



December 8, 2024 – 9:00 a.m.

**Meeting of the Northport Village Corporation Board of Overseers**

This is a hybrid meeting – in person\* in the Community Room of Community Hall, 813 Shore Road, Northport, ME and virtually at:

<https://us02web.zoom.us/j/89685517495?pwd=eTJDS3g3aUpvR2p4cVQ2L3NEVIVoUT09>

\*This is a business meeting conducted in public; it is not a public meeting. An opportunity for comments from members of the public is provided before the business meeting begins and end of the meeting. Unless a question from the public can be answered definitively and very briefly, the Board usually does not engage in a dialog with a commenter. If the speaker addresses an item on the Board's agenda, the Board's consideration at that time may respond to the speaker's comments. When recognized, a commenter should state their name and Village address and make their point briefly. Depending on the number of public members who wish to address the Board and the length of the Board's agenda, the presiding officer may establish a time limit for speakers. Agenda items may be taken out of order to accommodate guests. **Remote participants will not be admitted to the meeting unless the participant's name is identifiable.**

**Meeting Agenda**

- Comments by members of the public.
- Call to order business meeting.
- Agenda review.

**Action Items and Reports**

- Approval of November 10, 2024 meeting minutes\*
- President's Report
  - Recommendation that the Board of Overseers, consistent with the provisions of Article 9 of the 2023 Warrant, vote to carry over to 2025 the balance of revenues in excess of expenses at the end of 2024 for improvements to Village infrastructure, including planned engineering, maintenance, repairs and operations expenses not completed or invoiced by December 31, 2024.
  - Board Financial Strategic Planning Workshop: January 18th or 25<sup>th</sup>, 9-10:30 a.m.
- Treasurer's Report\*
- Village Agent Report\*
- Office Manager's Report\*
- Personnel Committee\*
- Utilities Committee Report
- Governance Committee Report
- Town Liaison Report

**Other Committee Reports/business (as needed)**

Comments by members of the public.

Executive Session for personnel matters pursuant to 1 M.R.S.A. § 405(6)(A)

Adjourn

**Warrants and Journal Entries: reminder to Board members to review and approve warrants and journal entries that were sent electronically for your review and will be available at the meeting for signature by those present.**

\*Written materials submitted.

- Draft November 10, 2024 Board meeting minutes
- December 2024 Treasurer's Report
- December 2024 Village Agent Report
- December 2024 Office Manager Report
- December 2024 Personnel Committee Report

**Northport Village Corporation  
Draft Minutes of the Board of Overseers Meeting  
Sunday, November 10, 2024**

Overseers, Officers and Staff present: Fred Lincoln; Vicky Matthews; Kris Mix (via Zoom); Elaine Moss (via Zoom); Michael Tirrell (via Zoom); Jeffrey Wilt (via Zoom); President, Janae Novotny; Clerk, Maureen (Beanie) Einstein (via Zoom); Office Manager, Trish Parker  
Not present: Overseer Celine Bewsher and Village Agent Bill Paige (excused absence)

**Public Comments:**

Beverly Crofoot (Shore Road) requested that the Bayside Historical Preservation Society and Robinson Ballet have input regarding Bayside Arts' proposal for improvement of lights and sound in the Community Hall before a decision is made by the Board.

**The meeting was called to order at 9:00 a.m.**

**Approval of the minutes of the October 13, 2024 Overseers Meeting.**

Janae N. asked if there were any comments regarding the October meeting minutes distributed prior to the meeting.

Jeffrey W. recommended the following be added to the Utilities Report in the October 13, 2024 minutes: *"PUC has been in communication with NVC and that Fire Flow Protection is not solely born by Utility customers and is also shared with the Municipality. This potentially could be a very significant number to our department."*

**Fred L. moved, seconded by Vicki to approve the minutes of October 13, 2024 Overseers meeting as amended above. Voted - Unanimous.**

**President's Report - Janae Novotny**

Bayside Arts Proposal concerning improvements of light and sound in Community Hall was distributed prior to the meeting and posted on the NVC website. Bayside Arts requests permission to mount stage lighting on the Hall's walls and to mount two speakers on the uprights on either side of the stage.

John Spritz, Bayside Arts Vice President, was present and explained that all costs of the proposal will be completely paid for by Bayside Arts and all installation will be performed by a professional crew specializing in state-of-the-art equipment. This new equipment will also be available to any and all activities at Community Hall. Discussion ensued regarding ownership and maintenance of the equipment and impact on MMA's Risk Management Services recommendation that because of the significance of observed anomalies, they recommended that the NVC contact a professional structural engineer to assess the structural integrity of Community Hall.

Bill Cressey, Bayside Arts President spoke via Zoom and stated that Bayside Arts would maintain the equipment for as long as they were a viable organization. He said that he had not received the NVC Donation Policy and form that Janae N. had emailed to him. The policy states that any donation to the NVC becomes the property of the NVC. Bill C. stated that his Board had not discussed ownership and that he needed his Board's input.

**Jeffrey W. made a motion, seconded by Kris M., to approve Bayside Arts Proposal with the condition that the NVC sign any contracts for work to be done to assure that all NVC legal requirements are met, that this is done working Bill Paige and working with the structural engineer and compliant with the structural engineer's recommendations. Voted - Unanimous.**

### **Treasurer's Report – Wendy Huntoon**

Wendy H. referred the Overseers to her written report circulated prior to the meeting.

### **Village Agent Report – Bill Paige**

Janae N. referred the Overseers to Bill Paige's written report circulated prior to the meeting and the Status Report (circulated prior to the meeting) responding to MMA's Risk Management Service Inspection. Regarding Community Hall, anomalies that appear to be related to the structural integrity of the building were observed. It was recommended that NVC contact a professional engineer to assess the structural integrity of the building. Bill P. contacted Gartley & Dorsky Engineering and Surveying, and their description of the inspection and estimate of approximately \$1,000 for an initial observation report, including general recommendations, is attached to his report.

**Vicki M. made a motion, seconded by Fred L., to approve retaining an Initial Observation Report from Gartley & Dorsky with a cost not to exceed \$1250.00 for said report. Voted – Unanimous.**

Janae N. – Regarding MMA's recommendation to replace the merry-go-round. Unless the Board directs, there is no plan for NVC to replace the merry-go-round. Two years ago, when the new playground equipment was purchased, a survey of villagers revealed overwhelming support to retain the old merry-go-round, so the old merry-go-round was rebuilt. The inspector for MMA was made aware of this information.

### **Office Manager's Report – Trish Parker**

Trish P. referred the Overseer's to her written report circulated prior to the meeting. Trish P. gave a brief tutorial on how to access and use "Google Drive." Discussion ensued. There was a consensus that since the Overseers use multiple personal devices to record minutes, answer emails, write reports, agendas etc., the "Start Work Here" button can be used as a "tool" for the Overseers and staff, and its use is not mandatory.

### **Personnel Committee – Janae Novotny**

Recommendation to align NVC paid holidays with the Town of Northport by adding to our paid holidays the day after Thanksgiving, Patriots Day (third Monday in April), Indigenous People's Day/Columbus Day and Juneteenth which is a Federal and State Holiday on June 19<sup>th</sup>.

**Vicky M. made a motion, seconded by Elaine M., to approve the above recommendations as written. Voted – Unanimous.**

### **Utilities – Jeffrey Wilt**

All the tanks were pumped again on October 25<sup>th</sup>. Pumping is very important to make sure we stay within the parameters of our license. The Utility Trustees are now in receipt of a "draft" license from the DEP; a process the Department goes through every five years. The "draft" license resembles the one we have been working under the past five years.

The PUC has approved our rate increase for water customers.

The standing November Utilities Trustees meeting is being postponed by a week. The rescheduled meeting is being held on November 22, 2024.

### **Other Business**

Vicky M. said that we need to decide on Christmas appreciations for staff. Janae N. thanked her for the reminder and noted that this will be addressed in Executive Session at the December 8<sup>th</sup> Board meeting.

**Public Comments**

Rachel inquired about the status of the proposed pet-friendly workplace policy.

**Adjournment**

Vicky M. made a motion to adjourn that was seconded by Fred L. The meeting was adjourned at 10:00 a.m.

