1,667,057	1,862,998	1,862,998	1,862,998	2,090,017
	ENDING FUND BALANCE	1,862,998	2,017,151	1,879,875	2,090,017	1,461,345

BUDGET REPORT FOR CITY OF SOUTHGATE
Fund: 248 DDA FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 02/28/26	2025-26 PROJECTED ACTIVITY	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES						
248-000-403-000	CURRENT PROPERTY TAX EXTRA SPECIAL VO	345,001	541,681	25	576,368	593,600
248-000-664-000	INTEREST ON DEPOSIT	14,514	18,000	7,239	14,500	14,000
248-000-670-000	OTHER REVENUES	5,000				
248-000-674-001	DDA SPONSORSHIPS - HERITAGE DAYS	8,550	10,000		8,500	8,000
248-000-674-002	DDA SPONSORSHIPS - MARKET IN THE PARK	5,500	8,000	200	5,500	5,800
248-000-674-003	DDA SPONSORSHIPS - HARVEST FEST	4,750	4,000	3,755	3,755	3,000
248-000-674-004	DDA SPONSORSHIPS - TREE LIGHTING	2,877	3,000	1,400	1,400	2,000
248-000-675-001	DDA EVENTS	3,080	500	170	170	500
248-000-675-002	MARKET IN THE PARK	2,220		1,101	1,101	
248-000-675-003	HERITAGE DAYS REVENUE	20,873	25,000	653	20,000	20,000
248-000-675-005	MARKET CTR PARK REVENUE SHARING AGR	5,763		1,822	1,822	
TOTAL ESTIMATED REVENUES		418,128	610,181	16,365	633,116	646,900
APPROPRIATIONS						
248-219-704-000	APPOINTED	50,856	64,100	34,608	55,123	58,000
248-219-707-000	PART TIME EMPLOYEES	1,631				
248-219-712-000	OPTICAL INSURANCE	100	136	44	67	147
248-219-715-000	FICA	4,409	4,904	2,733	4,217	5,049
248-219-716-000	HOSPITALIZATION INSURANCE	5,668		3,320	3,320	
248-219-716-002	HEALTH INSURANCE OPT OUT	615		1,846	4,853	8,000
248-219-716-003	CITY HSA CONTRIBUTION	327				
248-219-716-004	RETIREE HEALTH CARE SAVING-MERS-RHS-E	1,143	1,282	729	1,179	1,320
248-219-717-000	EMPLOYEES LIFE INSURANCE	24	32	29	46	89
248-219-718-002	RETIREMENT 401K- MUNI POST '08	4,000	4,487	2,552	4,080	4,620
248-219-719-000	DENTAL INSURANCE	791	1,008	248	410	1,080
248-219-727-000	OFFICE SUPPLIES	237	250	28	150	250
248-219-740-000	OPERATING SUPPLIES	1,406	500	265	500	500
248-219-801-000	PROFESSIONAL FEES	9,958	10,000	21,530	19,130	16,400
248-219-811-000	SERVICE CONTRACTS	12,360	4,000	4,926	4,925	5,500
248-219-850-000	COMMUNICATIONS	1,021	1,000			
248-219-860-000	TRAVEL & TRAINING	754	600			
248-219-880-000	COMMUNITY PROMOTION	1,343	5,000	150	1,000	5,000
248-219-880-001	DDA EVENTS	29,518	33,500	19,189	25,000	13,100
248-219-880-002	CONCERTS IN THE PARK	12,754	18,000	3,935	12,750	8,850
248-219-880-003	HERITAGE DAYS	36,509	30,000	6,526	35,000	22,322
248-219-880-004	DDA PROMOTIONS	2,475	3,000	2,188	2,500	
248-219-880-005	HARVEST FEST					1,752
248-219-880-006	TREE LIGHTING					2,800
248-219-900-000	PRINTING & PUBLISHING	1,728	2,000	1,251	2,000	3,825
248-219-920-000	PUBLIC UTILITIES	43,159	50,000	12,882	30,000	23,000
248-219-955-000	DDA GRANTS - BUSINESS IMPROVEMENTS	12,677	40,000		40,000	40,000

BUDGET REPORT FOR CITY OF SOUTHGATE
Fund: 248 DDA FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 02/28/26	2025-26 PROJECTED ACTIVITY	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS						
248-219-956-000	MISCELLANEOUS	1,241	2,500	139	1,250	2,500
248-219-957-000	OVERHEAD	25,000	25,000		25,000	25,000
248-219-969-000	BAD DEBT EXPENSE	9,188			(9,188)	
248-219-974-000	LAND IMPROVEMENTS	555				
248-219-974-010	LAND IMP. SOUTHGATE PUBLIC MKT	(9,408)				
248-219-975-000	BUILDINGS/BUILDING IMPROVEMENT	370				
248-219-999-000	DEPRECIATION EXPENSE	41,859				
248-590-931-000	BUILDING REPAIR & MAINTENANCE		1,000			
248-966-995-101	TRANSFER TO GENERAL FUND		177,585		187,725	193,400
TOTAL APPROPRIATIONS		304,268	479,884	119,118	451,037	442,504
NET OF REVENUES/APPROPRIATIONS - FUND 248		113,860	130,297	(102,753)	182,079	204,396
	BEGINNING FUND BALANCE	800,509	914,369	914,369	914,369	1,096,448
	ENDING FUND BALANCE	914,369	1,044,666	811,616	1,096,448	1,300,844

