



NEW HAVEN VILLAGE COUNCIL REGULAR MEETING AGENDA

October 13, 2026 at 7:00 PM
Municipal Council Room – 57775 Main Street

In accordance with the Americans with Disabilities Act, reasonable accommodations can be made with advance notice by calling the Village Offices at (586) 749-5301

The New Haven Village Council will hold its Regular Council Meeting at 7:00 pm, in the Municipal Council Room located at 57775 Main Street.

- 1. Call to Order/Pledge/Roll Call**
- 2. Approval of Agenda**
- 3. Public Comments on Agenda**
- 4. Approval of the Minutes**

[A.](#) Regular meeting minutes from September 8, 2026

5. Consent Agenda

All matters listed under Consent Agenda are considered routine by the council and will be enacted by one motion. There will be no separate discussion of these items. If discussion of an item is required, it will be removed from the consent agenda and considered separately.

- A. Fire Department Report**
- B. Fire Inspection Report**
- C. DPW Report**
- D. Building Department Report**
- E. Sheriff Department Report**
- F. Engineering Project Status Report**
- G. Code Enforcement Report**
- H. Government Affairs Report**

6. Payment of Bills – Treasurer Report

- A. Approval of September 2026 Payroll: \$124,456.05 and bills to be paid for September 2026: \$869,584.47 Total of \$994,040.52

B. Treasurer's Report - Total Village cash assets of \$10,310,677.65

7. Communications/Committee Reports

- A. Agenda Items for November 10, 2026 due by November 1, 2026 - Clerk Whitsett
- B. Planning Commission Update - Trustee Dilbert
- C. Parks and Rec Update - Trustee Guerrero

8. Unfinished Business

- A. Funeral Home and Seifert Update
- B. Housing Commission Opening
- C. Government Liaison - 6 Month Check-in

9. New Business

- A. Yeo & Yeo Audit FY 2025-2026
- B. Holiday Office Closure
- C. Flower Garden Proposal
- D. Macomb County Transit Millage
- E. Structural Fire Fighting Gear
- F. Property Purchase 06-27-300-009
- G. Pembroke – Sidewalk approach and curb repair
- H. Open Clerk Position
- I. Paid-on-Call Pay Schedule Change from Quarterly to Monthly
- J. 2026 Tax overpayments

10. Call from the Floor (limited to three minutes)

11. Call from the Table

12. Adjournment

Please hold all public comments until call from the floor. There is a 3-minute limit for all calls from the floor. The Council will not take any action on issues raised during call from the floor. This is an opportunity for citizens to voice concerns and thoughts on non-agenda Items.

The Council meetings are set and carried out to conduct the business of the Village. Please turn off all cell phones and pagers before entering the meeting room. Please be courteous to those speaking and others at the meeting. Thank you.



NEW HAVEN VILLAGE COUNCIL REGULAR MEETING MINUTES

September 08, 2026 at 7:00 PM
Municipal Council Room – 57775 Main Street

1. Call to Order/Pledge/Roll Call

Meeting called to order at 7:00 PM

PRESENT

President Brian Meissen

Trustee Tracy Bonkowski

Trustee Chris Dilbert

Trustee Corinna Guerrero

Trustee Fred Nona

Trustee Mario Pruccoli

Trustee Matt Benoit

Clerk Rachel Whitsett

Treasurer Tim Sosnovske

2. Approval of Agenda

Motion made by Trustee Guerrero to approve the agenda as amended, Seconded by Trustee Bonkowski.

Voting Yea: President Meissen, Trustee Bonkowski, Trustee Dilbert, Trustee Guerrero, Trustee Nona, Trustee Pruccoli, Trustee Benoit

Add - 12. Closed Session in accordance with MCL 15.268(d) to discuss settlement proposal New Haven v Landlord

3. Public Comments on Agenda

None

4. Approval of the Minutes

A. Regular meeting minutes August 11, 2026

Motion made by Trustee Bonkowski to approve the regular meeting minutes from August 11, 2026 as presented, Seconded by Trustee Guerrero.

Voting Yea: President Meissen, Trustee Bonkowski, Trustee Dilbert, Trustee Guerrero, Trustee Nona,
Trustee Pruccoli, Trustee Benoit

5. Consent Agenda

Motion made by Trustee Pruccoli to approve the consent agenda as presented, Seconded by Trustee Guerrero.

Voting Yea: President Meissen, Trustee Bonkowski, Trustee Dilbert, Trustee Guerrero, Trustee Nona, Trustee Pruccoli, Trustee Benoit

6. Payment of Bills – Treasurer Report

- A. Approval of August 2026 Payroll: \$127,885.35 and bills to be paid for August 2026: \$562,031.37 Total of \$689,916.72

Motion made by Trustee Bonkowski to approve the august 2026 bills totaling \$689,916.72, Seconded by Trustee Pruccoli.

Roll Call - Voting Yea: President Meissen, Trustee Bonkowski, Trustee Dilbert, Trustee Guerrero, Trustee Nona, Trustee Pruccoli, Trustee Benoit

- B. Treasurer's Report - Total Village cash assets of \$8,569,207.58

Motion made by Trustee Pruccoli to receive and file Treasurers report, Seconded by Trustee Guerrero.

Voting Yea: President Meissen, Trustee Bonkowski, Trustee Dilbert, Trustee Guerrero, Trustee Nona, Trustee Pruccoli, Trustee Benoit

7. Communications/Committee Reports

- A. Agenda Items for October 13, 2026 due by October 3, 2026 - Clerk Whitsett
- B. Planning Commission Update - Trustee Dilbert
- C. Parks and Rec Update - Trustee Guerrero

8. Unfinished Business

- A. Funeral Home and Seifert Update

Motion made by Trustee Bonkowski to communicate to Mr.Shade that he has until October 13, 2026 to complete the encapsulation (roof, siding, and paint) before the winter, Seconded by Trustee Guerrero.

Roll Call - Voting Yea: President Meissen, Trustee Bonkowski, Trustee Dilbert, Trustee Guerrero, Trustee Nona, Trustee Pruccoli, Trustee Benoit

- B. 2 Housing Commission Openings

Discussion - only 1 open seat

- C. Fireworks Payment to Lenox Township

Motion made by Trustee Bonkowski to pay Lenox Township \$4,500 (\$6,000 original approved amount - \$1,500 half donations received) for Fireworks show, Seconded by Trustee Guerrero.

Roll Call - Voting Yea: President Meissen, Trustee Bonkowski, Trustee Dilbert, Trustee Guerrero, Trustee Nona, Trustee Pruccoli

D. Glass Block Window Replacement-Lions Community Center and DPW Cold Storage Building

Motion made by Trustee Bonkowski to award glass block replacement to Glass Blocks Concepts LLC for \$6,925 as quoted for Lions Club and DPW, Seconded by Trustee Pruccoli.

Roll Call - Voting Yea: President Meissen, Trustee Bonkowski, Trustee Dilbert, Trustee Guerrero, Trustee Nona, Trustee Pruccoli, Trustee Benoit

9. New Business

A. Resident Water Bill Request

No Motion

B. GLWA Water Amendment 6

Motion made by Trustee Bonkowski adopt 2026-007 Resolution to adopt amendment #6 to the water service contract with the Great Lakes Water Authority, Seconded by Trustee Guerrero.

Roll Call - Voting Yea: President Meissen, Trustee Bonkowski, Trustee Dilbert, Trustee Guerrero, Trustee Nona, Trustee Pruccoli, Trustee Benoit

C. MML Workers' Compensation Fund Renewal

Motion made by Trustee Bonkowski to pay MML Workers Compensation fund totaling \$21,980, Seconded by Trustee Guerrero.

Roll Call - Voting Yea: President Meissen, Trustee Bonkowski, Trustee Dilbert, Trustee Guerrero, Trustee Nona, Trustee Pruccoli, Trustee Benoit

D. DTE Street Lighting Proposal for Community Park

Motion made by Trustee Benoit to approve option #4 (2 light poles and underground wiring) from DTE for additional lighting at community park totaling \$8,865.45, Seconded by Trustee Bonkowski.

Roll Call - Voting Yea: President Meissen, Trustee Bonkowski, Trustee Dilbert, Trustee Guerrero, Trustee Nona, Trustee Pruccoli, Trustee Benoit

E. Community Dinner

Motion made by Trustee Guerrero to move forward with community dinner up to \$5,000, Seconded by Trustee Bonkowski.

Roll Call - Voting Yea: President Meissen, Trustee Bonkowski, Trustee Dilbert, Trustee Guerrero, Trustee Nona, Trustee Pruccoli, Trustee Benoit

10. Call from the Floor (limited to three minutes)

Henry - Cynthia Drive - is a skate rink for kids a possibility.

11. Call from the Table

B. Meissen - Welcome Trustee Matt Benoit.

12. Closed Session in accordance with MCL 15.268(d) to discuss settlement proposal New Haven v Landlord

Motion made by President Meissen to go into closed session at 8:18 PM to discuss settlement proposal New Haven v Landlord, Seconded by Trustee Pruccoli.

Roll Call - Voting Yea: President Meissen, Trustee Bonkowski, Trustee Dilbert, Trustee Guerrero, Trustee Nona, Trustee Pruccoli, Trustee Benoit

Motion made by Trustee Dilbert to return from closed session at 8:39 PM, Seconded by Trustee Bonkowski.

Roll Call - Voting Yea: President Meissen, Trustee Bonkowski, Trustee Dilbert, Trustee Guerrero, Trustee Nona, Trustee Pruccoli, Trustee Benoit

Motion made by Trustee Guerrero to approve settlement as negotiated by the circuit court with the one amendment as discussed, Seconded by Trustee Bonkowski.

Roll Call - Voting Yea: President Meissen, Trustee Bonkowski, Trustee Dilbert, Trustee Guerrero, Trustee Nona, Trustee Pruccoli, Trustee Benoit

13. Adjournment

Motion made by Trustee Dilbert to adjourn at 8:40 PM, Seconded by Trustee Bonkowski.

Voting Yea: President Meissen, Trustee Bonkowski, Trustee Dilbert, Trustee Guerrero, Trustee Nona, Trustee Pruccoli, Trustee Benoit

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REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF NEW HAVEN

Balance As of 09/30/2026
 % Fiscal Year Completed: 50.14

Section 6, Item B.

GL Number	Description	26-27 Amended Budget	YTD Balance 09/30/2026	Activity For 09/30/2026	Available Balance 09/30/2026	% Bdg't Used
Fund: 101 GENERAL FUND						
Account Category: Revenues						
Department: 000 REVENUE						
101-000-403.000	CURRENT REAL TAX	1,408,000.00	1,366,113.93	1,105,560.43	41,886.07	97.03
101-000-405.000	IN LIEU OF TAXES - PINEWOODS	11,300.00	10,902.20	0.00	397.80	96.48
101-000-406.000	IN LIEU OF TAXES - PERRY ACRE	26,000.00	7,994.68	0.00	18,005.32	30.75
101-000-407.000	DELINQUENT PERSONAL TAX	70,000.00	67,845.61	660.32	2,154.39	96.92
101-000-447.000	PROPERTY TAX ADMIN FEE	24,500.00	24,290.03	19,124.66	209.97	99.14
101-000-455.000	FRANCHISE FEES	45,000.00	18,583.77	0.00	26,416.23	41.30
101-000-460.000	TAX WEED COLLECTION	2,500.00	0.00	0.00	2,500.00	0.00
101-000-461.000	CIVIL INFRACTION COLLECTIONS	15,000.00	0.00	0.00	15,000.00	0.00
101-000-487.000	TRAILER TAXES	5,000.00	2,143.00	365.50	2,857.00	42.86
101-000-568.000	STATE MICHIGAN SALES TAX	761,000.00	0.00	0.00	761,000.00	0.00
101-000-569.200	STATE GRANTS-OTHER	0.00	1,690.85	0.00	(1,690.85)	100.00
101-000-569.300	QHERPP QUALIFIED HEAVY EQUIP RENTAL	0.00	88.02	0.00	(88.02)	100.00
101-000-570.000	STATE MICHIGAN LIQUOR TAX	5,000.00	2,780.25	2,627.90	2,219.75	55.61
101-000-574.000	METRO AUTHORITY REVENUE	25,000.00	0.00	0.00	25,000.00	0.00
101-000-575.000	STATE MICHIGAN PPT REFORM	0.00	23,061.06	0.00	(23,061.06)	100.00
101-000-664.000	INTEREST INCOME	50,000.00	29.27	0.00	49,970.73	0.06
101-000-670.000	MISCELLANEOUS INCOME	500.00	582.95	0.00	(82.95)	116.59
101-000-675.000	EQUIP RENT-CITY OWNED	200,000.00	106,323.76	17,101.23	93,676.24	53.16
101-000-678.000	ADMIN ALLOC REVENUE	47,000.00	0.00	0.00	47,000.00	0.00
Total Dept 000 - REVENUE		2,695,800.00	1,632,429.38	1,145,440.04	1,063,370.62	60.55
Department: 300 POLICE DISBURSEMENTS						
101-300-541.000	PUBLIC SAFETY REVENUE SHARING-CVT	0.00	8,040.00	0.00	(8,040.00)	100.00
101-300-660.000	POLICE FINES & FORFEITURES	31,000.00	10,028.05	2,211.00	20,971.95	32.35
Total Dept 300 - POLICE DISBURSEMENTS		31,000.00	18,068.05	2,211.00	12,931.95	58.28
Department: 336 PARKS & RECREATION DISBURSEMENTS						
101-336-670.000	MISCELLANEOUS INCOME	2,500.00	1,295.00	120.00	1,205.00	51.80
101-336-674.000	DONATIONS-P&R	9,000.00	3,433.00	120.00	5,567.00	38.14
101-336-674.001	DONATIONS-COMMUNITY EVENTS	0.00	666.00	666.00	(666.00)	100.00
Total Dept 336 - PARKS & RECREATION DISBURSEMENTS		11,500.00	5,394.00	906.00	6,106.00	46.90
Department: 340 FIRE DISBURSEMENTS						
101-340-657.000	ENFORCEMENT FINES-FIRE INSPECTOR	0.00	(3,700.00)	0.00	3,700.00	100.00
Total Dept 340 - FIRE DISBURSEMENTS		0.00	(3,700.00)	0.00	3,700.00	100.00
Department: 371 CODE ENFORCEMENT						
101-371-657.000	ENFORCEMENT FINES	7,500.00	3,200.00	3,100.00	4,300.00	42.67
Total Dept 371 - CODE ENFORCEMENT		7,500.00	3,200.00	3,100.00	4,300.00	42.67
Department: 405 SMART						
101-405-409.000	SMART REVENUE	3,200.00	0.00	0.00	3,200.00	0.00
Total Dept 405 - SMART		3,200.00	0.00	0.00	3,200.00	0.00
Revenues		2,749,000.00	1,655,391.43	1,151,657.04	1,093,608.57	60.22
Account Category: Expenditures						
Department: 111 GENERAL FUND DISBURSEMENTS						
101-111-702.000	SALARY & WAGES	152,440.00	65,812.93	10,621.48	86,627.07	43.17

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF NEW HAVEN

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Fund: 101 GENERAL FUND						
Account Category: Expenditures						
Department: 111 GENERAL FUND DISBURSEMENTS						
101-111-702.100	MEDICAL BUYOUT	4,000.00	1,999.98	333.33	2,000.02	50.00
101-111-702.931	SALARIES & WAGES - BLDG MAINT	8,549.00	3,985.70	708.24	4,563.30	46.62
101-111-703.000	SALARIES & WAGES - COUNCIL	14,400.00	5,000.00	600.00	9,400.00	34.72
101-111-703.100	SALARIES & WAGES - PRESIDENT	14,400.00	6,000.00	1,200.00	8,400.00	41.67
101-111-703.200	SALARIES & WAGES - HSNG	4,500.00	1,140.00	240.00	3,360.00	25.33
101-111-705.000	SALARIES & WAGES - CLERK	7,500.00	3,125.00	625.00	4,375.00	41.67
101-111-706.000	VILLAGE TREASURER	5,400.00	2,250.00	450.00	3,150.00	41.67
101-111-707.931	SALARIES & WAGES-OT-BLDG R&M	1,591.00	43.72	0.00	1,547.28	2.75
101-111-707.932	SALARIES & WAGES-OT-EQUIP R&M	240.00	0.00	0.00	240.00	0.00
101-111-709.000	ZONING BOARD OF APPEALS	2,000.00	500.00	0.00	1,500.00	25.00
101-111-715.000	FICA TAX EXPENSE	17,510.00	6,154.37	1,130.54	11,355.63	35.15
101-111-715.100	HEALTH INSURANCE	20,000.00	8,779.80	1,713.19	11,220.20	43.90
101-111-715.200	WORKERS COMPENSATION	1,030.00	685.19	936.29	344.81	66.52
101-111-715.300	LIFE INSURANCE	3,200.00	1,432.09	282.24	1,767.91	44.75
101-111-718.000	PENSION EXPENSE	8,049.00	3,592.17	583.17	4,456.83	44.63
101-111-727.000	OFFICE SUPPLIES	3,000.00	1,789.39	345.90	1,210.61	59.65
101-111-740.000	OPERATING SUPPLIES	3,000.00	1,827.68	832.23	1,172.32	60.92
101-111-745.000	EDUCATION & TRAINING	2,500.00	595.00	0.00	1,905.00	23.80
101-111-746.000	MILEAGE	750.00	218.09	0.00	531.91	29.08
101-111-750.000	POSTAGE	500.00	1,368.12	0.00	(868.12)	273.62
101-111-768.000	UNIFORMS	1,300.00	0.00	0.00	1,300.00	0.00
101-111-807.000	PROF SVCS - LEGAL	100,000.00	47,422.75	7,292.00	52,577.25	47.42
101-111-807.700	PROF SVCS - AUDIT	39,000.00	28,800.00	6,000.00	10,200.00	73.85
101-111-807.800	PROF SVCS - COMMUNITY PLANNIN	60,000.00	24,000.00	4,800.00	36,000.00	40.00
101-111-807.900	PROF SVCS - ENGINEERING	3,000.00	3,498.21	1,849.89	(498.21)	116.61
101-111-807.901	PROF SVCS-TAX ROLLOVER	2,000.00	675.00	0.00	1,325.00	33.75
101-111-807.915	PROF SVCS - DEMOLITION PROJECT	2,000.00	0.00	0.00	2,000.00	0.00
101-111-807.920	PROF SVCS - INSPECTOR	12,000.00	28.12	0.00	11,971.88	0.23
101-111-807.925	PROF SVCS - VIDEO SERVICES	2,000.00	0.00	0.00	2,000.00	0.00
101-111-808.000	COMPUTER SYSTEM SUPPORT	63,930.00	23,245.44	7,656.71	40,684.56	36.36
101-111-812.000	GROUPS AND MAINTENANCE	1,500.00	160.00	0.00	1,340.00	10.67
101-111-850.000	TELEPHONE	6,500.00	1,012.46	0.00	5,487.54	15.58
101-111-900.000	PRINTING/PUBLICATION	6,000.00	6,110.10	1,045.00	(110.10)	101.84
101-111-910.000	INSURANCE GEN'L LIABILITY ALLOC	30,000.00	0.00	0.00	30,000.00	0.00
101-111-910.100	INSURANCE REBATES	(3,700.00)	0.00	0.00	(3,700.00)	0.00
101-111-920.000	UTILITIES	8,000.00	4,065.61	600.34	3,934.39	50.82
101-111-920.100	WATER & SEWER USAGE	21,000.00	0.00	0.00	21,000.00	0.00
101-111-931.000	BUILDING REPAIR & MAINTENANCE	18,000.00	5,384.83	1,079.10	12,615.17	29.92
101-111-932.000	EQUIPMENT REPAIR & MAINTENANC	6,000.00	1,476.42	0.00	4,523.58	24.61
101-111-940.000	MISCELLANEOUS	0.00	3.99	0.00	(3.99)	100.00
101-111-956.100	BANK SERVICE CHARGES	500.00	158.06	0.00	341.94	31.61
101-111-958.000	MEMBERSHIPS & DUES	7,000.00	5,413.00	129.00	1,587.00	77.33
101-111-962.000	CASH OVER (SHORT)	0.00	(1.99)	0.00	1.99	100.00
101-111-964.300	PROP TAX REFUNDS & CHGBACKS	1,600.00	2,111.62	0.00	(511.62)	131.98
101-111-964.400	DEBT SERVICE-COPIER & POSTAGE MACHIN	8,000.00	6,557.49	0.00	1,442.51	81.97
101-111-970.000	CAPITAL OUTLAY	66,220.00	65,485.00	8,400.00	735.00	98.89
101-111-979.000	PROPERTY TAX - VILLAGE OFFICE	71,000.00	53,399.85	0.00	17,600.15	75.21
101-111-991.100	LEASE PRINCIPAL PAYMENT	106,200.00	70,800.00	8,850.00	35,400.00	6

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF NEW HAVEN

Balance As of 09/30/2026
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Section 6, Item B.

GL Number	Description	26-27 Amended Budget	YTD Balance 09/30/2026	Activity For 09/30/2026	Available Balance 09/30/2026	% Bdg't Used
Fund: 101 GENERAL FUND						
Account Category: Expenditures						
Department: 111 GENERAL FUND DISBURSEMENTS						
Total Dept 111 - GENERAL FUND DISBURSEMENTS		913,609.00	466,105.19	68,303.65	447,503.81	51.02
Department: 266 GOVERNMENT AFFAIRS LIAISON						
101-266-702.000	SALARY & WAGES	23,374.00	17,980.00	3,596.00	5,394.00	76.92
101-266-715.000	FICA TAX EXPENSE	1,789.00	1,375.47	275.10	413.53	76.88
101-266-715.200	WORKERS COMPENSATION	50.00	0.00	0.00	50.00	0.00
Total Dept 266 - GOVERNMENT AFFAIRS LIAISON		25,213.00	19,355.47	3,871.10	5,857.53	76.77
Department: 300 POLICE DISBURSEMENTS						
101-300-740.000	OPERATING SUPPLIES	350.00	846.17	67.61	(496.17)	241.76
101-300-805.000	PROF SVCS - SHERIFF'S SERVICES	1,175,000.00	485,978.32	97,195.08	689,021.68	41.36
101-300-850.000	TELEPHONE	1,200.00	152.11	31.39	1,047.89	12.68
101-300-920.000	UTILITIES	6,500.00	3,909.50	600.34	2,590.50	60.15
101-300-931.000	BUILDING REPAIR & MAINTENANCE	9,000.00	8,734.92	300.00	265.08	97.05
Total Dept 300 - POLICE DISBURSEMENTS		1,192,050.00	499,621.02	98,194.42	692,428.98	41.91
Department: 336 PARKS & RECREATION DISBURSEMENTS						
101-336-702.000	SALARY & WAGES	97,517.00	36,911.41	5,836.98	60,605.59	37.85
101-336-703.500	SALARIES & WAGES- PARK & REC COMMITT	21,200.00	6,321.99	1,725.00	14,878.01	29.82
101-336-707.000	SALARIES & WAGES - OVERTIME	4,326.00	10,764.73	2,717.82	(6,438.73)	248.84
101-336-715.000	FICA TAX EXPENSE	9,486.00	3,537.65	786.39	5,948.35	37.29
101-336-715.100	HEALTH INSURANCE	18,000.00	8,033.32	1,700.28	9,966.68	44.63
101-336-715.200	WORKERS COMPENSATION	412.00	1,341.94	1,632.85	(929.94)	325.71
101-336-715.300	LIFE INSURANCE	1,000.00	593.81	130.45	406.19	59.38
101-336-718.000	PENSION EXPENSE	3,177.00	2,420.45	433.74	756.55	76.19
101-336-740.000	OPERATING SUPPLIES	6,000.00	3,935.00	661.69	2,065.00	65.58
101-336-740.100	VILLAGE BEAUTIFICATION	12,000.00	29.97	0.00	11,970.03	0.25
101-336-746.000	MILEAGE	50.00	0.00	0.00	50.00	0.00
101-336-751.000	GAS & OIL	1,600.00	948.08	213.86	651.92	59.26
101-336-768.000	UNIFORMS	1,500.00	696.00	598.00	804.00	46.40
101-336-807.100	PROF SVCS-EMPLOYMENT PHYSICAL	250.00	0.00	0.00	250.00	0.00
101-336-807.800	PROF SVCS - COMMUNITY PLANNIN	22,120.00	12,695.00	4,400.00	9,425.00	57.39
101-336-807.900	PROF SVCS - ENGINEERING	500.00	0.00	0.00	500.00	0.00
101-336-808.000	COMPUTER SYSTEM SUPPORT	3,000.00	1,342.69	203.80	1,657.31	44.76
101-336-812.000	GROUPS AND MAINTENANCE	20,000.00	10,697.52	1,100.37	9,302.48	53.49
101-336-920.000	UTILITIES	10,000.00	5,714.30	718.59	4,285.70	57.14
101-336-931.000	BUILDING REPAIR & MAINTENANCE	2,000.00	2,486.30	550.00	(486.30)	124.32
101-336-943.000	RENT - CITY OWNED EQUIP	80,000.00	65,119.50	11,691.31	14,880.50	81.40
101-336-945.000	COMMUNITY & RECREATION EVENTS	34,000.00	28,572.62	215.59	5,427.38	84.04
101-336-945.200	CIVIC EVENTS	28,000.00	27,941.42	6,003.89	58.58	99.79
101-336-945.300	SENIOR PROGRAM	5,000.00	1,175.83	179.14	3,824.17	23.52
Total Dept 336 - PARKS & RECREATION DISBURSEMENTS		381,138.00	231,279.53	41,499.75	149,858.47	60.68
Department: 340 FIRE DISBURSEMENTS						
101-340-702.000	SALARY & WAGES	64,593.00	30,824.09	4,968.72	33,768.91	47.72
101-340-715.000	FICA TAX EXPENSE	4,944.00	1,989.00	380.11	2,955.00	40.23
101-340-715.100	HEALTH INSURANCE	22,000.00	10,981.98	1,985.49	11,018.02	49.92
101-340-715.200	WORKERS COMPENSATION	288.00	0.00	0.00	288.00	0.00

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GL Number	Description	26-27 Amended Budget	YTD Balance 09/30/2026	Activity For 09/30/2026	Available Balance 09/30/2026	% Bdg't Used
Fund: 101 GENERAL FUND						
Account Category: Expenditures						
Department: 340 FIRE DISBURSEMENTS						
101-340-715.300	LIFE INSURANCE	600.00	262.50	52.50	337.50	43.75
101-340-718.000	PENSION EXPENSE	3,234.00	1,541.23	248.44	1,692.77	47.66
101-340-740.000	OPERATING SUPPLIES	500.00	0.00	0.00	500.00	0.00
101-340-745.000	EDUCATION & TRAINING	1,300.00	1,700.00	1,700.00	(400.00)	130.77
101-340-746.000	MILEAGE	500.00	0.00	0.00	500.00	0.00
101-340-768.000	UNIFORMS	1,300.00	538.96	118.99	761.04	41.46
101-340-808.000	COMPUTER SYSTEM SUPPORT	0.00	376.07	120.65	(376.07)	100.00
101-340-850.000	TELEPHONE	1,000.00	510.91	31.39	489.09	51.09
101-340-900.000	PRINTING/PUBLICATION	0.00	182.95	124.95	(182.95)	100.00
Total Dept 340 - FIRE DISBURSEMENTS		100,259.00	48,907.69	9,731.24	51,351.31	48.78
Department: 371 CODE ENFORCEMENT						
101-371-702.000	SALARY & WAGES	2,575.00	8,131.28	1,500.00	(5,556.28)	315.78
101-371-715.000	FICA TAX EXPENSE	197.00	622.00	114.74	(425.00)	315.74
101-371-715.200	WORKERS COMPENSATION	0.00	1,416.66	1,416.66	(1,416.66)	100.00
101-371-715.300	LIFE INSURANCE	175.00	64.25	12.85	110.75	36.71
101-371-718.000	PENSION EXPENSE	129.00	156.56	25.00	(27.56)	121.36
101-371-740.000	OPERATING SUPPLIES	100.00	99.18	22.04	0.82	99.18
101-371-745.000	EDUCATION & TRAINING	200.00	0.00	0.00	200.00	0.00
101-371-751.000	GAS & OIL	100.00	0.00	0.00	100.00	0.00
101-371-768.000	UNIFORMS	500.00	0.00	0.00	500.00	0.00
101-371-943.000	RENT - FIRE OWNED EQUIP	3,640.00	0.00	0.00	3,640.00	0.00
Total Dept 371 - CODE ENFORCEMENT		7,616.00	10,489.93	3,091.29	(2,873.93)	137.74
Department: 405 SMART						
101-405-860.100	BUS TRIPS	3,400.00	0.00	0.00	3,400.00	0.00
Total Dept 405 - SMART		3,400.00	0.00	0.00	3,400.00	0.00
Expenditures		2,623,285.00	1,275,758.83	224,691.45	1,347,526.17	48.63
Fund 101 - GENERAL FUND:						
TOTAL REVENUES		2,749,000.00	1,655,391.43	1,151,657.04	1,093,608.57	60.22
TOTAL EXPENDITURES		2,623,285.00	1,275,758.83	224,691.45	1,347,526.17	48.63
NET OF REVENUES & EXPENDITURES:		125,715.00	379,632.60	926,965.59	(253,917.60)	
BEG. FUND BALANCE		2,799,307.31	2,799,307.31			
NET OF REVENUES/EXPENDITURES - 25-26		(46,220.19)	(46,220.19)			
END FUND BALANCE		2,878,802.12	3,132,719.72			