Respectfully submitted,

Maureen (Beanie) Einstein, Clerk

and

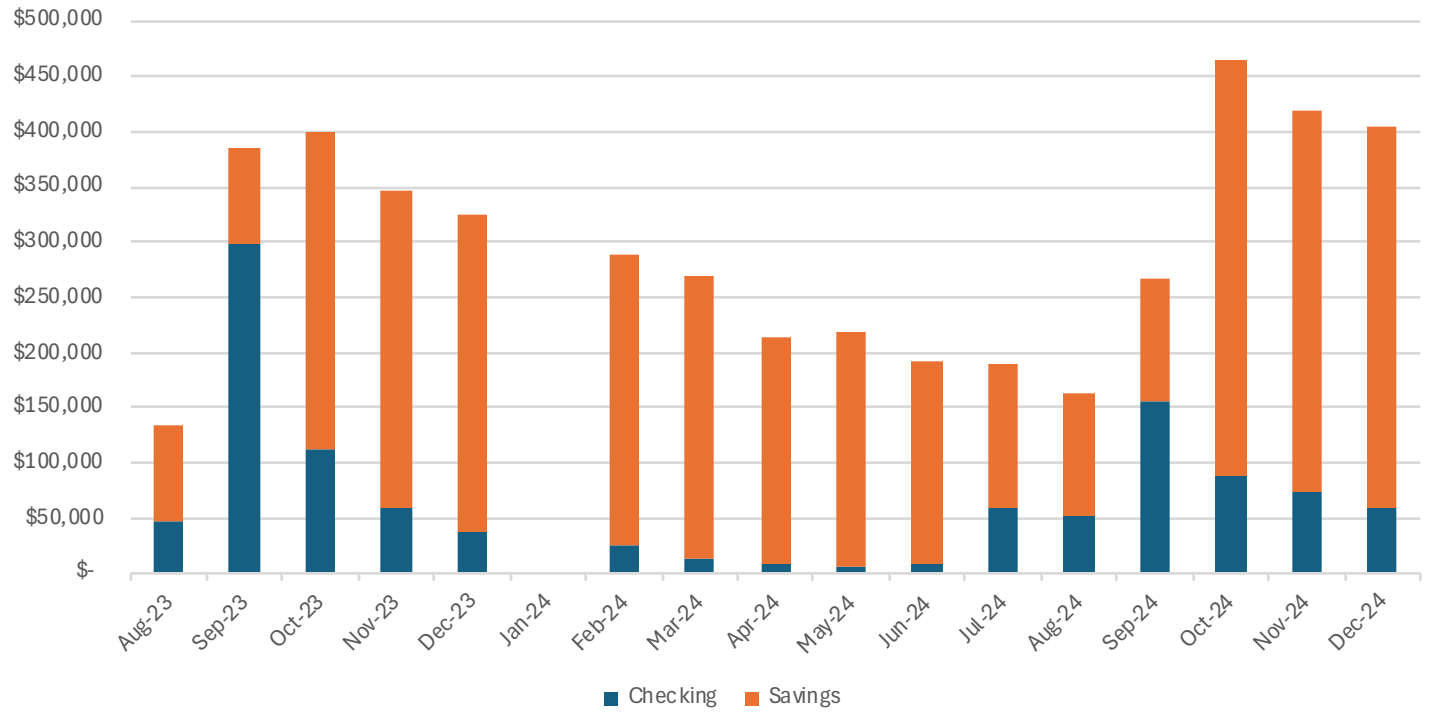
Janae Novotny, President

Draft

Treasurer's Report  
12/08/2024

- Warrants, Financial Reports, Bank Statements
  - Provided by Office Manager:
    - November Warrants
    - Financial Reports
    - Journal Entry Reports
  - Bank Statement – November 2024 statement will be provided later in December 2024.
- Monthly Financial Reports
  - Monthly financial reports are all based on the office NVC financial information, either the warrants (provided to and signed by Overseers) or from the GL – specifically QBO reports. Two Monthly reports are provided – Budget vs Actual and Monthly Statement of Activity.
- Carryover of funds from 2024 to 2025
  - Recommendation for all non-expended operating funds from 2024 to be carried over to 2025. Allows for all invoices and remaining expenses from 2024 to be paid for in 2025. Removes the need to spend out operating funds by the end of the FY.
- Personnel Committee support
  - Provided financial information for the Personnel committee, including reviewing recent payroll reports; confirmation of personnel budgets for General, Sewer and Water; budgeting recommendations for Sewer and Water.
  - Supported development and review of personnel job descriptions, focusing on the Finance Manager; began reviewing comparable job descriptions and salary information for NVC staff positions.
- 2023 Audit
  - Reviewed the 2023 Budget, Budget vs Actuals, 2023 Statement of Activity and 2023 Statement of Financial Position.
    - Was not able to review and provide corrections for 2023 Sewer and Water budgets, necessary adjustments will be made at the end of the audit.
    - Identified corrections to be made in reviewed reports. Corrections were minor (compared to past years) and were typically: data entry errors that had not yet been corrected; incorrect splits between the three departments (G/S/W); residual issues regarding a single GL for the three departments, specifically the use of both properties and classes, addressed in 2024 through the use of separate QB files.
    - Corrections will be provided to Purdy Powers, will be reviewed and the appropriate JE will be generated at the end of the audit.
  - Met with Office Manager and Auditors to kick off the audit and review 2023 including any major activities in 2023.
    - Purdy Powers and Office Manager met if needed daily during the week of December 2<sup>nd</sup>.
    - Audit will be completed in mid-January.
- 2024 Financial Close and Audit
  - With the 2023 audit expected to be completed in early 2025, NVC will go through a formal close of FY2024 for all three departments.
  - 2024 Audit will be scheduled once the 2023 audit is completed. Scheduling is expected to be easier than previous years.
- Line of Credit
  - Began the process of requesting a Line of Credit from Bangor Savings Bank.
- Cash On Hand
  - The attached graph entitled General Cash on Hand by Month shows the historical trend through December of cash on hand for General.
  - Majority of General's revenue is received in September and October reflecting the yearly tax collection.

### General Cash on Hand by Month



**Northport Village Corporation  
Village Agent Report  
December 8, 2024 Board of Overseers Meeting**

**Recent activities**

- Most of my time since the last meeting has been spent on sewer and water work.
- Working with Pinkerton & Sons on ongoing trash pick up issues. They have problems retaining employees.

**Parks**

- Our contractor has finished the fall clean up and is almost finished with ditch clean outs. I also plan to have them trim some bushes back from roads.

**Wharf and floats**

- Wharf: Dallas Fields Dive Service is slowly working on wharf repairs. The work will be sporadic until the tide situation improves, and we have good low tides.
- Small watercraft area: A few kayaks remain at the bottom of Ruggles Park.

**Village projects/needs with budget implications**

- Floats replacement: It is still time to begin setting aside and saving money to replace the floats; they are starting to show their age.
- Sander and plow: We should plan to replace sander in 3 years. Plow should be replaced sooner.
- Community Hall: We appear to be missing some of our wood/metal tables and a couple of plastic tables have been “donated.” Some of the tables are really showing age and wear and need to be replaced.
- Portable PA system: We need a new system for NVC outside events.
- Parks/Trees: We need to budget for regular pruning of river birch tree by the library and the junipers around the basketball court.
- MMA Risk Management recommendations: I am still getting estimates.
- Roads/storm drainage: Area in front of mailboxes at Merithew Square to North Ave and down North Ave to the new hot top needs to be hot-topped, and another storm added. The project needs to be engineered to decide how to handle storm runoff. Lower Clinton Avenue from Merithew Square down needs curbing or storm drain to handle water that is currently washing out the embankment at the bottom of the street.

**Utilities**

- Finished seasonal water disconnections.
- Working with RCAP Solutions on “GPS-ing” all fire hydrants and related valves.
- Working with RCAP Solutions on photographing and “GPS-ing” all sewer manhole covers in our system.
- Working with Dirigo Engineering to pull and inspect all sewer manhole covers and inspect and document problem areas for future maintenance.
- Completed installation of new water service on Crest Street. Owner is thrilled to have clean water flowing from his taps. Water service installation complete, but not yet in

service at location of a new house planned next to the golf course and the last house in Bayside on Shore Road. Researching two possible new water services on Bluff Road for property owners with arsenic in their wells.

- Busy with regular water and sewer maintenance work and Dig Safe requests.

### **Miscellaneous**

- Many construction projects continue in the village. For example, work continues on a number of cottages on Broadway, North Avenue, the corner of George and Griffin, Main and George; George Street, Main Street, Bay Street, Cobe Road and Shore Road, and a new house is planned next to the golf course.
- All village lighting, except streetlights, have been converted to LED. Exploring what is involved in changing over the streetlights.
- Continuing to assess and consider improvement of Bayview Park storm - drain/outfall adjacent to Oberg's property. Because of abundance of heavy rains the last couple of years and severity of winter storms hitting at high tide, the storm drain/outfall needs help. Any of the fixes I have thought about must be consistent with recommendations we expect from the engineer hired by the Town to assess shoreline erosion. Whatever plans the Village decides on, I recommend restricting the area to storm drain/outfall purposes and no longer allow public access for construction on shoreline cottages.
- I continue to field calls from private contractors working throughout the Village on current and planned projects in the Village, and deal with various villagers with issues they want addressed.
- My cell phone is also my personal phone. **If you have my number, do not give it out to anyone. The Village office phone is the right number to use for Village business.**

### **Roads**

- Recently did some minor pothole and road repairs on village roads.
- Property owner complaints about water runoff from village roads: Whenever I have an opportunity, I advise property owners building new structures or doing major remodels to build their foundations higher than the crest of the road grade to avoid flooding. Property owners who ignore this advice then complain that runoff from the road floods their property and they want the village to do something about it.

Submitted by  
Bill Paige, Village Agent.





Office Manager's Report  
December 08, 2024  
For November 2024

I hope everyone had a Wonderful Thanksgiving!

We are still working on Google Drive. You may have noticed some changes on your email. Please let me know if you have any issues with your email. We have had some in the office that were very easily fixed. This is a work in process, so please be patient, but any suggestions are welcome - please direct them to me.

2022 Audit has been completed. Please see me for a printed copy

2023 Audit has begun! This audit should go much smoother, but with the holidays and a short time span between Thanksgiving and Christmas, it has been time consuming. At this point, things are looking very good. The full auditor staff will be working on this starting January 20, 2025 and have relayed they expect to be finished in just a couple of weeks after that. Exciting!

We plan to schedule the 2024 Audit as soon as the 2023 Audit is complete. My hope is to start around June 2025, this will put us finally on a normal schedule!

Bank Account Balances: I have not transferred funds from each department's savings account into each department's checking accounts for the warrants as yet (when writing this) so the bank account balances will be slightly different from what I usually do. Also, Bangor Savings Bank has changed the order in which the bank accounts are listed online, so the Savings Accounts are all listed near the bottom instead of directly under the coordinating checking account - so you just have to look a bit more carefully. If anyone has any questions, please feel free to reach out to me, I am happy to explain.

Please remember that the office will be closed from December 23rd, 2024 until January 2nd, 2025.

I would like to wish everyone a VERY MERRY CHRISTMAS AND A HAPPY NEW YEAR!

***Trish Parker***

Office Manager  
Northport Village Corporation

Attached to this report:  
Bank Account balances printout  
Budget vs Actual Reports for each Department  
Statement of Activity by Month for each Department

As of December 4, 2024

**General Gov't Checking \*2618**

Available Balance\*\*\$59,105.08

Current Balance\$59,105.08

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**Wastewater Checking \*2620**

Available Balance\*\*\$13,416.90

Current Balance\$13,416.90

**Water Checking \*3143**

Available Balance\*\*\$18,182.45

Current Balance\$18,182.45

**BUSINESS COMPLETE \*9504**

Available Balance\*\*\$1,000.00

Current Balance\$1,000.00

**BUSINESS COMPLETE \*1771**

Available Balance\*\*\$13,197.78

Current Balance\$13,197.78

**General Gov't Money Market \*4006**

Available Balance\*\*\$11,377.48

Current Balance\$11,377.48

**Wastewater Sav - ICS B \*4739**

Interest \$220.15

Available Balance\*\*\$64,450.35

Current Balance\$64,450.35

**Water Sav - ICS B \*4747**

Interest \$395.58

Available Balance\*\*\$119,495.45

Current Balance\$119,495.45

**General Gov't Sav - ICS B \*9857**

Interest \$1138.09

Available Balance\*\*\$346,617.79

Current Balance\$346,617.79

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Total Deposit Accounts\$646,843.28