BUDGET REPORT FOR CITY OF SOUTHGATE
Fund: 260 INDIGENT DEFENSE FUND (MIDC)

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 02/28/26	2025-26 PROJECTED ACTIVITY	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES						
260-000-571-000	INDIGENT DEFENSE GRANT	135,718	161,815	48,904	157,887	148,795
260-000-635-000	MIDC ATTORNEY FEES COLLECTED BY COUR'	3,110		2,919	2,919	
260-000-664-000	INTEREST ON DEPOSITS			1,376	2,750	
260-000-670-000	OTHER REVENUES	4,724	5,000		4,710	4,682
TOTAL ESTIMATED REVENUES		143,552	166,815	53,199	168,266	153,477
APPROPRIATIONS						
260-286-801-000	PROFESSIONAL FEES	143,551	166,815	115,567	168,266	153,477
TOTAL APPROPRIATIONS		143,551	166,815	115,567	168,266	153,477
NET OF REVENUES/APPROPRIATIONS - FUND 260		1		(62,368)		
	BEGINNING FUND BALANCE	1	1	1	1	1
	ENDING FUND BALANCE	2	1	(62,367)	1	1

BUDGET REPORT FOR CITY OF SOUTHGATE
Fund: 369 BUILDING AUTHORITY FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 02/28/26	2025-26 PROJECTED ACTIVITY	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES						
369-000-699-247	TRANSFER FROM TIFA FUND	673,540	666,900		666,900	
TOTAL ESTIMATED REVENUES		673,540	666,900		666,900	
APPROPRIATIONS						
369-219-991-000	DEBT SERVICE - PRINCIPAL	640,000	650,000		650,000	
369-219-994-000	DEBT SERVICE - INTEREST	33,540	16,900	8,450	16,900	
TOTAL APPROPRIATIONS		673,540	666,900	8,450	666,900	
NET OF REVENUES/APPROPRIATIONS - FUND 369				(8,450)		
	BEGINNING FUND BALANCE	5,269	5,269	5,269	5,269	5,269
	ENDING FUND BALANCE	5,269	5,269	(3,181)	5,269	5,269

BUDGET REPORT FOR CITY OF SOUTHGATE
Fund: 401 CAPITAL PROJECT FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 02/28/26	2025-26 PROJECTED ACTIVITY	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES						
401-000-664-000	INTEREST ON DEPOSIT - RECREATI			10,008		
401-000-664-003	INTEREST ON DEPOSIT - OTHER	27,951	50,000		20,000	15,000
401-000-676-200	DEMO HOUSE COST RECOVERY	10,950				
401-000-676-336	COST RECOVERY FIRE DEPT	10,148		541	541	
401-000-676-401	COST RECOVERY CAP IMP FUND REIM	14,182		1,125	1,125	
401-000-699-101	TRANSFER IN FROM GENERAL FUND					470,000
401-000-699-409	TRANSFER IN FROM COURT CAP IMP FD					400,000
TOTAL ESTIMATED REVENUES		63,231	50,000	11,674	21,666	885,000
APPROPRIATIONS						
401-219-974-000	CAPITAL OUTLAY-LAND IMPROVEMNT					610,000
401-219-975-000	BUILDING ADDITIONS & IMPROVMNT					260,000
401-219-976-001	DEMO ACCT- UNSAFE BLDG OR CLEAN UP	40,323		1,666	1,666	
401-301-980-000	CAPITAL OUTLAY-POLICE VEHICLES	170,096	150,000		88,896	50,000
TOTAL APPROPRIATIONS		210,419	150,000	1,666	90,562	920,000
NET OF REVENUES/APPROPRIATIONS - FUND 401		(147,188)	(100,000)	10,008	(68,896)	(35,000)
BEGINNING FUND BALANCE		433,085	285,897	285,897	285,897	217,001
ENDING FUND BALANCE		285,897	185,897	295,905	217,001	182,001