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Fund: 201 MAJOR STREET FUND						
Account Category: Revenues						
Department: 000 REVENUE						
201-000-553.000	STATE OF MICHIGAN ACT 51	506,000.00	191,310.81	54,882.48	314,689.19	37.81
201-000-556.000	NEIGHBORHOOD ROADS (NRF)	0.00	39,806.10	39,806.10	(39,806.10)	100.00
201-000-664.000	INTEREST INCOME	40,000.00	18.58	0.00	39,981.42	0.05
Total Dept 000 - REVENUE		546,000.00	231,135.49	94,688.58	314,864.51	42.33
Revenues		546,000.00	231,135.49	94,688.58	314,864.51	42.33
Account Category: Expenditures						
Department: 463 ROAD MAINTENANCE						
201-463-702.000	SALARY & WAGES	77,982.00	37,785.43	5,755.27	40,196.57	48.45
201-463-707.000	SALARIES & WAGES - OVERTIME	1,273.00	633.33	0.00	639.67	49.75
201-463-715.000	FICA TAX EXPENSE	6,072.00	2,673.09	440.30	3,398.91	44.02
201-463-715.100	HEALTH INSURANCE	19,000.00	8,492.93	1,466.12	10,507.07	44.70
201-463-715.200	WORKERS COMPENSATION	4,326.00	3,153.10	3,463.02	1,172.90	72.89
201-463-715.300	LIFE INSURANCE	1,300.00	465.56	75.51	834.44	35.81
201-463-718.000	PENSION EXPENSE	4,054.00	1,921.07	287.78	2,132.93	47.39
201-463-740.000	OPERATING SUPPLIES	2,000.00	683.34	0.00	1,316.66	34.17
201-463-751.000	GAS & OIL	2,000.00	200.75	15.49	1,799.25	10.04
201-463-768.000	UNIFORMS	1,300.00	359.99	300.00	940.01	27.69
201-463-807.200	PROF SVCS - DUMPSTER	1,200.00	397.03	0.00	802.97	33.09
201-463-807.900	PROF SVCS - ENGINEERING	2,000.00	0.00	0.00	2,000.00	0.00
201-463-808.000	COMPUTER SYSTEM SUPPORT	0.00	3,936.50	0.00	(3,936.50)	100.00
201-463-930.000	ROAD MAINTENANCE	7,000.00	973.70	0.00	6,026.30	13.91
201-463-932.000	EQUIPMENT REPAIR & MAINTENANC	7,000.00	818.86	0.00	6,181.14	11.70
201-463-933.000	BRIDGE MAINTENANCE	0.00	13.48	0.00	(13.48)	100.00
201-463-943.000	RENT - CITY OWNED EQUIP	16,000.00	3,583.72	387.28	12,416.28	22.40
201-463-966.000	TRANSFER TO OTHER FUNDS	100,000.00	0.00	0.00	100,000.00	0.00
Total Dept 463 - ROAD MAINTENANCE		252,507.00	66,091.88	12,190.77	186,415.12	26.17
Department: 465 RIGHT OF WAY MAINTENANCE						
201-465-938.000	RIGHT OF WAY MAINTENANCE	3,650.00	0.00	0.00	3,650.00	0.00
Total Dept 465 - RIGHT OF WAY MAINTENANCE		3,650.00	0.00	0.00	3,650.00	0.00
Department: 474 TRAFFIC						
201-474-702.000	SALARY & WAGES	1,288.00	428.97	37.17	859.03	33.31
201-474-707.000	SALARIES & WAGES - OVERTIME	206.00	0.00	0.00	206.00	0.00
201-474-715.000	FICA TAX EXPENSE	114.00	29.62	2.84	84.38	25.98
201-474-715.100	HEALTH INSURANCE	110.00	145.81	6.22	(35.81)	132.55
201-474-715.300	LIFE INSURANCE	75.00	2.39	0.38	72.61	3.19
201-474-718.000	PENSION EXPENSE	77.00	21.40	1.85	55.60	27.79
201-474-740.000	OPERATING SUPPLIES	150.00	473.75	0.00	(323.75)	315.83
201-474-785.000	TRAFFIC SERVICE	10,000.00	10,037.95	4,400.29	(37.95)	100.38
201-474-910.000	INSURANCE GEN'L LIABILITY ALLOC	2,500.00	0.00	0.00	2,500.00	0.00
Total Dept 474 - TRAFFIC		14,520.00	11,139.89	4,448.75	3,380.11	76.72
Department: 479 WINTER MAINTENANCE						
201-479-702.000	SALARY & WAGES	2,864.00	0.00	0.00	2,864.00	0.00
201-479-707.000	SALARIES & WAGES - OVERTIME	2,884.00	0.00	0.00	2,884.00	0.00
201-479-715.000	FICA TAX EXPENSE	464.00	0.00	0.00	464.00	0.00

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Fund: 201 MAJOR STREET FUND						
Account Category: Expenditures						
Department: 479 WINTER MAINTENANCE						
201-479-715.100	HEALTH INSURANCE	2,000.00	0.00	0.00	2,000.00	0.00
201-479-715.300	LIFE INSURANCE	25.00	0.00	0.00	25.00	0.00
201-479-718.000	PENSION EXPENSE	288.00	0.00	0.00	288.00	0.00
201-479-934.000	WINTER MAINTENANCE	15,000.00	(129.93)	0.00	15,129.93	(0.87)
201-479-943.000	RENT - CITY OWNED EQUIP	2,500.00	0.00	0.00	2,500.00	0.00
Total Dept 479 - WINTER MAINTENANCE		26,025.00	(129.93)	0.00	26,154.93	0.50
Department: 483 ADMINISTRATIVE						
201-483-944.000	ADMIN ALLOC EXPENSE	26,000.00	0.00	0.00	26,000.00	0.00
201-483-956.100	BANK SERVICE CHARGES	0.00	76.30	0.00	(76.30)	100.00
201-483-991.100	LEASE PRINCIPAL PAYMENT	2,004.00	1,336.00	167.00	668.00	66.67
Total Dept 483 - ADMINISTRATIVE		28,004.00	1,412.30	167.00	26,591.70	5.04
Expenditures		324,706.00	78,514.14	16,806.52	246,191.86	24.18
Fund 201 - MAJOR STREET FUND:						
TOTAL REVENUES		546,000.00	231,135.49	94,688.58	314,864.51	42.33
TOTAL EXPENDITURES		324,706.00	78,514.14	16,806.52	246,191.86	24.18
NET OF REVENUES & EXPENDITURES:		221,294.00	152,621.35	77,882.06	68,672.65	
BEG. FUND BALANCE		1,257,690.20	1,257,690.20			
NET OF REVENUES/EXPENDITURES - 25-26		(582,488.88)	(582,488.88)			
END FUND BALANCE		896,495.32	827,822.67			

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Fund: 203 LOCAL STREET FUND						
Account Category: Revenues						
Department: 000 REVENUE						
203-000-553.000	STATE OF MICHIGAN ACT 51	200,798.00	76,001.45	21,808.38	124,796.55	37.85
203-000-556.000	NEIGHBORHOOD ROADS (NRF)	0.00	15,817.56	15,817.56	(15,817.56)	100.00
203-000-664.000	INTEREST INCOME	0.00	8.15	0.00	(8.15)	100.00
203-000-676.000	TRANSFER FROM OTHER FUNDS	100,000.00	0.00	0.00	100,000.00	0.00
Total Dept 000 - REVENUE		300,798.00	91,827.16	37,625.94	208,970.84	30.53
Revenues		300,798.00	91,827.16	37,625.94	208,970.84	30.53
Account Category: Expenditures						
Department: 463 ROAD MAINTENANCE						
203-463-702.000	SALARY & WAGES	88,188.00	46,195.77	6,719.08	41,992.23	52.38
203-463-707.000	SALARIES & WAGES - OVERTIME	721.00	0.00	0.00	721.00	0.00
203-463-715.000	FICA TAX EXPENSE	6,804.00	3,004.74	514.02	3,799.26	44.16
203-463-715.100	HEALTH INSURANCE	23,000.00	9,628.99	1,608.37	13,371.01	41.87
203-463-715.200	WORKERS COMPENSATION	1,442.00	3,153.10	3,463.02	(1,711.10)	218.66
203-463-715.300	LIFE INSURANCE	600.00	509.02	82.88	90.98	84.84
203-463-718.000	PENSION EXPENSE	4,445.00	2,309.72	335.93	2,135.28	51.96
203-463-740.000	OPERATING SUPPLIES	1,000.00	59.84	0.00	940.16	5.98
203-463-745.000	EDUCATION & TRAINING	500.00	0.00	0.00	500.00	0.00
203-463-751.000	GAS & OIL	2,000.00	200.73	15.49	1,799.27	10.04
203-463-768.000	UNIFORMS	1,000.00	561.50	561.50	438.50	56.15
203-463-807.200	PROF SVCS - DUMPSTER	1,500.00	397.02	0.00	1,102.98	26.47
203-463-808.000	COMPUTER SYSTEM SUPPORT	0.00	3,933.10	0.00	(3,933.10)	100.00
203-463-930.000	ROAD MAINTENANCE	5,000.00	973.70	0.00	4,026.30	19.47
203-463-932.000	EQUIPMENT REPAIR & MAINTENANC	6,000.00	4,258.86	0.00	1,741.14	70.98
203-463-943.000	RENT - CITY OWNED EQUIP	15,000.00	5,166.74	765.36	9,833.26	34.44
Total Dept 463 - ROAD MAINTENANCE		157,200.00	80,352.83	14,065.65	76,847.17	51.12
Department: 474 TRAFFIC						
203-474-702.000	SALARY & WAGES	3,854.00	975.65	148.69	2,878.35	25.32
203-474-715.000	FICA TAX EXPENSE	299.00	62.00	11.37	237.00	20.74
203-474-715.100	HEALTH INSURANCE	250.00	120.04	24.90	129.96	48.02
203-474-715.300	LIFE INSURANCE	600.00	9.49	1.51	590.51	1.58
203-474-718.000	PENSION EXPENSE	193.00	48.72	7.43	144.28	25.24
203-474-740.000	OPERATING SUPPLIES	6,000.00	0.00	0.00	6,000.00	0.00
203-474-785.000	TRAFFIC SERVICE	5,000.00	2,657.41	898.95	2,342.59	53.15
203-474-910.000	INSURANCE GEN'L LIABILITY ALLOC	5,400.00	0.00	0.00	5,400.00	0.00
Total Dept 474 - TRAFFIC		21,596.00	3,873.31	1,092.85	17,722.69	17.94
Department: 479 WINTER MAINTENANCE						
203-479-702.000	SALARY & WAGES	12,000.00	0.00	0.00	12,000.00	0.00
203-479-707.000	SALARIES & WAGES - OVERTIME	6,000.00	0.00	0.00	6,000.00	0.00
203-479-715.000	FICA TAX EXPENSE	1,400.00	0.00	0.00	1,400.00	0.00
203-479-715.100	HEALTH INSURANCE	2,000.00	0.00	0.00	2,000.00	0.00
203-479-715.300	LIFE INSURANCE	150.00	0.00	0.00	150.00	0.00
203-479-718.000	PENSION EXPENSE	1,000.00	0.00	0.00	1,000.00	0.00
203-479-934.000	WINTER MAINTENANCE	22,000.00	(129.92)	0.00	22,129.92	(0.59)
203-479-943.000	RENT - CITY OWNED EQUIP	25,000.00	80.15	0.00	24,919.85	0.32
Total Dept 479 - WINTER MAINTENANCE		69,550.00	(49.77)	0.00	69,599.77	

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Fund: 203 LOCAL STREET FUND						
Account Category: Expenditures						
Department: 483 ADMINISTRATIVE						
203-483-944.000	ADMIN ALLOC EXPENSE	11,000.00	0.00	0.00	11,000.00	0.00
203-483-956.100	BANK SERVICE CHARGES	200.00	70.48	0.00	129.52	35.24
203-483-991.100	LEASE PRINCIPAL PAYMENT	2,004.00	1,336.00	167.00	668.00	66.67
Total Dept 483 - ADMINISTRATIVE		13,204.00	1,406.48	167.00	11,797.52	10.65
Expenditures		261,550.00	85,582.85	15,325.50	175,967.15	32.72
Fund 203 - LOCAL STREET FUND:						
TOTAL REVENUES		300,798.00	91,827.16	37,625.94	208,970.84	30.53
TOTAL EXPENDITURES		261,550.00	85,582.85	15,325.50	175,967.15	32.72
NET OF REVENUES & EXPENDITURES:		39,248.00	6,244.31	22,300.44	33,003.69	
BEG. FUND BALANCE		112,251.91	112,251.91			
NET OF REVENUES/EXPENDITURES - 25-26		(87.90)	(87.90)			
END FUND BALANCE		151,412.01	118,408.32			

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Fund: 204 HIGHWAY IMPROVEMENT FUND						
Account Category: Revenues						
Department: 000 REVENUE						
204-000-403.000	CURRENT REAL TAX	307,000.00	297,763.10	240,971.95	9,236.90	96.99
204-000-407.000	DELINQUENT PERSONAL TAX	15,000.00	14,788.13	143.92	211.87	98.59
204-000-664.000	INTEREST INCOME	10,000.00	0.00	0.00	10,000.00	0.00
Total Dept 000 - REVENUE		332,000.00	312,551.23	241,115.87	19,448.77	94.14
Revenues		332,000.00	312,551.23	241,115.87	19,448.77	94.14
Account Category: Expenditures						
Department: 204 HIGHWAY FUND DISBURSEMENTS						
204-204-926.000	STREET LIGHTING	57,600.00	24,071.10	4,871.53	33,528.90	41.79
204-204-956.100	BANK SERVICE CHARGES	0.00	42.18	0.00	(42.18)	100.00
204-204-964.300	PROP TAX REFUNDS & CHGBACKS	335.00	452.91	0.00	(117.91)	135.20
204-204-991.100	LEASE PRINCIPAL PAYMENT	4,800.00	3,200.00	400.00	1,600.00	66.67
Total Dept 204 - HIGHWAY FUND DISBURSEMENTS		62,735.00	27,766.19	5,271.53	34,968.81	44.26
Expenditures		62,735.00	27,766.19	5,271.53	34,968.81	44.26
Fund 204 - HIGHWAY IMPROVEMENT FUND:						
TOTAL REVENUES		332,000.00	312,551.23	241,115.87	19,448.77	94.14
TOTAL EXPENDITURES		62,735.00	27,766.19	5,271.53	34,968.81	44.26
NET OF REVENUES & EXPENDITURES:		269,265.00	284,785.04	235,844.34	(15,520.04)	
BEG. FUND BALANCE		665,918.50	665,918.50			
NET OF REVENUES/EXPENDITURES - 25-26		62,701.65	62,701.65			
END FUND BALANCE		997,885.15	1,013,405.19			

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Fund: 206 FIRE FUND						
Account Category: Revenues						
Department: 000 REVENUE						
206-000-403.000	CURRENT REAL TAX	497,000.00	482,864.21	390,769.52	14,135.79	97.16
206-000-403.200	BOARD OF REVIEW INCREASES/DECREASES	2,000.00	0.00	0.00	2,000.00	0.00
206-000-451.500	CERT OF OCCUPANCY-INSPECTION	500.00	0.00	0.00	500.00	0.00
206-000-451.700	PRE-APPLICATION MEETING FEE	3,000.00	800.00	0.00	2,200.00	26.67
206-000-461.000	CIVIL INFRACTION COLLECTIONS	1,000.00	0.00	0.00	1,000.00	0.00
206-000-664.000	INTEREST INCOME	4,100.00	0.00	0.00	4,100.00	0.00
206-000-670.000	MISCELLANEOUS INCOME	1,000.00	480.00	0.00	520.00	48.00
206-000-670.200	FIRE COST RECOVERY	2,500.00	7,136.83	5,533.83	(4,636.83)	285.47
206-000-675.000	EQUIP RENT-FIRE OWNED	3,900.00	0.00	0.00	3,900.00	0.00
Total Dept 000 - REVENUE		515,000.00	491,281.04	396,303.35	23,718.96	95.39
Department: 342 TRAINING-FIRE DEPARTMENT						
206-342-651.000	USE AND ADMISSION FEES	5,000.00	0.00	0.00	5,000.00	0.00
Total Dept 342 - TRAINING-FIRE DEPARTMENT		5,000.00	0.00	0.00	5,000.00	0.00
Revenues		520,000.00	491,281.04	396,303.35	28,718.96	94.48
Account Category: Expenditures						
Department: 340 FIRE DISBURSEMENTS						
206-340-702.000	SALARY & WAGES	255,000.00	93,411.10	10,784.08	161,588.90	36.63
206-340-702.100	MEDICAL BUYOUT	4,000.00	1,866.65	333.33	2,133.35	46.67
206-340-707.000	SALARIES & WAGES - OVERTIME	1,000.00	0.00	0.00	1,000.00	0.00
206-340-715.000	FICA TAX EXPENSE	20,000.00	7,288.66	850.46	12,711.34	36.44
206-340-715.100	HEALTH INSURANCE	18,500.00	7,040.67	1,408.13	11,459.33	38.06
206-340-715.200	WORKERS COMPENSATION	8,286.00	7,116.42	8,612.24	1,169.58	85.88
206-340-715.300	LIFE INSURANCE	700.00	691.01	138.20	8.99	98.72
206-340-718.000	PENSION EXPENSE	3,682.00	2,854.68	439.77	827.32	77.53
206-340-740.000	OPERATING SUPPLIES	30,000.00	10,740.94	1,945.42	19,259.06	35.80
206-340-745.000	EDUCATION & TRAINING	7,000.00	1,592.86	1,015.50	5,407.14	22.76
206-340-746.000	MILEAGE	1,000.00	0.00	0.00	1,000.00	0.00
206-340-750.000	POSTAGE	350.00	6.08	0.00	343.92	1.74
206-340-751.000	GAS & OIL	3,000.00	2,299.00	523.23	701.00	76.63
206-340-768.000	UNIFORMS	7,000.00	3,332.93	615.98	3,667.07	47.61
206-340-807.000	PROF SVCS - LEGAL	1,550.00	0.00	0.00	1,550.00	0.00
206-340-807.100	PROF SVCS-EMPLOYMENT PHYSICALS	1,000.00	225.00	75.00	775.00	22.50
206-340-808.000	COMPUTER SYSTEM SUPPORT	10,500.00	15,065.05	1,232.37	(4,565.05)	143.48
206-340-850.000	TELEPHONE	3,000.00	993.23	0.00	2,006.77	33.11
206-340-900.000	PRINTING/PUBLICATION	500.00	846.56	0.00	(346.56)	169.31
206-340-910.000	INSURANCE GEN'L LIABILITY ALLOC	6,000.00	0.00	0.00	6,000.00	0.00
206-340-920.000	UTILITIES	5,300.00	4,013.39	600.31	1,286.61	75.72
206-340-920.100	WATER & SEWER USAGE	2,195.00	0.00	0.00	2,195.00	0.00
206-340-931.000	BUILDING REPAIR & MAINTENANCE	10,000.00	3,517.72	705.73	6,482.28	35.18
206-340-932.000	EQUIPMENT REPAIR & MAINTENANC	25,000.00	7,264.23	0.00	17,735.77	29.06
206-340-956.100	BANK SERVICE CHARGES	150.00	124.81	0.00	25.19	83.21
206-340-958.000	MEMBERSHIPS & DUES	1,500.00	280.00	105.00	1,220.00	18.67
206-340-964.000	INTEREST EXPENSE	441.20	441.20	0.00	0.00	100.00
206-340-964.300	PROP TAX REFUNDS & CHGBACKS	550.00	734.47	0.00	(184.47)	133.54
206-340-970.000	CAPITAL OUTLAY	20,000.00	485.00	485.00	19,515.00	2.43
206-340-971.000	FIRE TRUCK PAYMENT	16,624.29	16,624.29	0.00	0.00	1

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF NEW HAVEN

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% Fiscal Year Completed: 50.14

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GL Number	Description	26-27 Amended Budget	YTD Balance 09/30/2026	Activity For 09/30/2026	Available Balance 09/30/2026	% Bdg't Used
Fund: 206 FIRE FUND						
Account Category: Expenditures						
Department: 340 FIRE DISBURSEMENTS						
206-340-975.000	EQUIPMENT	50,000.00	5,114.08	1,006.08	44,885.92	10.23
Total Dept 340 - FIRE DISBURSEMENTS		513,828.49	193,970.03	30,875.83	319,858.46	37.75
Department: 342 TRAINING-FIRE DEPARTMENT						
206-342-704.000	SALARIES & WAGES - PART-TIME	3,090.00	0.00	0.00	3,090.00	0.00
206-342-715.000	FICA TAX EXPENSE	232.00	0.00	0.00	232.00	0.00
206-342-718.000	PENSION EXPENSE	46.00	0.00	0.00	46.00	0.00
206-342-740.000	OPERATING SUPPLIES	800.00	0.00	0.00	800.00	0.00
206-342-745.000	EDUCATION & TRAINING	500.00	50.00	0.00	450.00	10.00
Total Dept 342 - TRAINING-FIRE DEPARTMENT		4,668.00	50.00	0.00	4,618.00	1.07
Expenditures		518,496.49	194,020.03	30,875.83	324,476.46	37.42
Fund 206 - FIRE FUND:						
TOTAL REVENUES		520,000.00	491,281.04	396,303.35	28,718.96	94.48
TOTAL EXPENDITURES		518,496.49	194,020.03	30,875.83	324,476.46	37.42
NET OF REVENUES & EXPENDITURES:		1,503.51	297,261.01	365,427.52	(295,757.50)	
BEG. FUND BALANCE		210,558.98	210,558.98			
NET OF REVENUES/EXPENDITURES - 25-26		(49,878.45)	(49,878.45)			
END FUND BALANCE		162,184.04	457,941.54			

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF NEW HAVEN

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GL Number	Description	26-27 Amended Budget	YTD Balance 09/30/2026	Activity For 09/30/2026	Available Balance 09/30/2026	% Bdg't Used
Fund: 209 CEMETERY FUND						
Account Category: Revenues						
Department: 000 REVENUE						
209-000-403.000	CURRENT REAL TAX	68,500.00	66,387.10	53,725.42	2,112.90	96.92
209-000-407.000	DELINQUENT PERSONAL TAX	3,400.00	3,297.29	32.08	102.71	96.98
209-000-650.000	GRAVE OPENINGS	13,000.00	4,455.00	290.00	8,545.00	34.27
209-000-655.000	FOUNDATIONS	3,500.00	1,775.00	300.00	1,725.00	50.71
209-000-664.000	INTEREST INCOME	4,700.00	0.00	0.00	4,700.00	0.00
209-000-665.000	LOT SALES	8,000.00	4,301.00	0.00	3,699.00	53.76
Total Dept 000 - REVENUE		101,100.00	80,215.39	54,347.50	20,884.61	79.34
Revenues		101,100.00	80,215.39	54,347.50	20,884.61	79.34
Account Category: Expenditures						
Department: 209 CEMETERY DISBURSEMENTS						
209-209-702.000	SALARY & WAGES	31,930.00	17,210.05	2,935.01	14,719.95	53.90
209-209-707.000	SALARIES & WAGES - OVERTIME	1,653.00	370.17	0.00	1,282.83	22.39
209-209-715.000	FICA TAX EXPENSE	2,575.00	1,268.81	224.53	1,306.19	49.27
209-209-715.100	HEALTH INSURANCE	7,000.00	2,305.85	41.52	4,694.15	32.94
209-209-715.200	WORKERS COMPENSATION	335.00	388.75	504.59	(53.75)	116.04
209-209-715.300	LIFE INSURANCE	500.00	218.79	86.85	281.21	43.76
209-209-718.000	PENSION EXPENSE	1,700.00	879.06	146.74	820.94	51.71
209-209-740.000	OPERATING SUPPLIES	0.00	1,812.64	18.93	(1,812.64)	100.00
209-209-751.000	GAS & OIL	2,000.00	1,368.77	243.41	631.23	68.44
209-209-808.000	COMPUTER SYSTEM SUPPORT	1,650.00	5,766.72	0.00	(4,116.72)	349.50
209-209-812.000	GROUNDS AND MAINTENANCE	28,500.00	25,049.93	23,500.00	3,450.07	87.89
209-209-910.000	INSURANCE GEN'L LIABILITY ALLOC	250.00	0.00	0.00	250.00	0.00
209-209-932.000	EQUIPMENT REPAIR & MAINTENANC	2,500.00	5,152.96	565.87	(2,652.96)	206.12
209-209-943.000	RENT - CITY OWNED EQUIP	32,000.00	17,314.05	1,846.32	14,685.95	54.11
209-209-956.100	BANK SERVICE CHARGES	120.00	124.81	0.00	(4.81)	104.01
209-209-964.300	PROP TAX REFUNDS & CHGBACKS	75.00	100.95	0.00	(25.95)	134.60
209-209-991.100	LEASE PRINCIPAL PAYMENT	1,992.00	1,328.00	166.00	664.00	66.67
Total Dept 209 - CEMETERY DISBURSEMENTS		114,780.00	80,660.31	30,279.77	34,119.69	70.27
Expenditures		114,780.00	80,660.31	30,279.77	34,119.69	70.27
Fund 209 - CEMETERY FUND:						
TOTAL REVENUES		101,100.00	80,215.39	54,347.50	20,884.61	79.34
TOTAL EXPENDITURES		114,780.00	80,660.31	30,279.77	34,119.69	70.27
NET OF REVENUES & EXPENDITURES:		(13,680.00)	(444.92)	24,067.73	(13,235.08)	
BEG. FUND BALANCE		318,035.54	318,035.54			
NET OF REVENUES/EXPENDITURES - 25-26		30,978.21	30,978.21			
END FUND BALANCE		335,333.75	348,568.83			

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF NEW HAVEN

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GL Number	Description	26-27 Amended Budget	YTD Balance 09/30/2026	Activity For 09/30/2026	Available Balance 09/30/2026	% Bdgt Used
Fund: 219 CEMETERY PERPETUAL CARE FUND						
Account Category: Revenues						
Department: 000 REVENUE						
219-000-664.000	INTEREST INCOME	775.00	0.00	0.00	775.00	0.00
219-000-665.000	LOT SALES	1,925.00	759.00	0.00	1,166.00	39.43
Total Dept 000 - REVENUE		2,700.00	759.00	0.00	1,941.00	28.11
Revenues		2,700.00	759.00	0.00	1,941.00	28.11
Fund 219 - CEMETERY PERPETUAL CARE FUND:						
TOTAL REVENUES		2,700.00	759.00	0.00	1,941.00	28.11
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES:		2,700.00	759.00	0.00	1,941.00	
BEG. FUND BALANCE		76,110.16	76,110.16			
NET OF REVENUES/EXPENDITURES - 25-26		4,173.73	4,173.73			
END FUND BALANCE		82,983.89	81,042.89			

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GL Number	Description	26-27 Amended Budget	YTD Balance 09/30/2026	Activity For 09/30/2026	Available Balance 09/30/2026	% Bdgt Used
Fund: 226 GARBAGE AND RUBBISH COLLECTION FUND						
Account Category: Revenues						
Department: 000 REVENUE						
226-000-611.000	TRASH CHARGES	361,400.00	152,633.81	61.21	208,766.19	42.23
226-000-615.000	PENALTY CHARGES	12,000.00	5,122.05	1,001.28	6,877.95	42.68
226-000-664.000	INTEREST INCOME	1,650.00	0.00	0.00	1,650.00	0.00
Total Dept 000 - REVENUE		375,050.00	157,755.86	1,062.49	217,294.14	42.06
Revenues		375,050.00	157,755.86	1,062.49	217,294.14	42.06
Account Category: Expenditures						
Department: 528 RUBBISH COLLECTION						
226-528-806.000	PROF SVCSS - TRASH COLLECTION	360,000.00	179,936.20	0.00	180,063.80	49.98
226-528-944.000	ADMIN ALLOC EXPENSE	10,000.00	0.00	0.00	10,000.00	0.00
226-528-956.100	BANK SERVICE CHARGES	200.00	124.81	0.00	75.19	62.41
Total Dept 528 - RUBBISH COLLECTION		370,200.00	180,061.01	0.00	190,138.99	48.64
Expenditures		370,200.00	180,061.01	0.00	190,138.99	48.64
Fund 226 - GARBAGE AND RUBBISH COLLECTION FUND:						
TOTAL REVENUES		375,050.00	157,755.86	1,062.49	217,294.14	42.06
TOTAL EXPENDITURES		370,200.00	180,061.01	0.00	190,138.99	48.64
NET OF REVENUES & EXPENDITURES:		4,850.00	(22,305.15)	1,062.49	27,155.15	
BEG. FUND BALANCE		136,656.11	136,656.11			
NET OF REVENUES/EXPENDITURES - 25-26		12,723.36	12,723.36			
END FUND BALANCE		154,229.47	127,074.32			

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GL Number	Description	26-27 Amended Budget	YTD Balance 09/30/2026	Activity For 09/30/2026	Available Balance 09/30/2026	% Bdg't Used
Fund: 549 BUILDING FUND						
Account Category: Revenues						
Department: 000 REVENUE						
549-000-451.000	PERMITS & LICENSES	84,000.00	172,653.60	14,372.00	(88,653.60)	205.54
549-000-451.200	REGISTRATION FEES	2,000.00	835.00	140.00	1,165.00	41.75
549-000-451.500	CERT OF OCCUPANCY-INSPECTION	5,000.00	15,705.00	2,620.00	(10,705.00)	314.10
549-000-456.000	BUILDING ADMINISTRATION FEES	25,000.00	25,720.00	2,735.00	(720.00)	102.88
549-000-457.000	PERMIT PLAN REVIEW	7,000.00	8,195.00	315.00	(1,195.00)	117.07
549-000-664.000	INTEREST INCOME	2,700.00	0.00	0.00	2,700.00	0.00
Total Dept 000 - REVENUE		125,700.00	223,108.60	20,182.00	(97,408.60)	177.49
Revenues		125,700.00	223,108.60	20,182.00	(97,408.60)	177.49
Account Category: Expenditures						
Department: 549 BUILDING DEPARTMENT						
549-549-702.000	SALARY & WAGES	79,568.00	35,073.48	5,792.44	44,494.52	44.08
549-549-702.100	MEDICAL BUYOUT	4,000.00	1,866.64	333.33	2,133.36	46.67
549-549-702.300	SALARIES & WAGES-INSPECTORS	60,000.00	56,601.17	15,035.06	3,398.83	94.34
549-549-703.300	SALARIES & WAGES - PLANNING	13,500.00	9,705.00	1,590.00	3,795.00	71.89
549-549-710.000	PLANNING COMMISSION	0.00	421.04	0.00	(421.04)	100.00
549-549-715.000	FICA TAX EXPENSE	12,100.00	7,564.36	1,740.47	4,535.64	62.52
549-549-715.100	HEALTH INSURANCE	3,700.00	1,760.18	352.04	1,939.82	47.57
549-549-715.200	WORKERS COMPENSATION	422.00	87.32	187.81	334.68	20.69
549-549-715.300	LIFE INSURANCE	800.00	348.89	69.78	451.11	43.61
549-549-718.000	PENSION EXPENSE	4,184.00	1,847.04	306.29	2,336.96	44.15
549-549-727.000	OFFICE SUPPLIES	600.00	507.16	18.61	92.84	84.53
549-549-740.000	OPERATING SUPPLIES	1,000.00	354.15	0.00	645.85	35.42
549-549-746.000	MILEAGE	14.00	0.00	0.00	14.00	0.00
549-549-808.000	COMPUTER SYSTEM SUPPORT	3,200.00	18,202.94	195.29	(15,002.94)	568.84
549-549-850.000	TELEPHONE	660.00	179.92	0.00	480.08	27.26
549-549-956.100	BANK SERVICE CHARGES	250.00	138.61	0.00	111.39	55.44
549-549-991.100	LEASE PRINCIPAL PAYMENT	6,000.00	4,000.00	500.00	2,000.00	66.67
Total Dept 549 - BUILDING DEPARTMENT		189,998.00	138,657.90	26,121.12	51,340.10	72.98
Expenditures		189,998.00	138,657.90	26,121.12	51,340.10	72.98
Fund 549 - BUILDING FUND:						
TOTAL REVENUES		125,700.00	223,108.60	20,182.00	(97,408.60)	177.49
TOTAL EXPENDITURES		189,998.00	138,657.90	26,121.12	51,340.10	72.98
NET OF REVENUES & EXPENDITURES:		(64,298.00)	84,450.70	(5,939.12)	(148,748.70)	
BEG. FUND BALANCE		191,058.99	191,058.99			
NET OF REVENUES/EXPENDITURES - 25-26		(34,976.56)	(34,976.56)			
END FUND BALANCE		91,784.43	240,533.13			