**Northport Village Corporation - General**

**Budget vs. Actuals**

January - October 2024

	Total			
	Actual	Budget	over Budget	% of Budget
<b>Revenue</b>				
4100 General Government Revenue	0.00	0.00	0.00	
4200 General Operating Revenue	0.00	0.00	0.00	
4210 2024 RE Tax Revenue	486,062.10	485,924.00	138.10	100.03%
4220 Town of Northport Revenue	25,000.00	25,000.00	0.00	100.00%
4230 Rent from Utilities	0.00	3,000.00	-3,000.00	0.00%
4240 Watercraft Registration Revenue	2,100.00	4,100.00	-2,000.00	51.22%
<b>Total 4200 General Operating Revenue</b>	<b>\$ 513,162.10</b>	<b>\$ 518,024.00</b>	<b>-\$ 4,861.90</b>	<b>99.06%</b>
4300 General Non-operating Revenue	0.00	0.00	0.00	
4310 Interest Income	5,748.09	200.00	5,548.09	2874.05%
4320 Community Hall Rentals	450.00	1,000.00	-550.00	45.00%
4330 Donations	200.00	0.00	200.00	
4340 Miscellaneous Revenue	138.34	0.00	138.34	
<b>Total 4300 General Non-operating Revenue</b>	<b>\$ 6,536.43</b>	<b>\$ 1,200.00</b>	<b>\$ 5,336.43</b>	<b>544.70%</b>
<b>Total 4100 General Government Revenue</b>	<b>\$ 519,698.53</b>	<b>\$ 519,224.00</b>	<b>\$ 474.53</b>	<b>100.09%</b>
<b>Total Revenue</b>	<b>\$ 519,698.53</b>	<b>\$ 519,224.00</b>	<b>\$ 474.53</b>	<b>100.09%</b>
<b>Expenditures</b>				
6000 1099 Contractors	0.00	0.00	0.00	
6010 Casual Labor	451.00	0.00	451.00	
6020 Contracted Services	0.00	0.00	0.00	
6021 Mowing and Trimming Service	10,757.16	12,550.00	-1,792.84	85.71%
6022 Trash Collection	20,261.25	24,000.00	-3,738.75	84.42%
<b>Total 6020 Contracted Services</b>	<b>\$ 31,018.41</b>	<b>\$ 36,550.00</b>	<b>-\$ 5,531.59</b>	<b>84.87%</b>
6036 Bookkeeping	7,845.02	6,806.50	1,038.52	115.26%
<b>Total 6000 1099 Contractors</b>	<b>\$ 39,314.43</b>	<b>\$ 43,356.50</b>	<b>-\$ 4,042.07</b>	<b>90.68%</b>
6050 Auto Expenses	0.00	0.00	0.00	
6051 Auto Fuel Expense	0.00	0.00	0.00	
6052 Cruiser Fuel	0.00	1,600.00	-1,600.00	0.00%
6053 Truck Fuel	841.13	2,000.00	-1,158.87	42.06%
<b>Total 6051 Auto Fuel Expense</b>	<b>\$ 841.13</b>	<b>\$ 3,600.00</b>	<b>-\$ 2,758.87</b>	<b>23.36%</b>
6055 Auto Repairs & Maintenance	0.00	0.00	0.00	
6056 Cruiser Maintenance	0.00	3,520.00	-3,520.00	0.00%
6057 Truck Maintenance	1,428.69	2,500.00	-1,071.31	57.15%
<b>Total 6055 Auto Repairs &amp; Maintenance</b>	<b>\$ 1,428.69</b>	<b>\$ 6,020.00</b>	<b>-\$ 4,591.31</b>	<b>23.73%</b>
6059 Accrue for Truck Replacement	0.00	16,350.00	-16,350.00	0.00%
<b>Total 6050 Auto Expenses</b>	<b>\$ 2,269.82</b>	<b>\$ 25,970.00</b>	<b>-\$ 23,700.18</b>	<b>8.74%</b>
6065 Community Events	134.20	600.00	-465.80	22.37%
6070 Employee Wages & Benefits	0.00	0.00	0.00	
6075 Employee Benefits	0.00	0.00	0.00	
6076 Company Paid Benefits	368.28	4,672.00	-4,303.72	7.88%
6077 Income Protection Plan	773.41	300.00	473.41	257.80%
<b>Total 6075 Employee Benefits</b>	<b>\$ 1,141.69</b>	<b>\$ 4,972.00</b>	<b>-\$ 3,830.31</b>	<b>22.96%</b>
6080 Employees Salaries & Wages	0.00	0.00	0.00	
6083 Lifeguard Wages	9,200.00	11,600.00	-2,400.00	79.31%
6084 Office Personnel Wages	18,845.90	25,170.00	-6,324.10	74.87%
6085 Police Wages	50.00	10,100.00	-10,050.00	0.50%
6088 Village Agent Wages	32,701.64	40,996.80	-8,295.16	79.77%
6089 Village Official Wages	0.00	650.00	-650.00	0.00%
6090 Winter Road Wages	3,734.10	0.00	3,734.10	
<b>Total 6080 Employees Salaries &amp; Wages</b>	<b>\$ 64,531.64</b>	<b>\$ 88,516.80</b>	<b>-\$ 23,985.16</b>	<b>72.90%</b>
6095 Payroll Processing Fees	1,196.75	2,200.00	-1,003.25	54.40%
6096 Payroll Tax Expense	4,981.21	5,500.00	-518.79	90.57%
<b>Total 6070 Employee Wages &amp; Benefits</b>	<b>\$ 71,851.29</b>	<b>\$ 101,188.80</b>	<b>-\$ 29,337.51</b>	<b>71.01%</b>
6150 Information & Notices	1,247.36	3,250.00	-2,002.64	38.38%
6160 Insurance	0.00	0.00	0.00	
6161 Property & Casualty Insurance	3,552.15	5,295.00	-1,742.85	67.08%
6162 Workers Comp insurance	2,799.69	3,900.00	-1,100.31	71.79%
<b>Total 6160 Insurance</b>	<b>\$ 6,351.84</b>	<b>\$ 9,195.00</b>	<b>-\$ 2,843.16</b>	<b>69.08%</b>
6190 Legal & Professional Services	0.00	0.00	0.00	
6191 Auditing Services	9,223.60	3,500.00	5,723.60	263.53%

	Actual	Budget	over Budget	% of Budget
6192 Engineering Fees	0.00	36,000.00	-36,000.00	0.00%
6193 Legal Fees	0.00	2,500.00	-2,500.00	0.00%
<b>Total 6190 Legal &amp; Professional Services</b>	<b>\$ 9,223.60</b>	<b>\$ 42,000.00</b>	<b>-\$ 32,776.40</b>	<b>21.96%</b>
6240 Membership Dues	229.50	750.00	-520.50	30.60%
6260 Office Supplies	1,355.88	4,700.00	-3,344.12	28.85%
6285 Postage	0.00	300.00	-300.00	0.00%
6330 Repairs & Maintenance	0.00	0.00	0.00	
6331 Building Repairs & Maintenance	5,867.88	5,000.00	867.88	117.36%
6332 Cleaning	760.92	1,750.00	-989.08	43.48%
6333 Grounds General Maintenance	38,297.24	28,000.00	10,297.24	136.78%
6334 Road Maintenance	5,165.54	21,000.00	-15,834.46	24.60%
6336 Tree Maintenance	7,365.43	10,800.00	-3,434.57	68.20%
6337 Wharf & Floats Maintenance	10,798.37	35,000.00	-24,201.63	30.85%
6342 General Repairs & Maintenance	782.99	3,550.00	-2,767.01	22.06%
6343 Library Operations & Maintenance	155.00	400.00	-245.00	38.75%
<b>Total 6330 Repairs &amp; Maintenance</b>	<b>\$ 69,193.37</b>	<b>\$ 105,500.00</b>	<b>-\$ 36,306.63</b>	<b>65.59%</b>
6344 Safety Committee Operations	0.00	150.00	-150.00	0.00%
6345 Software	1,857.84	4,000.00	-2,142.16	46.45%
6360 Tax Collection Fees	15,760.21	9,724.00	6,036.21	162.08%
6370 Training	0.00	0.00	0.00	
6371 Police Training	0.00	500.00	-500.00	0.00%
<b>Total 6370 Training</b>	<b>\$ 0.00</b>	<b>\$ 500.00</b>	<b>-\$ 500.00</b>	<b>0.00%</b>
6390 Uniforms, Equipment, & Supplies	28.42	0.00	28.42	
6391 Lifeguard - Uniforms, Equipment, & Supplies	129.13	750.00	-620.87	17.22%
6392 Police - Uniforms, Equipment, & Supplies	2,018.50	3,250.00	-1,231.50	62.11%
<b>Total 6390 Uniforms, Equipment, &amp; Supplies</b>	<b>\$ 2,176.05</b>	<b>\$ 4,000.00</b>	<b>-\$ 1,823.95</b>	<b>54.40%</b>
6400 Utilities	0.00	0.00	0.00	
6401 Electricity Expense	962.81	2,307.00	-1,344.19	41.73%
6402 Oil/Propane	317.56	1,000.00	-682.44	31.76%
6403 Hydrant Rental	4,285.68	6,500.00	-2,214.32	65.93%
6405 Street Lights	5,807.33	11,516.00	-5,708.67	50.43%
6406 Telephone & Internet Expenses	1,504.40	560.00	944.40	268.64%
6407 Water & Sewer	1,738.46	3,255.00	-1,516.54	53.41%
<b>Total 6400 Utilities</b>	<b>\$ 14,616.24</b>	<b>\$ 25,138.00</b>	<b>-\$ 10,521.76</b>	<b>58.14%</b>
6800 Bond Expenses	0.00	0.00	0.00	
6812 2009 MMBB Bond Principal	33,984.00	33,984.00	0.00	100.00%
6813 2099 MMBB Bond Interest	706.86	706.86	0.00	100.00%
6816 2013 MMBB Refinance Bond Principal	5,829.97	5,867.20	-37.23	99.37%
6817 2013 MMBB Refinance Bond Interest	2,923.44	2,923.44	0.00	100.00%
6818 2015 BHTB Bond Principal	21,221.49	20,788.80	432.69	102.08%
6819 2015 BHTB Bond Interest	843.07	1,275.76	-432.69	66.08%
6820 2021 MMBB Bond Principal	44,680.32	44,680.32	0.00	100.00%
6821 2021 MMBB Bond Interest	38,354.42	18,651.78	19,702.64	205.63%
<b>Total 6800 Bond Expenses</b>	<b>\$ 148,543.57</b>	<b>\$ 128,878.16</b>	<b>\$ 19,665.41</b>	<b>115.26%</b>
<b>Total Expenditures</b>	<b>\$ 384,125.20</b>	<b>\$ 509,200.46</b>	<b>-\$ 125,075.26</b>	<b>75.44%</b>
<b>Net Operating Revenue</b>	<b>\$ 135,573.33</b>	<b>\$ 10,023.54</b>	<b>\$ 125,549.79</b>	<b>1352.55%</b>
Other Expenditures				
7100 Contingency Expenses	0.00	10,024.00	-10,024.00	0.00%
<b>Total Other Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 10,024.00</b>	<b>-\$ 10,024.00</b>	<b>0.00%</b>
<b>Net Other Revenue</b>	<b>\$ 0.00</b>	<b>-\$ 10,024.00</b>	<b>\$ 10,024.00</b>	<b>0.00%</b>
<b>Net Revenue</b>	<b>\$ 135,573.33</b>	<b>-\$ 0.46</b>	<b>\$ 135,573.79</b>	<b>-29472463.04%</b>