BUDGET REPORT FOR CITY OF SOUTHGATE
Fund: 404 DISTRICT COURT CAPITAL IMPROVEMENT FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 02/28/26	2025-26 PROJECTED ACTIVITY	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES						
404-000-620-000	SERVICE CHARGES	123,476	100,000	65,686	127,060	130,000
404-000-664-000	INTEREST ON DEPOSITS			6,185	12,370	10,000
TOTAL ESTIMATED REVENUES		123,476	100,000	71,871	139,430	140,000
APPROPRIATIONS						
404-219-976-000	CAPITAL OUTLAY-BLDG IMPRVMENTS		25,000			
404-966-995-401	TRANSFERS OUT - CAP PROJECT FUND					400,000
TOTAL APPROPRIATIONS			25,000			400,000
NET OF REVENUES/APPROPRIATIONS - FUND 404		123,476	75,000	71,871	139,430	(260,000)
BEGINNING FUND BALANCE		217,410	340,886	340,886	340,886	480,316
ENDING FUND BALANCE		340,886	415,886	412,757	480,316	220,316

BUDGET REPORT FOR CITY OF SOUTHGATE
Fund: 677 WORKERS COMP FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 02/28/26	2025-26 PROJECTED ACTIVITY	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES						
677-000-699-101	TRANSFER IN FROM GENERAL FUND	125,000	150,000		150,000	250,000
677-000-699-592	TRANSFER IN FROM WATER & SEWER	60,000	75,000		75,000	125,000
TOTAL ESTIMATED REVENUES		185,000	225,000		225,000	375,000
APPROPRIATIONS						
677-219-801-000	PROFESSIONAL FEES	184,073	200,100	252,429	342,524	323,400
TOTAL APPROPRIATIONS		184,073	200,100	252,429	342,524	323,400
NET OF REVENUES/APPROPRIATIONS - FUND 677		927	24,900	(252,429)	(117,524)	51,600
	BEGINNING FUND BALANCE	(45,926)	(44,999)	(44,999)	(44,999)	(162,523)
	ENDING FUND BALANCE	(44,999)	(20,099)	(297,428)	(162,523)	(110,923)

BUDGET REPORT FOR CITY OF SOUTHGATE
Fund: 734 SEVERENCE RESERVE FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 02/28/26	2025-26 PROJECTED ACTIVITY	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES						
734-000-699-101	TRANSFER IN FROM GENERAL FUND	200,000	250,000		250,000	300,000
734-000-699-592	TRANSFER IN FROM WATER & SEWER		50,000		50,000	75,000
TOTAL ESTIMATED REVENUES		200,000	300,000		300,000	375,000
APPROPRIATIONS						
734-219-711-000	SEVERANCE PAY	259,437	275,000	435,912	538,792	125,000
734-219-712-000	OPTICAL INSURANCE	3		22		
734-219-715-000	FICA	8,953	21,040	12,484		
734-219-716-000	HOSPITALIZATION INSURANCE	1,622		2,942		
734-219-717-000	EMPLOYEES LIFE INSURANCE	1		7		
734-219-719-000	DENTAL INSURANCE	33		162		
TOTAL APPROPRIATIONS		270,049	296,040	451,529	538,792	125,000
NET OF REVENUES/APPROPRIATIONS - FUND 734		(70,049)	3,960	(451,529)	(238,792)	250,000
BEGINNING FUND BALANCE		(25,060)	(95,109)	(95,109)	(95,109)	(333,901)
ENDING FUND BALANCE		(95,109)	(91,149)	(546,638)	(333,901)	(83,901)

BUDGET REPORT FOR CITY OF SOUTHGATE
Fund: 592 WATER FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 02/28/26	2025-26 PROJECTED ACTIVITY	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES						
592-000-403-000	CURRENT PROPERTY TAX EXTRA SPECIAL VO			101	101	
592-000-411-000	DELINQUENT REAL PROPERTY TAXES			9,159	9,159	
592-000-445-000	PENALTY & INTEREST ON TAXES REVENUE	3,757	4,000	4,457	4,457	4,500
592-000-529-000	FEDERAL GRANTS					720,000
592-000-540-000	STATE GRANT REVENUE	244,856		58,681	58,681	
592-000-569-000	OTHER STATE GRANTS	115,867				
592-000-602-000	INSTALLATIONS	1,944	2,000	2,464	2,464	2,000
592-000-617-000	TAP IN FEES	46,300	12,000	16,400	16,400	15,000
592-000-620-000	SERVICE CHARGES	3,900	3,000	2,675	2,675	3,000
592-000-632-000	REPORT COPIES	4,055	4,000	2,513	3,500	4,000
592-000-643-000	METERED WATER SALES	3,666,347	4,212,510	2,784,849	3,932,494	4,473,020
592-000-645-000	SEWAGE DISPOSAL CHARGES	4,728,734	5,429,780	3,588,344	5,066,314	5,657,800
592-000-647-000	NON-RESIDENTIAL USER CHARGE	30,641	30,380	20,705	30,663	30,570
592-000-649-000	CAPITAL IMPROVEMENTS	949,695	1,013,510	680,025	999,826	1,055,970
592-000-658-000	PENALTIES	261,467	250,000	199,202	277,700	250,000
592-000-664-000	INTEREST ON DEPOSITS	46,378	50,000	10,910	21,800	20,000
592-000-676-592	COST RECOVERY WATER DEPT	26,338		21,122	21,122	
592-000-684-000	MISC REVENUE	135,264	100,000	78,758	83,553	100,000
TOTAL ESTIMATED REVENUES		10,265,543	11,111,180	7,480,365	10,530,909	12,335,860