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Fund: 590 WATER FUND						
Account Category: Revenues						
Department: 000 REVENUE						
590-000-607.000	WATER USER CHARGES	600,000.00	298,176.74	349.52	301,823.26	49.70
590-000-607.001	USER & RTS CHARGES (PER DWRF)	193,500.00	81,538.82	122.09	111,961.18	42.14
590-000-607.002	DEBT SERVICE CHARGE (PER DWRF)	202,000.00	84,460.52	165.12	117,539.48	41.81
590-000-607.003	TURN ON/OFF CHARGES	1,000.00	1,040.00	290.00	(40.00)	104.00
590-000-607.005	FINAL BILL CHARGE	2,700.00	1,639.31	90.00	1,060.69	60.72
590-000-607.008	BILLING CHARGE	0.00	(2.30)	0.00	2.30	100.00
590-000-610.100	VILLAGE WATER USAGE	12,163.00	0.00	0.00	12,163.00	0.00
590-000-615.000	PENALTY CHARGES	20,000.00	11,600.34	2,130.87	8,399.66	58.00
590-000-645.000	WATER CONNECTIONS	50,000.00	23,600.00	1,225.00	26,400.00	47.20
590-000-645.100	WATER METER	15,000.00	10,167.80	487.00	4,832.20	67.79
590-000-664.000	INTEREST INCOME	28,000.00	5,129.66	1,292.77	22,870.34	18.32
590-000-670.000	MISCELLANEOUS INCOME	0.00	3,942.26	30.00	(3,942.26)	100.00
Total Dept 000 - REVENUE		1,124,363.00	521,293.15	6,182.37	603,069.85	46.36
Revenues		1,124,363.00	521,293.15	6,182.37	603,069.85	46.36
Account Category: Expenditures						
Department: 590 WATER DISBURSEMENTS						
590-590-702.000	SALARY & WAGES	126,488.00	68,070.22	11,312.00	58,417.78	53.82
590-590-707.000	SALARIES & WAGES - OVERTIME	5,000.00	1,137.25	146.62	3,862.75	22.75
590-590-715.000	FICA TAX EXPENSE	10,100.00	4,083.20	876.63	6,016.80	40.43
590-590-715.100	HEALTH INSURANCE	21,000.00	15,177.86	3,208.09	5,822.14	72.28
590-590-715.200	WORKERS COMPENSATION	800.00	1,299.08	1,491.90	(499.08)	162.39
590-590-715.300	LIFE INSURANCE	3,000.00	1,129.66	190.52	1,870.34	37.66
590-590-718.000	PENSION EXPENSE	6,575.00	3,460.64	572.98	3,114.36	52.63
590-590-727.000	OFFICE SUPPLIES	0.00	545.98	0.00	(545.98)	100.00
590-590-740.000	OPERATING SUPPLIES	9,848.58	6,218.91	661.97	3,629.67	63.15
590-590-742.000	METERS	10,000.00	9,353.57	539.46	646.43	93.54
590-590-745.000	EDUCATION & TRAINING	500.00	165.00	165.00	335.00	33.00
590-590-750.000	POSTAGE	10,200.00	2,943.02	0.00	7,256.98	28.85
590-590-751.000	GAS & OIL	2,000.00	810.45	180.34	1,189.55	40.52
590-590-768.000	UNIFORMS	1,500.00	1,900.66	486.56	(400.66)	126.71
590-590-802.000	WATER CONSUMPTION	225,000.00	113,889.23	21,955.97	111,110.77	50.62
590-590-802.100	WATER CONSUMPTION FIXED	346,000.00	165,000.00	28,500.00	181,000.00	47.69
590-590-807.000	PROF SVCS - LEGAL	500.00	0.00	0.00	500.00	0.00
590-590-807.500	PROF SVCS - TESTING	5,000.00	532.00	76.00	4,468.00	10.64
590-590-807.900	PROF SVCS - ENGINEERING	3,000.00	7,454.00	0.00	(4,454.00)	248.47
590-590-808.000	COMPUTER SYSTEM SUPPORT	6,200.00	9,793.66	771.05	(3,593.66)	157.96
590-590-850.000	TELEPHONE	3,000.00	1,160.18	0.00	1,839.82	38.67
590-590-910.000	INSURANCE GEN'L LIABILITY ALLOC	5,200.00	0.00	0.00	5,200.00	0.00
590-590-920.000	UTILITIES	15,000.00	7,150.91	606.28	7,849.09	47.67
590-590-931.000	BUILDING REPAIR & MAINTENANCE	2,500.00	876.78	103.99	1,623.22	35.07
590-590-932.000	EQUIPMENT REPAIR & MAINTENANC	17,000.00	3,982.31	198.52	13,017.69	23.43
590-590-935.000	MAIN & WELL MAINTENANCE	24,700.00	29,542.05	0.00	(4,842.05)	119.60
590-590-943.000	RENT - CITY OWNED EQUIP	18,000.00	10,733.76	1,864.78	7,266.24	59.63
590-590-956.100	BANK SERVICE CHARGES	600.00	209.81	0.00	390.19	34.97
590-590-958.000	MEMBERSHIPS & DUES	1,500.00	1,494.00	0.00	6.00	99.60
590-590-970.000	CAPITAL OUTLAY	0.00	6,425.00	6,425.00	(6,425.00)	100.00

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF NEW HAVEN

Balance As of 09/30/2026
 % Fiscal Year Completed: 50.14

Section 6, Item B.

GL Number	Description	26-27 Amended Budget	YTD Balance 09/30/2026	Activity For 09/30/2026	Available Balance 09/30/2026	% Bdgt Used
Fund: 590 WATER FUND						
Account Category: Expenditures						
Department: 590 WATER DISBURSEMENTS						
590-590-991.100	LEASE PRINCIPAL PAYMENT	37,500.00	25,000.00	3,125.00	12,500.00	66.67
590-590-997.000	DEPRECIATION EXPENSE	170,000.00	0.00	0.00	170,000.00	0.00
Total Dept 590 - WATER DISBURSEMENTS		1,087,711.58	499,539.19	83,458.66	588,172.39	45.93
Department: 591 DWRP PROJECT						
590-591-964.000	INTEREST EXPENSE	36,000.00	9,347.33	0.00	26,652.67	25.96
Total Dept 591 - DWRP PROJECT		36,000.00	9,347.33	0.00	26,652.67	25.96
Expenditures		1,123,711.58	508,886.52	83,458.66	614,825.06	45.29
Fund 590 - WATER FUND:						
TOTAL REVENUES		1,124,363.00	521,293.15	6,182.37	603,069.85	46.36
TOTAL EXPENDITURES		1,123,711.58	508,886.52	83,458.66	614,825.06	45.29
NET OF REVENUES & EXPENDITURES:		651.42	12,406.63	(77,276.29)	(11,755.21)	
BEG. FUND BALANCE		4,879,212.75	4,879,212.75			
NET OF REVENUES/EXPENDITURES - 25-26		496,789.83	496,789.83			
END FUND BALANCE		5,376,654.00	5,388,409.21			

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF NEW HAVEN

Balance As of 09/30/2026
 % Fiscal Year Completed: 50.14

Section 6, Item B.

GL Number	Description	26-27 Amended Budget	YTD Balance 09/30/2026	Activity For 09/30/2026	Available Balance 09/30/2026	% Bdgt Used
Fund: 592 SEWER FUND						
Account Category: Revenues						
Department: 000 REVENUE						
592-000-607.001	RTS CHARGES-SEWER	187,000.00	81,517.10	122.05	105,482.90	43.59
592-000-607.008	BILLING CHARGE	0.00	(2.27)	0.00	2.27	100.00
592-000-609.000	SEWER CHARGES	750,000.00	348,888.06	12.00	401,111.94	46.52
592-000-610.000	VILLAGE SEWER USAGE	11,050.00	0.00	0.00	11,050.00	0.00
592-000-612.000	SEWER DEBT CHARGES	700,000.00	289,458.29	68.92	410,541.71	41.35
592-000-615.000	PENALTY CHARGES	35,000.00	20,355.35	3,371.64	14,644.65	58.16
592-000-644.000	SEWER CONNECTIONS	35,000.00	22,300.00	1,225.00	12,700.00	63.71
592-000-664.000	INTEREST INCOME	11,000.00	0.00	0.00	11,000.00	0.00
592-000-670.000	MISCELLANEOUS INCOME	0.00	100.00	0.00	(100.00)	100.00
Total Dept 000 - REVENUE		1,729,050.00	762,616.53	4,799.61	966,433.47	44.11
Revenues		1,729,050.00	762,616.53	4,799.61	966,433.47	44.11
Account Category: Expenditures						
Department: 592 SEWER DISBURSEMENTS						
592-592-702.000	SALARY & WAGES	53,148.00	19,482.54	2,742.92	33,665.46	36.66
592-592-707.000	SALARIES & WAGES - OVERTIME	309.00	396.35	0.00	(87.35)	128.27
592-592-715.000	FICA TAX EXPENSE	4,089.00	1,372.30	209.78	2,716.70	33.56
592-592-715.100	HEALTH INSURANCE	6,000.00	3,942.67	339.91	2,057.33	65.71
592-592-715.200	WORKERS COMPENSATION	252.00	240.44	271.62	11.56	95.41
592-592-715.300	LIFE INSURANCE	500.00	272.20	49.63	227.80	54.44
592-592-718.000	PENSION EXPENSE	2,678.00	993.75	137.11	1,684.25	37.11
592-592-727.000	OFFICE SUPPLIES	0.00	48.30	0.00	(48.30)	100.00
592-592-740.000	OPERATING SUPPLIES	3,000.00	479.71	121.08	2,520.29	15.99
592-592-750.000	POSTAGE	4,000.00	3,000.00	0.00	1,000.00	75.00
592-592-751.000	GAS & OIL	600.00	251.14	60.11	348.86	41.86
592-592-768.000	UNIFORMS	1,000.00	400.17	278.00	599.83	40.02
592-592-801.000	DSWD DISPOSAL SERVICE - SEWER	535,055.00	196,284.00	40,602.00	338,771.00	36.68
592-592-801.100	IWC CHARGES - SEWER	5,000.00	3,424.09	702.38	1,575.91	68.48
592-592-801.300	O & M / OMI - SEWER	48,000.00	42,938.00	13,977.00	5,062.00	89.45
592-592-801.400	O & M / MCWDD - SEWER	168,000.00	59,324.00	3,460.00	108,676.00	35.31
592-592-807.900	PROF SVCS - ENGINEERING	16,672.30	122.00	0.00	16,550.30	0.73
592-592-808.000	COMPUTER SYSTEM SUPPORT	1,100.00	6,790.14	47.42	(5,690.14)	617.29
592-592-850.000	TELEPHONE	750.00	386.72	0.00	363.28	51.56
592-592-910.000	INSURANCE GEN'L LIABILITY ALLOC	2,500.00	0.00	0.00	2,500.00	0.00
592-592-920.000	UTILITIES	3,500.00	2,255.75	301.59	1,244.25	64.45
592-592-931.000	BUILDING REPAIR & MAINTENANCE	2,000.00	0.00	0.00	2,000.00	0.00
592-592-932.000	EQUIPMENT REPAIR & MAINTENANC	6,000.00	2,930.43	0.00	3,069.57	48.84
592-592-943.000	RENT - CITY OWNED EQUIP	6,000.00	4,325.84	546.18	1,674.16	72.10
592-592-956.100	BANK SERVICE CHARGES	600.00	204.53	0.00	395.47	34.09
592-592-958.000	MEMBERSHIPS & DUES	1,700.00	1,090.00	0.00	610.00	64.12
592-592-964.000	DEBT SERVICE - INTEREST EXPENSE	260,000.00	80,572.64	71,010.64	179,427.36	30.99
592-592-964.100	DEBT SERVICE-INTERCEPTORS AGENT FEE	150.00	62.98	28.55	87.02	41.99
592-592-964.600	DEBT SERVICE - AGENT FEE	300.00	0.00	0.00	300.00	0.00
592-592-991.100	LEASE PRINCIPAL PAYMENT	37,500.00	25,000.00	3,125.00	12,500.00	66.67
592-592-997.000	DEPRECIATION EXPENSE	230,000.00	0.00	0.00	230,000.00	0.00
Total Dept 592 - SEWER DISBURSEMENTS		1,400,403.30	456,590.69	138,010.92	943,812.61	32.60

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF NEW HAVEN

Balance As of 09/30/2026
 % Fiscal Year Completed: 50.14

Section 6, Item B.

GL Number	Description	26-27 Amended Budget	YTD Balance 09/30/2026	Activity For 09/30/2026	Available Balance 09/30/2026	% Bdgt Used
Fund: 592 SEWER FUND						
Account Category: Expenditures						
Expenditures		1,400,403.30	456,590.69	138,010.92	943,812.61	32.60
Fund 592 - SEWER FUND:						
TOTAL REVENUES		1,729,050.00	762,616.53	4,799.61	966,433.47	44.11
TOTAL EXPENDITURES		1,400,403.30	456,590.69	138,010.92	943,812.61	32.60
NET OF REVENUES & EXPENDITURES:		328,646.70	306,025.84	(133,211.31)	22,620.86	
BEG. FUND BALANCE		3,557,502.22	3,557,502.22			
NET OF REVENUES/EXPENDITURES - 25-26		745,860.03	745,860.03			
END FUND BALANCE		4,632,008.95	4,609,388.09			
Report Totals:						
TOTAL REVENUES - ALL FUNDS		7,905,761.00	4,527,934.88	2,007,964.75	3,377,826.12	57.27
TOTAL EXPENDITURES - ALL FUNDS		6,989,865.37	3,026,498.47	570,841.30	3,963,366.90	43.30
NET OF REVENUES & EXPENDITURES:		915,895.63	1,501,436.41	1,437,123.45	(585,540.78)	
BEG. FUND BALANCE - ALL FUNDS						
		14,204,302.67	14,204,302.67			
NET OF REVENUES/EXPENDITURES - 25-26						
		639,574.83	639,574.83			
END FUND BALANCE - ALL FUNDS						
		15,759,773.13	16,345,313.91			



AGENDA REPORT

New Haven, Michigan

Meeting Type

MEETING DATE:	13 October, 2026
DEPARTMENT:	Administration
DATE SUBMITTED:	5 October 2026
PREPARED BY:	Brian Meissen
ITEM TITLE:	Housing Commission Opening

EXECUTIVE SUMMARY:

Barb Williams has submitted her interest to be appointed to the Housing Commission. Barb currently serves on the Parks & Recreation Committee and the Zoning Board of Appeals. After last month’s meeting, we did confirm that there is only one opening on the Housing Commission, so Barb’s appointment to the commission would fill the one vacancy.

RECOMMENDED ACTION:

Appoint Barb Williams to the Housing Commission.

Village of New Haven Audit Results March 31, 2026



PRESENTED BY

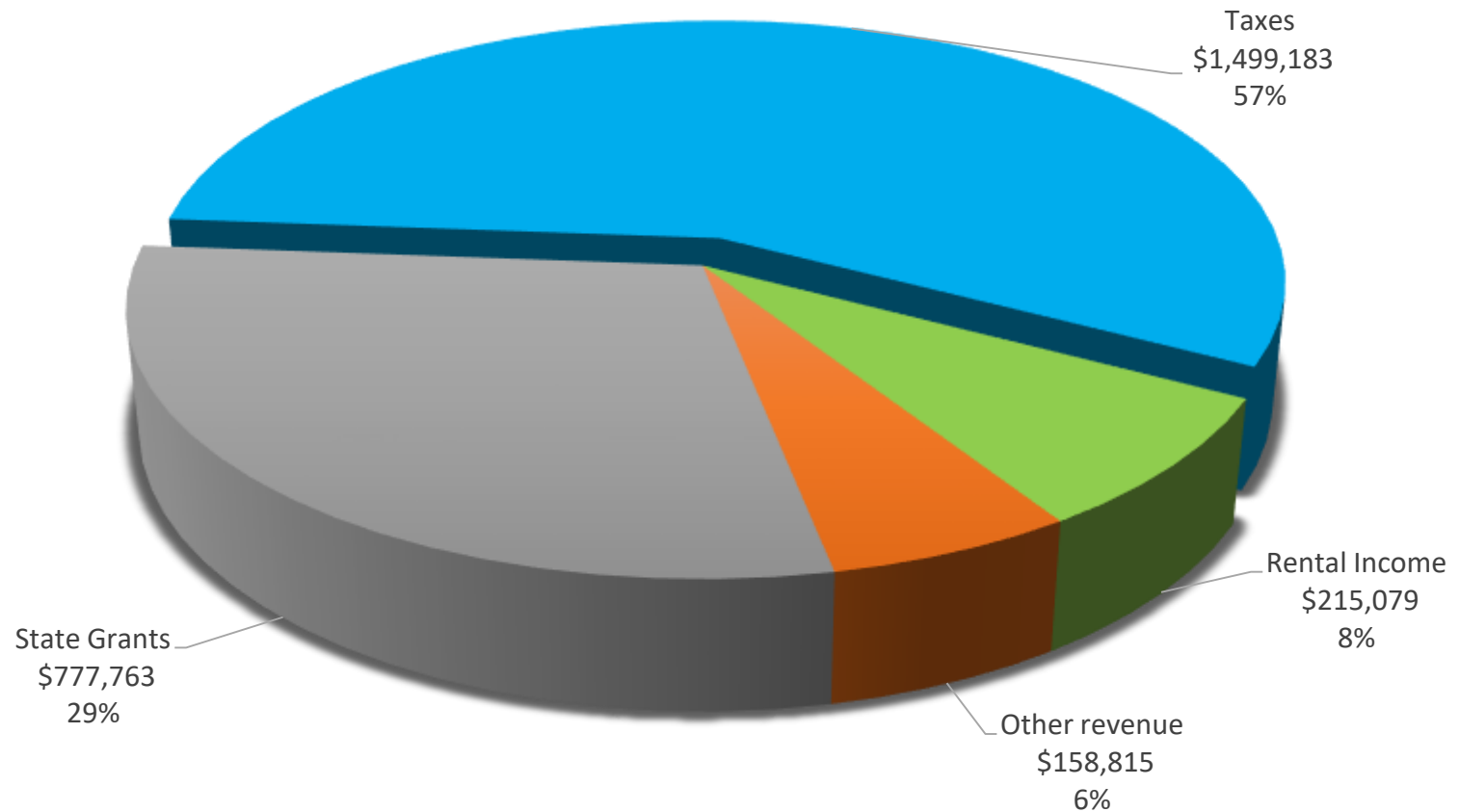
Michael L. Rolka
CPA, CGFM

October 13, 2026

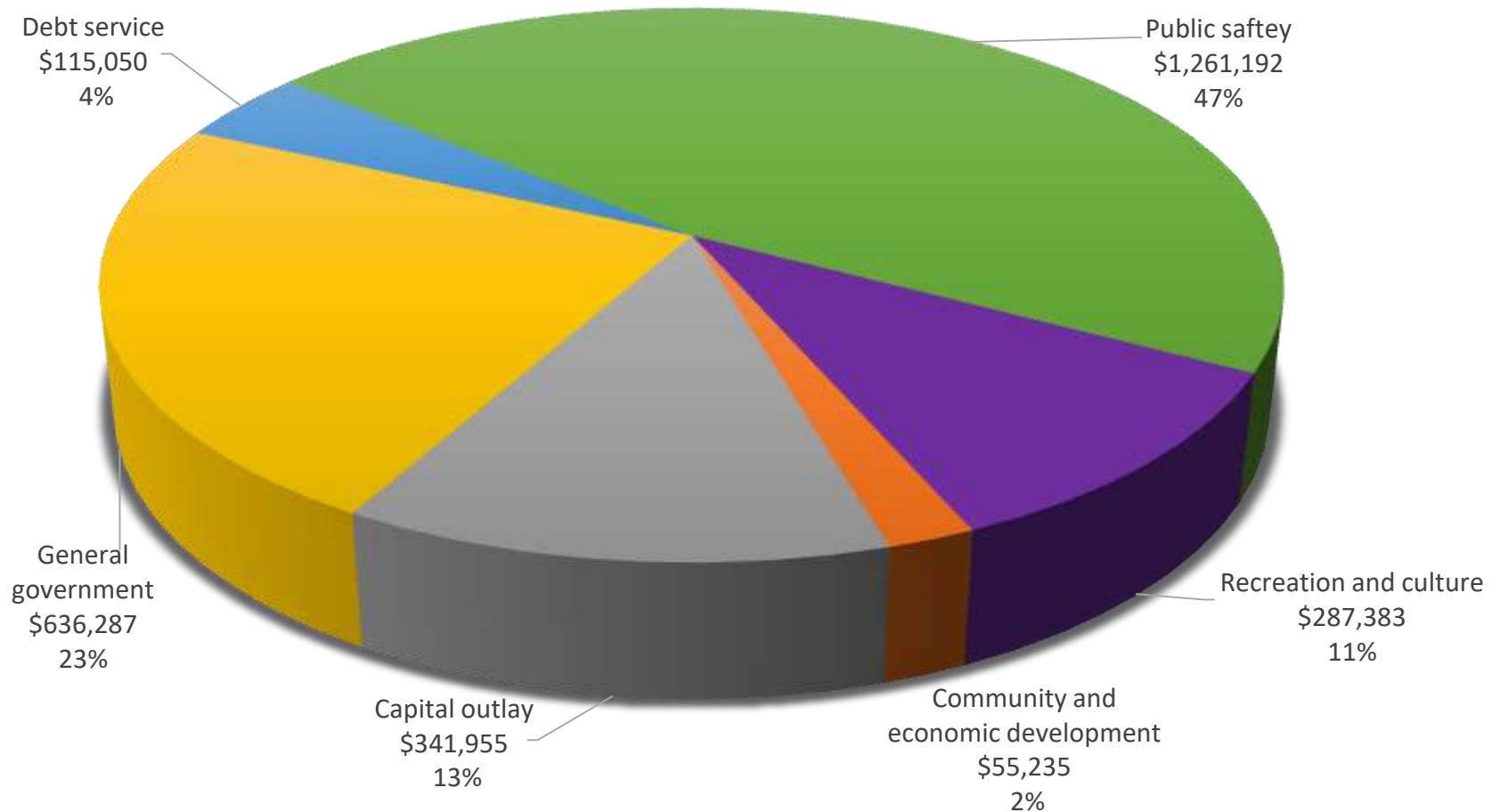
Audit Opinion

- Unmodified Opinion
 - ***Present Fairly***
 - ***In All Material Respects***
 - ***Financial Position***
- Can Only Be Issued By A Licensed CPA Firm
- Highest Level Of Assurance
- Management's Responsibility
- Auditors Responsibility

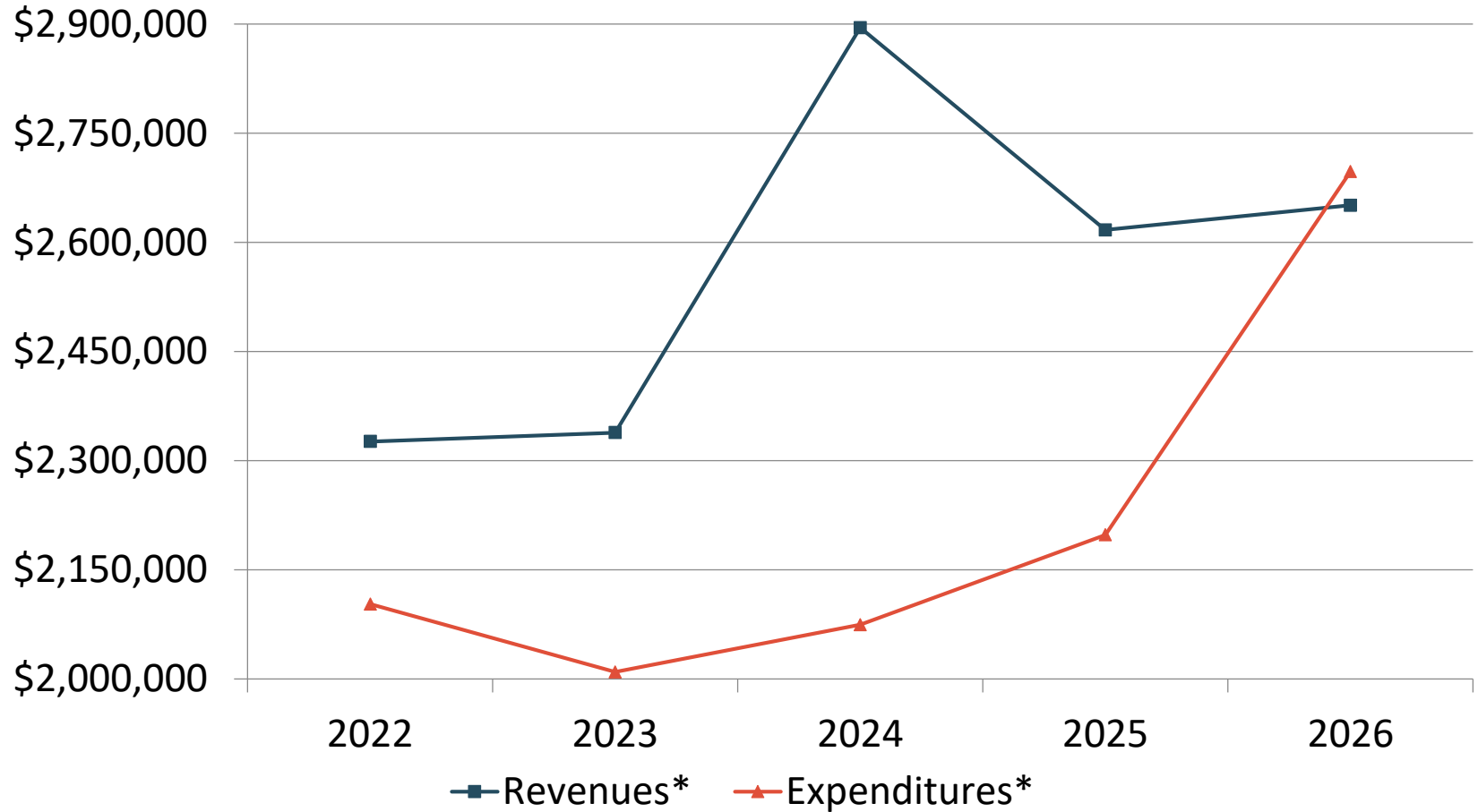
General Fund Revenue - 2026



General Fund Expenditures - 2026

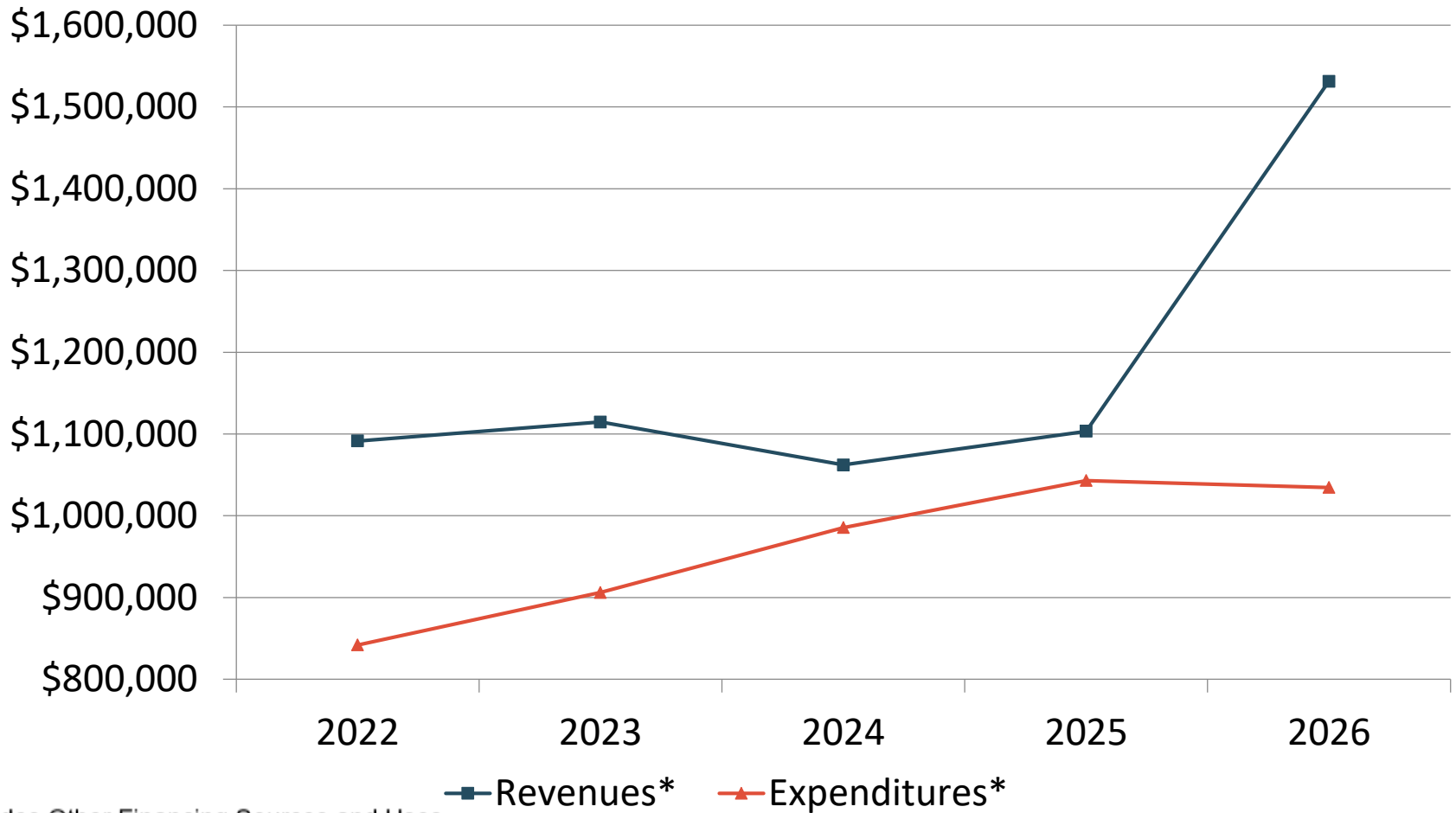


General Fund Revenues and Expenditures



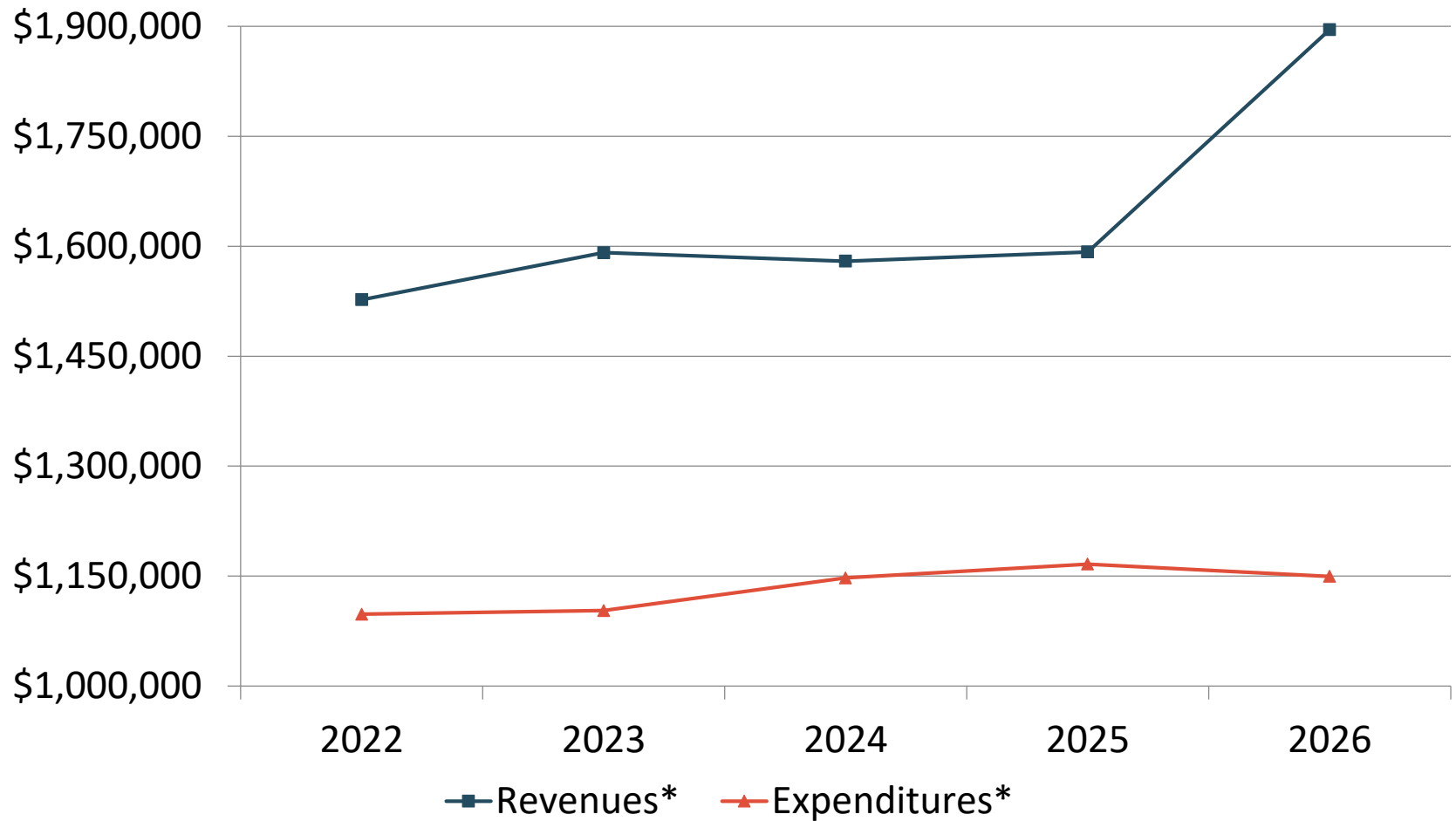
*Includes Other Financing Sources and Uses