<b>Northport Village Corporation - General</b>		
<b>Statement of Activity</b>		
<b>October 2024</b>		
	<b>Total</b>	
<b>Revenue</b>		
4100 General Government Revenue		
4300 General Non-operating Revenue		
4310 Interest Income		583.26
<b>Total 4300 General Non-operating Revenue</b>	<b>\$</b>	<b>583.26</b>
<b>Total 4100 General Government Revenue</b>	<b>\$</b>	<b>583.26</b>
<b>Total Revenue</b>	<b>\$</b>	<b>583.26</b>
<b>Expenditures</b>		
6000 1099 Contractors		
6010 Casual Labor		41.00
6020 Contracted Services		
6021 Mowing and Trimming Service		1,792.86
6022 Trash Collection		2,000.00
<b>Total 6020 Contracted Services</b>	<b>\$</b>	<b>3,792.86</b>
<b>Total 6000 1099 Contractors</b>	<b>\$</b>	<b>3,833.86</b>
6050 Auto Expenses		
6051 Auto Fuel Expense		
6053 Truck Fuel		68.62
<b>Total 6051 Auto Fuel Expense</b>	<b>\$</b>	<b>68.62</b>
6055 Auto Repairs & Maintenance		
6057 Truck Maintenance		86.10
<b>Total 6055 Auto Repairs &amp; Maintenance</b>	<b>\$</b>	<b>86.10</b>
<b>Total 6050 Auto Expenses</b>	<b>\$</b>	<b>154.72</b>
6070 Employee Wages & Benefits		
6075 Employee Benefits		
6077 Income Protection Plan		80.20
<b>Total 6075 Employee Benefits</b>	<b>\$</b>	<b>80.20</b>
6080 Employees Salaries & Wages		
6084 Office Personnel Wages		1,923.79
6088 Village Agent Wages		1,806.59
<b>Total 6080 Employees Salaries &amp; Wages</b>	<b>\$</b>	<b>3,730.38</b>
6095 Payroll Processing Fees		123.50
6096 Payroll Tax Expense		282.17
<b>Total 6070 Employee Wages &amp; Benefits</b>	<b>\$</b>	<b>4,216.25</b>
6190 Legal & Professional Services		
6191 Auditing Services		1,393.80
<b>Total 6190 Legal &amp; Professional Services</b>	<b>\$</b>	<b>1,393.80</b>
6260 Office Supplies		83.91
6330 Repairs & Maintenance		
6331 Building Repairs & Maintenance		169.36
6332 Cleaning		76.50
6337 Wharf & Floats Maintenance		650.86
<b>Total 6330 Repairs &amp; Maintenance</b>	<b>\$</b>	<b>896.72</b>
6345 Software		180.08
6400 Utilities		
6401 Electricity Expense		105.01
6402 Oil/Propane		53.72
6405 Street Lights		595.20
6406 Telephone & Internet Expenses		151.92
<b>Total 6400 Utilities</b>	<b>\$</b>	<b>905.85</b>
6800 Bond Expenses		
6818 2015 BHBT Bond Principal		21,221.49
6819 2015 BHBT Bond Interest		843.07
<b>Total 6800 Bond Expenses</b>	<b>\$</b>	<b>22,064.56</b>
<b>Total Expenditures</b>	<b>\$</b>	<b>33,729.75</b>
<b>Net Operating Revenue</b>	<b>-\$</b>	<b>33,146.49</b>
<b>Net Revenue</b>	<b>-\$</b>	<b>33,146.49</b>

**NVC- WATER**  
**Budget vs. Actuals**  
**January - October 2024**

	Total			
	Actual	Budget	over Budget	% of Budget
<b>Revenue</b>				
4100 Water Revenue	0.00	0.00	0.00	
4200 Water Operating Revenue	0.00	0.00	0.00	
4210 Water Sales	108,714.15	161,000.00	-52,285.85	67.52%
4220 Rate Increase	0.00	15,936.00	-15,936.00	0.00%
4230 Water Service Fee Revenue	0.00	7,750.00	-7,750.00	0.00%
4240 Hydrant Rental Revenue	0.00	6,279.00	-6,279.00	0.00%
<b>Total 4200 Water Operating Revenue</b>	<b>\$ 108,714.15</b>	<b>\$ 190,965.00</b>	<b>-\$ 82,250.85</b>	<b>56.93%</b>
4300 Water Non-operating Revenue	0.00	0.00	0.00	
4310 Interest Income	4,815.01	3,000.00	1,815.01	160.50%
4320 Interest on Loan Receivable Sewer	0.00	2,798.32	-2,798.32	0.00%
4340 Miscellaneous Revenue	3,068.00	0.00	3,068.00	
<b>Total 4300 Water Non-operating Revenue</b>	<b>\$ 7,883.01</b>	<b>\$ 5,798.32</b>	<b>\$ 2,084.69</b>	<b>135.95%</b>
<b>Total 4100 Water Revenue</b>	<b>\$ 116,597.16</b>	<b>\$ 196,763.32</b>	<b>-\$ 80,166.16</b>	<b>59.26%</b>
<b>Total Revenue</b>	<b>\$ 116,597.16</b>	<b>\$ 196,763.32</b>	<b>-\$ 80,166.16</b>	<b>59.26%</b>
<b>Cost of Goods Sold</b>				
5000 Cost of Goods Sold	0.00	0.00	0.00	
5100 Water Purchases	23,558.04	31,500.00	-7,941.96	74.79%
<b>Total 5000 Cost of Goods Sold</b>	<b>\$ 23,558.04</b>	<b>\$ 31,500.00</b>	<b>-\$ 7,941.96</b>	<b>74.79%</b>
<b>Total Cost of Goods Sold</b>	<b>\$ 23,558.04</b>	<b>\$ 31,500.00</b>	<b>-\$ 7,941.96</b>	<b>74.79%</b>
<b>Gross Profit</b>	<b>\$ 93,039.12</b>	<b>\$ 165,263.32</b>	<b>-\$ 72,224.20</b>	<b>56.30%</b>
<b>Expenditures</b>				
6000 1099 Contractors	0.00	0.00	0.00	
6010 Casual Labor	0.00	3,000.00	-3,000.00	0.00%
6036 Bookkeeping	5,990.49	8,000.00	-2,009.51	74.88%
6047 Water Utilities Superintendent	19,148.75	19,540.00	-391.25	98.00%
<b>Total 6000 1099 Contractors</b>	<b>\$ 25,139.24</b>	<b>\$ 30,540.00</b>	<b>-\$ 5,400.76</b>	<b>82.32%</b>
6050 Auto Expenses	0.00	0.00	0.00	
6051 Auto Fuel Expense	0.00	0.00	0.00	
6053 Truck Fuel	327.15	1,200.00	-872.85	27.26%
<b>Total 6051 Auto Fuel Expense</b>	<b>\$ 327.15</b>	<b>\$ 1,200.00</b>	<b>-\$ 872.85</b>	<b>27.26%</b>
6055 Auto Repairs & Maintenance	0.00	0.00	0.00	
6057 Truck Maintenance	771.76	1,000.00	-228.24	77.18%
<b>Total 6055 Auto Repairs &amp; Maintenance</b>	<b>\$ 771.76</b>	<b>\$ 1,000.00</b>	<b>-\$ 228.24</b>	<b>77.18%</b>
<b>Total 6050 Auto Expenses</b>	<b>\$ 1,098.91</b>	<b>\$ 2,200.00</b>	<b>-\$ 1,101.09</b>	<b>49.95%</b>
6065 Community Events	39.72	0.00	39.72	
6070 Employee Wages & Benefits	0.00	0.00	0.00	
6075 Employee Benefits	0.00	0.00	0.00	
6076 Company Paid Benefits	357.06	2,500.00	-2,142.94	14.28%
6077 Income Protection Plan	750.72	1,000.00	-249.28	75.07%
<b>Total 6075 Employee Benefits</b>	<b>\$ 1,107.78</b>	<b>\$ 3,500.00</b>	<b>-\$ 2,392.22</b>	<b>31.65%</b>
6080 Employees Salaries & Wages	0.00	0.00	0.00	
6082 Distribution Officer Wages	26,434.61	31,590.00	-5,155.39	83.68%
6082.5 Assistant DO Wages	0.00	7,500.00	-7,500.00	0.00%
6084 Office Personnel Wages	17,189.00	16,715.00	474.00	102.84%
6087 Utility Billing Wages	3,075.15	3,750.00	-674.85	82.00%

	<b>Actual</b>	<b>Budget</b>	<b>over Budget</b>	<b>% of Budget</b>
<b>Total 6080 Employees Salaries &amp; Wages</b>	\$ 46,698.76	\$ 59,555.00	-\$ 12,856.24	78.41%
6095 Payroll Processing Fees	605.38	1,100.00	-494.62	55.03%
6096 Payroll Tax Expense	3,513.60	6,000.00	-2,486.40	58.56%
<b>Total 6070 Employee Wages &amp; Benefits</b>	\$ 51,925.52	\$ 70,155.00	-\$ 18,229.48	74.02%
6150 Information & Notices	218.21	0.00	218.21	
6160 Insurance Paid	0.00	0.00	0.00	
6161 Property & Casualty Insurance	1,786.84	1,625.00	161.84	109.96%
6162 Workers Comp Insurance	11.55	1,000.00	-988.45	1.16%
<b>Total 6160 Insurance Paid</b>	\$ 1,798.39	\$ 2,625.00	-\$ 826.61	68.51%
6190 Legal & Professional Services	0.00	0.00	0.00	
6191 Auditing Services	13,435.03	4,600.00	8,835.03	292.07%
<b>Total 6190 Legal &amp; Professional Services</b>	\$ 13,435.03	\$ 4,600.00	\$ 8,835.03	292.07%
6210 Licenses, Permits, & Fees	506.00	200.00	306.00	253.00%
6240 Membership Dues	804.00	300.00	504.00	268.00%
6260 Office Supplies	1,040.50	1,000.00	40.50	104.05%
6285 Postage	802.00	800.00	2.00	100.25%
6305 Regulatory Fees	894.00	200.00	694.00	447.00%
6330 Repairs & Maintenance	0.00	0.00	0.00	
6331 Building Repairs & Maintenance	412.95	500.00	-87.05	82.59%
6332 Cleaning	738.54	850.00	-111.46	86.89%
6342 General Repairs & Maintenance	14,853.04	5,000.00	9,853.04	297.06%
<b>Total 6330 Repairs &amp; Maintenance</b>	\$ 16,004.53	\$ 6,350.00	\$ 9,654.53	252.04%
6345 Software	1,914.66	3,500.00	-1,585.34	54.70%
6350 Supplies	1,614.27	5,000.00	-3,385.73	32.29%
6400 Utilities	0.00	0.00	0.00	
6401 Electricity Expense	2,746.47	3,600.00	-853.53	76.29%
6402 Oil/Propane	346.17	600.00	-253.83	57.70%
6406 Telephone & Internet Expenses	495.20	900.00	-404.80	55.02%
6407 Water & Sewer	877.55	1,200.00	-322.45	73.13%
<b>Total 6400 Utilities</b>	\$ 4,465.39	\$ 6,300.00	-\$ 1,834.61	70.88%
6500 Water Testing	625.00	800.00	-175.00	78.13%
6600 Lead Pipe Testing Expenses	6,632.86	0.00	6,632.86	
6700 Reserve Accrual - Loan from Sewer Interest	0.00	2,798.32	-2,798.32	0.00%
6800 Bond Expenses	0.00	0.00	0.00	
6816 2013 MMBB Refinance Bond Principal	21,541.56	21,541.56	0.00	100.00%
6817 2013 MMBB Refinance Bond Interest	10,719.28	5,359.64	5,359.64	200.00%
<b>Total 6800 Bond Expenses</b>	\$ 32,260.84	\$ 26,901.20	\$ 5,359.64	119.92%
<b>Total Expenditures</b>	\$ 161,219.07	\$ 164,269.52	-\$ 3,050.45	98.14%
<b>Net Operating Revenue</b>	-\$ 68,179.95	\$ 993.80	-\$ 69,173.75	-6860.53%
<b>Net Revenue</b>	-\$ 68,179.95	\$ 993.80	-\$ 69,173.75	-6860.53%