BUDGET REPORT FOR CITY OF SOUTHGATE
Fund: 592 WATER FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 02/28/26	2025-26 PROJECTED ACTIVITY	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS						
592-000-999-000	OPEB EXPENSE	(50,222)				
592-527-706-000	PERMANENT EMPLOYEES			24,380	48,664	70,070
592-527-709-000	OVERTIME			13,536	23,761	10,000
592-527-712-000	OPTICAL INSURANCE			15	27	37
592-527-715-000	FICA			2,984	5,683	6,125
592-527-716-000	HOSPITALIZATION INSURANCE			2,944	5,743	8,349
592-527-716-003	CITY HSA CONTRIBUTION			405	405	405
592-527-716-004	RETIREE HEALTH CARE SAVING-MERS-RHS-E			815	1,490	1,455
592-527-717-000	EMPLOYEES LIFE INSURANCE			16	32	44
592-527-718-002	RETIREMENT 401K- MUNI POST '08			2,853	5,102	5,091
592-527-719-000	DENTAL INSURANCE			141	225	288
592-527-724-000	ON CALL ALLOWANCE			1,883	1,883	2,663
592-536-706-000	PERMANENT EMPLOYEES	530,970	540,760	332,107	566,107	690,193
592-536-709-000	OVERTIME	91,757	105,700	112,075	143,221	155,000
592-536-712-000	OPTICAL INSURANCE	619	707	449	648	673
592-536-715-000	FICA	49,935	41,042	35,433	55,682	58,650
592-536-716-000	HOSPITALIZATION INSURANCE	90,743	107,289	37,616	53,616	72,795
592-536-716-002	HEALTH INSURANCE OPT OUT	8,326		20,521	34,470	28,000
592-536-716-003	CITY HSA CONTRIBUTION	3,567	2,800	2,025	2,025	3,240
592-536-716-004	WATER RET CARE SAVING-MERS-RHS-ER 2	7,418	5,993	6,913	11,412	13,236
592-536-717-000	EMPLOYEES LIFE INSURANCE	261	391	259	403	486
592-536-718-000	RETIREMENT CONTRIBUTION-MUNI PRE '08	380,395	256,464	141,053	211,580	102,026
592-536-718-002	RETIREMENT 401K- MUNI POST '08	25,961	20,976	24,194	39,944	46,327
592-536-719-000	DENTAL INSURANCE	5,245	5,658	3,140	4,739	5,604
592-536-721-000	LONGEVITY PAY	4,000	3,000		1,000	1,100
592-536-723-003	S1-S4 LICENSE CERTIFICATION	4,000	4,000	4,000	4,000	2,000
592-536-724-000	ON CALL ALLOWANCE	2,998	2,808	2,807	2,807	2,500
592-536-727-000	OFFICE SUPPLIES	1,086	2,500	2,529	3,019	2,500
592-536-728-000	POSTAGE	36,214	22,000	18,603	32,403	26,000
592-536-744-000	CLOTHING	6,117	5,000	3,804	6,669	6,800
592-536-751-000	GASOLINE, OIL & GREASE	20,118	35,000	9,963	16,237	41,000
592-536-775-000	REPAIR & MAINTENANCE SUPPLIES	163,655	240,000	138,928	185,928	271,000
592-536-778-000	EXPENDABLE TOOLS/ALLOWANCE	21,106	15,000	8,306	16,966	17,500
592-536-781-000	EQUIPMENT SUPPLIES	60,784	65,000	38,320	60,519	73,000
592-536-795-000	REPLACEMENT METERS & PARTS	136,355	80,000	112,331	134,831	97,000
592-536-801-000	PROFESSIONAL FEES	373,041	237,500	109,481	175,430	253,000
592-536-801-400	SANITARY MANHOLE INSPECTION/GPS	15,532				
592-536-811-000	CONTRACTUAL SVC-MAIN BREAK DIS	265,357	391,500	386,982	461,296	369,500
592-536-811-245	WATER MAIN LINING	36,579				
592-536-818-000	CONTRACTUAL SERVICES	2,454,583	2,584,204	1,335,875	2,373,377	2,721,735
592-536-818-002	CONTRACTUAL SVC-SEWAGE DISPOSAL	2,153,179	3,489,705	1,967,618	2,974,287	3,269,045