Water Operations



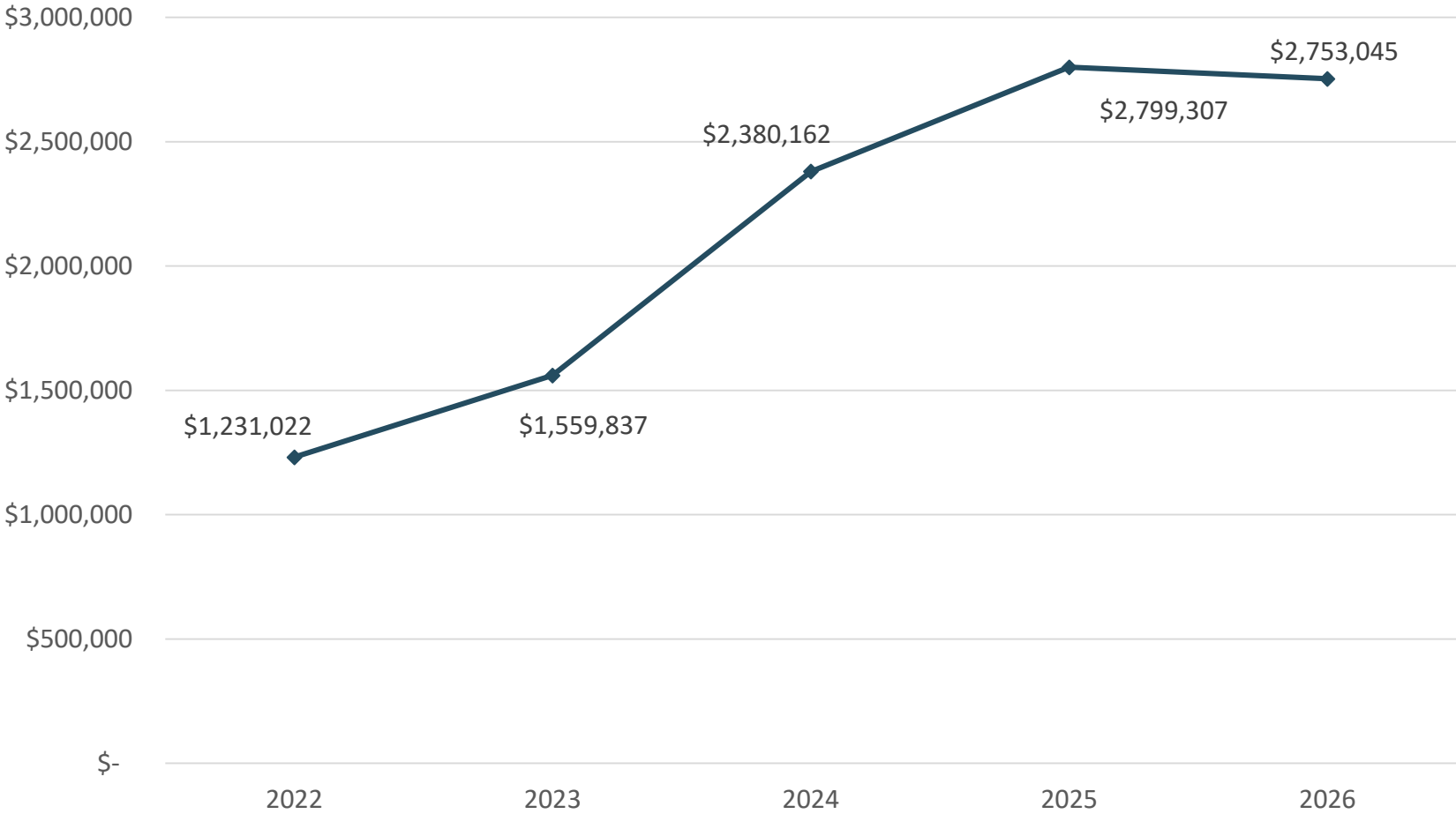
*Includes Other Financing Sources and Uses

Sewer Operations

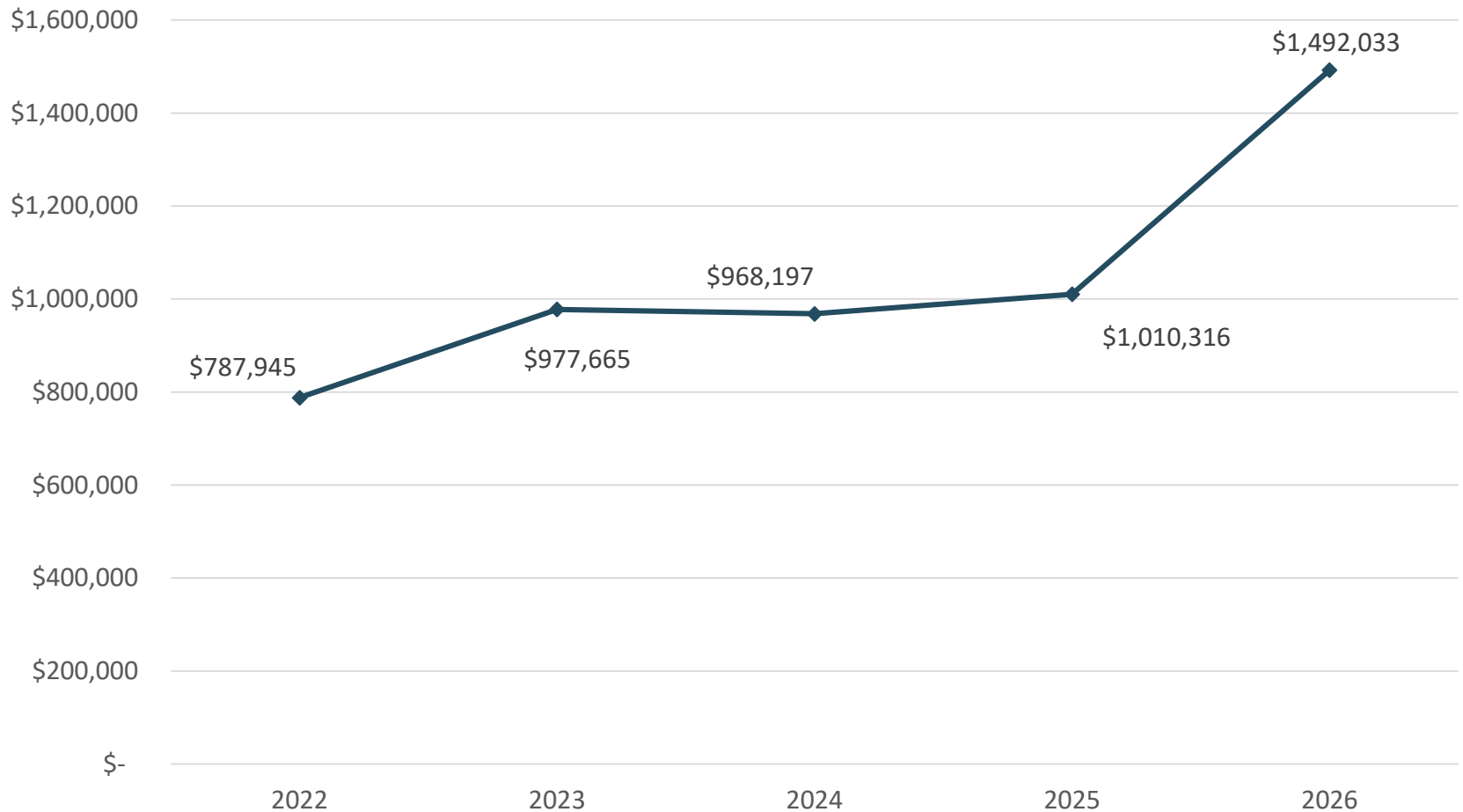


*Includes Other Financing Sources and Uses

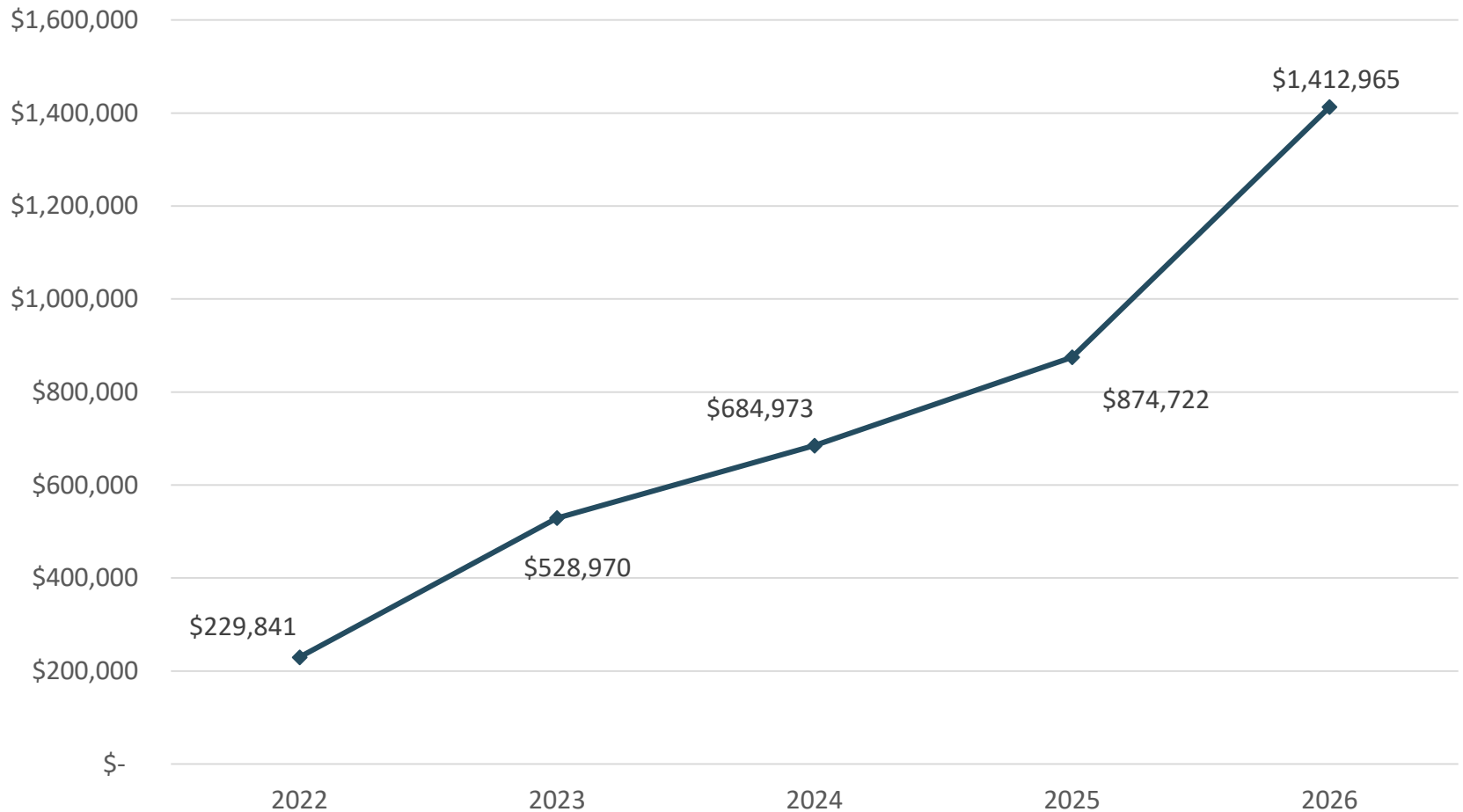
General Fund - Fund Balance



Water Fund - Unrestricted Net Position



Sewer Fund - Unrestricted Net Position



Communications Letter

- Letter to Village Council
- New Standard – GASB 102
- Significant Estimates
 - Useful Lives Of Capital Assets
 - Right of Use Assets and Lease Liabilities
 - Total OPEB Liability
- Audit finding 2026-001 – Material Weakness and Noncompliance – Audit Adjustments

Questions?

Michael L. Rolka, CPA, CGFM
800-968-0010
Michael.rolka@yeoandyeo.com

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Village of New Haven

Financial Statements

March 31, 2026



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Independent Auditors' Report

Management and the Village Council
Village of New Haven
New Haven, Michigan

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of New Haven (the Village), as of and for the year ended March 31, 2026, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

In our opinion, based on our audit, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village as of March 31, 2026, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Village, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion.

forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness the Village's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedules, and the OPEB schedules as identified in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements. The other supplementary information, as identified in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States

of America by us. In our opinion, based on our audit, the other supplementary information, as identified in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated **DATE**, on our consideration of the Village's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.

Yeo & Yeo, P.C.

Troy, Michigan

DATE

Village of New Haven
Statement of Net Position
March 31, 2026

Section 9, Item A.

	Governmental Activities	Business-type Activities	Total
Assets			
Cash and cash equivalents	\$ 4,580,693	\$ 2,996,907	\$ 7,577,600
Receivables			
Accounts	70,009	420,787	490,796
Due from other units of government	241,842	-	241,842
Prepaid items	110,773	36,739	147,512
Restricted assets			
Cash and cash equivalents	-	258,093	258,093
Due from other governments	-	58,716	58,716
Capital assets not being depreciated	1,083,506	-	1,083,506
Capital assets, net of accumulated depreciation	6,870,684	12,178,866	19,049,550
Total assets	12,957,507	15,950,108	28,907,615
Deferred outflows of resources			
Bond refundings	-	27,837	27,837
Liabilities			
Accounts payable	25,320	65,241	90,561
Payroll and other liabilities	52,076	204,767	256,843
Interest payable	314	-	314
Noncurrent liabilities			
Due within one year			
Net OPEB liability	6,636	-	6,636
Bonds, notes, and other long-term liabilities	223,691	698,093	921,784
Due in more than one year			
Bonds, notes, and other long-term liabilities	320,956	4,992,649	5,313,605
Net OPEB liability	89,808	-	89,808
Total liabilities	718,801	5,960,750	6,679,551
Deferred inflows of resources			
Unavailable revenue - taxes	52,619	-	52,619
Bond refundings	-	32,369	32,369
Total deferred inflows of resources	52,619	32,369	84,988
Net position			
Net investment in capital assets	7,506,550	6,483,592	13,990,142
Restricted for			
Major streets	675,199	-	675,199
Local streets	112,163	-	112,163
Highways	728,620	-	728,620
Fire protection	160,683	-	160,683
Cemetery	349,014	-	349,014
Drug law enforcement	14,295	-	14,295
Perpetual care			
Nonexpendable	61,109	-	61,109
Expendable	19,174	-	19,174
Debt service	-	239,629	239,629
Capital improvements	-	51,901	51,901
Unrestricted	2,559,280	3,209,704	5,768,984
Total net position	\$ 12,186,087	\$ 9,984,826	\$ 22,170,913

See Accompanying Notes to the Financial Statements

Village of New Haven
Statement of Activities
For the Year Ended March 31, 2026

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Functions/programs							
Governmental activities							
General government	\$ 859,852	\$ 264,063	\$ 39,120	\$ -	\$ (556,669)	\$ -	\$ (556,669)
Public safety	1,724,538	47,218	-	-	(1,677,320)	-	(1,677,320)
Public works	1,401,932	18,775	680,626	-	(702,531)	-	(702,531)
Community and economic development	55,235	-	-	-	(55,235)	-	(55,235)
Recreation and culture	238,629	-	-	-	(238,629)	-	(238,629)
Interest on long-term debt	21,917	-	-	-	(21,917)	-	(21,917)
Total governmental activities	4,302,103	330,056	719,746	-	(3,252,301)	-	(3,252,301)
Business-type activities							
Building Department	159,345	122,294	-	-	-	(37,051)	(37,051)
Sewer	1,034,514	1,505,262	-	-	-	470,748	470,748
Water & Sewer	1,149,567	1,883,772	-	-	-	734,205	734,205
Rubbish Collection	354,300	365,085	-	-	-	10,785	10,785
Total business-type activities	2,697,726	3,876,413	-	-	-	1,178,687	1,178,687
Total	\$ 6,999,829	\$ 4,206,469	\$ 719,746	\$ -	(3,252,301)	1,178,687	(2,073,614)
General revenues							
Property taxes					2,354,228	-	2,354,228
Unrestricted state-shared revenue					762,691	-	762,691
Unrestricted investment earnings					93,548	37,483	131,031
Miscellaneous					15,155	4,226	19,381
Total general revenues					3,225,622	41,709	3,267,331
Change in net position					(26,679)	1,220,396	1,193,717
Net position - beginning of year					12,212,766	8,764,430	20,977,196
Net position - end of year					\$ 12,186,087	\$ 9,984,826	\$ 22,170,913

Village of New Haven
Governmental Funds
Balance Sheet
March 31, 2026

Section 9, Item A.

	Special Revenue Funds				Nonmajor Governmental Funds	Total Governmental Funds
	General	Major Streets	Local Streets	Fire		
Assets						
Cash and cash equivalents	\$ 2,541,926	\$ 588,249	\$ 80,518	\$ 195,989	\$ 1,174,011	\$ 4,580,693
Receivables						
Accounts	65,869	-	-	-	4,140	70,009
Due from other units of government	115,215	90,627	36,000	-	-	241,842
Prepaid items	109,873	167	167	-	566	110,773
Total assets	<u>\$ 2,832,883</u>	<u>\$ 679,043</u>	<u>\$ 116,685</u>	<u>\$ 195,989</u>	<u>\$ 1,178,717</u>	<u>\$ 5,003,317</u>
Liabilities						
Accounts payable	\$ 13,192	\$ 203	\$ 310	\$ 5,977	\$ 5,638	\$ 25,320
Payroll and other liabilities	14,027	3,641	4,212	29,329	867	52,076
Total liabilities	<u>27,219</u>	<u>3,844</u>	<u>4,522</u>	<u>35,306</u>	<u>6,505</u>	<u>77,396</u>
Deferred inflows of resources						
Unavailable revenue - taxes	52,619	-	-	-	-	52,619
Fund balances						
Non-spendable						
Prepaid items	109,873	167	167	-	566	110,773
Restricted for						
Major streets	-	675,032	-	-	-	675,032
Local streets	-	-	111,996	-	-	111,996
Highway	-	-	-	-	728,220	728,220
Fire protection	-	-	-	160,683	-	160,683
Cemetery	-	-	-	-	348,848	348,848
Drug law enforcement	-	-	-	-	14,295	14,295
Perpetual care						
Expendable	-	-	-	-	19,174	19,174
Nonexpendable	-	-	-	-	61,109	61,109
Unassigned	2,643,172	-	-	-	-	2,643,172
Total fund balances	<u>2,753,045</u>	<u>675,199</u>	<u>112,163</u>	<u>160,683</u>	<u>1,172,212</u>	<u>4,873,302</u>
Total liabilities and fund balances	<u>\$ 2,832,883</u>	<u>\$ 679,043</u>	<u>\$ 116,685</u>	<u>\$ 195,989</u>	<u>\$ 1,178,717</u>	<u>\$ 5,003,317</u>

Village of New Haven

Governmental Funds

Reconciliation of Fund Balances of Governmental Funds

to Net Position of Governmental Activities

March 31, 2026

Total fund balances for governmental funds	\$ 4,873,302
Total net position for governmental activities in the statement of net position is different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	
Capital assets not being depreciated	1,083,506
Capital assets, net of accumulated depreciation	6,870,684
Long-term liabilities that are not due and payable in the current period, and therefore, are not reported in the funds.	
Accrued interest	(314)
Compensated absences	(97,007)
Bonds, notes, premiums and discounts	(18,157)
Lease liabilities	(429,483)
Total OPEB liability	<u>(96,444)</u>
Net position of governmental activities	\$ <u>12,186,087</u>

Village of New Haven
Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended March 31, 2026

	Special Revenue Funds					Nonmajor Governmental Funds	Total Governmental Funds
	General	Major Street	Local Street	Highway	Fire		
Revenues							
Taxes	\$ 1,499,183	\$ -	\$ -	\$ -	\$ 475,654	\$ 377,223	\$ 2,352,060
Licenses and permits	29,834	-	-	-	-	-	29,834
State grants	777,763	483,078	191,878	-	-	-	1,452,719
Local contributions	11,508	-	-	-	-	-	11,508
Charges for services	26,216	-	-	-	-	41,325	67,541
Fines and forfeitures	43,461	-	-	-	-	-	43,461
Rental income	215,079	-	-	-	-	-	215,079
Investment income	45,276	28,938	1,835	-	2,388	15,111	93,548
Other revenue	2,520	971	-	-	6,183	-	9,674
Total revenues	<u>2,650,840</u>	<u>512,987</u>	<u>193,713</u>	<u>-</u>	<u>484,225</u>	<u>433,659</u>	<u>4,275,424</u>
Expenditures							
Current							
General government	636,287	-	-	-	-	76,713	713,000
Public safety	1,261,192	-	-	-	484,869	-	1,746,061
Public works	-	316,664	224,288	-	-	57,494	598,446
Community and economic development	55,235	-	-	-	-	-	55,235
Recreation and culture	287,383	-	-	-	-	-	287,383
Capital outlay	341,955	376,643	461,593	-	9,232	99,992	1,289,415
Debt service							
Principal retirement	96,339	1,818	1,818	-	38,039	6,161	144,175
Interest and fiscal charges	18,711	353	353	-	1,961	1,197	22,575
Total expenditures	<u>2,697,102</u>	<u>695,478</u>	<u>688,052</u>	<u>-</u>	<u>534,101</u>	<u>241,557</u>	<u>4,856,290</u>
Excess (deficiency) of revenues over expenditures	<u>(46,262)</u>	<u>(182,491)</u>	<u>(494,339)</u>	<u>-</u>	<u>(49,876)</u>	<u>192,102</u>	<u>(580,866)</u>
Other financing sources (uses)							
Transfers in	-	-	494,250	-	-	-	494,250
Transfers out	-	(400,000)	-	-	-	(94,250)	(494,250)
Total other financing sources (uses)	<u>-</u>	<u>(400,000)</u>	<u>494,250</u>	<u>-</u>	<u>-</u>	<u>(94,250)</u>	<u>-</u>
Net change in fund balances	<u>(46,262)</u>	<u>(582,491)</u>	<u>(89)</u>	<u>-</u>	<u>(49,876)</u>	<u>97,852</u>	<u>(580,866)</u>
Fund balances - beginning of year, as previously reported	2,799,307	1,257,690	112,252	665,919	210,559	408,441	5,454,168
Adjustments	-	-	-	(665,919)	-	665,919	-
Fund balances - beginning of year, as adjusted	<u>2,799,307</u>	<u>1,257,690</u>	<u>112,252</u>	<u>-</u>	<u>210,559</u>	<u>1,074,360</u>	<u>5,454,168</u>
Fund balances - end of year	<u>\$ 2,753,045</u>	<u>\$ 675,199</u>	<u>\$ 112,163</u>	<u>\$ -</u>	<u>\$ 160,683</u>	<u>\$ 1,172,212</u>	<u>\$ 4,873,302</u>

Village of New Haven
Governmental Funds

Section 9, Item A.

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
For the Year Ended March 31, 2026

Net change in fund balances - total governmental funds	\$ (580,866)
Total change in net position reported for governmental activities in the statement of activities is different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation and amortization expense.	
Depreciation and amortization expense	(608,011)
Capital outlay	1,040,726
Expenses are recorded when incurred in the statement of activities.	
Accrued interest	658
Compensated absences	(25,975)
The statement of net position reports the total OPEB liability and deferred outflows of resources and deferred inflows related to the total OPEB liability and OPEB expense. However, the amount recorded on the governmental funds equals actual OPEB contributions.	
Net change in the total OPEB liability	2,614
Long-term liabilities and related transactions applicable to governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities.	
Repayments of long-term debt	144,175
Change in net position of governmental activities	<u>\$ (26,679)</u>

Village of New Haven
Proprietary Funds
Statement of Net Position
March 31, 2026

Section 9, Item A.

	Enterprise Funds			
	Water	Sewer	Nonmajor Funds	Total
Assets				
Current assets				
Cash and cash equivalents	\$ 1,344,730	\$ 1,241,063	\$ 411,114	\$ 2,996,907
Receivables				
Accounts	135,704	226,790	58,293	420,787
Prepaid items	3,125	3,125	30,489	36,739
Total current assets	<u>1,483,559</u>	<u>1,470,978</u>	<u>499,896</u>	<u>3,454,433</u>
Noncurrent assets				
Restricted assets				
Cash and cash equivalents	258,093	-	-	258,093
Due from other governments	-	58,716	-	58,716
Capital assets, net of accumulated depreciation	4,504,974	7,651,113	22,779	12,178,866
Total noncurrent assets	<u>4,763,067</u>	<u>7,709,829</u>	<u>22,779</u>	<u>12,495,675</u>
Total assets	<u>6,246,626</u>	<u>9,180,807</u>	<u>522,675</u>	<u>15,950,108</u>
Deferred outflows of resources				
Bond refundings	<u>-</u>	<u>27,837</u>	<u>-</u>	<u>27,837</u>
Liabilities				
Current liabilities				
Accounts payable	2,500	62,741	-	65,241
Payroll and other liabilities	7,490	2,087	195,190	204,767
Current portion of long-term liabilities	185,000	507,770	5,323	698,093
Total current liabilities	<u>194,990</u>	<u>572,598</u>	<u>200,513</u>	<u>968,101</u>
Noncurrent liabilities				
Long-term liabilities	<u>675,631</u>	<u>4,300,316</u>	<u>16,702</u>	<u>4,992,649</u>
Total liabilities	<u>870,621</u>	<u>4,872,914</u>	<u>217,215</u>	<u>5,960,750</u>
Deferred inflows of resources				
Bond refundings	<u>-</u>	<u>32,369</u>	<u>-</u>	<u>32,369</u>
Net position				
Net investment in capital assets	3,644,343	2,838,495	754	6,483,592
Restricted for				
Debt service	239,629	-	-	239,629
Capital improvements	-	51,901	-	51,901
Unrestricted	<u>1,492,033</u>	<u>1,412,965</u>	<u>304,706</u>	<u>3,209,704</u>
Total net position	<u>\$ 5,376,005</u>	<u>\$ 4,303,361</u>	<u>\$ 305,460</u>	<u>\$ 9,984,826</u>

Village of New Haven

Proprietary Funds

Statement of Revenues, Expenses and Changes in Fund Net Position
For the Year Ended March 31, 2026

Section 9, Item A.