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<b>NVC- WATER</b>	
<b>Statement of Activity</b>	
<b>October 2024</b>	
	<b>Total</b>
<b>Revenue</b>	
4100 Water Revenue	
4300 Water Non-operating Revenue	
4310 Interest Income	542.55
<b>Total 4300 Water Non-operating Revenue</b>	<b>\$ 542.55</b>
<b>Total 4100 Water Revenue</b>	<b>\$ 542.55</b>
<b>Total Revenue</b>	<b>\$ 542.55</b>
<b>Cost of Goods Sold</b>	
5000 Cost of Goods Sold	
5100 Water Purchases	3,540.23
<b>Total 5000 Cost of Goods Sold</b>	<b>\$ 3,540.23</b>
<b>Total Cost of Goods Sold</b>	<b>\$ 3,540.23</b>
<b>Gross Profit</b>	<b>-\$ 2,997.68</b>
<b>Expenditures</b>	
6000 1099 Contractors	
6047 Water Utilities Superintendent	2,464.70
<b>Total 6000 1099 Contractors</b>	<b>\$ 2,464.70</b>
6050 Auto Expenses	
6051 Auto Fuel Expense	
6053 Truck Fuel	34.31
<b>Total 6051 Auto Fuel Expense</b>	<b>\$ 34.31</b>
<b>Total 6050 Auto Expenses</b>	<b>\$ 34.31</b>
6070 Employee Wages & Benefits	
6075 Employee Benefits	
6077 Income Protection Plan	77.85
<b>Total 6075 Employee Benefits</b>	<b>\$ 77.85</b>
6080 Employees Salaries & Wages	
6082 Distribution Officer Wages	4,959.30
6084 Office Personnel Wages	1,867.21
6087 Utility Billing Wages	307.50
<b>Total 6080 Employees Salaries &amp; Wages</b>	<b>\$ 7,134.01</b>
6095 Payroll Processing Fees	65.75
6096 Payroll Tax Expense	528.99
<b>Total 6070 Employee Wages &amp; Benefits</b>	<b>\$ 7,806.60</b>
6190 Legal & Professional Services	
6191 Auditing Services	1,742.25
<b>Total 6190 Legal &amp; Professional Services</b>	<b>\$ 1,742.25</b>
6240 Membership Dues	581.25
6260 Office Supplies	81.45
6285 Postage	292.00
6330 Repairs & Maintenance	
6331 Building Repairs & Maintenance	33.66
6332 Cleaning	74.25
6342 General Repairs & Maintenance	17.50
<b>Total 6330 Repairs &amp; Maintenance</b>	<b>\$ 125.41</b>
6345 Software	622.58
6350 Supplies	101.72
6400 Utilities	
6401 Electricity Expense	210.73
6402 Oil/Propane	52.14
6406 Telephone & Internet Expenses	50.40
<b>Total 6400 Utilities</b>	<b>\$ 313.27</b>
<b>Total Expenditures</b>	<b>\$ 14,165.54</b>
<b>Net Operating Revenue</b>	<b>-\$ 17,163.22</b>
<b>Net Revenue</b>	<b>-\$ 17,163.22</b>



**NVC- Sewer**  
**Budget vs. Actuals**  
**January - October 2024**

	Total			
	Actual	Budget	over Budget	% of Budget
<b>Revenue</b>				
4000 Revenue	0.00	0.00	0.00	
4400 Sewer Operating Revenue	0.00	0.00	0.00	
4410 Sewer Fees	188,229.82	277,625.00	-89,395.18	67.80%
<b>Total 4400 Sewer Operating Revenue</b>	<b>\$ 188,229.82</b>	<b>\$ 277,625.00</b>	<b>-\$ 89,395.18</b>	<b>67.80%</b>
4600 Sewer Non-operating Revenue	0.00	0.00	0.00	
4610 Interest Income	2,719.77	2,000.00	719.77	135.99%
4620 Grants	0.00	45,000.00	-45,000.00	0.00%
<b>Total 4600 Sewer Non-operating Revenue</b>	<b>\$ 2,719.77</b>	<b>\$ 47,000.00</b>	<b>-\$ 44,280.23</b>	<b>5.79%</b>
<b>Total 4000 Revenue</b>	<b>\$ 190,949.59</b>	<b>\$ 324,625.00</b>	<b>-\$ 133,675.41</b>	<b>58.82%</b>
<b>Total Revenue</b>	<b>\$ 190,949.59</b>	<b>\$ 324,625.00</b>	<b>-\$ 133,675.41</b>	<b>58.82%</b>
<b>Gross Profit</b>	<b>\$ 190,949.59</b>	<b>\$ 324,625.00</b>	<b>-\$ 133,675.41</b>	<b>58.82%</b>
<b>Expenditures</b>				
6000 1099 Contractors	0.00	0.00	0.00	
6010 Casual Labor	105.00	2,000.00	-1,895.00	5.25%
6036 Bookkeeping	5,990.49	8,000.00	-2,009.51	74.88%
6047 Sewer Utilities Superintendent	20,903.73	28,060.00	-7,156.27	74.50%
<b>Total 6000 1099 Contractors</b>	<b>\$ 26,999.22</b>	<b>\$ 38,060.00</b>	<b>-\$ 11,060.78</b>	<b>70.94%</b>
6050 Auto Expenses	0.00	0.00	0.00	
6051 Auto Fuel Expense	0.00	0.00	0.00	
6053 Truck Fuel	327.11	1,200.00	-872.89	27.26%
<b>Total 6051 Auto Fuel Expense</b>	<b>\$ 327.11</b>	<b>\$ 1,200.00</b>	<b>-\$ 872.89</b>	<b>27.26%</b>
6055 Auto Repairs & Maintenance	0.00	0.00	0.00	
6057 Truck Maintenance	771.74	0.00	771.74	
<b>Total 6055 Auto Repairs &amp; Maintenance</b>	<b>\$ 771.74</b>	<b>\$ 0.00</b>	<b>\$ 771.74</b>	
6058 Mileage Expenses	0.00	1,000.00	-1,000.00	0.00%
6059 Accrue for Truck Replacement	0.00	2,000.00	-2,000.00	0.00%
<b>Total 6050 Auto Expenses</b>	<b>\$ 1,098.85</b>	<b>\$ 4,200.00</b>	<b>-\$ 3,101.15</b>	<b>26.16%</b>
6065 Community Events	39.72	0.00	39.72	
6070 Employee Wages & Benefits	0.00	0.00	0.00	
6075 Employee Benefits	0.00	0.00	0.00	
6076 Company Paid Benefits	357.06	2,500.00	-2,142.94	14.28%
6077 Income Protection Plan	672.81	1,000.00	-327.19	67.28%
<b>Total 6075 Employee Benefits</b>	<b>\$ 1,029.87</b>	<b>\$ 3,500.00</b>	<b>-\$ 2,470.13</b>	<b>29.42%</b>
6080 Employees Salaries & Wages	0.00	0.00	0.00	
6081 Collection System Operator	7,231.34	7,500.00	-268.66	96.42%
6081.5 Assistant CSO	0.00	5,000.00	-5,000.00	0.00%
6084 Office Personnel Wages	17,188.91	16,715.00	473.91	102.84%
6086 Treatment Plant Operator	26,323.40	30,000.00	-3,676.60	87.74%
6087 Utility Billing Wages	3,075.15	3,750.00	-674.85	82.00%
<b>Total 6080 Employees Salaries &amp; Wages</b>	<b>\$ 53,818.80</b>	<b>\$ 62,965.00</b>	<b>-\$ 9,146.20</b>	<b>85.47%</b>
6095 Payroll Processing Fees	605.37	1,100.00	-494.63	55.03%
6096 Payroll Tax Expense	4,168.08	6,000.00	-1,831.92	69.47%
<b>Total 6070 Employee Wages &amp; Benefits</b>	<b>\$ 59,622.12</b>	<b>\$ 73,565.00</b>	<b>-\$ 13,942.88</b>	<b>81.05%</b>
6150 Information & Notices	261.39	0.00	261.39	
6160 Insurance Paid	0.00	0.00	0.00	