BUDGET REPORT FOR CITY OF SOUTHGATE
Fund: 592 WATER FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 02/28/26	2025-26 PROJECTED ACTIVITY	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS						
592-536-825-000	WATER METER TESTING	2,460	1,000	2,688	2,688	1,000
592-536-830-000	DUES & SUBSCRIPTIONS	664	7,500	4,375	4,570	8,000
592-536-840-000	PENSION EXPENSE (902 FUND ACTIVITY)	(486,186)				
592-536-850-000	COMMUNICATIONS	3,261	4,000	293	577	5,000
592-536-860-000	TRAVEL & TRAINING	813	4,000	1,565	2,420	5,000
592-536-861-000	MEAL ALLOWANCE	11,421	7,000	11,293	17,323	8,500
592-536-878-000	HOSP INS-MUN EMP RETIREES	116,175	117,060	74,350	155,980	107,787
592-536-878-001	LIFE INS-MUN EMP RETIREES	2,560	2,080	1,326	2,376	704
592-536-878-002	SUPERVISOR RETIREE DELTA DENTA	3,673	4,281	3,684	5,603	4,281
592-536-900-000	PRINTING & PUBLISHING	22,338	20,000	12,498	22,778	18,500
592-536-920-000	PUBLIC UTILITIES	11,916	12,200	7,468	13,217	15,000
592-536-930-000	REPAIRS & MAINTENANCE	11,257	100,000	35,753	65,259	122,000
592-536-931-000	BUILDING REPAIR & MAINTENANCE	575	5,000			8,000
592-536-933-000	EQUIPMENT REPAIR & MAINTENANCE	14,245	15,000	24,740	32,539	22,500
592-536-939-000	VEHICLE REPAIR & MAINTENANCE	2,128	9,000	1,432	1,431	11,000
592-536-942-000	DATA SYSTEMS RENTAL		3,500		3,500	3,600
592-536-947-000	EQUIPMENT RENTAL		800		800	800
592-536-956-000	MISCELLANEOUS		1,000	2,755	2,755	1,000
592-536-957-000	OVERHEAD	590,020	500,000	500,000	500,000	500,000
592-536-968-000	DEPRECIATION	1,397,889				
592-536-972-100	CAPITAL OUTLAY - STREETS	438,797	212,500	153,332	153,332	
592-536-973-000	WATER SEWER LINES	14,965	30,000	130,508	145,507	100,000
592-536-973-001	CAPITAL OUTLAY - CDBG DR SEWER LINING	7,200				
592-536-977-000	CAP. OUTLAY - MACH & EQUIPMENT	20,854	25,000	6,440	21,440	930,000
592-536-982-000	WATER DEPT VEHICLES	531,040	420,000	447,261	447,261	594,192
592-536-989-999	ASSETS CAPITALIZED	(655,407)				
592-536-991-000	DEBT SERVICE - PRINCIPAL		512,375	260,860	510,725	525,675
592-536-994-000	DEBT SERVICE - INTEREST	472,355	128,543	95,882	128,225	116,063
592-536-995-677	TRANS TO WORKERS COMP FUND	60,000	75,000		75,000	125,000
592-536-995-734	TRSFR TO SEV RESERVE FUND		50,000		50,000	75,000
592-536-995-735	TRANS TO MUN EMPL RET H. C.	75,000	75,000		75,000	75,000
TOTAL APPROPRIATIONS		9,569,692	10,606,836	6,683,807	10,105,937	11,818,039
NET OF REVENUES/APPROPRIATIONS - FUND 592		695,851	504,344	796,558	424,972	517,821
BEGINNING FUND BALANCE		28,796,975	29,492,822	29,492,822	29,492,822	29,917,794
ENDING FUND BALANCE		29,492,826	29,997,166	30,289,380	29,917,794	30,435,615

City of Southgate
Department of Public Services
Budget Request: 2026 - 2027

Proposed Expenditures
Water Department: 591

Personal Services		FY 24 / 25 Activity	FY 25 / 26 Budget	FY 25 / 26 Projected	Dept. Req. FY 26 / 27
706	Permanent Employee	487,555.12	540,759.85		760,263.52
707	Part-Time Employee	3,933.60	0.00		0.00
708	Unemployment Ins	0.00	0.00		0.00
709	Overtime	87,431.46	105,700.00		165,000.00
712	Optical Insurance	4,550.00	706.68		709.44
715	FICA	46,030.85	41,042.05		64,775.24
716	Hospitalization	105,727.27	107,289.20		109,144.24
716-003	City HSA Contribution	0.00	2,800.00		3,645.00
716-004	RHCS MERS	3,914.01	5,993.10		14,690.94
717	Life, Sick & Accident Insurance	220.22	391.32		530.16
718	Retirement	299,822.27	256,464.00		102,026.40
718-001	GASB 45 OPEB	0.00	0.00		
718-002	401K	13,458.74	20,975.80		51,418.28
719	Dental Insurance	5,320.29	5,657.76		5,892.00
721	Longevity	6,050.00	3,000.00		1,100.00
723-003	S1-S4 License Certification	4,000.00	4,000.00		2,000.00
724	On-Call Allowance	2,700.10	2,808.11		5,162.67
Total - Personal Services		1,070,713.93	1,097,587.87	0.00	**1,286,357.89**