	Enterprise Funds			
	Water	Sewer	Nonmajor Funds	Total
Operating revenue				
Customer fees	\$ 1,505,262	\$ 1,883,772	\$ 487,379	\$ 3,876,413
Other revenue	450	3,681	95	4,226
Total operating revenue	<u>1,505,712</u>	<u>1,887,453</u>	<u>487,474</u>	<u>3,880,639</u>
Operating expenses				
Personnel services	185,944	50,175	145,981	382,100
Supplies	18,414	9,002	-	27,416
Contractual services	492,737	646,084	354,300	1,493,121
Utilities	29,562	5,454	-	35,016
Repairs and maintenance	57,958	7,154	-	65,112
Other expenses	29,404	11,444	7,144	47,992
Depreciation and amortization	193,943	262,013	5,663	461,619
Total operating expenses	<u>1,007,962</u>	<u>991,326</u>	<u>513,088</u>	<u>2,512,376</u>
Operating income (loss)	<u>497,750</u>	<u>896,127</u>	<u>(25,614)</u>	<u>1,368,263</u>
Nonoperating revenue (expenses)				
Investment income	25,594	7,973	3,916	37,483
Interest expense	(26,552)	(158,241)	(557)	(185,350)
Total nonoperating revenues (expenses)	<u>(958)</u>	<u>(150,268)</u>	<u>3,359</u>	<u>(147,867)</u>
Change in net position	496,792	745,859	(22,255)	1,220,396
Net position - beginning of year	<u>4,879,213</u>	<u>3,557,502</u>	<u>327,715</u>	<u>8,764,430</u>
Net position - end of year	<u>\$ 5,376,005</u>	<u>\$ 4,303,361</u>	<u>\$ 305,460</u>	<u>\$ 9,984,826</u>

Village of New Haven

Proprietary Funds

Statement of Cash Flows

For the Year Ended March 31, 2026

Section 9, Item A.

	Enterprise Funds			Total
	Water	Sewer	Nonmajor Funds	
Cash flows from operating activities				
Receipts from customers	\$ 1,487,999	\$ 1,842,698	\$ 587,332	\$ 3,918,029
Payments to suppliers	(672,045)	(670,204)	(384,289)	(1,726,538)
Payments to employees	(185,944)	(50,175)	(145,981)	(382,100)
Net cash provided (used) by operating activities	630,010	1,122,319	57,062	1,809,391
Cash flows from capital and related financing activities				
Principal and interest paid on long-term debt	(235,570)	(631,350)	(6,000)	(872,920)
Cash flows from investing activities				
Interest received	25,594	7,973	3,916	37,483
Net change in cash and cash equivalents	420,034	498,942	54,978	973,954
Cash and cash equivalents - beginning of year	1,182,789	742,121	356,136	2,281,046
Cash and cash equivalents - end of year	\$ 1,602,823	\$ 1,241,063	\$ 411,114	\$ 3,255,000
Reconciliation to statement of net position				
Cash and cash equivalents	\$ 1,344,730	\$ 1,241,063	\$ 411,114	\$ 2,996,907
Restricted cash and cash equivalents	258,093	-	-	258,093
Cash and cash equivalents - end of year	\$ 1,602,823	\$ 1,241,063	\$ 411,114	\$ 3,255,000
Reconciliation of operating income (loss) to net cash provided (used) by operating activities				
Operating income (loss)	\$ 497,750	\$ 896,127	\$ (25,614)	\$ 1,368,263
Adjustments to reconcile operating income to net cash from operating activities				
Depreciation and amortization expense	193,943	262,013	5,663	461,619
Changes in assets and liabilities				
Receivables (net)	(17,713)	(41,074)	(9,261)	(68,048)
Due from other units of government	-	(3,681)	-	(3,681)
Prepaid items	(3,125)	(3,125)	(30,489)	(36,739)
Deferred loss on bond refunding	-	3,480	-	3,480
Accounts payable	(44,075)	8,175	(16,389)	(52,289)
Accrued and other liabilities	3,230	404	133,152	136,786
Net cash provided (used) by operating activities	\$ 630,010	\$ 1,122,319	\$ 57,062	\$ 1,809,391

Village of New Haven
Notes to the Financial Statements
March 31, 2026

Section 9, Item A.

Note 1 - Summary of Significant Accounting Policies

Reporting Entity

The Village of New Haven (the Village) is governed by an elected nine-member Council, including a President, elected by the citizens of the Village. The accompanying financial statements present the government for which the Village is considered to be financially accountable.

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Village. *Government activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. The Village does not have any component units.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Village considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the Village.

The Village reports the following major governmental funds:

The General Fund is the Village's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Village of New Haven
Notes to the Financial Statements
March 31, 2026

Section 9, Item A.

The Major Street Fund accounts for the maintenance and improvement activities for streets designated as “major” within the Village. Funding is primarily through state shared gas and weight taxes.

The Local Street Fund accounts for the maintenance and improvement activities for streets designated as “local” within the Village. Funding is primarily through state shared gas and weight taxes.

The Fire Fund accounts for the Village’s fire department expenditures. Expenditures are funded by a special assessment levied on all real property.

The Village reports the following major proprietary funds:

The Sewer Fund accounts for the activities of the sewage collection system.

The Water Fund accounts for the activities of the water distribution system.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the Village’s proprietary functions and various other functions of the Village. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Proprietary funds distinguish *operating* revenues and expenses from *noncapital subsidies*, and other *nonoperating* revenues and expenses. Nonoperating revenues and expenses are any (1) contributions to permanent and term endowments; (2) finance related revenues and expenses; (3) gain and losses from disposals of capital assets and inventory; (4) investment income and expenses; and (5) subsidies received and provided. A *subsidy* represents amounts received from or provided to another party or fund of the Village. Amounts received from another party or fund are considered a subsidy if it is unrelated to the services provided by the proprietary fund and keeps the fees charged at the same amount or lower if the subsidy was not received. Amounts provided to the other party or fund are considered a subsidy if it is unrelated to the goods or services provided by those parties and will generally result in the proprietary fund charging higher fees in the future. All revenues and expenses not meeting the definitions of nonoperating revenues and expenses are reported as operating revenues and expenses.

Assets, Liabilities, and Net Position or Fund Balance

Deposits and investments – Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with a maturity of three months or less when acquired. The statement of cash flows includes both restricted and unrestricted cash and cash equivalents. Investments are stated at fair value based on quoted market price. Certificate of deposits are stated at cost which approximates fair value.

Receivables and payables – In general, outstanding balances between funds are reported as “due to/from other funds.” Activity between funds that is representative of lending/borrowing arrangement outstanding at the end of the fiscal year is referred to as “advances to/from other funds.” Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as “internal balances.”

All trade and property tax receivables are shown net of allowance for uncollectible amounts. The Village considers all accounts receivable to be fully collectible; accordingly, no allowance for uncollectible amounts is recorded. Property taxes are levied on each July 1st. Taxes are considered delinquent on October 1st, at which time penalties and interest are assessed.

Village of New Haven
Notes to the Financial Statements
March 31, 2026

Section 9, Item A.

The 2025 taxable valuation of the Village totaled \$169,691,929, on which ad valorem taxes consisted of 8.4875 mills for operating purposes. This resulted in \$1,410,844 for operating expenses, exclusive of any Michigan Tax Tribunal or Board of Review adjustments.

The Village has established a special assessment district consisting of all real property, as approved by the voters, in which 3 mills is levied annually for the operations of the fire department. This resulted in total revenue of \$473,750, exclusive of any Michigan Tax Tribunal or Board of Review adjustments.

In addition, the Village has also established special revenue ad valorem taxes, as approved by the voters, in which 1.85 mills and .4125 mills is levied annually for the highway and cemetery funds, respectively. This resulted in total revenue for the highway fund of \$307,502 and the cemetery fund of \$68,558, exclusive of any Michigan Tax Tribunal or Board of Review adjustments.

Certain payments to vendors reflect costs applicable to future fiscal years. For such payments in governmental funds the Village follows the consumption method, and therefore are capitalized as prepaid items in both government-wide and fund financial statements.

Restricted assets – Certain revenue bonds of the enterprise funds require amounts to be set aside for a bond reserve. An amount of \$258,093 has been classified as restricted cash and cash equivalents in the Water Fund. The Sewer Fund reports \$58,716 in a restricted asset as the Macomb County Department of Public Works has drawn down bond payments to be used on wastewater projects that are in progress. As the project continues, the restricted asset will be used for the projects or applied directly to future bond payments.

Capital assets – Capital assets, which include property, plant, and equipment, are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the Village as assets with an initial individual cost of more than \$1,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost, if purchased or constructed.

The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or extend its useful life beyond the original estimate. In the case of donations, the Village values these capital assets at the estimated acquisition value of the item at the date of its donation.

Property, plant, and equipment are depreciated using the straight-line method over the following useful lives:

Land improvements	10 to 20 years
Buildings and improvements	7 to 50 years
Vehicles	5 to 10 years
Equipment	5 to 20 years
Infrastructure	20 to 30 years
Sewer system	30 to 50 years
Water system	30 to 50 years

Deferred outflows of resources – A deferred outflow of resources represents a consumption of net assets by the Village that applies to future periods. The Village may report deferred outflows of resources as a result of the following:

- Deferred amounts on bond refundings represent the difference between the reacquisition price and the net carrying amount of the prior debt. This amount is amortized over the life of the related debt.

Village of New Haven
Notes to the Financial Statements
March 31, 2026

Section 9, Item A.

Compensated absences – It is the Village's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. The liability for unpaid accumulated sick leave is time available according to the Village's union contracts and personnel policies. All vacation pay is accrued when incurred in the government-wide, and proprietary financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Long-term obligations – In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payables are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred inflows of resources – A deferred inflow of resources represents an acquisition of net assets by the Village that applies to future periods. The Village may report deferred inflows of resources as a result of the following:

- Unavailable revenue in connection with receivables for revenues that are not considered available to liquidate liabilities of the current period.
- Deferred amounts on bond refundings represent the difference between the reacquisition price and the net carrying amount of the prior debt. This amount is amortized over the life of the related debt.

Fund balance – In the fund financial statements, governmental funds report fund balance in the following categories:

Non-spendable – assets that are not available in a spendable form.

Restricted – amounts that are legally imposed or otherwise required by external parties to be used for a specific purpose.

Committed – amounts constrained on use imposed by the Village's highest level of decision-making, its council. A fund balance commitment may be established, modified, or rescinded by a resolution of the Village Council.

Assigned – amounts intended to be used for specific purposes, as determined by the Village President. Residual amounts in governmental funds other than the general fund are automatically assigned by their nature.

Unassigned – all other resources; the remaining fund balances after non-spendable, restrictions, commitments, and assignments.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Village's policy is to consider restricted funds spent first.

When an expenditure is incurred for purposes for which committed, assigned, or unassigned amounts could be used, the Village's policy is to consider the funds to be spent in the following order: (1) committed, (2) assigned, (3) unassigned.

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The Perpetual Care Fund is used to account for resources that are legally restricted to the extent that only earnings, not principal, may be used for the perpetual care of cemetery lots. The permanent fund has both a restricted and non-spendable fund balance. The non-spendable fund balance portion contains the amount of \$61,109 which is placed with the local unit in trust to be invested. The income earned on the investments is closed to restricted fund balance and used only for the perpetual care of cemetery lots.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows, liabilities, deferred inflows and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates.

Adoption of New Accounting Standards

Statement No. 102, *Certain Risk Disclosures*, requires organizations to provide users of the financial statements with essential information about risks related to the organization's vulnerabilities due to certain concentrations or constraints.

Upcoming Accounting and Reporting Changes

Statement No. 103, *Financial Reporting Model Improvements*, improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing an organization's accountability while also addressing certain application issues. This statement includes changes to management's discussion and analysis, unusual or infrequent items, presentation of the proprietary fund statements of revenues, expenses, and changes in fund net position, major component unit information, and budgetary comparison information. This statement is effective for the year ending March 31, 2027.

Statement No. 104, *Disclosure of Certain Capital Assets*, requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. Lease assets recognized in accordance with Statement No. 87, Leases, and intangible right-to-use assets recognized in accordance with Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, should be disclosed separately by major class of underlying asset in the capital as-sets note disclosures. Subscription assets recognized in accordance with Statement No. 96, Subscription-Based Information Technology Arrangements, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class. This Statement also requires additional disclosures for capital assets held for sale. This statement is effective for the year ending March 31, 2027.

Statement No. 105, *Subsequent Events*, establishes accounting and financial reporting standards for events or transactions that occur after the measurement date of the financial statements but before the date the financial statements are available to be issued. This Statement distinguishes between events that provide additional evidence about conditions that existed at the date of the financial statements and events that provide evidence about conditions that did not exist at that date. Events that provide additional evidence about conditions existing at the financial statement date are recognized in the financial statements, whereas events that provide evidence about conditions arising after the financial statement date are not recognized but should be disclosed if they are essential for users' understanding of the financial statements. This Statement also clarifies the definition of the date the financial statements are available to be issued for disclosure purposes. This Statement is effective for the year ending March 31, 2028.

The Village is evaluating the impact that the above GASB statements will have on its financial reporting.

Village of New Haven
Notes to the Financial Statements
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Section 9, Item A.

Note 2 - Deposits and Investments

At year end the Village's deposits and investments were reported in the financial statements in the following categories:

	Cash and Cash Equivalents	Restricted Cash and Cash Equivalents	Total
Governmental activities	\$ 4,580,693	\$ -	\$ 4,580,693
Business-type activities	2,996,907	258,093	3,255,000
Total	<u>\$ 7,577,600</u>	<u>\$ 258,093</u>	<u>\$ 7,835,693</u>

The breakdown between deposits and investments is as follows:

Bank deposits (checking and savings accounts, money markets and certificates of deposit)	\$ 7,835,203
Petty cash and cash on hand	490
	<u>\$ 7,835,693</u>

Interest rate risk – The Village does not have a formal investment policy to manage its exposure to fair value losses from changes in interest rates.

Credit risk – State statutes and the Village's investment policy authorize the Village to make deposits and invest in the accounts of federally insured banks, credit unions, and savings and loan associations which have an office in Michigan. The local unit is allowed to invest in bonds, securities and other obligations of the United States, or any agency or instrumentality of the United States. United States government or federal agency obligations; repurchase agreements; bankers' acceptance of United States Banks; commercial paper rated within the two highest classifications which mature not more than 270 days after the date of purchase; obligations of the State of Michigan or any of its political subdivisions, which are rated as investment grade; and mutual funds composed of investment vehicles that are legal for direct investment by local units of government in Michigan.

Concentration of credit risk – The Village investment policy states that the investments will be diversified by security type and institution to ensure that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

Custodial credit risk - deposits – In the case of deposits, this is the risk that in the event of bank failure, the Village's deposits may not be returned to it. The Village does not have a policy for custodial credit risk. As of yearend, \$7,552,631 was exposed to custodial credit risk because it was uninsured and uncollateralized.

Village of New Haven
Notes to the Financial Statements
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Section 9, Item A.

Note 3 - Capital Assets

Capital asset activity for the current year is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets not being depreciated				
Land	\$ 974,704	\$ -	\$ -	\$ 974,704
Construction-in-progress	91,342	17,460	-	108,802
Total capital assets not being depreciated	<u>1,066,046</u>	<u>17,460</u>	<u>-</u>	<u>1,083,506</u>
Capital assets being depreciated				
Building	724,849	14,650	-	739,499
Land improvements	399,170	-	-	399,170
Vehicles	485,891	423,796	-	909,687
Equipment	2,240,932	485,581	-	2,726,513
Infrastructure	17,356,176	99,239	-	17,455,415
Right to use asset - buildings, additions and improvements	841,242	-	-	841,242
Total capital assets being depreciated	<u>22,048,260</u>	<u>1,023,266</u>	<u>-</u>	<u>23,071,526</u>
Less accumulated depreciation for				
Building	411,991	21,322	-	433,313
Land improvements	321,742	7,949	-	329,691
Vehicles	479,431	27,703	-	507,134
Equipment	1,734,023	108,254	-	1,842,277
Infrastructure	12,325,535	336,080	-	12,661,615
Right to use asset - buildings, additions and improvements	320,109	106,703	-	426,812
Total accumulated depreciation	<u>15,592,831</u>	<u>608,011</u>	<u>-</u>	<u>16,200,842</u>
Net capital assets being depreciated	<u>6,455,429</u>	<u>415,255</u>	<u>-</u>	<u>6,870,684</u>
Governmental activities net capital assets	<u>\$ 7,521,475</u>	<u>\$ 432,715</u>	<u>\$ -</u>	<u>\$ 7,954,190</u>

Village of New Haven
Notes to the Financial Statements
March 31, 2026

Section 9, Item A.

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities				
Capital assets being depreciated				
Land improvements	\$ 81,050	\$ -	\$ -	\$ 81,050
Wells	86,911	-	-	86,911
Buildings, additions and improvements	1,339,945	-	-	1,339,945
Machinery and equipment	160,465	-	-	160,465
Meters	135,442	-	-	135,442
Vehicles	11,925	-	-	11,925
Sewer system	10,730,198	-	-	10,730,198
Water system	6,876,512	-	-	6,876,512
Right to use asset - buildings additions and improvements	582,399	-	-	582,399
Total capital assets being depreciated	<u>20,004,847</u>	<u>-</u>	<u>-</u>	<u>20,004,847</u>
Less accumulated depreciation for				
Land improvements	49,283	3,443	-	52,726
Wells	86,911	-	-	86,911
Buildings, additions and improvements	858,485	16,243	-	874,728
Machinery and equipment	102,317	8,690	-	111,007
Meters	66,412	4,514	-	70,926
Vehicles	8,697	1,491	-	10,188
Sewer system	3,281,730	215,724	-	3,497,454
Water system	2,688,911	137,642	-	2,826,553
Right to use asset - buildings additions and improvements	221,616	73,872	-	295,488
Total accumulated depreciation	<u>7,364,362</u>	<u>461,619</u>	<u>-</u>	<u>7,825,981</u>
Net capital assets being depreciated	<u>12,640,485</u>	<u>(461,619)</u>	<u>-</u>	<u>12,178,866</u>
Business-type capital assets, net	<u>\$ 12,640,485</u>	<u>\$ (461,619)</u>	<u>\$ -</u>	<u>\$ 12,178,866</u>

Depreciation and amortization expense was charged to programs as follows:

Governmental activities

General government	\$ 123,491
Public safety	67,863
Public works	379,061
Recreation and culture	37,596
Total governmental activities	<u>608,011</u>

Business-type activities

Building Department Fund	5,663
Sewer Fund	262,013
Water Fund	193,943
Total business-type activities	<u>461,619</u>

Total \$ 1,069,630

Village of New Haven
Notes to the Financial Statements
March 31, 2026

Section 9, Item A.

Note 4 - Lease Liability

The lease agreement is summarized as follows:

Description	Agreement Date	Payment Terms	Payment Amount	Interest Rate	Balance as of March 31, 2026
Building	2/11/2005	25 years	<u>\$ 198,000</u>	2.23%	<u>\$ 726,818</u>

Annual requirements to amortize long-term obligations and related interest are as follows:

Year Ending March 31,	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2027	\$ 108,527	\$ 8,473	\$ 75,134	\$ 7,521
2028	110,972	6,027	76,827	5,867
2029	113,472	3,528	78,557	4,173
2030	96,512	989	66,817	2,443
	<u>\$ 429,483</u>	<u>\$ 19,017</u>	<u>\$ 297,335</u>	<u>\$ 20,004</u>

Note 5 - Long-Term Liabilities

The Village issues bonds to provide for the acquisition and construction of major capital projects. General obligation bonds are direct obligations and pledge the full faith and credit of the Village. The Village has installment purchase agreements for a fire truck. The Village also has a lease liability for the Village Hall building which is described in more detail in Note 5. Other long-term obligations include compensated absences. Compensated absences additions and reductions are reported net.

Village of New Haven

Notes to the Financial Statements

March 31, 2026

Long-term obligation activity is summarized as follows:

	Amount of Issue	Maturity Date	Interest Rate Ranges	Principal Maturity Ranges	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities									
Installment purchase agreements									
Fire Truck	\$ 320,000	2027	3.49%	\$18,157	\$ 56,196	\$ -	\$ 38,039	\$ 18,157	\$ 18,157
Leases					535,619	-	106,136	429,483	108,527
Compensated absences					71,032	25,975	-	97,007	97,007
Total governmental activities					\$ 662,847	\$ 25,975	\$ 144,175	\$ 544,647	\$ 223,691
Business-type activities									
Bonds and notes payable									
General obligation bonds									
North Gratiot Interceptor Drain Drainage District: Phase 2, 3, 4 - Series 2010 (LTO - Limited Tax General Obligation)	\$ 8,244	4/1/2035	2.00% - 4.25%	\$350 - \$475	\$ 4,084	\$ -	\$ 350	\$ 3,734	\$ 362
North Gratiot Interceptor Drain Drainage District: Phase 2, 3, 4 (Series 2010)	3,868,614	4/1/2035	1.00% - 6.35%	164,185 - 249,967	1,944,267	-	164,185	1,780,082	169,886
Oakland-Macomb Interceptor Drain Drainage District: Refunding Bonds Series 2019	24,259	4/1/2030	1.85%	2,313 - 2,690	12,480	-	2,313	10,167	2,394
Series 2020A	406,055	7/1/2040	2.00% - 5.00%	11,426 - 28,496	367,979	-	11,426	356,553	17,707
Project 5368-01 (2010A - SRF Project - 1/22/10 Issue Date)	140,263	4/1/2030	2.50%	7,773 - 8,796	49,649	-	7,773	41,876	7,961
Project 5368-02 (2011 - SRF Project - 12/16/11 Issue Date)	168,603	4/1/2033	2.50%	8,651 - 10,535	86,185	-	8,651	77,534	8,883
Project 5368-03 (2013 - SRF Project)	367,911	10/1/2034	2.00%	18,441 - 22,052	202,113	-	18,442	183,671	18,836
Project 2014A	82,537	10/1/2034	2.00% - 3.13%	2,639 - 19,451	46,589	-	2,640	43,949	2,751
Project 5487	53,794	4/1/2034	2.30%	4,143 - 7,998	41,396	-	-	41,396	4,240
Project 5540	21,682	10/1/2033	2.00%	1,108 - 4,940	14,094	-	-	14,094	1,156
Drinking Water Revolving Loan Bond Payable	3,177,000	4/1/2030	2.50%	180,000 - 195,000	897,976	-	175,000	722,976	185,000
SAW Project 2001-01 2015A	107,603	4/1/36	2.50%	5,133 - 6,591	65,716	-	4,690	61,026	5,260
Drainage District Drain Refunding Bonds, Series 2015	1,422,562	5/1/33	3.50% - 5.00%	15,698 - 96,707	739,119	-	85,745	653,374	90,009
Macomb County Wastewater Drain District: SRF 5624	34,555	10/1/35	2.50%	1,692 - 2,460	21,448	-	1,316	20,132	1,739
2010 2017 Refunding	604,503	5/1/34	5.00%	21,387 - 46,451	396,143	-	31,589	364,554	31,590
Sinkhole 2017A	486,190	5/1/2042	5.00%	14,597 - 30,609	388,540	-	15,325	373,215	15,325
North Gratiot Interceptor Drain Drainage District Refunding Bonds Series 2020	574,454	5/1/2032	5.00%	36,212 - 69,113	393,375	-	36,216	357,159	44,442
Macomb Interceptor Drain Drainage District Refunding Bonds Series 2020	160,524	5/1/2031	5.00%	14,248 - 19,242	99,322	-	14,308	85,014	14,612
Total general obligation bonds					5,770,475	-	579,969	5,190,506	622,153
Unamortized bond premiums					231,082	-	28,181	202,901	2,461
Leases					370,814	-	73,479	297,335	73,479
Total business-type activities					\$ 6,372,371	\$ -	\$ 681,629	\$ 5,690,742	\$ 698,093

Annual debt service requirements to maturity for the above obligations are as follows:

	Governmental Activities		Business-type Activities	
	Notes from Direct		Bonds	
	Borrowings and Direct		Bonds	
Year Ending	Placements		Bonds	
March 31,	Principal	Interest	Principal	Interest
2027	\$ 18,157	\$ 634	\$ 622,153	\$ 177,361
2028	-	-	647,046	154,590
2029	-	-	663,753	131,047
2030	-	-	649,794	107,227
2031	-	-	505,872	84,401
2032-2036	-	-	1,782,086	179,188
2037-2041	-	-	272,372	39,392
2042-2045	-	-	47,430	3,172
	<u>\$ 18,157</u>	<u>\$ 634</u>	<u>\$ 5,190,506</u>	<u>\$ 876,378</u>

Deferred Amounts on Refunding

The Village has the following deferred amounts on refunding as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Deferred loss on refunding	\$ (31,317)	\$ 3,480	\$ -	\$ (27,837)
Deferred gain on refunding	38,310	-	5,941	32,369
	<u>\$ 6,993</u>	<u>\$ 3,480</u>	<u>\$ 5,941</u>	<u>\$ 4,532</u>

Village of New Haven
Notes to the Financial Statements
March 31, 2026

Section 9, Item A.

Compensated Absences

The Village's employment policies provide for vacation benefits to be earned in varying amounts depending on the employee's years of service. Vacation benefits earned are credited to each employee on a bi-weekly basis. The Village has established a formal policy regarding a maximum of 2 years authorized accumulation of vacation hours per individual union agreement.

The Village's employment policies provide for sick leave benefits to be earned in varying amounts depending on the employee's hours worked and union agreements. Sick leave is earned by all village employees at the rate of 12 days annually and each day being made available as of the last day of the month. A maximum of 30 days may be accrued.

Note 6 - Net Investment in Capital Assets

The composition of net investment in capital assets as of March 31, 2026, is as follows:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>
Capital assets		
Capital assets not being depreciated	\$ 1,083,506	\$ -
Capital assets, net of accumulated depreciation	<u>6,870,684</u>	<u>12,178,866</u>
Total capital assets	<u>7,954,190</u>	<u>12,178,866</u>
Related debt		
General obligation bonds	-	(5,190,506)
Installment purchase agreements	(18,157)	-
Leases	(429,483)	(297,335)
Unamortized bond premiums	-	(202,901)
Deferred charge on bond refunding	-	(4,532)
Total related debt	<u>(447,640)</u>	<u>(5,695,274)</u>
Net investment in capital assets	<u>\$ 7,506,550</u>	<u>\$ 6,483,592</u>

Note 7 - Interfund Receivables, Payables, and Transfers

The details for interfund transfers are as follows:

<u>Transfers In</u>	<u>Transfers Out</u>		
	<u>Major Street</u>	<u>Nonmajor governmental funds</u>	<u>Total</u>
Local Street	\$ <u>400,000</u>	\$ <u>94,250</u>	\$ <u>494,250</u>

The transfers from the Major Streets fund and nonmajor governmental funds to the Local Streets fund was to supplement Act 51 funds provided by the state of Michigan for road maintenance.

Village of New Haven
Notes to the Financial Statements
March 31, 2026

Section 9, Item A.

Note 8 - Risk Management

The Village is exposed to various risks of loss related to property loss, torts, errors and omissions and employee injuries (workers' compensation), as well as medical benefits provided to employees. The Village has purchased commercial insurance for all claims. Settled claims relating to the commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

Note 9 - Defined Contribution Plan

The Village has a defined contribution plan covering all full-time personnel which requires contributions by the Village. The plan is referred to as "The Village of New Haven Retirement Program" and plan assets are maintained by Municipal Employees' Retirement System. The Village of New Haven is the plan administrator. The plan was developed under authority of Internal Revenue Code Section 401 and any amendments must comply with current laws and regulations as administered by the Internal Revenue Service.

Total compensation of covered employees for the year ended March 31, 2026, amounted to \$876,488. A defined contribution pension plan provides pension benefits in return for services rendered, provides an individual account for each participant, and specified how contributions to the participants' accounts are to be determined instead of specifying the amount of benefits the individual is to receive. Such benefits depend solely on the amount contributed to the participant's account, the returns earned on investments of those contributions, and forfeitures of other participants' benefits prior to vesting. Contributions to the plan are made by the Village based upon 5 percent of the participant's gross wages. Participants may contribute to the plan, at their option, with after-tax dollars. During the year ended March 31, 2026, the Village contributed \$43,825 to the plan.

Note 10 - Contingent Liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the Village expects such amounts, if any, to be immaterial.

Note 11 - Other Postemployment Benefits

Plan description – The Village administers an OPEB Plan (the Plan) – a single employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB) for certain employees who meet eligibility requirements. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The Village Council has the authority to modify or terminate the plan.

Benefits provided – The Plan provides healthcare benefits to eligible employees. Employees who meet certain requirements (based on age and years of service) are eligible to receive post-employment benefits upon retirement in the form of healthcare insurance benefits.

Employees covered by benefit terms – At March 31, 2026, the plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits	<u>1</u>
--	----------

Contributions – Retiree healthcare costs are paid by the Village on a "pay-as-you-go" basis. The Village has no obligation to contributions in advance of when the insurance premiums are due for payment. For the fiscal year ended March 31, 2026, the Village made payments for post-employment health benefit premiums of \$4,764.

Village of New Haven
Notes to the Financial Statements
March 31, 2026

Section 9, Item A.

Total OPEB liability – The total OPEB liability was measured as of March 31, 2026.

Total OPEB liability	\$ 96,444
Plan fiduciary net position	<u>-</u>
Net OPEB liability	<u>\$ 96,444</u>

Actuarial assumptions – The total OPEB liability was determined by an alternative measurement method calculation as of March 31, 2026, using the following actuarial assumptions, applied to all periods included in the measurement.

Actuarial cost method	Entry-age normal
Amortization method	Level dollar
Remaining amortization period	23 years, closed
Discount rate:	3.93%
Salary increases:	3.50%
Investment rate of return	3.93%
Retirement age	60
Mortality	Pub-2016 mortality tables with future mortality projected generationally using Scale MP-2021
Healthcare Cost Trend Rate	Pre-65: 7.75% gradually decreasing .25% per year to an ultimate rate of 4.5%
	Post 65: 6.50% gradually decreasing .25% per year to an ultimate rate of 4.5%

Discount rate – The discount rate used to measure the total OPEB liability was 3.93%. The discount rate was based on the 20-year Aa Municipal Bond Rate.

	<u>Total OPEB Liability</u>
Balances as of April 1, 2025	<u>\$ 99,058</u>
Changes for the year	
Interest on total OPEB liability	3,799
Experience differences	(1,649)
Benefit payments and refunds	<u>(4,764)</u>
Net changes	<u>(2,614)</u>
Balances as of March 31, 2026	<u>\$ 96,444</u>

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Village, as well as what the Village's total OPEB liability would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current discount rate.

<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
<u>\$ 106,629</u>	<u>\$ 96,444</u>	<u>\$ 87,554</u>

Village of New Haven
Notes to the Financial Statements
March 31, 2026

Section 9, Item A.