	Actual	Budget	over Budget	% of Budget
6161 Property & Casualty Insurance	2,427.33	2,500.00	-72.67	97.09%
6162 Workers Comp Insurance	11.55	1,000.00	-988.45	1.16%
<b>Total 6160 Insurance Paid</b>	<b>\$ 2,438.88</b>	<b>\$ 3,500.00</b>	<b>-\$ 1,061.12</b>	<b>69.68%</b>
6170 Interest	2,366.25	0.00	2,366.25	
6190 Legal & Professional Services	0.00	0.00	0.00	
6191 Auditing Services	28,782.89	10,000.00	18,782.89	287.83%
6192 Engineering Fees	0.00	45,000.00	-45,000.00	0.00%
<b>Total 6190 Legal &amp; Professional Services</b>	<b>\$ 28,782.89</b>	<b>\$ 55,000.00</b>	<b>-\$ 26,217.11</b>	<b>52.33%</b>
6210 Licenses, Permits, & Fees	60.49	2,500.00	-2,439.51	2.42%
6240 Membership Dues	222.75	300.00	-77.25	74.25%
6260 Office Supplies	1,040.30	1,000.00	40.30	104.03%
6285 Postage	802.00	800.00	2.00	100.25%
6305 Regulatory Fees	1,241.93	0.00	1,241.93	
6330 Repairs & Maintenance	0.00	0.00	0.00	
6331 Building Repairs & Maintenance	412.94	500.00	-87.06	82.59%
6332 Cleaning	738.54	850.00	-111.46	86.89%
6335 Sludge Removal	49,560.00	45,000.00	4,560.00	110.13%
6337 Wharf & Floats Maintenance	0.00	2,500.00	-2,500.00	0.00%
6342 General Repairs & Maintenance	3,762.18	5,000.00	-1,237.82	75.24%
<b>Total 6330 Repairs &amp; Maintenance</b>	<b>\$ 54,473.66</b>	<b>\$ 53,850.00</b>	<b>\$ 623.66</b>	<b>101.16%</b>
6345 Software	1,360.02	3,500.00	-2,139.98	38.86%
6350 Supplies & Chemicals	8,187.37	15,000.00	-6,812.63	54.58%
6400 Utilities	0.00	0.00	0.00	
6401 Electricity Expense	3,857.86	5,000.00	-1,142.14	77.16%
6402 Oil	308.22	600.00	-291.78	51.37%
6403 Hydrant Rental	99.66	150.00	-50.34	66.44%
6404 Propane	595.04	0.00	595.04	
6406 Telephone & Internet Expenses	489.52	900.00	-410.48	54.39%
6407 Water & Sewer	877.54	1,200.00	-322.46	73.13%
<b>Total 6400 Utilities</b>	<b>\$ 6,227.84</b>	<b>\$ 7,850.00</b>	<b>-\$ 1,622.16</b>	<b>79.34%</b>
6500 Water Testing	10,411.20	8,500.00	1,911.20	122.48%
6800 Bond Expenses	0.00	0.00	0.00	
6810 2008 MMBB Bond Principal	6,020.00	6,020.00	0.00	100.00%
6811 2008 MMBB Bond Interest	699.75	699.75	0.00	100.00%
6814 2012 MMBB Refinance Bond Principal	5,365.81	5,365.81	0.00	100.00%
6815 2012 MMBB Refinance Bond Interest	2,147.19	2,147.19	0.00	100.00%
6816 2013 BHBT Bond Principal	11,749.94	11,749.94	0.00	100.00%
6817 2013 BHBT Bond Interest	5,846.88	2,923.44	2,923.44	200.00%
6821 Loan Payment to Water - Principal	0.00	18,037.84	-18,037.84	0.00%
6822 Loan Payment to Water - Interest	0.00	2,798.32	-2,798.32	0.00%
<b>Total 6800 Bond Expenses</b>	<b>\$ 31,829.57</b>	<b>\$ 49,742.29</b>	<b>-\$ 17,912.72</b>	<b>63.99%</b>
<b>Total Expenditures</b>	<b>\$ 237,466.45</b>	<b>\$ 317,367.29</b>	<b>-\$ 79,900.84</b>	<b>74.82%</b>
<b>Net Operating Revenue</b>	<b>-\$ 46,516.86</b>	<b>\$ 7,257.71</b>	<b>-\$ 53,774.57</b>	<b>-640.93%</b>
Other Expenditures				
7300 Sewer Reserve Fund	0.00	7,200.00	-7,200.00	0.00%
<b>Total Other Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 7,200.00</b>	<b>-\$ 7,200.00</b>	<b>0.00%</b>
<b>Net Other Revenue</b>	<b>\$ 0.00</b>	<b>-\$ 7,200.00</b>	<b>\$ 7,200.00</b>	<b>0.00%</b>
<b>Net Revenue</b>	<b>-\$ 46,516.86</b>	<b>\$ 57.71</b>	<b>-\$ 46,574.57</b>	<b>-80604.51%</b>

**NVC- Sewer  
Statement of Activity  
October 2024**

	Total
<b>Revenue</b>	
4000 Revenue	
4600 Sewer Non-operating Revenue	
4610 Interest Income	279.56
<b>Total 4600 Sewer Non-operating Revenue</b>	<b>\$ 279.56</b>
<b>Total 4000 Revenue</b>	<b>\$ 279.56</b>
<b>Total Revenue</b>	<b>\$ 279.56</b>
<b>Gross Profit</b>	<b>\$ 279.56</b>
<b>Expenditures</b>	
6050 Auto Expenses	
6051 Auto Fuel Expense	
6053 Truck Fuel	34.31
<b>Total 6051 Auto Fuel Expense</b>	<b>\$ 34.31</b>
<b>Total 6050 Auto Expenses</b>	<b>\$ 34.31</b>
6070 Employee Wages & Benefits	
6075 Employee Benefits	
6077 Income Protection Plan	77.84
<b>Total 6075 Employee Benefits</b>	<b>\$ 77.84</b>
6080 Employees Salaries & Wages	
6081 Collection System Operator	907.20
6084 Office Personnel Wages	1,867.20
6086 Treatment Plant Operator	2,867.20
6087 Utility Billing Wages	307.50
<b>Total 6080 Employees Salaries &amp; Wages</b>	<b>\$ 5,949.10</b>
6095 Payroll Processing Fees	65.75
6096 Payroll Tax Expense	442.00
<b>Total 6070 Employee Wages &amp; Benefits</b>	<b>\$ 6,534.69</b>
6150 Information & Notices	176.00
6190 Legal & Professional Services	
6191 Auditing Services	3,832.95
<b>Total 6190 Legal &amp; Professional Services</b>	<b>\$ 3,832.95</b>
6260 Office Supplies	81.44
6285 Postage	292.00
6330 Repairs & Maintenance	
6331 Building Repairs & Maintenance	33.66
6332 Cleaning	74.25
6335 Sludge Removal	11,150.00
6342 General Repairs & Maintenance	991.50
<b>Total 6330 Repairs &amp; Maintenance</b>	<b>\$ 12,249.41</b>
6345 Software	168.96
6400 Utilities	
6401 Electricity Expense	300.60
6402 Oil	52.14
6406 Telephone & Internet Expenses	50.40
<b>Total 6400 Utilities</b>	<b>\$ 403.14</b>
6500 Water Testing	2,248.20
<b>Total Expenditures</b>	<b>\$ 26,021.10</b>
<b>Net Operating Revenue</b>	<b>-\$ 25,741.54</b>
<b>Net Revenue</b>	<b>-\$ 25,741.54</b>

Northport Village Corporation  
Personnel Committee Report  
December 8, 2024

The Board will recall that in the 2025 budget development process, the Board concurred that the budgeted Office Assistant position was no longer needed, and the Board reallocated the funds for a Finance Manager. The NVC has employed a Finance Manager in the past; the prior Treasurer was also paid for Finance Manager work. During the past few years, volunteers, primarily the Treasurer and Finance Committee Chair, assumed tasks more appropriately performed by a Finance Manager. A Finance Manager would also maintain the necessary separation of functions and sound financial procedures independent of transitory elected officers and Board members.

The Personnel Committee has developed the attached Finance Manager job description and plans to recruit for the position after the first of the year. The Committee consulted the Finance Committee Chair and the Office Manager during development of this document.

Personnel Committee

Janae Novotny, President and Chair  
Michael Tirrell, Safety Committee Chair  
Jeffrey Wilt, Utilities Committee Chair  
Wendy Huntoon, Treasurer

Attachment: NVC Finance Manager job description

## **NVC Finance Manager Position Description and Position Opening Announcement**

### **Description**

The Northport Village Corporation (NVC), which consists of three departments, General, Sewer and Water, seeks an experienced part-time (10-20 hours per month) Finance Manager to oversee the organization's financial operations. The ideal candidate will have experience in one or more areas of nonprofit or municipal financial management including budgeting, forecasting, financial reporting, and compliance or equivalent experience. This role requires a strategic thinker who can provide financial insights to support the organization's mission and goals. The Finance Manager reports to the NVC President and works closely with the NVC Treasurer, President, Finance Committee Chair, NVC Office Staff and accountant/bookkeeper to ensure financial stability and transparency and the accuracy of financial information provided to the Board of Overseers. Key responsibilities include managing the annual budget process; preparing, reviewing and correcting financial statements; reviewing monthly warrants; understanding and supporting grant management, and supporting the annual audit. The position requires good analytical skills, attention to detail, and the ability to communicate financial information to non-financial stakeholders. This is a critical role that requires a proactive approach to financial management and a commitment to the values and mission of our organization.

### **Responsibilities include:**

- Develop, manage and support the annual budget process for General, Sewer and Water under the direction of the NVC Treasurer.
- Prepare and present monthly, quarterly, and annual financial statements.
- Oversee grant management and reporting.
- Provide financial analysis and insights to support strategic decision-making.
- Identify opportunities for financial process efficiencies which may lead to cost savings and reduction in financial risk.
- Understand cash flow and forecasting; understand and articulate financial risks.
- Work with external auditors and provide support for the annual audit process.
- Review and recommend financial policies and procedures.
- Review regular payroll reports and review monthly warrants.
- Ensure the integrity and accuracy of financial data.

### **Requirements**

- Bachelor's Degree in Finance, Accounting, related field or related experience.
- Knowledge of nonprofit or municipal accounting principles and practices or equivalent experience.
- Experience with budgeting, forecasting, and financial analysis.
- Excellent analytical and problem-solving skills with strong attention to detail.
- Ability to communicate financial information to non-financial stakeholders.
- Knowledge of accounting software and financial management systems.
- Strong organizational and time management skills.
- Ability to work independently and as part of a team.
- Excellent written and verbal communication skills.
- Experience with audit processes and managing external auditors.
- Proficiency in Microsoft Office Suite, particularly Excel.

## **Infrastructure committee meeting minutes December 3,2024**

### **Committee members attending**

Art Hall  
David Hecht  
Peter Spotlett  
Steve Kaz  
Gordon Fuller

### **Other attendees**

Carl Oberg  
Dan Webster

### **A brief update on the design of Bayview Shoreline Stabilization engineering study:**

G&D provided a new updated design regarding the ramp access of Bayview Park. In order to be compliant with code they have changed the ramp on Bayview Park into stairs. The materials they suggest using as being the most cost effective and sustainable are pressure treated southern yellow pine and cedar for the handrails to reduce risk of splinters.