Supplies		FY 24 / 25 Activity	FY 25 / 26 Budget	FY 25 / 26 Projected	Dept. Req. FY 26 / 27
727	Office Supplies	1,233.84	2,500.00		2,500.00
728	Postage	31,478.06	22,000.00		26,000.00
729	Premium Pay	0.00	0.00		
740	Operating Supplies	11.29	0.00		
744	Uniforms	3,500.30	5,000.00		6,800.00
751	Gasoline, Oil & Grease	21,343.51	35,000.00		41,000.00
775	Repair & Maintenance Supplies	156,699.15	240,000.00		271,000.00
778	Expendable Tools	12,595.87	15,000.00		17,500.00
781	Equipment Supplies - Vehicles	49,543.33	65,000.00		73,000.00
795	Replacement Meters	88,170.14	80,000.00		97,000.00
Total - Supplies		364,575.49	464,500.00	0.00	**534,800.00**

Other Services and Charges		FY 24 / 25 Activity	FY 25 / 26 Budget	FY 25 / 26 Projected	Dept. Req. FY 26 / 27
801	Professional Fees	2,288,308.89	450,000.00		471,000.00
805	Construction	0.00	0.00		0.00
811	Service Contracts	10,831.76	391,500.00		319,500.00
811-001	Ser Cont Asset Man Plan	0.00	0.00		0.00
811-245	Water Main Lining	0.00	0.00		0.00
818	Contractual Services	2,451,437.39	2,584,204.00		2,600,000.00
818-002	Sewage Treatment	1,837,568.41	3,489,705.00		3,269,045.00
825	Water Meter Testing	3,076.00	1,000.00		1,000.00
830	Dues & Subscriptions	7,228.27	7,500.00		8,000.00
840	Pension Expense	259,009.00	0.00		
850	Communications	1,900.73	4,000.00		5,000.00
860	Education	3,728.35	4,000.00		5,000.00
861	Meal Allowance	5,223.99	7,000.00		8,500.00
878	Hospitalization Retirement	93,343.49	107,787.00		107,787.00
878-001	Life, Retire	1,883.52	704.00		704.00
878-002	Dental Retire	4,385.28	4,281.00		4,281.00
900	Printing & Publishing	16,967.39	20,000.00		3,500.00
920	Public Utilities	12,600.84	12,200.00		15,000.00
930	Repairs & Maintenance	32,993.99	100,000.00		122,000.00
931	Repairs & Maintenance - Building	0.00	5,000.00		8,000.00
933	Repairs & Maintenance - Equipment	3,635.28	15,000.00		22,500.00
939	Repairs & Maintenance - Vehicles	8,238.35	9,000.00		11,000.00
942	Data System Rental	0.00	3,500.00		3,600.00
947	Equipment Rental	0.00	800.00		800.00
956	Miscellaneous	-294.70	1,000.00		1,000.00
957	Overhead	553,379.00	0.00		0.00
968	Depreciation	1,265,422.00	0.00		0.00
973	Water Sewer Lines	0.00	30,000.00		40,000.00
Total - Other Services and Charges		8,860,867.23	7,248,181.00	0.00	**7,027,217.00**

Capital Outlay		FY 24 / 25 Activity	FY 25 / 26 Budget	FY 25 / 26 Projected	Dept. Req. FY 26 / 27
977	Machine & Equipment	-155,542.00	25,000.00		30,000.00
982	Vehicles	0.00	420,000.00		594,192.00
Total - Capital Outlay		0.00	420,000.00	0.00	**624,192.00**

Debt Service & Transfers Out		FY 24 / 25 Activity	FY 25 / 26 Budget	FY 25 / 26 Projected	Dept. Req. FY 26 / 27
991	Principal	0.00	0.00		525,675.00
994	Interest	420,114.92	0.00		116,063.35
995-592	Transfer to Downriver Sewer		900,000.00		900,000.00
995-677	Transfer to Wrkrs Comp	45,000.00	0.00		0.00
995-734	Tranf to Sev Res Fd	40,000.00	0.00		0.00
995-735	Tranf to MUN RET HEALTH	75,000.00	0.00		0.00
Total - Debt Service & Transfers Out		580,114.92	900,000.00	0.00	**1,541,738.35**