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates – The following presents the total OPEB liability of the Village, as well as what the Village's total OPEB liability would be if it were calculated using a healthcare cost trend rates that are 1% lower or 1% higher than the current healthcare cost trend rates.

<u>1% Decrease</u>	<u>Healthcare Cost Trend Rates</u>	<u>1% Increase</u>
<u>\$ 87,584</u>	<u>\$ 96,444</u>	<u>\$ 106,391</u>

Note 12 - Change in Reporting Entity

The Highway Fund ("the Fund") was previously reported as a major fund within the governmental funds; however, the Fund no longer meets the quantitative threshold for presentation as a major fund.

	<u>March 31, 2025 As Previously Reported</u>	<u>Change Within the Financial Reporting Entity</u>	<u>March 31, 2025 As Restated</u>
Governmental Funds			
Major Fund:			
Highway Fund	\$ 665,919	\$ (665,919)	\$ -
Nonmajor Funds	<u>408,441</u>	<u>665,919</u>	<u>1,074,360</u>
Total Governmental Funds	<u>\$ 1,074,360</u>	<u>\$ -</u>	<u>\$ 1,074,360</u>

Village of New Haven
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended March 31, 2026

Section 9, Item A.

	Budgeted Amounts		Actual	Actual Over (Under) Final Budget
	Original	Final		
Revenues				
Taxes				
Property taxes	\$ 1,597,448	\$ 1,535,104	\$ 1,499,183	\$ (35,921)
Licenses and permits	45,000	45,000	29,834	(15,166)
State-shared revenue	760,824	762,944	764,859	1,915
State grants	4,600	4,600	12,904	8,304
Local contributions	5,700	12,200	11,508	(692)
Charges for services	31,000	31,000	26,216	(4,784)
Fines and forfeitures	24,000	54,650	43,461	(11,189)
Rental income	165,000	207,000	215,079	8,079
Investment income	75,000	45,000	45,276	276
Other revenue	1,600	4,100	2,520	(1,580)
Total revenues	<u>2,710,172</u>	<u>2,701,598</u>	<u>2,650,840</u>	<u>(50,758)</u>
Expenditures				
General government				
Village board	14,400	14,400	14,200	(200)
President	14,400	14,400	14,292	(108)
General Government	552,256	525,451	499,943	(25,508)
Clerk	7,500	7,500	7,444	(56)
Audit	35,000	38,350	38,350	-
Board of review	4,500	4,500	3,360	(1,140)
Treasurer	5,400	5,400	5,400	-
Building and grounds	55,845	61,100	53,298	(7,802)
Total general government	<u>689,301</u>	<u>671,101</u>	<u>636,287</u>	<u>(34,814)</u>
Public safety				
Police protection	1,242,350	1,151,750	1,160,047	8,297
Fire prevention	-	93,270	93,226	(44)
Building inspection department	-	7,211	7,919	708
Total public safety	<u>1,242,350</u>	<u>1,252,231</u>	<u>1,261,192</u>	<u>8,961</u>
Community and economic development				
Planning	70,000	50,500	55,235	4,735
Recreation and culture				
Parks and recreation department	316,200	401,757	287,383	(114,374)
Capital outlay	670,000	343,650	341,955	(1,695)
Debt service				
Principal retirement	106,200	106,200	96,339	(9,861)
Interest and fiscal charges	-	-	18,711	18,711
Total debt service	<u>106,200</u>	<u>106,200</u>	<u>115,050</u>	<u>8,850</u>
Total expenditures	<u>3,094,051</u>	<u>2,825,439</u>	<u>2,697,102</u>	<u>(128,337)</u>
Net change in fund balance	(383,879)	(123,841)	(46,262)	77,579
Fund balance - beginning of year	2,799,307	2,799,307	2,799,307	-
Fund balance - end of year	<u>\$ 2,415,428</u>	<u>\$ 2,675,466</u>	<u>\$ 2,753,045</u>	<u>\$ 77,579</u>

Village of New Haven
Required Supplementary Information
Budgetary Comparison Schedule
Major Street Fund
For the Year Ended March 31, 2026

Section 9, Item A.

	Budgeted Amounts		Actual	Actual Over (Under) Final Budget
	Original	Final		
Revenues				
State grants	\$ 499,436	\$ 499,436	\$ 483,078	\$ (16,358)
Investment income	40,000	30,000	28,938	(1,062)
Other revenue	-	1,000	971	(29)
Total revenues	<u>539,436</u>	<u>530,436</u>	<u>512,987</u>	<u>(17,449)</u>
Expenditures				
Current				
Public works	226,483	337,554	316,664	(20,890)
Capital outlay	300,000	422,200	376,643	(45,557)
Debt service				
Principal retirement	2,004	2,004	1,818	(186)
Interest and fiscal charges	-	-	353	353
Total expenditures	<u>528,487</u>	<u>761,758</u>	<u>695,478</u>	<u>(66,280)</u>
Excess of revenues (deficiency) over expenditures	<u>10,949</u>	<u>(231,322)</u>	<u>(182,491)</u>	<u>48,831</u>
Other financing sources (uses)				
Transfers out	(400,000)	(400,000)	(400,000)	-
Net change in fund balance	(389,051)	(631,322)	(582,491)	48,831
Fund balance - beginning of year	<u>1,257,690</u>	<u>1,257,690</u>	<u>1,257,690</u>	<u>-</u>
Fund balance - end of year	<u>\$ 868,639</u>	<u>\$ 626,368</u>	<u>\$ 675,199</u>	<u>\$ 48,831</u>

Village of New Haven
Required Supplementary Information
Budgetary Comparison Schedule
Local Street Fund
For the Year Ended March 31, 2026

	Budgeted Amounts		Actual	Actual Over (Under)
	Original	Final		Final Budget
Revenues				
State grants	\$ 197,262	\$ 197,262	\$ 191,878	\$ (5,384)
Investment income	-	2,000	1,835	(165)
Total revenues	<u>197,262</u>	<u>199,262</u>	<u>193,713</u>	<u>(5,549)</u>
Expenditures				
Current				
Public works	208,322	225,846	224,288	(1,558)
Capital outlay	477,044	480,524	461,593	(18,931)
Debt service				
Principal retirement	2,004	2,004	1,818	(186)
Interest and fiscal charges	-	-	353	353
Total expenditures	<u>687,370</u>	<u>708,374</u>	<u>688,052</u>	<u>(20,322)</u>
Excess of revenues (deficiency) over expenditures	<u>(490,108)</u>	<u>(509,112)</u>	<u>(494,339)</u>	<u>14,773</u>
Other financing sources (uses)				
Transfers in	<u>400,000</u>	<u>494,250</u>	<u>494,250</u>	<u>-</u>
Net change in fund balance	(90,108)	(14,862)	(89)	14,773
Fund balance - beginning of year	<u>112,252</u>	<u>112,252</u>	<u>112,252</u>	<u>-</u>
Fund balance - end of year	<u>\$ 22,144</u>	<u>\$ 97,390</u>	<u>\$ 112,163</u>	<u>\$ 14,773</u>

Village of New Haven
Required Supplementary Information
Budgetary Comparison Schedule
Fire Fund
For the Year Ended March 31, 2026

	Budgeted Amounts		Actual	Actual Over (Under) Final Budget
	Original	Final		
Revenues				
Taxes	\$ 497,000	\$ 475,500	\$ 475,654	\$ 154
Investment income	4,600	4,600	2,388	(2,212)
Other revenue	10,250	6,550	6,183	(367)
Total revenues	511,850	486,650	484,225	(2,425)
Expenditures				
Current				
Public safety	454,695	504,255	484,869	(19,386)
Capital outlay	20,000	20,000	9,232	(10,768)
Debt service				
Principal retirement	40,000	38,536	38,039	(497)
Interest and fiscal charges	50	1,464	1,961	497
Total expenditures	514,745	564,255	534,101	(30,154)
Net change in fund balance	(2,895)	(77,605)	(49,876)	27,729
Fund balance - beginning of year	210,559	210,559	210,559	-
Fund balance - end of year	\$ 207,664	\$ 132,954	\$ 160,683	\$ 27,729

Village of New Haven
Required Supplementary Information
Other Postemployment Benefits

Schedule of Changes in Total OPEB Liability and Related Ratios

Fiscal year ended March 31,

Total OPEB liability

	2026	2025
Interest	\$ 3,799	\$ -
Changes in assumptions	(1,649)	102,699
Benefit payments and refunds	(4,764)	(3,641)
Net change in total OPEB liability	(2,614)	99,058
Total OPEB liability - beginning	99,058	-
Total OPEB liability - ending (a)	<u>\$ 96,444</u>	<u>\$ 99,058</u>

Plan fiduciary net position as a percentage
of total OPEB liability

0% 0%

Village of New Haven
Required Supplementary Information
Other Postemployment Benefits
Schedule of Employer Contributions

Fiscal Year Ending March 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
2025	\$ -	\$ 3,641	\$ (3,641)	\$ -	N/A
2026	6,636	4,764	1,872	-	N/A

Village of New Haven
Notes to the Required Supplementary Information
March 31, 2026

Note 1 – Budgetary Information

The Village is subject to the budgetary control requirements of the Uniform Budgeting and Accounting Act (P.A. 2 of 1968, as amended). Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the General Fund and all special revenue funds. All annual appropriations lapse at fiscal yearend.

Prior to March 31, the Village President submits to the Village a proposed operating budget for the fiscal year commencing the following April 1. Public hearings are obtained to obtain taxpayer comments and the budget is approved by council through passage of a motion prior to March 31.

The budget document presents information by fund, activity, department, and line items. The legal level of budgetary control adopted by the governing body is the activity level. The Village Clerk is authorized to transfer budgeted amounts between line items within an activity; however, any revisions that alter the total expenditures of an activity must be approved by the Village.

Amounts encumbered for purchase orders, contracts, etc. are not tracked during the year. Budget appropriations are considered to be spent when goods are received, or services rendered.

Expenditures in Excess of Appropriations

During the year ended March 31, 2026, the Village incurred expenditures in the General, Major Street, Local Street, and Fire Funds which were in excess of the amount as appropriated, as follows:

	Appropriations	Actual	Budget Variance
General Fund			
Public safety			
Police protection	\$ 1,151,750	\$ 1,160,047	\$ 8,297
Building inspection department	7,211	7,919	708
Community and economic development			
Planning	50,500	55,235	4,735
Debt services			
Interest and fiscal charges	-	18,711	18,711
Major Street Fund			
Debt services			
Interest and fiscal charges	-	353	353
Local Street Fund			
Debt services			
Interest and fiscal charges	-	353	353
Fire Fund			
Debt services			
Interest and fiscal charges	1,464	1,961	497

Note 2 – OPEB Information

Notes to the Schedule of Changes in Total OPEB Liability and Related Ratios

The March 31, 2026, changes in assumptions are due to the following:

- The salary increase assumption decreased from 3.65% to 3.50%.
- Mortality rates are based on the Pub-2016 mortality tables using scale MP-2021.

Village of New Haven

Notes to the Required Supplementary Information

March 31, 2026

The March 31, 2025, changes in assumptions are due to the following:

- The discount rate used at the valuation date at March 31, 2025 was 3.93%.

*The schedule is being built prospectively until 10 years of data is shown.

Notes to the Schedule of Employer Contributions

- Alternative measurement method calculation date March 31, 2026.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry-age normal
Amortization method	Level dollar
Remaining amortization period	23 years, closed
Discount rate:	3.93%
Salary increases:	3.50%
Investment rate of return	3.93%
Retirement age	60
Mortality	Pub-2016 mortality tables with future mortality projected generationally using Scale MP-2021
Healthcare Cost Trend Rate	Pre-65: 7.75% gradually decreasing .25% per year to an ultimate rate of 4.5%
	Post 65: 6.50% gradually decreasing .25% per year to an ultimate rate of 4.5%

*The schedule is being built prospectively until 10 years of data is shown.

Village of New Haven
Other Supplementary Information
Combining Balance Sheet
Nonmajor Governmental Funds
March 31, 2026

	Special Revenue Funds			Permanent Fund	Total Nonmajor Governmental Funds
	Cemetery	Drug Law Enforcement	Highway	Perpetual Care	
Assets					
Cash and cash equivalents	\$ 346,534	\$ 14,295	\$ 733,520	\$ 79,662	\$ 1,174,011
Accounts receivables	3,519	-	-	621	4,140
Prepaid items	166	-	400	-	566
Total assets	<u>\$ 350,219</u>	<u>\$ 14,295</u>	<u>\$ 733,920</u>	<u>\$ 80,283</u>	<u>\$ 1,178,717</u>
Liabilities					
Accounts payable	\$ 338	\$ -	\$ 5,300	\$ -	\$ 5,638
Payroll and other liabilities	867	-	-	-	867
Total liabilities	<u>1,205</u>	<u>-</u>	<u>5,300</u>	<u>-</u>	<u>6,505</u>
Fund balances					
Non-spendable					
Prepaid items	166	-	400	-	566
Perpetual care	-	-	-	61,109	61,109
Restricted for					
Cemetery	348,848	-	-	-	348,848
Drug law enforcement	-	14,295	-	-	14,295
Highway	-	-	728,220	-	728,220
Perpetual care	-	-	-	19,174	19,174
Total fund balances	<u>349,014</u>	<u>14,295</u>	<u>728,620</u>	<u>80,283</u>	<u>1,172,212</u>
Total liabilities and fund balances	<u>\$ 350,219</u>	<u>\$ 14,295</u>	<u>\$ 733,920</u>	<u>\$ 80,283</u>	<u>\$ 1,178,717</u>

Village of New Haven
Other Supplementary Information
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended March 31, 2026

	Special Revenue Funds			Permanent Fund	Total Nonmajor Governmental Funds
	Cemetery	Drug Law Enforcement	Highway	Perpetual Care	
Revenues					
Taxes	\$ 68,560	\$ -	\$ 308,663	\$ -	\$ 377,223
Charges for services	38,509	-	-	2,816	41,325
Investment income	2,780	-	10,974	1,357	15,111
Total revenues	<u>109,849</u>	<u>-</u>	<u>319,637</u>	<u>4,173</u>	<u>433,659</u>
Expenditures					
Current					
General government	76,713	-	-	-	76,713
Public works	-	-	57,494	-	57,494
Capital outlay	-	-	99,992	-	99,992
Debt service					
Principal retirement	1,807	-	4,354	-	6,161
Interest and fiscal charges	351	-	846	-	1,197
Total expenditures	<u>78,871</u>	<u>-</u>	<u>162,686</u>	<u>-</u>	<u>241,557</u>
Excess (deficiency) of revenues over expenditures	30,978	-	156,951	4,173	192,102
Other financing sources (uses)					
Transfers out	-	-	(94,250)	-	(94,250)
Net change in fund balances	<u>30,978</u>	<u>-</u>	<u>62,701</u>	<u>4,173</u>	<u>97,852</u>
Fund balances - beginning of year, as previously reported	318,036	14,295	-	76,110	408,441
Adjustments	-	-	665,919	-	665,919
Fund balances - beginning of year, as adjusted	<u>318,036</u>	<u>14,295</u>	<u>665,919</u>	<u>76,110</u>	<u>1,074,360</u>
Fund balances - end of year	<u>\$ 349,014</u>	<u>\$ 14,295</u>	<u>\$ 728,620</u>	<u>\$ 80,283</u>	<u>\$ 1,172,212</u>

Village of New Haven
Other Supplementary Information
Combining Statement of Net Position
Nonmajor Enterprise Funds
March 31, 2026

	Enterprise Funds		
	Building	Garbage	Total
Assets			
Current assets			
Cash and cash equivalents	\$ 349,771	\$ 61,343	\$ 411,114
Receivables			
Accounts	246	58,047	58,293
Prepaid items	500	29,989	30,489
Total current assets	<u>350,517</u>	<u>149,379</u>	<u>499,896</u>
Noncurrent assets			
Capital assets, net of accumulated depreciation	<u>22,779</u>	<u>-</u>	<u>22,779</u>
Total assets	<u>373,296</u>	<u>149,379</u>	<u>522,675</u>
Liabilities			
Current liabilities			
Payroll and other liabilities	195,190	-	195,190
Current portion of long-term liabilities	<u>5,323</u>	<u>-</u>	<u>5,323</u>
Total current liabilities	<u>200,513</u>	<u>-</u>	<u>200,513</u>
Noncurrent liabilities			
Long-term liabilities	<u>16,702</u>	<u>-</u>	<u>16,702</u>
Total liabilities	<u>217,215</u>	<u>-</u>	<u>217,215</u>
Net position			
Net investment in capital assets	754	-	754
Unrestricted	<u>155,327</u>	<u>149,379</u>	<u>304,706</u>
Total net position	<u>\$ 156,081</u>	<u>\$ 149,379</u>	<u>\$ 305,460</u>

Village of New Haven
Other Supplementary Information
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Nonmajor Enterprise Funds
For the Year Ended March 31, 2026

	Building	Garbage	Total
Operating revenue			
Customer fees	\$ 122,294	\$ 365,085	\$ 487,379
Other revenue	95	-	95
Total operating revenue	<u>122,389</u>	<u>365,085</u>	<u>487,474</u>
Operating expenses			
Personnel services	145,981	-	145,981
Contractual services	-	354,300	354,300
Other expenses	7,144	-	7,144
Depreciation and amortization	5,663	-	5,663
Total operating expenses	<u>158,788</u>	<u>354,300</u>	<u>513,088</u>
Operating income (loss)	<u>(36,399)</u>	<u>10,785</u>	<u>(25,614)</u>
Nonoperating revenue (expenses)			
Investment income	1,978	1,938	3,916
Interest expense	(557)	-	(557)
Total nonoperating revenues (expenses)	<u>1,421</u>	<u>1,938</u>	<u>3,359</u>
Income (loss)	(34,978)	12,723	(22,255)
Net position - beginning of year	<u>191,059</u>	<u>136,656</u>	<u>327,715</u>
Net position - end of year	<u>\$ 156,081</u>	<u>\$ 149,379</u>	<u>\$ 305,460</u>

Village of New Haven
Other Supplementary Information
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended March 31, 2026

	Building	Garbage	Total
Cash flows from operating activities			
Receipts from customers	\$ 231,508	\$ 355,824	\$ 587,332
Payments to suppliers	-	(384,289)	(384,289)
Payments to employees	(145,981)	-	(145,981)
Net cash provided (used) by operating activities	<u>85,527</u>	<u>(28,465)</u>	<u>57,062</u>
Cash flows from capital and related financing activities			
Principal and interest paid on long-term debt	(6,000)	-	(6,000)
Cash flows from investing activities			
Interest received	<u>1,978</u>	<u>1,938</u>	<u>3,916</u>
Net change in cash and cash equivalents	81,505	(26,527)	54,978
Cash and cash equivalents - beginning of year	<u>268,266</u>	<u>87,870</u>	<u>356,136</u>
Cash and cash equivalents - end of year	<u>\$ 349,771</u>	<u>\$ 61,343</u>	<u>\$ 411,114</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities			
Operating income (loss)	\$ (36,399)	\$ 10,785	\$ (25,614)
Adjustments to reconcile operating income to net cash from operating activities			
Depreciation and amortization expense	5,663	-	5,663
Changes in assets and liabilities			
Receivables (net)	-	(9,261)	(9,261)
Prepaid items	(500)	(29,989)	(30,489)
Accounts payable	(16,389)	-	(16,389)
Accrued and other liabilities	<u>133,152</u>	<u>-</u>	<u>133,152</u>
Net cash provided (used) by operating activities	<u>\$ 85,527</u>	<u>\$ (28,465)</u>	<u>\$ 57,062</u>

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

Independent Auditors' Report

Management and the Village Council
Village of New Haven
New Haven, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of New Haven, as of and for the year ended March 31, 2026, and the related notes to the financial statements, which collectively comprise the Village of New Haven's basic financial statements, and have issued our report thereon dated [DATE].

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Village of New Haven's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village of New Haven's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village of New Haven's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2026-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Village of New Haven's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as item 2026-001.

Village of New Haven's Response to Findings and Corrective Action Plans

Government Auditing Standards requires the auditor to perform limited procedures on the Village of New Haven's responses to the findings identified in our audit and described in the accompanying schedule of findings and responses and corrective action plans. The Village of New Haven's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Yeo & Yeo, P.C.

Troy, Michigan

[Date]

Village of New Haven
Schedule of Findings and Responses
March 31, 2026

Section 9, Item A.

2026-001 – Material Weakness and Noncompliance – Audit Adjustments

Specific requirement:

Management is responsible for maintaining accurate accounting records, performing timely year-end closing procedures, and preparing financial statements that are free from material misstatement in conformity with generally accepted accounting principles (GAAP). In addition, bank reconciliations should be completed in a timely manner. Effective internal controls over financial reporting should identify and correct material errors prior to the preparation of the financial statements and audit.

Condition:

During the audit, several material adjustments were proposed and recorded to correct account balances and financial statement information. These adjustments were primarily attributable to errors that occurred during the Village's transition to the BS&A Cloud accounting system or stemmed from it in some manner, such as additional time being devoted to reconciling banks rather than year-end preparation. Significant audit adjustments included: (1) \$115,215 adjustment to properly accrue state shared revenue, (2) \$67,883 adjustment to accrue ACT 51 receivables in the Major and Local Street Funds, (3) \$45,374 adjustment to correct road project payables and capital outlay in the Major Street Fund, and (4) adjustments of \$29,989 and \$97,198 to properly recorded prepaid expenditures in the Garbage Fund and in the General Fund, respectively.

Cause:

The Village implementing the BS&A Cloud accounting system created challenges related to data migration, system configuration, and staff familiarity with the new software. This conversion added additional accounting transactions to previously completed bank reconciliations. Certain accounting reconciliations and review procedures were not completed as effectively as necessary to detect errors before the audit.

Effect:

Material audit adjustments were required to properly state account balances and financial statement disclosures. The need for material adjustments increases the risk that the financial information used by management and reported to users of the financial statements may be inaccurate until corrected.

Recommendation:

We recommend that management continue to strengthen year-end financial reporting procedures within the BS&A Cloud system, including completing timely reconciliations of significant accounts, performing supervisory reviews of financial information, and documenting year-end closing procedures. Additional training and experience with the new software should further enhance the effectiveness of these controls and reduce the likelihood of material adjustments in future periods.

Views of responsible officials:

Management agrees with the finding.

Corrective action plan:

See attached.



AGENDA REPORT

New Haven, Michigan

Meeting Type

MEETING DATE:	13 October, 2026
DEPARTMENT:	Administration
DATE SUBMITTED:	5 October 2026
PREPARED BY:	Brian Meissen
ITEM TITLE:	Holiday Office Closure

EXECUTIVE SUMMARY:

The topic has come up again for discussion this year with whether or not to be closed for the 3 business days between Christmas and New Years. Contractually, all of our staff get Christmas Eve, Christmas Day, New Years Eve, and New Years Day off. This year, the three business days would be December 28th, 29th, and 30th – Monday through Tuesday respectively.

This topic has come up as our office staff have started submitting their vacation requests for the 3 days – if the office is open, it is our policy that only one staff member can take the day off, the other two have to work.

RECOMMENDED ACTION:

Council approval to close the office for the 3 business days, December 28th through 30th, with the time off to be covered by the employees’ vacation/PTO time.



Executive Summary
New Haven, Michigan
Regular Council Meeting

MEETING DATE:	11 August 2026
DEPARTMENT:	Village President
DATE SUBMITTED:	4 August 2026
PREPARED BY:	Brian Meissen
ITEM TITLE:	Flower Garden Proposal

EXECUTIVE SUMMARY:

Attached is a resident’s proposal for a flowerbed garden to be installed at Community Park. This proposal was brought forward through Parks & Recreation Committee at the June 16th meeting and further refined for the July 21st meeting.

The proposal estimates the project could cost about \$9,000 but could be offset in the form of adopting park benches or engraving the pavers used for the walking path through the garden. With Council’s approval, the Parks & Recreation committee will take responsibility for helping Ms. Hollis bring the concept to life.

Additionally, Ms. Hollis has been working with MSU Extension’s master gardener to come up with this proposal and for guidance, and we have also discussed attempting to get New Haven Community Schools involved in the project as well.

RECOMMENDED ACTION:

A motion to approve an overall budget of \$9,000 towards a flowerbed garden to be set up at Community Park which will be led by the Parks & Recreation Committee.

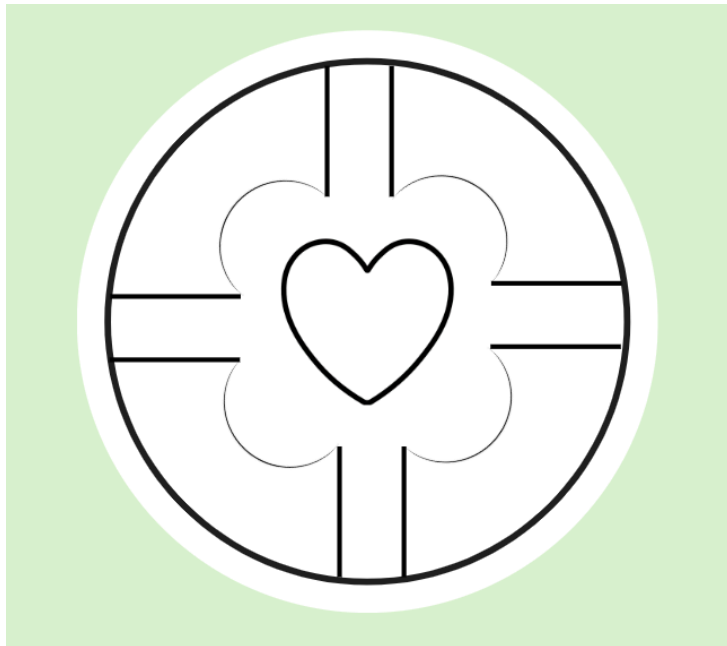
Proposal for Flower Garden at Community Park

Proposed by Alison Hollis

During the July 21, 2026 Parks and Recreation Meeting

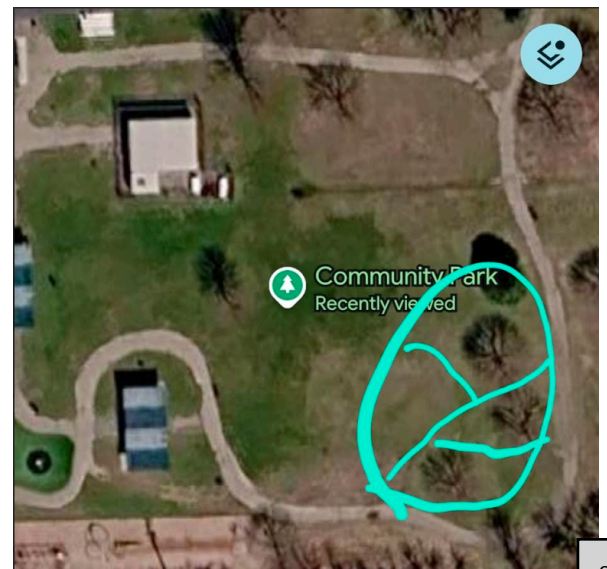
Proposal: A 50ft by 50ft flower garden located in Community Park on Havenridge. The addition of the flower garden would serve as an improved green space where community members can engage with the natural environment and a food source for local animals like butterflies.

Why: In an effort to help reduce the environmental toll of development, it is important that we as a society better utilize our green spaces for oxygen production and CO2 absorption, as well as provide a home for the animals we displace.

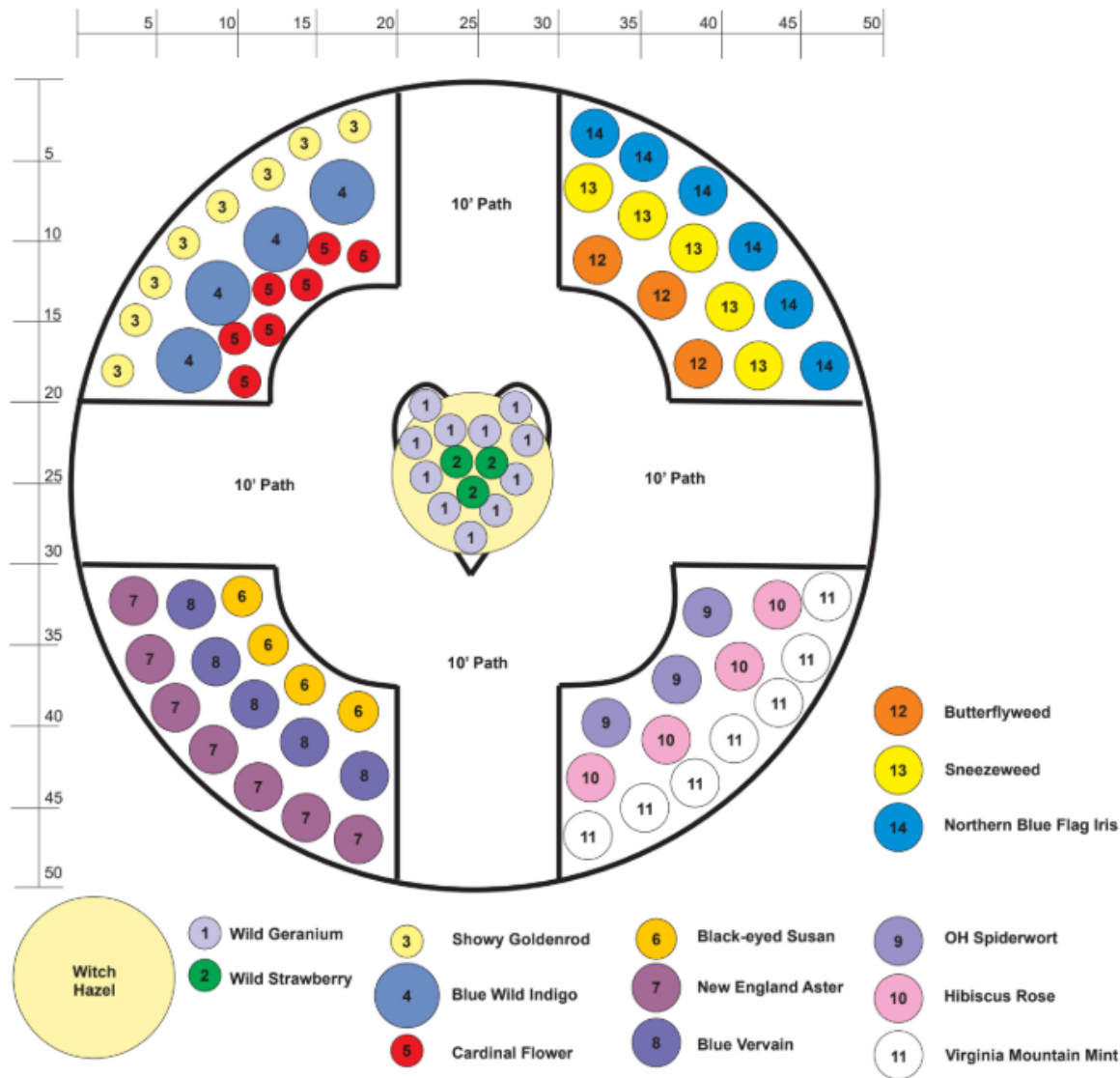


This image serves as the new design for the flower garden. The circular shape will make it easier for DPW to mow the surrounding grass, and the circle is a calming shape for the brain. I have opted to include a heart in the center to break up the similar shapes and act as the “heart” of the garden. There are also now 4 pathways for symmetry. I would like to include a paved walkway leading to the east entrance to make it handicap accessible.