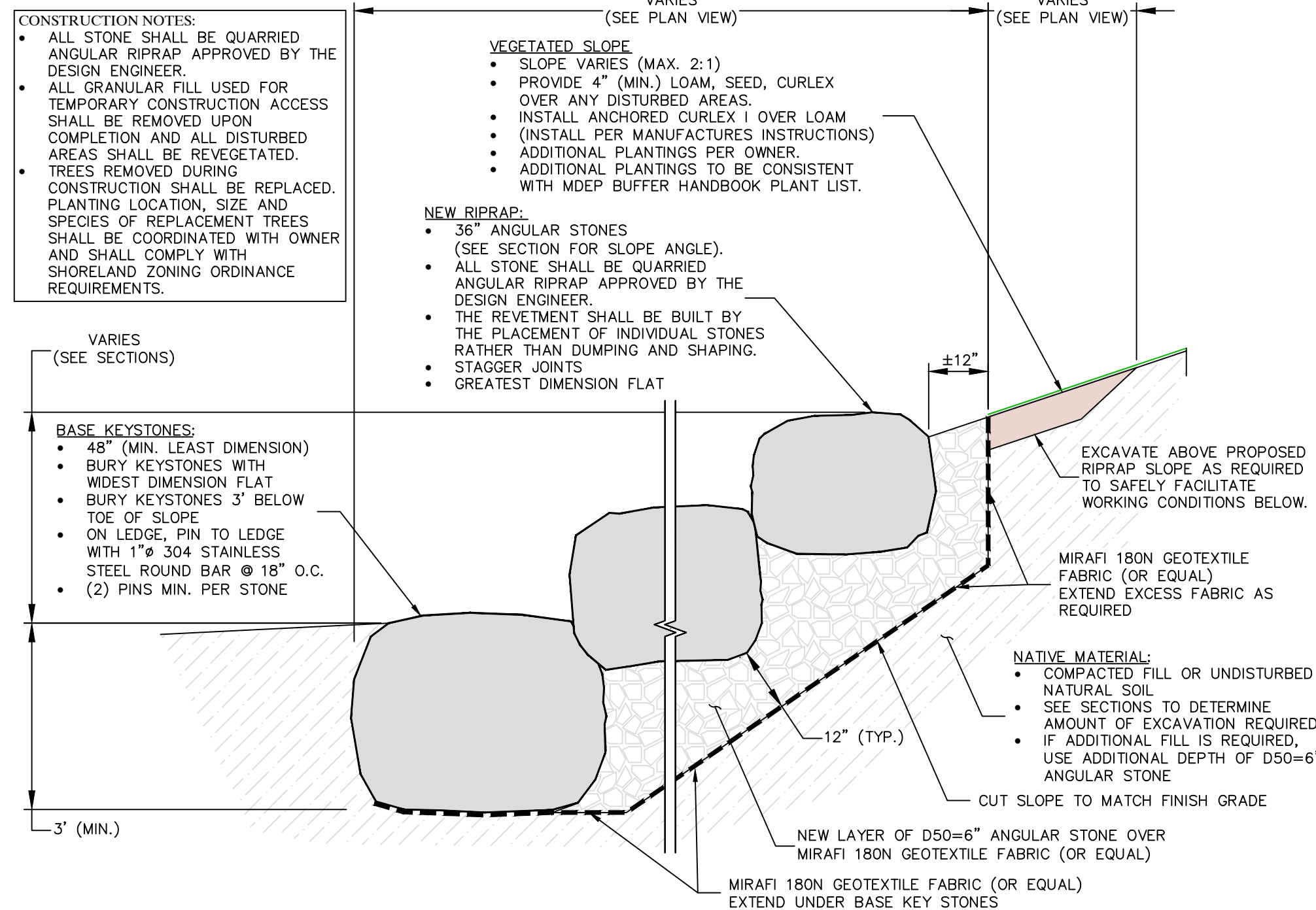
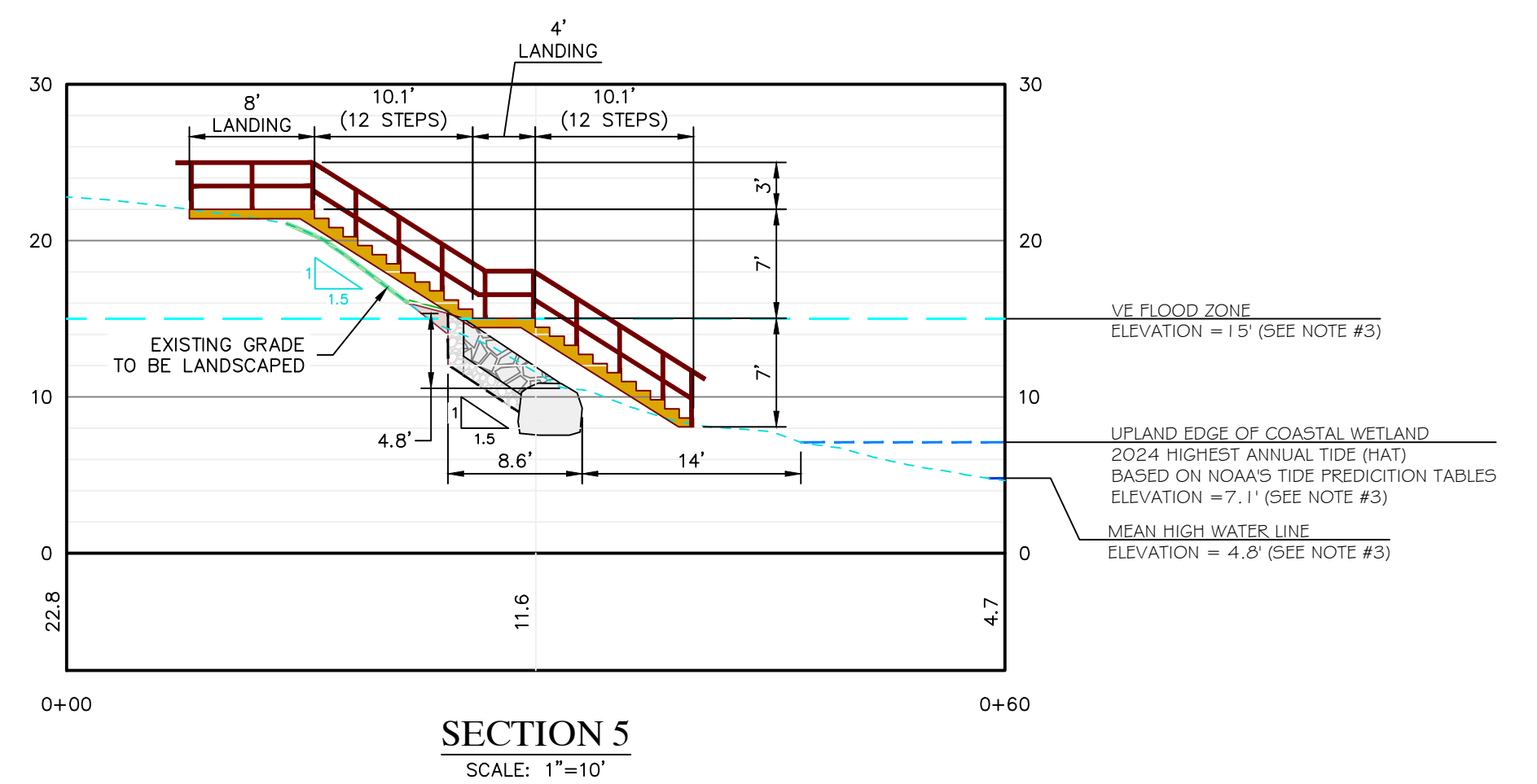
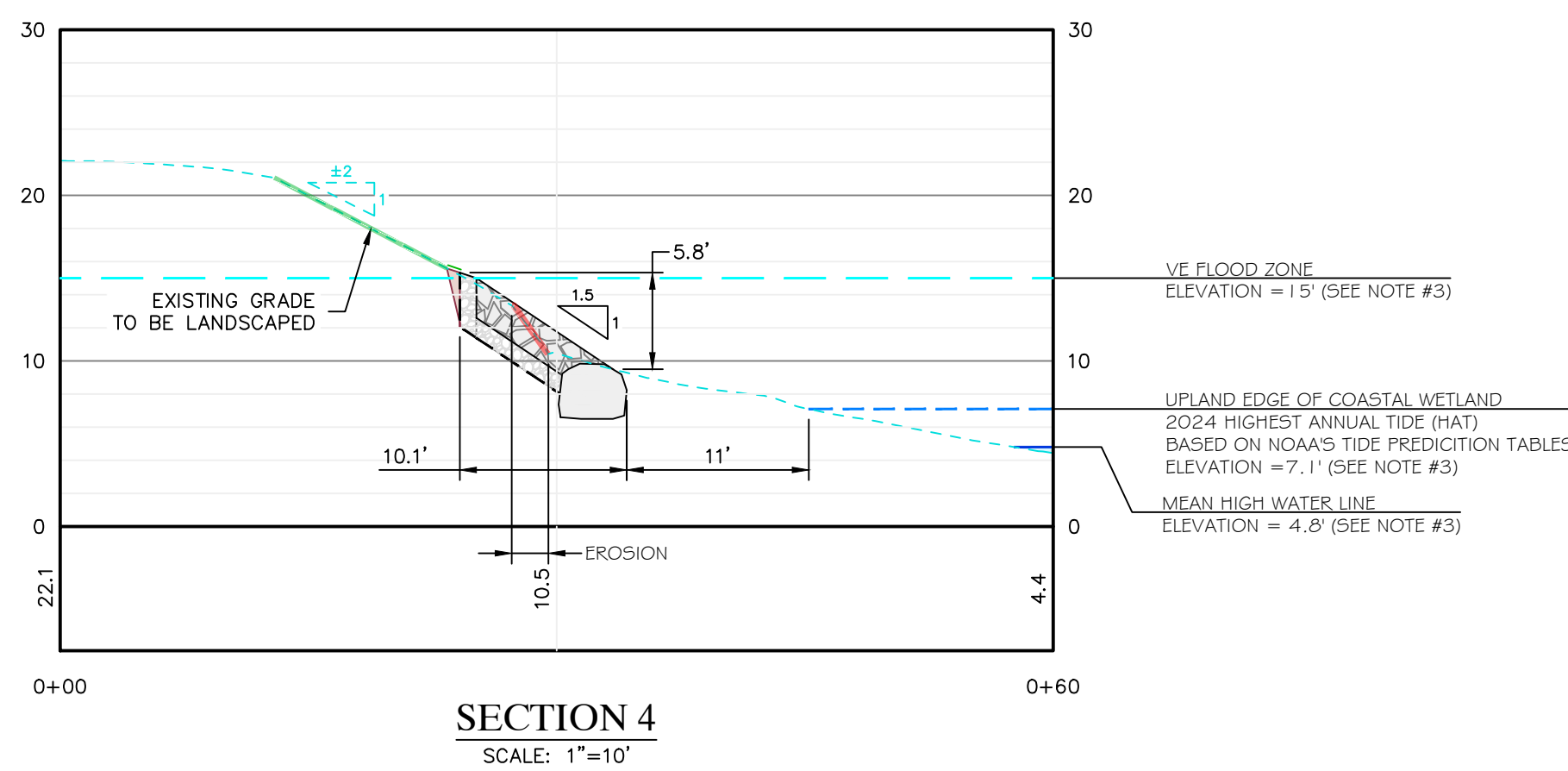