Department Budget	FY 24 / 25 Activity	FY 25 / 26 Budget	FY 25 / 26 Projected	Dept. Req. FY 26 / 27
Total - Personal Services	1,070,713.93	1,097,587.87	0.00	1,286,357.89
Total - Supplies	364,575.49	464,500.00	0.00	534,800.00
Total- Other Services & Charges	8,860,867.23	7,248,181.00	0.00	7,027,217.00
Total - Capital Outlay	0.00	420,000.00	0.00	624,192.00
Total - Debt Service & Transfers Out	580,114.92	900,000.00	0.00	1,541,738.35
GRAND TOTAL	10,876,271.57	10,130,268.87	0.00	11,014,305.24

Dept. Req.	FY 25 / 26	10,130,268.87
Dept. Req.	FY 26 / 27	11,014,305.24
	Increase	884,036.37

Comments:

592-536-727 **Office Supplies & Equipment**		
Vendor	**Items**	**$ Amount**
Direct Purchase / Leader Business	Copy Machine	625.00
Office Depot / Office Max / Staples	Office Supplies	1,250.00
Sam's Club	Paper / Etc.	625.00
	Total:	**2,500.00**

592-536-728 **Postage**		
Vendor	**Items**	**$ Amount**
U.S. Postmaster		10,000.00
Renkim		16,000.00
	Total:	**26,000.00**

592-536-744 **Clothing**		
Vendor	**Items**	**$ Amount**
Broner/Northern Safety	Gloves / Boots	2,500.00
Direct Safety	Boots	500.00
Various	Rain Wear / Foul Weather Gear	800.00
Various	Uniforms	3,000.00
	Total:	**6,800.00**

592-536-751 **Gasoline / Oil / Grease**		
Vendor	**Items**	**$ Amount**
Amsoil, Inc.	Grease / Oil	6,000.00
Corrigan	Gasoline	35,000.00
	Total:	**41,000.00**

592-536-775 Repair & Maintenance Supplies		
Vendor	**Items**	**$ Amount**
Ajax	Cold Patch / Hot Patch	8,500.00
Core & Main	Pipe	7,000.00
Dix Block	Brick / Block / Concrete / Mortar	2,000.00
Exotic Rubber	Hoses	5,000.00
Low Bidder	21 AA	10,000.00
Sherwin Williams	Paints	2,500.00
East Jordan Iron Works	Bolts	2,000.00
Low Bidder	Castings	6,000.00
Low Bidder	Cement	7,000.00
Low Bidder	Gate Valves	8,000.00
East Jordan Iron Works / Mueller Co.	Hydrants	70,000.00
Low Bidder	Salt	14,000.00
Low Bidder	Sand	28,000.00
Low Bidder	Sleeves	65,000.00
Low Bidder	Sod	1,000.00
Low Bidder	Top Soil	25,000.00
Low Bidder	Water Parts	10,000.00
	Total:	**271,000.00**

592-536-778 Expendable Tools		
Vendor	**Items**	**$ Amount**
Doheny Supply	Tools	12,000.00
Lowe's	Bits / Drill / Wrenches / Etc.	4,000.00
USA Bluebook	Repair Tools	1,500.00
	Total:	**17,500.00**

592-536-781 Equipment Supplies - Vehicles		
Vendor	**Items**	**$ Amount**
Graingers/NAPA/Doheny/Michigan Cat	Various Supplies	50,000.00
Low Bidder	Impactor Trailer	10,000.00
Various Vendors	Filters / Alternators / Plugs / Etc.	13,000.00
	Total:	**73,000.00**

592-536-795 Replacement Meters & Parts		
Vendor	**Items**	**$ Amount**
Ferguson	Meters/Meter Parts	95,000.00
Lowe's / Madison Electric / Service Electric	Wiring	2,000.00
	Total:	**97,000.00**

592-536-801 Professional Fees

Vendor	Items	$ Amount
Concentra/MML	Pre-Employment Physicals/CDL's	15,000.00
EGLE	2nd Stage Water	30,000.00
Hennessey Eng. / Wade Trim / Wayne County	Consulting / Programming / Retain	170,000.00
Hydro Corp.	Cross Connection	38,000.00
GV Cement/lowest Bidder	Street Sectioning	218,000.00
	Total:	**471,000.00**

592-536-811 Service Contracts

Vendor	Items	$ Amount
First Call		18,000.00
MSDS Online		1,500.00
Low Bidder	Lead Service Replacement	300,000.00
	Total:	**319,500.00**

592-536-818 Services

Vendor	Items	$ Amount
GLWA / Lincoln Park	Water	2,600,000.00
	Total:	**2,600,000.00**

592-536-818-0002 Sewage Treatment

Vendor	Items	$ Amount
DUWA	Sewage Treatment	3,269,045.00
	Total:	**3,269,045.00**

592-536-825 Water Meter Testing

Vendor	Items	$ Amount
Neptune	Test & Repair - Large Meters >2"	500.00
SLC	Test & Repair - Large Meters <2"	500.00
	Total:	**1,000.00**