The space circled on the map is the proposed location of the garden. I chose this location because I liked how it wouldn't be tucked away behind the basketball court and soccer field, so more people are likely to visit the site. Additionally, the trees could serve as an added source of shade during parts of the day.



Proposed Vision for the Site



[Link to Canva Presentation to View What the Flowers Look Like](#)

Total (Including Tax) (2026 Pricing): \$612.47

Name	Quantity	Per Unit Price (Pre-Tax)	Total Price (Pre-Tax)	
Witch Hazel	1	\$24.00	\$24.00	
Wild Geranium	11	\$9.00	\$99.00	
Wild Strawberry	3	\$6.30	\$18.90	
Showy Goldenrod	8	\$6.30	\$50.40	

Blue Wild Indigo	4	\$6.30	\$25.20	
Cardinal Flower	7	\$6.30	\$44.10	
New England Aster	7	\$6.30	\$44.10	
Black Eyed Susan	4	\$6.30	\$25.20	
Blue Vervain	6	\$6.30	\$37.80	
Hibiscus Rose	4	\$6.30	\$25.20	
Ohio Spiderwort	3	\$6.30	\$18.90	
Virginia Mountain Mint	7	\$6.30	\$44.10	
Sneezeweed	5	\$6.30	\$31.50	
Butterfly Weed	3	\$6.30	\$18.90	
Northern Blue Flag	6	\$6.30	\$37.80	

Proposed Budget: \$8,354.52

Community Garden Budget Proposal

Object	Quantity	Cost (USD)
Plants	79	\$612.47
Benches	4	\$1,084.91
Chicken Wire	100ft	\$24.37
6 inch Staples	150	\$18.01
Plaques	Variable depending on donors and size Est. \$700	
Tiles	1,041 square feet	\$5,414.76
Emergency Fund	--	\$500
		Total: \$8,354.52

- The price of the flowers could be reduced if the village were to set up a wholesale account with the grower.
- The price could also be further reduced if the village were to go with concrete instead of tiles. I chose tiles because I feel they are prettier, but I recognize that they are a large portion of the total proposed budget. [Link to View the Tile on the Lowes Website](#)
- The chicken wire and staples would be used to protect some of the flowers for a season or two as they mature, so they can withstand wildlife grazing.
- The bench would be wood because the garden would be mostly in direct sunlight, and metal would get too hot. [Link to View the Bench on the Lowes Website](#)
- Below are pictures of the proposed tile and bench.



Fundraising Ideas

- Adopt a bench
 - People can donate the money to purchase both a bench and a plaque, which their name will be engraved into. I would say \$300 because it is a round number, and there would be money left to go to the rest of the garden.
- Adopt a flower
 - 78 flowers would be available for adoption, and people could adopt as many as they would like and have their name engraved on a plaque in the center of the garden (names listed in order based on who donated the most and alphabetically). The cost to adopt a flower would be \$15.00.
- Adopt a tree

- 1 person could adopt a tree for \$50.00 and have their own plaque in front of the tree saying they donated it.
- Adopt a flower and adopt a tree profit margin
 - The following total would be based on the retail price, so if we could set up a wholesale account and receive the plants at a lower cost, we would have more money to spend on different aspects of the garden. Profits from the flowers would be \$592.04 and from the tree would be \$24.56, bringing the total to \$616.60, which would be used to buy the plaques, plaque stands, and pay for the engraving. Any leftover money would be used for buying ground cover, which, as of currently, would be taken out of the emergency fund as we figure out the spacing after the plants are placed, or it could go towards paying for the informational plaques in the garden.
- Vote for ground cover
 - After the garden is approved, we could release a form entailing what flowers will be included in the garden and a list of possible ground covers that could be used. People could pay \$1.00 to vote for which ground cover they want, and if they think there should be 1 for the entire garden or each section should have its own. This fundraising idea would not only pay for the ground cover, but also raise awareness for the upcoming garden installation, which could also help with sourcing volunteers for the planting and minimal upkeep of the garden. People could either Venmo in a dollar with their answer or bring in a dollar with their written answer. If not enough money is raised through this process, the ground cover would be paid for from the leftover profits of the adopt-a-flower and adopt-a-tree.

Special Program

- The garden will include signs informing people about the importance of planting native plants and the 15 different species of plants in the garden. By including the informational aspect to the garden, it will both provide community engagement and allow the garden to count as an MSU Extension Master Gardener volunteer project.
- Additionally, I would like to make the garden qualify for a Native Garden Certificate, and so I would like to work with the Parks and Rec Council to determine which practices would be feasible. The certificate is from the [Six Rivers Land Conservancy](#) organization.

Choose at least 3 of the following (from their Website):

Reduce pesticide use with Integrated Pest Management (IPM)
 Chop and drop plant material to feed soil naturally
 Use a broom or electric blower instead of gas-powered tools or hose
 Install drip irrigation or a soaker hose instead of sprinklers
 Use a rain barrel to capture and reuse water

Install a rain garden to manage stormwater runoff
 Limit impervious surfaces (like concrete or pavement)
 Mow high and leave grass clippings on the lawn
 Compost garden and kitchen waste
 Test your soil before applying fertilizer
 Manage or remove invasive species
 Install motion-sensing lights to reduce light pollution
 Add a bat house to support natural pest control
 Volunteer at a Six Rivers Stewardship Day

- Another aspect I would like to include in the project is a winter sowing event, which its location is to be determined. The event would serve as a place where people can become aware of the garden and volunteer if they would like, as well as learn about the benefits of native plants. Winter sowing makes the seeds hardier by acclimating them to harsh temperatures; additionally, it can be a way to save money when buying the plants, as seeds are cheaper than buying fully grown plants.

Site Preparation/Timeline

- Scalp as low as possible with a mower
- Top with 8" of arborist woodchips
 - Woodchips can be sourced for free from local tree trimming companies or a website called Chip Drop.
- Let the woodchips work over the winter to suppress weeds and retain moisture in the soil.
- When the ground thaws, start working with volunteers to lay tile and create the flower bed space.
- Start planting in May.

Partner

- I have been working with Macomb County MSUE Master Gardener Jean Persely to design all aspects included in the proposal. Ms. Persely is a landscape designer and has been a part of projects like the April Milsap Memorial Garden in Armada. Currently, she is working on the rain garden at the Armada Senior Center and revamping Armada's pocket park.


SMART

MACOMB COUNTY COMMUNITY TRANSIT

HOW SMART SUPPORTS LOCAL TRANSIT SERVICES AND PROVIDERS



WHO IS SMART?

SMART (Suburban Mobility Authority for Regional Transportation) is the regional public transit provider serving communities across Wayne, Oakland, and Macomb counties. Through SMART's Community Partnership Program, SMART provides funding and vehicles to cities, townships, and local transit providers across Macomb County.

WHAT IS COMMUNITY TRANSIT?

Community transit uses small buses and vans, often the vehicles residents see operating in their local communities, to take people between their homes and grocery stores, medical appointments, senior centers, and other daily destinations. Community transit helps seniors and people with disabilities stay independent.



78
Small Buses
and Vans

SMART provides 78 small buses and vans to communities across Macomb County.



Over
\$6
Million

SMART provides over \$6 million in direct annual funding to community transit services in Macomb County.



Nearly
175,000
Rides

SMART-supported community transit programs provided nearly 175,000 rides in Macomb County in 2025.

TRANSIT MILLAGE FAQs

What is a millage?

A millage is the rate used to calculate how much property tax you pay each year.

What would the millage cost?

About \$10 per month for a typical \$250,000 home.

Is this a new millage or a renewal of an existing one?

This is a renewal. It would maintain current service and support continued improvements across Macomb County.

What does the millage fund?

Bus service, SMART Flex (on-demand service), and ongoing transit improvements in Macomb County.

Will my community receive funding from the millage?

Yes. Each community receives a portion of millage funding to support local transit services. This millage would provide more funding to each community.

DID YOU KNOW?

- **SMART supports local transit providers like Richmond Lenox Emergency Medical Services (EMS) and STAR Transportation.**
- **Many community transit vehicles use local names and logos but are part of the SMART-supported network.**
- **SMART helps community transit services operate by providing vehicles, funding, technology, and other operational support.**
- **Every community will receive increased funding through this millage to support local transit services.**



SMART is launching a new unified dispatch platform in fall 2026.

A dispatch platform is the technology that helps schedule trips, manage vehicles, and coordinate drivers in real time, making **service more efficient, reliable, and customer-friendly**. Following the launch, **Sterling Heights and Richmond Lenox EMS** will be among the first agencies to use the system.

WHAT HAPPENS NEXT

The Macomb County Board of Commissioners unanimously voted to place the transit millage on the November ballot. Macomb County voters will decide on the transit millage on **November 3, 2026**. If approved, the millage would keep transit services running and support future improvements across Macomb County.

2026 TIMELINE



LEARN MORE AT
SMARTMOVESUS.ORG



MEETING DATE:10/13/2026

DEPARTMENT: Fire Dept.

DATE SUBMITTED:09/29/26

PREPARED BY: Chief Stier

ITEM TITLE: Structural Fire Fighting Gear

EXECUTIVE SUMMARY: The Fire Department is requesting approval to purchase four sets of structural firefighting gear for firefighters who will begin the fire academy in January. MES provided the single quote because they are the department's current gear vendor and are used to properly specify and fit our gear. MES is also used in conjunction with other departments to support bulk purchasing when available. The department is hopeful that the purchase will be reimbursed through the Michigan Treasury grant applied for earlier this month.

RECOMMENDED ACTION: Approval of quote.

ADMINISTRATIVE REVIEW:

EXHIBIT:



(877) 637-3473

Quote

Section 9, Item E.

Quote # QT2109872
Date 09/02/2026
Expires 09/17/2026
Sales Rep Dorr, David
PO # MP Viper Turn Out Gear, Glove, Helmets, Boots
Shipping Method FedEx Ground
Customer New Haven Fire Dept (MI)
Customer # C241546

Bill To

NEW HAVEN FIRE DEPT (MI)
P.O. BOX 429
NEW HAVEN MI 48048
United States

Ship To

NEW HAVEN FIRE DEPT (MI)
57775 MAIN ST.
NEW HAVEN MI 48048
United States

Item	Alt. Item #	Units	Description	QTY	Unit Price	Amount
HFRP VIPER Coat	Quote #X26614MINHAV		Quote #X26614MINHAV Custom HFRP VIPER Coat Specid #MINHAV00007 (see attached spec)	4	\$1,730.00	\$6,920.00
HFRP VIPER Pant	Quote #X26614MINHAV		Quote #X26614MINHAV Custom HFRP VIPER Pant Specid #MINHAV00008 (see attached spec)	4	\$1,190.00	\$4,760.00
MES-Excalibur- Small-Regular			MES-Excalibur Gauntlet Glove H. Dillow	1	\$98.75	\$98.75
MES-Excalibur- Medium-Regular			MES-Excalibur Gauntlet Glove S. Bailey	1	\$98.75	\$98.75
MES-Excalibur- Large-Regular			MES-Excalibur Gauntlet Glove I. Minelli	1	\$98.75	\$98.75
MES-Excalibur-X- large-Regular			MES-Excalibur Gauntlet Glove A. Chaffee	1	\$98.75	\$98.75
BT5555-7-Wide			Honeywell PRO Nighthawk 5555 *NEEDS QUICK QUOTE* H. Dillow	1	\$495.00	\$495.00
BT5555-9.5-Wide			Honeywell PRO Nighthawk 5555 *NEEDS QUICK QUOTE* S. Bailey	1	\$495.00	\$495.00
BT5555-11-Wide			Honeywell PRO Nighthawk 5555 *NEEDS QUICK QUOTE* I. Minelli	1	\$495.00	\$495.00
BT5555-12-Wide			Honeywell PRO Nighthawk 5555 *NEEDS QUICK QUOTE* A. Chaffee	1	\$495.00	\$495.00
BULLARD Helmets	#BYB282540		#BYB282540 BULLARD Helmets Bullard Lightweight. Low Ride w/ Retrak Visor System Color: BLACK #UL6BKR350	4	\$435.00	\$1,740.00



QT2109872



(877) 637-3473

Quote #

Date

Quote

QT2109872

09/02/2026

Section 9, Item E.

Contact: New Haven FD Fire Chief Stier

Subtotal	\$15,795.00
Shipping Cost	\$0.00
Tax Total	\$0.00
Total	\$15,795.00

This Quotation is subject to any applicable sales tax and shipping and handling charges that may apply. Tax and shipping charges are considered estimated and will be recalculated at the time of invoice to ensure they take into account the most current information.

All returns must be processed within 30 days of receipt and require a return authorization number and are subject to a restocking fee.

Custom orders are not returnable. Effective tax rate will be applicable at the time of invoice.



QT2109872



AGENDA REPORT

New Haven, Michigan

Meeting Type

MEETING DATE:	13 October, 2026
DEPARTMENT:	Administration
DATE SUBMITTED:	7 October 2026
PREPARED BY:	Brian Meissen
ITEM TITLE:	Property Purchase 06-27-300-009

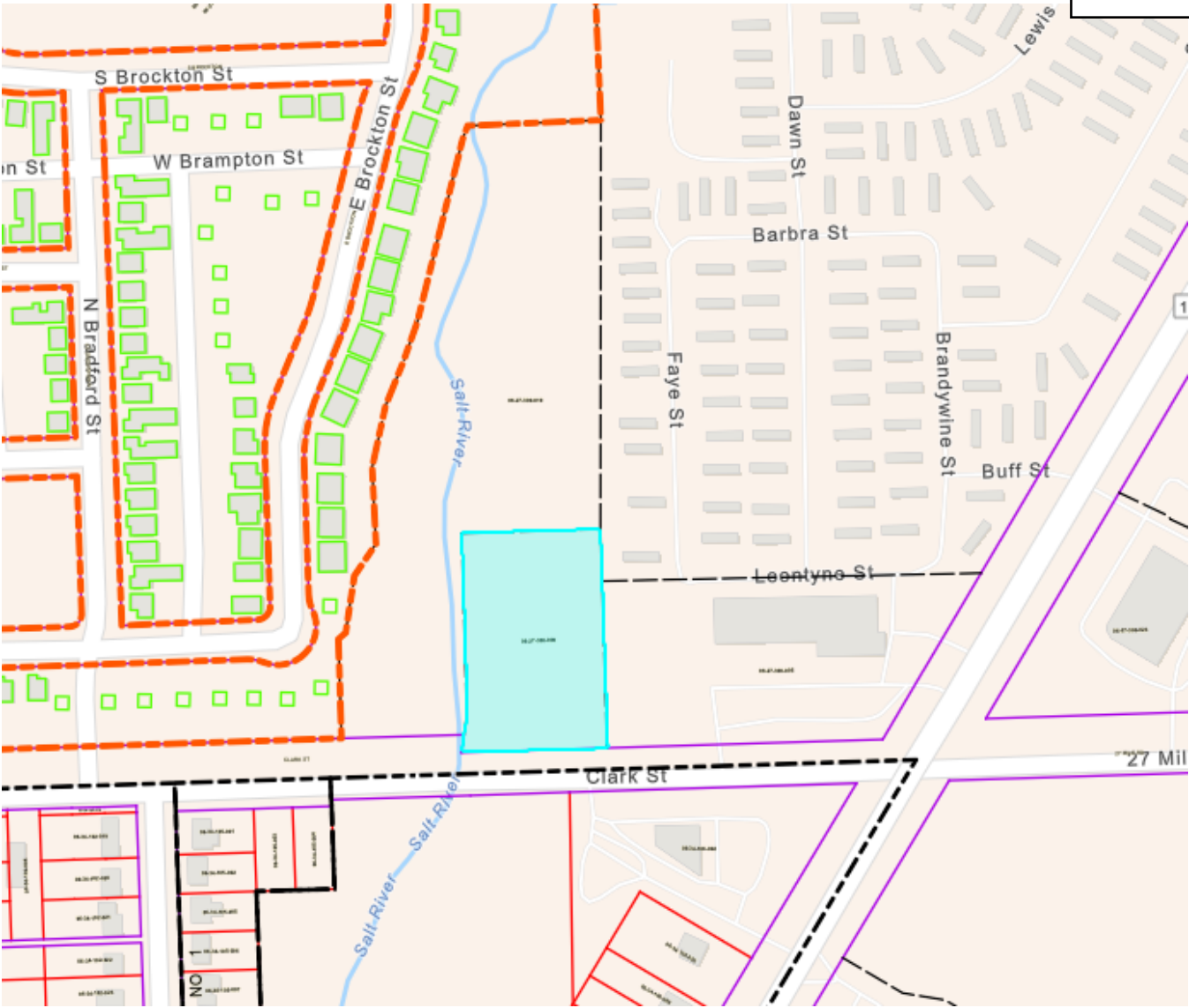
EXECUTIVE SUMMARY:

I would like to ask that the Village Council approve offering Greater New Hope Baptist Church \$7,000 to purchase the vacant parcel located on 27 Mile Road along the Salt River, identified as Parcel No. 06-27-300-009. Greater New Hope Baptist Church has owned the parcel since 2009. Because the property is largely unbuildable due to its location along the Salt River, its highest and best public use would be for future recreational and open-space purposes rather than development.

Acquiring the parcel would expand the Village’s existing ownership along the Salt River and position the Village to support future recreational opportunities, including kayaking access or a fishing dock, as well as potential incorporation into the regional Salt River Greenway pathway project. Approval of the \$7,000 offer would allow the Village to preserve this strategically located riverfront property and advance long-term plans for public access, recreation, and connectivity along the Salt River

RECOMMENDED ACTION:

Approve offering Greater New Hope Baptist Church \$7,000 to purchase the vacant parcel located on 27 Mile Road along the Salt River, identified as Parcel No. 06-27-300-009.







AGENDA REPORT

New Haven, Michigan

Meeting Type

MEETING DATE:	13 October, 2026
DEPARTMENT:	Administration
DATE SUBMITTED:	21 September 2026
PREPARED BY:	Matt Benoit
ITEM TITLE:	Pembroke – Sidewalk approach and curb repair

EXECUTIVE SUMMARY:

The sidewalk approaches on both the East & West sides of the Clark St entrance to Pembroke have sunken below the curb, resulting in a very serious hazard. Additionally, the curbs themselves in front of the approaches have failed and are crumbling, with large cracks and exposed rebar present. The purpose: Improve the safety of pedestrians by fixing the trip hazard while bringing the approaches up to code with the addition of the required ADA mats.

RECOMMENDED ACTION:

Approve the sourced bid for the sidewalk approach and curbing repairs from Four Seasons Contractors Group LLC in the amount of \$7,975.00. If permits are required, there is an additional cost of \$350.00 to the contractor + the cost of the permit.

Concrete Maintenance Proposal

O'Brien Association Management

Matt Benoit

Project:

2026 Pembroke Concrete Approach and Curb repairs

58980 Virginia Circle
New Haven, MI 48048



Jeicob Perez
VP

Service Provider Information

Company Info



Four Seasons Contractors Group LLC
2750 Auburn Rd
Auburn Hills, Michigan 48326

P: 248-978-7875
F: 248-842-3123
<https://www.fscgroupusa.com>

Contact Person

Jeicob Perez
VP
Info@fscgroupusa.com
Cell: 248-842-3123
Office 248-978-7875

About Us

We Solve Problems & Make Pavement Maintenance Simple

Four Seasons Contractors Group LLC provides design, maintenance and construction services to the residential, commercial, recreational and industrial markets within a 150-mile radius of providing service to Auburn Hills, Michigan and surrounding communities.

Details, Facts and a Simple, easy to understand proposal should be the first sign that we understand your needs and issues. Compare this process and proposal to anyone else and you will see that we do not tell you... we show you!

Proposal: 2026 Pembroke Concrete Approach and Curb repairs

Both sides Entrance ramp with ADA plate & center curb with gutter

1. We have identified 2 area(s) comprising approx. 175 sq. ft for a new concrete surface.
2. **New Concrete Surface:** We will form, place and finish 6 inches of 4000 psi new concrete. Control & Expansion joints will be installed as necessary.
3. **Finish:** The final finish of the new concrete surface will be Brush-Finished. If you desire a different finish, please let us know prior to the acceptance of this proposal.
4. **Barricading:** All areas will be barricaded before, during and after the project. It is the owners responsibility to make sure all barricades remain effective after our crews leave the jobsite.
5. This is for right and left entrance ramps with ADA plates:
 - o Both Ramps includes:

We will excavate the area marked by PM
Remove dirt and fill 2in with 21AA.
Add 6in new concrete.
Add one new ADA plate 2'x5'
12Ln curb rear the ramp with asphalt maintenance on the area we saw cut
Clean the area

- o Center island curb & gutter

We will excavate the area marked by PM
Remove dirt and fill 2in with 21AA.
Add 6in new concrete.
13Ln curb rear the ramp with asphalt maintenance on the area we saw cut
Clean the area
After saw cutting, we will do small asphalt restoration.

6. **Notes:**
 - o To keep the price, full contract must be approved with the sidewalk quote.
 - o Permits not included.
 - o Weather Permitting.
 - o FSC is not responsible for landscaping, brick, or any other restoration.
 - o Please turn off irrigation 3 days prior work begins.
 - o Please do not drive or walk on new concrete for 7 days.
 - o Additional mobilization \$2,000.00

Total Price: \$7,975.00

Proposal: 2026 Pembroke Concrete Approach and Curb repairs

Image



Image



Image



Price Breakdown: 2026 Pembroke Concrete Approach and Curb repairs

Please find the following breakdown of all services we have provided in this proposal.

This proposal originated on September 09, 2026.

Item	Description	Cost
1.	Both sides Entrance ramp with ADA plate & center curb with gutter	\$7,975.00
Total:		\$7,975.00

Authorization to Proceed & Contract

You are hereby authorized to proceed with the work as identified in this contract. By signing and returning this contract, you are authorized to proceed with the work as stated.

We understand that if any additional work is required different than stated in the this proposal/contract it must be in a new contract or added to this contract.

Please see all notes for special conditions that may pertain to aspects of this project.

- Our standard one year warranty applies to all work performed.
- Permits are NOT included on this Proposal, the Client must advise Four Seasons if they have any valid permit. Otherwise Four Season will start the permit process with the City. The Client is responsible for the cost plus a Four Season Fee of \$350.00.
- Labor and material are included.
- Concrete to be a 6 bag mix achieving 4000psi.
- Regrade and compact existing sub base. Add up to 4 inches of crushed stone if needed.
- Concrete is a natural product, FSC Group can not warranty against cracks.
- No provision for removal of unsuitable base, if any exists.
- Disturbed areas to be restored with topsoil and seed. We are not responsible for new grass growth.
- Pricing is based on replacing non reinforced concrete at the same thickness.
- If concrete is reinforced or different thickness, additional charges will apply.
- Pricing is based on all work being approved and completed.
- We are unable to warranty concrete located near downspouts.
- Pricing is based on one mobilization. Additional mobilizations requested by the customer will result in a fee to cover the cost.
- Notification, if needed, is the responsibility of the property owner or managing agent.
- It is managements responsibility to provide resident access to unit during construction.
- All areas will be barricaded during project. It is the owners responsibility to make sure all barricades remain effective after our crews leave the job site.
- We are not responsible for damage or vandalism after we leave.
- Pricing does not include ADA detectable warning plates unless specified. If required additional costs will be applied.
- Tree root removal up to one inch in diameter are included.
- If A/C unit is within 3 feet of concrete replacement or masonry work, it will be needed to be disconnected and moved prior the commencement of work. If it must be moved by our crew, we are not responsible for moving it back.
- Co-owner/Owners to remove all personal items including plants within 6 feet of the work area.
- We are not responsible for pavers, flowers, plants, mulch, landscape lighting, downspouts, fencing and landscape ending within our work area.
- These items need to be removed prior to concrete replacement.

Proposal: 2026 Pembroke Concrete Approach and Curb repairs

- Existing pavement (concrete or asphalt) must be able to support the weight of our equipment and concrete truck. We are not responsible for any damage of compromised pavement in our work areas.
- All handrail installation is by others.
- For Brick work: Brick and mortar to match as closely as possible.
- Cleaning of newly installed brick or tuck pointing work is not included unless specifically stated.
- Railings, columns, downspouts and gutters to be removed and reinstalled by others (if applicable) within work area.
- We are not responsible for any damage done to brick, wood, fencing, or siding adjacent to concrete or masonry removal areas.
- All painting or striping required on completed concrete or masonry work to be done by others.
- We are not responsible for joint sealing/ caulking in any pavement or sidewalk areas that need to access in order to perform our work.
- Black tire marks left during the course of our project may occur. They will fade over time, we will not be cleaning them upon completion of the project.
- Clear all items in area around work site.
- Saw cutting will create noise/slurry/dust, we are not responsible for cleaning.
- We are not responsible for hidden utilities and unmarked irrigation lines and heads.
- We are not responsible for damage to items embedded in concrete schedule for removal.
- We are not responsible For unmarked private irrigation or MEP lines, cable or appurtenances.
- ALL IRRIGATION MUST BE TURNED OFF PRIOR TO WORK COMMENCEMENT, IF APPLICABLE.

Acceptance

We agree to pay the total sum or balance in full 20 days after the completion of work.

I am authorized to approve and sign this project as described in this proposal as well as identified below with our payment terms and options.

Date: _____

Matt Benoit
O'Brien Association Management
47687 Van Dyke Ave
Shelby Township, MI 48317
mattbbb14@gmail.com
C: 248-250-1769

Jeicob Perez | VP
Four Seasons Contractors Group LLC
2750 Auburn Rd
Auburn Hills, Michigan 48326
E: Info@fscgroupusa.com
C: 248-842-3123
P: 248-978-7875
F: 248-842-3123
<https://www.fscgroupusa.com>

Quotation to furnish labor, materials, equipment, and insurance to complete replacement and repairs of concrete to the homeowners association specifications as allowed.

Dynamic Innovations Concrete L.L.C will provide any necessary permits or arrange for city inspections with New Haven. Price is a subject to change in the case of any unforeseen obstructions are found underneath the surface. If price is changed, it will be reviewed with the home owner before proceeding.

1.) Curb and Gutter work

Saw cut, remove and dispose of 50 lf of curb.
Frame curb and install rebar for reinforcement.
Pour curb and broom finish it.
Asphalt repairs not included.

Remove (2) walkway approaches and replace with same dimensions.
Concrete to be 6" thick.
Install ADA mats on each approach.

Cost of work above.....\$8,800.

2.) Sidewalk repairs

Remove and dispose of approximately 25'x5' of sidewalk.
Side walk squares to be replace due to failing sub base and are creating trip hazards.
Base to include at minimum of 4" of gravel and to be compacted.
Repour concrete at 4" thick with a broom finish for traction.

Cost of work above.....\$4,500.

All concrete is to be prepped with a base of Crushed Concrete (21AA). Concrete is to be poured with a 6 bag mix at 4,000 PSI and finished with a broom finish. Materials and disposal of waste is included in price.

If accepted payments are to be made as followed, 10% as down payment, 40% on the first day work is started, and remaining balance once concrete is poured.

For any questions, comments, or concerns please feel free to contact us.

Luis Garcia
(586) 295-9763
DynamicInnovations30@yahoo.com
<https://dynamicinnovationsconcrete.com>

Dynamic Innovations Concrete LLC: **TERMS AND CONDITIONS**

PAYMENT TERMS: 10% of Project Total is due at time of Acceptance of this Proposal. 40% of Project Total is due on or before start date. Remaining Balance is due immediately upon completion of project. If payment in full is not received by Dynamic Innovations Concrete LLC within 30 days of project completion, to the extent allowed by law, a finance charge of 1.5% per month (18% APR), and \$50/ month processing fee, will be added to the total due.

ATTORNEY'S FEES: In the event Customer fails to pay as required by this Agreement, **Dynamic Innovations Concrete LLC** shall be entitled to recover from Customer any fees or costs incurred by **Dynamic Innovations Concrete LLC**, including reasonable actual attorney fees and collection agency fees, in the demand, commencement, and/ or prosecution of collection activities.

GUARANTEE: All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices accepted by the American Concrete Institute. Due to factors beyond our control, **Dynamic Innovations Concrete LLC** does not warranty against heaving, settling, scaling, spalling, dusting, or cracking of any kind. Please note: Fiber Mesh may be visible at surface of finished concrete.

LIMITATIONS OF LIABILITY: In the event of delivery beyond curb line, **Dynamic Innovations Concrete LLC** will not assume any liability for damages to curbs, sidewalks, driveways, or lawn. Any damage to landscape by equipment or redi-mix truck while gaining access to the job-site, will be the responsibility of the Customer. **Access to job-site is a must.** **Dynamic Innovations Concrete LLC** is not responsible for soil conditions resulting in settlement or heaving; underground water issues or foundation leaks; or for damages to concrete resulting from freezing, and/or the use of salt. **Dynamic Innovations Concrete LLC** is not responsible for vandalism or for miscellaneous debris that may fall into concrete while being poured. **Dynamic Innovations Concrete LLC** is not responsible for unforeseen or buried items that may be damaged during completion of contracted work defined by this proposal. **Dynamic Innovations Concrete LLC** does not guarantee any concrete exposed to, and or poured during below freezing temperatures, or concrete poured while using portable heat of any kind.

CONCRETE COLOR: There are many factors that contribute to concrete's final color; color variations can be expected and are normal. Colors shown in our photo gallery, or on any colored concrete or overlay charts, are representative. Variations can be expected due to differences in cement, aggregates, weather conditions, cure time, and application methods from one job to another. Concrete typically cures to its final color within 30 days.

LANDSCAPING: **Dynamic Innovations Concrete LLC** is not responsible for any landscaping, landscape restoration, or for any incidental damage to existing landscaping including trees, shrubs, bushes, flowers, etc. Repair of ruts from equipment, and landscape restoration along edges of flatwork will most likely be needed and is not included (unless listed as an additional item in Proposal). **State Sales Tax Applies to All Landscape Restoration.**

ALTERATIONS: Any alterations or deviation from proposed specifications involving extra costs will be executed only upon written orders and will be billed at time (\$60/ man/ hour) and materials (our cost + 10%). Removal of materials is bid at maximum of 5" thick, plus the removal of maximum of 6" of old sub-base, (for installation of proper gravel sub-base). Anything exceeding this (or unforeseen) that needs to be removed will be billed at \$100/ hour (plus trucking and dumping fees). This includes the necessary removal of stumps, roots, un-stable clay, mud, or wet earth; that if not removed will prohibit proper sub-base compaction, and lead to cracks in new concrete. Additional gravel or landscape fabric needed to compensate for additional materials removed will be billed at our cost (plus 10%) plus trucking fee. We will not pour concrete on unstable sub-base.

DELAYS: All agreements are contingent upon weather, strikes, accidents, or delays beyond our control. Jobs are scheduled upon receipt of the signed Proposal and Deposit; "first come, first serve". Customer will be notified of an approximate start and completion date. Occasionally, our schedule needs adjusting due to weather, job delays, lack of permits, accidents, employee illness, back ordered material, etc. In such an event, Customer agrees that such delays do not constitute non-performance and Customer will be notified of their projected start date.

INSURANCE: Customer to carry desired homeowners or other insurance. **Dynamic Innovations Concrete LLC** carries general liability and vehicle insurance. **Dynamic Innovations Concrete LLC** is licensed and bonded to meet proper requirements. All employees are fully covered by Worker's Compensation Insurance.

SUB-CONTRACT: Customer agrees that portions of this Agreement may be sub-contracted to another party, including only companies qualified to perform the work set forth in this Agreement, who can perform at the standards of **Dynamic Innovations Concrete LLC**. All subcontractor work will be overseen by **Dynamic Innovations Concrete LLC** staff. In such event, Customer will be provided with the name and address of such subcontractor.

LIEN WAIVERS/ CONTRACTS PROVIDED: Customer acknowledges receipt of a copy of the Agreement prior to the commencement of any work or any payment hereunder, and is hereby informed that Customer is entitled to receive lien waivers from all contractors, subcontractors, and material suppliers at or prior to the time final payment is made.

ENGLISH AS PRIMARY LANGUAGE: Customer hereby acknowledges that Customer is not visually impaired and is able to read this Agreement, and that Customer's primary language is English.

LIEN NOTICE: NOTICE OF LIEN RIGHTS: AS REQUIRED BY THE MICHIGAN CONSTRUCTION LEIN LAW, **Dynamic Innovations Concrete LLC** HEREBY NOTIFIES OWNER THAT PERSONS OR COMPANIES FURNISHING LABOR OR MATERIALS FOR THE CONSTRUCTION ON OWNER'S LAND MAY HAVE LIEN RIGHTS ON OWNER'S LAND AND BUILDINGS IF NOT PAID. THOSE ENTITLED TO LEIN RIGHTS IN ADDITION TO **Dynamic. Innovations Concrete LLC** ARE THOSE WHO CONTRACT DIRECTLY WITH THE OWNER, OR THOSE WHO GIVE THE OWNER NOTICE WITHIN SIXTY (60) DAYS AFTER THEY FIRST FURNISH LABOR OR MATERIALS FOR THE CONSTRUCTION. ACCORDINGLY, OWNER PROBABLY WILL RECEIVE NOTICES FROM THOSE WHO FURNISH LABOR AND MATERIALS FOR THE CONSTRUCTION AND SHOULD GIVE A COPY OF EACH NOTICE RECEIVED TO THE MORTGAGE LENDER, IF ANY (SUCH SIXTY DAY NOTICES ARE NOT REQUIRED UNDER CERTAIN CIRCUMSTANCES). **Dynamic Innovations Concrete LLC** AGREES TO COOPERATE WITH THE OWNER AND THE OWNER'S LENDER, IF ANY, TO SEE THAT ALL POTENTIAL LIEN CLAIMANTS ARE DULY PAID.

CUSTOMER RESPONSIBILITY: It is Customer's responsibility to ensure the proposed work is within property lines and approved by zoning. Customer must obtain any necessary permits including building permit prior to projected job start date. **Dynamic. Innovations Concrete LLC** will contact MISS DIGG a minimum of 6 days prior to start date.

MAINTENANCE: We recommend resealing your concrete every 1-3 years, to maintain the beauty of stamped concrete, and for maximum protection of your investment. Resealing your concrete will help restrict moisture and salt from entering the concrete and potentially damaging the surface. Resealing is a key to keeping your concrete looking great.

REMEMBER: NO SALT! Avoid the use of salt and de-icers, as they will damage the surface of your concrete. Use sand (plain) anytime for extra winter traction. NEVER use salt or de-icers containing ammonium nitrate or ammonium sulfate (such as lawn fertilizers). For further information or if you have any questions about this proposal, please contact **Dynamic Innovations Concrete LLC** at (586) 295-9763 or via email at Dynamicinnovations30@yahoo.com.

NAME: _____

SIGN: _____

DATE: _____



Pembroke Concrete 2026 Proposal

Submitted to
Pembroke HOA
Matt Benoit
(248) 250-1769
mattbbb14@gmail.com

Proposal Date 8/10/2026
Project ID 26-0753
Job Site 58980 Virginia Circle
New Haven, MI 48048

Contact
Jeremy Kochis
(248) 804-0596
jeremyk@bsipaving.com

Services

Pembroke Concrete 2026 Estimate

Concrete Remove & Replace - 4" \$3,173.00

Approx. 150 sq ft **RED AREA ON MAP**

- Remove concrete to a depth of (4") and export all material off site
- Grade and compact existing sub-base material
- **If poor sub-base found - additional charges will apply to correct
- Install 4" Broom Finished Concrete - 4,000 psi w/3lb per cyd Synthetic Macro Fiber

BSI will restore adjacent areas with topsoil

Seed and straw can be added for a charge of \$1.50 per square foot - Customer responsible for watering areas

Sprinklers / irrigation lines that need repair can be done by BSI for additional charge

Concrete Remove & Replace - 6" \$5,298.00

Approx. 180 sq ft **YELLOW AREA ON MAP**

- Remove concrete to a depth of (6") and export all material off site
- Grade and compact existing sub-base material
- **If poor sub-base found - additional charges will apply to correct
- Install 6" Broom Finished Concrete - 4,000 psi w/3lb per cyd Synthetic Macro Fiber
- Includes ADA Mats for Both Approaches

BSI will restore adjacent areas with topsoil

Seed and straw can be added for a charge of \$1.50 per square foot - Customer responsible for watering areas

Sprinklers / irrigation lines that need repair can be done by BSI for additional charge



Pembroke Concrete 2026 Proposal

Curb & Gutter Remove & Replace

\$5,186.00

Approx. 44 feet **PINK LINES ON MAP**

- Remove existing curb and gutter

**if poor sub-base found - additional charges will apply to correct

- Install new 4,000 psi concrete to match existing curb and gutter

- Includes rebar reinforcement

Includes 1.5' Asphalt patching in front of Curb

BSI will restore adjacent areas with topsoil

Seed and straw can be added for a charge of \$1.50 per square foot - Customer responsible for watering areas

Sprinklers / irrigation lines that need repair can be done by BSI for additional charge

Total: \$13,657.00

Service Information

ASPHALT PAVING SERVICES

Price does not include permits, bonds, inspections, SESC, staking, prints, survey, testing, traffic control, lane closure, as built

**Permits/municipality may determine what is needed and/or what can be done and may result in additional charges

Base/Additional stone needed at \$55/ton

Undercutting at \$55/cyd

If poor subgrade found - additional charges will apply to correct

If pavement found to be thicker than quoted - additional charges may apply

If any existing pavement (concrete or asphalt) breaks during service due to normal procedures - customer responsible for replacement costs

If culvert install, reset, or replacement needed - additional charges will apply

If drainage work found needed - additional charges will apply

If FDR areas and/or wedging needed - customer responsible for additional charges

Priced for standard commercial HMA mixes - if different mixes wanted - additional charges will apply

Customer responsible for ALL irrigation, restoration, grass, landscape, plants, trees, garden, edging, siding, awning, decking, fencing, railing, brick, veneer, paver, paver reset

Due to matching existing pavement/ patching/ overlaying - no guarantee/ warranty against water shed, pitch, pooling, ponding, re-direction, holding, bleed-through cracking, reflective cracking

If prevailing wage/davis bacon - additional charges will apply and new estimate needed

Projects performed after Nov. 1 do not carry warranty

Due to market volatility, pricing is subject to change if proposal is not signed within 15 days.

CONCRETE SERVICES

Price does not include permits, bonds, inspections, SESC, staking, prints, survey, testing, traffic control, lane closure, as built

**Permits/municipality may determine what is needed and/or what can be done and may result in additional charges



Pembrooke Concrete 2026 Proposal

Base/Additional stone needed at \$55/ton

Undercutting at \$55/cyd

If poor subgrade found - additional charges will apply to correct

If pavement found to be thicker than quoted - additional charges may apply

If any existing pavement (concrete or asphalt) breaks during service due to normal procedures - customer responsible for replacement costs

If culvert install, reset, or replacement needed - additional charges will apply

If drainage work found needed - additional charges will apply

Customer responsible for ALL irrigation, restoration, grass, landscape, plants, trees, garden, edging, siding, awning, decking, fencing, railing, brick, veneer, paver, paver reset

If prevailing wage/davis bacon - additional charges will apply and new estimate needed

Projects performed after Nov. 1 do not carry warranty

Due to market volatility, pricing is subject to change if proposal is not signed within 15 days.

SEALCOATING & CRACK-FILLING SERVICES

If work area is not prepared for the scheduled service time (parked cars, sprinklers on, trailers, excess debris / dirt, etc) and it delays start time by more than 30mins, additional mobilization charges may apply

If/any peeling flaking present - it will continue

-This may cause adhesion issues with rubber and sealer

Areas that hold water will prematurely wear

Shade/vegetation may cause premature wear and hazing

Stress and fatigue cracks cannot be filled

Large cracks will sink or pull up

Spider areas will be encased only

Tire marks are normal

Areas where tight turns occur - rubber may pull up

Traffic and plows can pull rubber out

**These are not warranty issues

Due to market volatility, pricing is subject to change if proposal is not signed within 15 days.

ASPHALT PATCHING SERVICES

Pothole filling and skin-patching carry no warranty

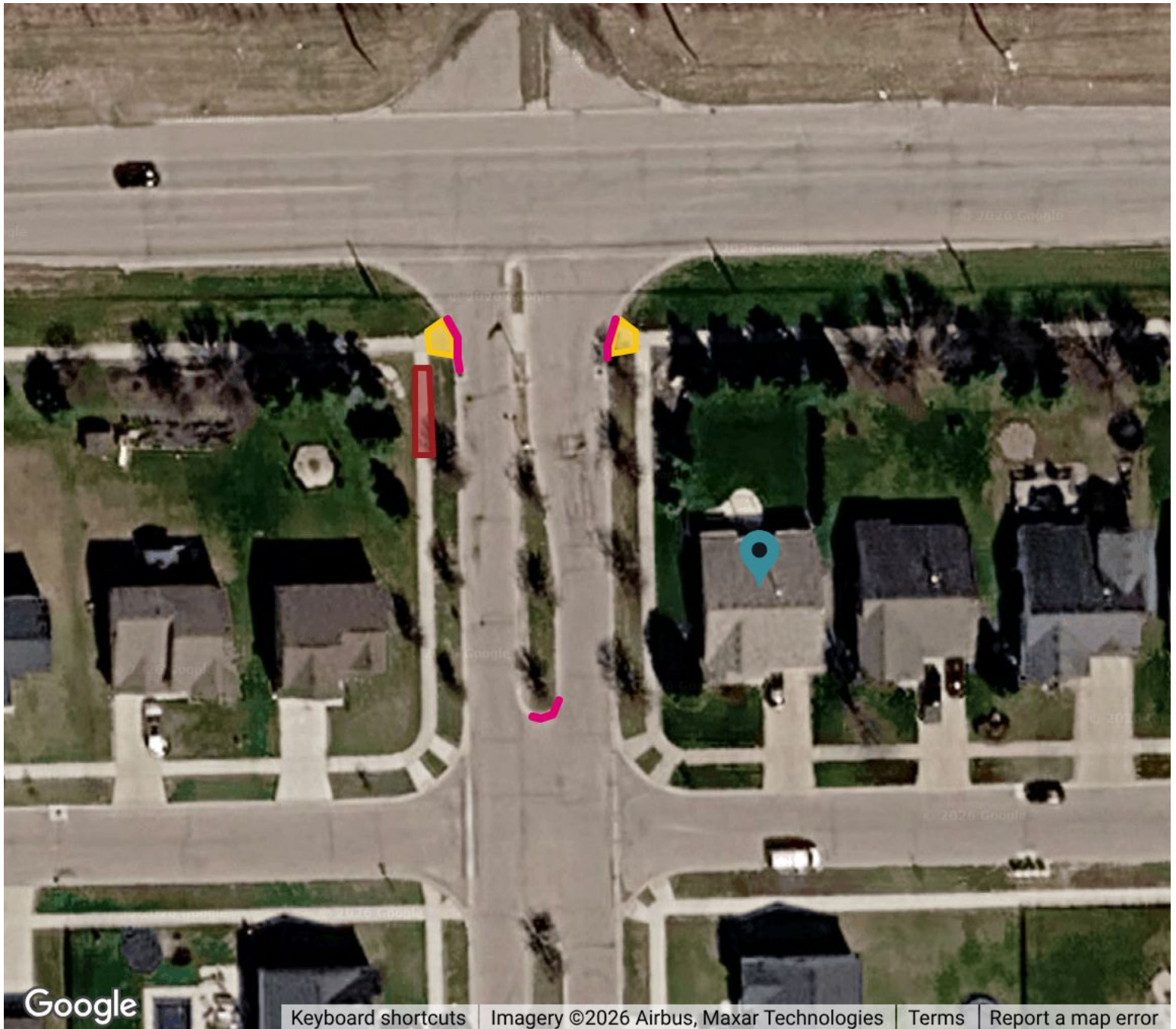
If tonnage required exceeds what was quoted, additional charges may apply

Due to market volatility, pricing is subject to change if proposal is not signed within 15 days.

30% Deposit required prior to the scheduling of work.

Pembrooke Concrete 2026 Proposal

Project Map



Pembroke Concrete 2026 Proposal

Project Documents



Notes:



Notes:

Pembroke Concrete 2026 Proposal

Project Documents (cont.)



Notes:



Notes:

Pembroke Concrete 2026 Proposal

Project Documents (cont.)



Notes:

About us

Since 1984, BSI Paving has partnered with commercial property owners, HOAs, and municipalities across Southeast Michigan to deliver reliable asphalt and concrete solutions. We believe successful projects start with trust and clear communication, taking the time to understand each site's needs and provide practical, cost-effective recommendations. Our experienced team is committed to quality execution from start to finish.

Terms & Conditions

WARRANTY COVERAGE: Work quoted in our proposals is covered by our standard warranty against defects in materials and workmanship for a period of 12 months (unless specified otherwise) subject to the terms and conditions contained herein. Due to the volatility of the crude oil market and the potential for geopolitical issues, prices quoted are valid for 30 days from issue date of the proposal, unless specified otherwise.

STANDARD TERMS: This contract shall be subject to the following general conditions and standard terms of the contract printed below. Birmingham Sealcoat Inc., will be referred to as contractor or BSI. The owner, architect, client or Customer to whom this proposal/contract is addressed and authorized by will be referred to as "Customer". A finance charge of 1-1.5% per month will be added to all past due accounts, an annum of 18%.

Payment is due in full upon completion of work or upon invoicing of completed work. In addition, Customer shall pay all costs and attorney fees incurred by BSI in collecting any sums due to BSI.

NO ORAL AGREEMENTS: It is expressly understood that all terms, agreements, and conditions relating to this contract are only those expressed in writing herein, and that there are no oral representations, undertakings, terms, agreements or conditions of any kind.



Pembrooke Concrete 2026 Proposal

CHANGES: No changes or alterations in the specifications shall be allowed except in writing and at prices agreed upon at the time the changes are authorized.

EXTRA WORK: Any additional work requested beyond the specifications on the reverse side will be outlined in writing on a separate proposal form. Extra work performed on a time & material basis shall be signed for at the time the work is performed. The lack of a representative of the Customer does not relieve the Customer from payment obligation for the work billed.

ESTIMATED OR APPROXIMATE QUANTITIES: Quantities and areas in this proposal are approximate, arrived at for estimating purposes only. In addition, it is understood that payment is to be made on actual quantities of work completed and actual areas covered unless otherwise indicated.

PROPERTY LINES/STAKING: The Customer shall establish and designate property lines, limits, grade, and stakes and shall be obligated to pay for work performed as ordered in the event the property lines established and designated by Customer trespass on other property. Also, the Customer shall be responsible for any damages caused hereby to the owner of any property encroached on by work specified in this proposal.

DELAYS/TIME OF COMPLETION: BSI shall complete this work within a reasonable time, but shall not be held responsible for delays beyond the control of the contractor.

SUB GRADES: No material shall be placed on a wet, unstable or frozen sub-grade. A suitable sub-grade is a condition precedent to the requirement of performance of this contract.

MINIMUM GRADE: BSI reserves the right to refuse to construct a pavement unless minimum grades of 1% are possible for surface drainage. If construction is performed with less than a minimum grade of 1%, it is understood that water ponding may occur and that there is no warranty attached to the work as to satisfactory surface drainage. Depressions over ¾" can be filled.

WATER DRAINAGE: BSI will make water drain as best as possible. However, we make no guarantees against drainage of new or old pavement of any type when resurfacing and not replacing the project in its entirety. Skin patching is above the existing surface and Customer understands skin patching may hinder drainage or flow of water.

PERMITS: Customers of the work shall obtain and pay for any and all permits, inspections or assessments if they are required, unless otherwise noted. Permits, if obtained by BSI, will be billed with an administrative fee of \$250 plus costs of permits, bonds, inspections, etc.

TRAFFIC MANAGEMENT/CONTROL: If traffic management is needed - Customer is liable for any and all costs relating to traffic management/control.

ZONING REQUIREMENTS & REGULATIONS: BSI assumes no responsibility for determining whether Customer has the legal right or authority to perform the work as specified. Notwithstanding that such work might be deemed to violate any ordinance, zoning regulation, or other law, the Customer shall, nevertheless, be obligated to pay for the work performed as ordered.

EXISTING AREA AND JOB SITE: Customer understands that BSI is not responsible for any existing area, such as but not limited to, grass, asphalt/concrete pavement, or otherwise that may be damaged, disturbed, or otherwise from ingress or egress of the jobsite. Customer is responsible for all restoration and/or repair costs to existing area that may occur during service.

CONCRETE CRACKING: BSI strives for precision in all of our work. Although there are things outside of our control like concrete cracking. With all concrete jobs we will input control joint(s) – this is to try and make the concrete crack where we want it to. Concrete will crack soon after it is



Pembrooke Concrete 2026 Proposal

poured and will most times, happen the same day. Even with control joints there is no way to guarantee that it will not crack in other places. Cracks that are 3/16" of one inch or less (in height or gap) are considered normal and are within industry standards and ARE NOT considered a warranty issue.

ASPHALT CRACKING: Asphalt, especially when a surface is "resurfaced" or "skin patched" will have at the least "reflective cracking"; Which is the reproduction of cracks that were covered by the resurfacing or patching. This type of cracking can happen relatively quickly, and they are normally larger than the original cracks covered up. This is normal and not considered a warranty issue. Asphalt cracking of something that has been completely removed and replaced may be a warranty issue and will be evaluated on a situational basis.

IRRIGATION: BSI is not responsible for any irrigation systems or components. Customer understands that irrigation components or lines are normally buried very shallow and will be hit or damaged during service. Customer assumes all responsibility and cost of irrigation systems.

STOCKPILING MATERIALS: BSI shall be permitted to stockpile materials necessary to perform its work on the Customer's property or adjacent to the site of the work at no cost.

HIDDEN OBJECTS: BSI assumes no responsibility for removing, damaging, or inadvertently destroying hidden objects encountered during the performance of their work, nor the cost associated with same. It is explicitly the responsibility of the Customer to inform BSI of anything that cannot be seen prior to removal of any objects.

THICKNESS OF ASPHALT PAVEMENT: All descriptions of pavement in this proposal refer to average thickness. Variations in sub-grade and technical limitations may result in variations from the average. BSI warrants that sufficient material will be used on the project as to result in the average thickness specified.

SOIL CONDITIONS: BSI assumes no responsibility for any unusual soil conditions encountered that are not specifically referred to in this proposal. Also, BSI assumes no responsibility for the excavation, removal or disposal of any contaminated soils encountered during any excavation for the Customer. The Customer will pay any extra cost for such conditions incurred by BSI.

TREE ROOTS: Contractor shall not be responsible for any damage to trees occasioned by the removal of tree or tree roots in preparing the site.

UNDERGROUND STRUCTURES: It is the Customer's responsibility to advise contractor of the existence and location of all underground structures such as sewers, water lines, gas lines, etc., which might be encountered by BSI in the performance of its work. BSI shall be deemed to have notice of the existence of only those structures specifically referred to in this proposal and of the location thereof as indicated in this proposal. If a condition develops in the performance of BSI's work where the identity or location of the underground structures varies from those specified herein, any extra cost incurred thereby in moving, protecting or covering same, or otherwise, shall be borne by the Customer.

COLD WEATHER CONDITIONS: Effective October 1st, jobs are subject to winter conditions (50 degrees or below). Roller marks and asphalt marks may be visible due to cold weather temperatures and are not considered a warranty issue.

STREET PRINT® : The sample card replicates as closely as possible the Street Bond Surface System. Natural pigments are used in the colorants, and as a result some color variation may occur. It is recommended that these colors be applied in an inconspicuous area of asphalt to verify color choice.

STAMPED CONCRETE: Color samples shown represent the color of the finished product as closely as possible when sealed with two coats of hard bright sealer. Variations occur due to differences in cement aggregate, water/cement ratio, weather, finishing and application methods.



Pembroke Concrete 2026 Proposal

NOTICE OF COMMENCEMENT: Notice of Commencement is requested per Sec. 570.1108a (1)(9)(10)(11) of the Michigan Construction Lien Act 497 of 1980, on any signed contract.

LIMITATION OF LIABILITY: in recognition of the relative risks, rewards, and benefits of the project to both the customer and BSI, the risks have been allocated such that the customer agrees that, to the fullest extent permitted by law, BSI's liability to customer for any and all injuries, claims, losses, expenses, damages, or claims expenses arising out of this agreement from any cause or causes shall not exceed the value of the fee received by BSI for the services provided by BSI.

STANDARD TERMS OF CONTRACT: Customer shall not withhold payment to BSI in the event of any dispute arising out of this contract. In the event of a dispute, Customer will deposit any unpaid balance due on this contract with a mutually agreed upon bank, which will act as an Escrow Agent until the dispute is resolved. Any dispute arising out of this contract that cannot be resolved between the Customer and BSI shall be submitted to an arbitrator who shall be a registered engineer or architect selected by both parties. In the event the parties cannot agree upon such an arbitrator, the American Institute of Architects shall select the arbitrator and the arbitration proceedings shall be governed by their rules. The decision of the arbitrator shall be binding upon the parties and enforceable in a Circuit Court for the State of Michigan. The arbitrator shall be empowered to direct the Escrow Agent to disburse the funds held in escrow to the proper party and to direct such other relief as he determines necessary. The cost of the arbitration shall be borne equally by both parties. In the event of an anticipatory breach of this contract by Customer, BSI shall be entitled to liquidated damages equal to 25% of the total contract amount. The Customer shall pay BSI all costs, including actual attorney's fees, incurred by contractor in enforcing this contract, including collection of any payment due herein. I have read all pages and agreed to these general conditions. The general conditions and prices and specifications associated with this contract are hereby accepted. Birmingham sealcoat Inc. is authorized to perform this work.

SCHEDULING PAYMENT AND HOLD: Birmingham Sealcoat Inc. requires a 30% deposit on the total proposed amount with signatures on the proposal in order to be put in queue for scheduling of work and to begin work. Remaining balance for a residential Customer is due upon completion of the job. Commercial work terms will be specified between BSI representative and the Customer. Any exceptions to the above must have management approval. In the event deposit and proposal signatures are not both together and input, the job will not be considered for scheduling and the job will be put into the "hold queue" until necessary documents/payments have been collected from Customer.

CANCELLATION NOTICE REQUIREMENTS: Birmingham Sealcoat Inc. requires at least 24-hour notice prior to start of day job was scheduled. Failure to produce sufficient notification will result in a \$25.00 service fee.

MEDIA RELEASE WAIVER: By signing this proposal you waive your right to have your property photographed or video recorded by Birmingham Sealcoat Inc. to be used in any way shape or form. This includes but may not be limited to social media, advertisement or educational purposes.

DISCLAIMER OF UNION BENEFIT PLAN CONTRIBUTION LIABILITY: Notwithstanding any term or provision on this quote or the bid package to the contrary, BSI shall not under any circumstances, agree to make any contributions to any of the operating engineers' fringe benefit plans, including, without limitation, the operating engineers' local 324 pension plan ("Plan"). If awarded this work, a condition to BSI accepting this award shall be that the contractor represent and agree that the subcontract/purchase order shall not require BSI to make any contributions to any of the operating engineers' fringe benefit plans, including without limitation, to the plan.

Acceptance



Pembrooke Concrete 2026 Proposal

Matt Benoit
Pembrooke HOA
mattbbb14@gmail.com

Date

Jeremy Kochis
BSI Paving
jeremyk@bsipaving.com



AGENDA REPORT

New Haven, Michigan

Meeting Type

MEETING DATE:	13 October, 2026
DEPARTMENT:	Administration
DATE SUBMITTED:	5 October 2026
PREPARED BY:	Brian Meissen
ITEM TITLE:	Open Clerk Position

EXECUTIVE SUMMARY:

Clerk Whitsett has expressed she will not be running for Clerk during this November’s election. I have also confirmed that we have not had anyone apply to be a write-in candidate. As such, we will need to post and advertise that the Clerk position will be open after November so we can have candidates submit letters of interest.

RECOMMENDED ACTION:

Post the open Clerk position to social media and our website so we can gather letters of interest. We would then be able to appoint someone at the November 10th meeting.



AGENDA REPORT

New Haven, Michigan

Council Meeting

MEETING DATE: October 13, 2026

DEPARTMENT: Fire Department

DATE SUBMITTED: October 2, 2026

PREPARED BY: Daniel Stier, Fire Chief and Sandra Cazal, Accountant

ITEM TITLE: Paid-on-Call Pay Schedule Change from Quarterly to Monthly

EXECUTIVE SUMMARY:

The Village has historically paid its paid-on-call firefighters on a quarterly basis for hours worked, including emergency response and training. These employees are hourly employees and are compensated for actual time worked; the payments are not a quarterly stipend.

A review of Michigan wage-payment requirements, including MCL 408.472, identified a need to establish a regular payroll schedule for these employees that is consistent with the statutory requirements. The Village currently pays its part-time firefighters on a weekly basis, while the paid-on-call firefighters have continued under the longstanding quarterly schedule.

Beginning January 1, 2027, the proposed change would establish a monthly payroll schedule for paid-on-call firefighters. This will provide a regular, established pay period for compensation earned and align the paid-on-call firefighters with a recognized payroll schedule under Michigan law.

Because this represents a change to an established Village payroll practice, the proposed resolution is being presented to Council for formal approval before the effective date.

RECOMMENDED ACTION:

Approve the resolution establishing a monthly payroll schedule for paid-on-call firefighters effective **January 1, 2027**.

ADMINISTRATIVE REVIEW:

**VILLAGE OF NEW HAVEN
COUNTY OF MACOMB, STATE OF MICHIGAN**

RESOLUTION NO. _____

RESOLUTION ESTABLISHING MONTHLY PAYROLL FOR PAID-ON-CALL FIREFIGHTERS

WHEREAS the Village of New Haven maintains a Fire Department that includes paid-on-call firefighters who provide fire protection, emergency response, medical first response, training, and other services on behalf of the Village; and

WHEREAS, paid-on-call firefighters of the Village are compensated at an established hourly rate for hours actually worked, including qualifying training and emergency response activities; and

WHEREAS, the Village has historically processed compensation for paid-on-call firefighters on a quarterly basis; and

WHEREAS, the Village Council has determined that establishing a monthly payroll schedule for paid-on-call firefighters will provide a consistent and regular schedule for payment of wages earned for services performed; and

WHEREAS, the Michigan Payment of Wages and Fringe Benefits Act, **MCL 408.472(4)**, provides that an employer that has established a regularly scheduled monthly pay period is in compliance with the statute if the employer pays, within 15 days after the end of the monthly pay period, all wages earned during that monthly pay period; and

WHEREAS, the Village Council desires to establish a monthly payroll schedule for paid-on-call firefighters beginning **January 1, 2027**;

NOW, THEREFORE, BE IT RESOLVED, that the Village Council of the Village of New Haven hereby establishes a **monthly payroll schedule for all paid-on-call firefighters of the Village of New Haven**, effective **January 1, 2027**.

BE IT FURTHER RESOLVED, that beginning January 1, 2027, paid-on-call firefighters shall be paid for all approved hours actually worked during each monthly payroll period, including qualifying training and other compensable activities, at their authorized hourly rate.

BE IT FURTHER RESOLVED, that the monthly payroll schedule established by this Resolution shall be administered in accordance with **MCL 408.472(4)** and all other applicable federal and state laws, Village policies, and payroll procedures.

BE IT FURTHER RESOLVED, that the Village Clerk and Treasurer are authorized and directed to take the necessary administrative actions to implement the monthly payroll schedule beginning January 1, 2027.

BE IT FURTHER RESOLVED, that this Resolution establishes the payment schedule prospectively and does not alter the authorized hourly compensation rates of paid-on-call firefighters.

BE IT FINALLY RESOLVED, that this Resolution shall take effect on **January 1, 2027**.

AYES: _____

NAYS: _____

ABSENT: _____

RESOLUTION DECLARED ADOPTED.

Brian Meissen, Village President

Date: _____

Rachel Whitsett, Village Clerk

Date: _____



AGENDA REPORT
New Haven, Michigan
Council Meeting

MEETING DATE:	10/13/2026
DEPARTMENT:	Tax Department
DATE SUBMITTED:	10/03/2026
PREPARED BY:	Tim Sosnovske
ITEM TITLE:	2026 Tax Overpayment

EXECUTIVE SUMMARY: The 2026 tax collection resulted in 13 parcels with tax overpayments totaling \$16,638.78

RECOMMENDED ACTION: Refund overpayments in the amount of \$16,638.78

ADMINISTRATIVE REVIEW:

Exhibit: Payment Report