592-536-830 Dues & Subscriptions

Vendor	Items	$ Amount
APWA / AWWA / MML / OP-FLOW / Etc.	Dues / Subscriptions	8,000.00
	Total:	**8,000.00**

592-536-850 Communications

Vendor	Items	$ Amount
A T & T	Cellular Service	5,000.00
	Total:	**5,000.00**

592-536-860 Travel and Training

Vendor	Items	$ Amount
Confined Spaces - Mandatory	Seminars / Schooling	2,500.00
Henry Ford / MML / CEU	Seminars / Schooling	2,500.00
	Total:	**5,000.00**

592-536-861 Meal Allowance		
Vendor	**Items**	**$ Amount**
Six Stars	Meals	8,500.00
	Total:	**8,500.00**

592-536-900 Printing & Publishing		
Vendor	**Items**	**$ Amount**
International Minute Press	CCR Report / forms	3,500.00
Renkim		
	Total:	**3,500.00**

592-536-920 Public Utilities		
Vendor	**Items**	**$ Amount**
DTE	Electricity	10,660.00
DTE (Constellation Energy)	Gas	1,740.00
Water Fund / Wayne County	Water	2,600.00
Various	Miscellaneous	
	Total:	**15,000.00**

592-536-930 Repairs & Maintenance - Grounds		
Vendor	**Items**	**$ Amount**
Duke's	Root Control	10,000.00
Highway Maintenance	Road Covering	
DMG Trucking	Trucking	
GV Cement / Gaglio	Catch Basins / Manholes	32,000.00
Low Bidder	Miscellaneous Water & Sewer	
Quint Plumbing/RJ & J	Plumbing	25,000.00
Fer-Pal	Sewers / Laterals / Ditches / Trenches / Inspectio	25,000.00
GV Cement	Street Work	30,000.00
	Total:	**122,000.00**

592-536-931 Repairs & Maintenance - Building		
Vendor	**Items**	**$ Amount**
Flo-Aire Heating & Cooling	Heating & Cooling (Water Dept.)	6,000.00
Rally Point	Painting	2,000.00
	Total:	**8,000.00**

592-536-933 Repairs & Maintenance - Equipment		
Vendor	**Items**	**$ Amount**
Stanley Repair	Hydraulic Tool Repairs	4,000.00
Doheny Supply	Sewer Vac. Repairs	8,000.00
Michigan CAT	Backhoe Repairs	9,000.00
Various Vendors	Diesel Engine Repairs	1,500.00
	Total:	**22,500.00**

592-536-939 Repairs & Maintenance - Vehicles

Vendor	Items	$ Amount
Downriver Spring / Quality Care	Alignments	4,000.00
Downriver Spring / Quality Care	Suspensions	4,000.00
Muffler Man / Top Value Muffler	Muffler Systems	3,000.00
	Total:	**11,000.00**

592-536-942 Data System Rental

Vendor	Items	$ Amount
Miss Dig Systems	Data System Rental	3,600.00
	Total:	**3,600.00**

592-536-947 Equipment Rental

Vendor	Items	$ Amount
Sunbelt	Equipment Rental	800.00
	Total:	**800.00**

592-536-956 Miscellaneous

Vendor	Items	$ Amount
Various Vendors	Miscellaneous	1,000.00
	Total:	**1,000.00**

592-536-957 Overhead

Vendor	Items	$ Amount
	Total:	**0.00**

592-536-968 Depreciation

Vendor	Items	$ Amount
City of Southgate	Depreciation: Equip. & Water Mains	
	Total:	**0.00**

592-536-973 Water Sewer Lines

Vendor	Items	$ Amount
Various		40,000.00
	Total:	**40,000.00**

592-536-971 Equipment

Vendor	Items	$ Amount
Various		30,000.00
	Total:	**30,000.00**

592-536-982 Vehicles

Vendor	Items	$ Amount
Low Bidder	Step Van Utility Truck	259,279.00
Low Bidder	Sewer Camera Truck	334,913.00
Low Bidder		
Low Bidder		
Low Bidder		
	Total:	**594,192.00**

592-536-991 Principal

Vendor	Items	$ Amount
		525,675.00
	Total:	**525,675.00**

592-536-994 Interest

Vendor	Items	$ Amount
	Bond Interest	116,063.35
	Total:	**116,063.35**

592-536-995-245 Transfer to Public Imp.

Vendor	Items	$ Amount
	Total:	**0.00**

592-536-995-677 Transfer to Workers Comp.

Vendor	Items	$ Amount
	Total:	**0.00**

592-536-995-734 Transfer to Sev. Res. Fund

Vendor	Items	$ Amount
	Total:	**0.00**

592-536-995-735 Transfer to MUN RET HEALTH

Vendor	Items	$ Amount
	Total:	**0.00**