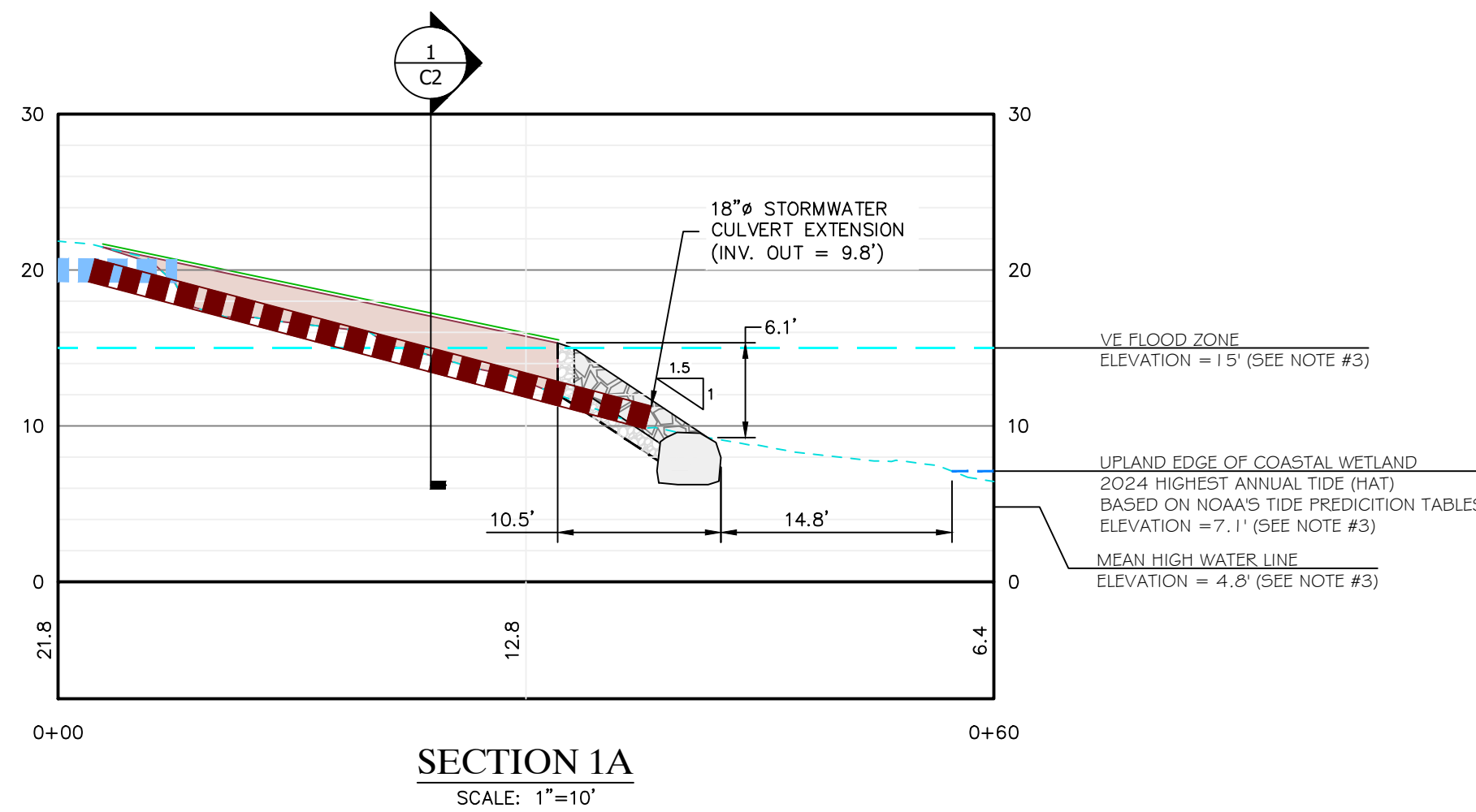
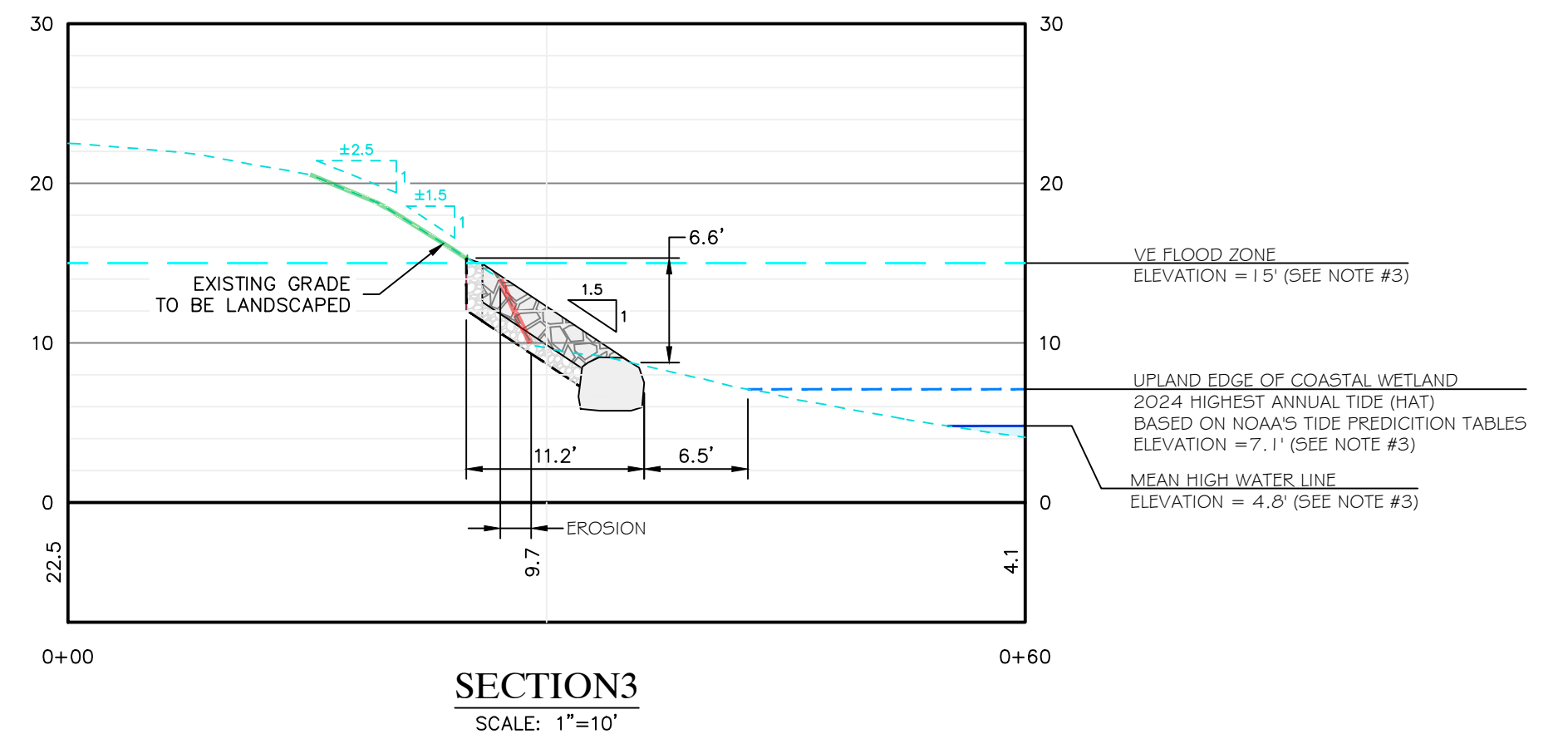
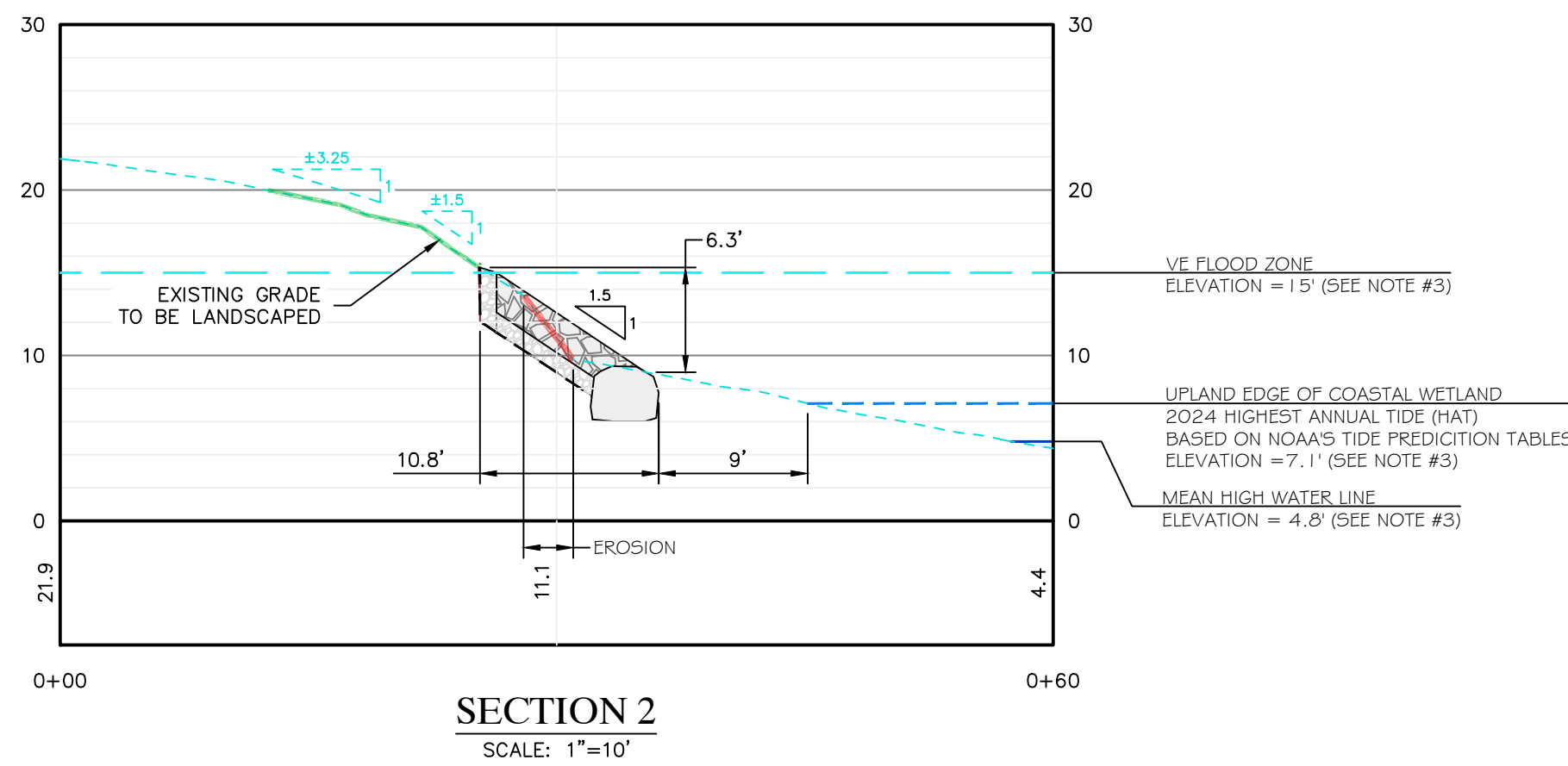
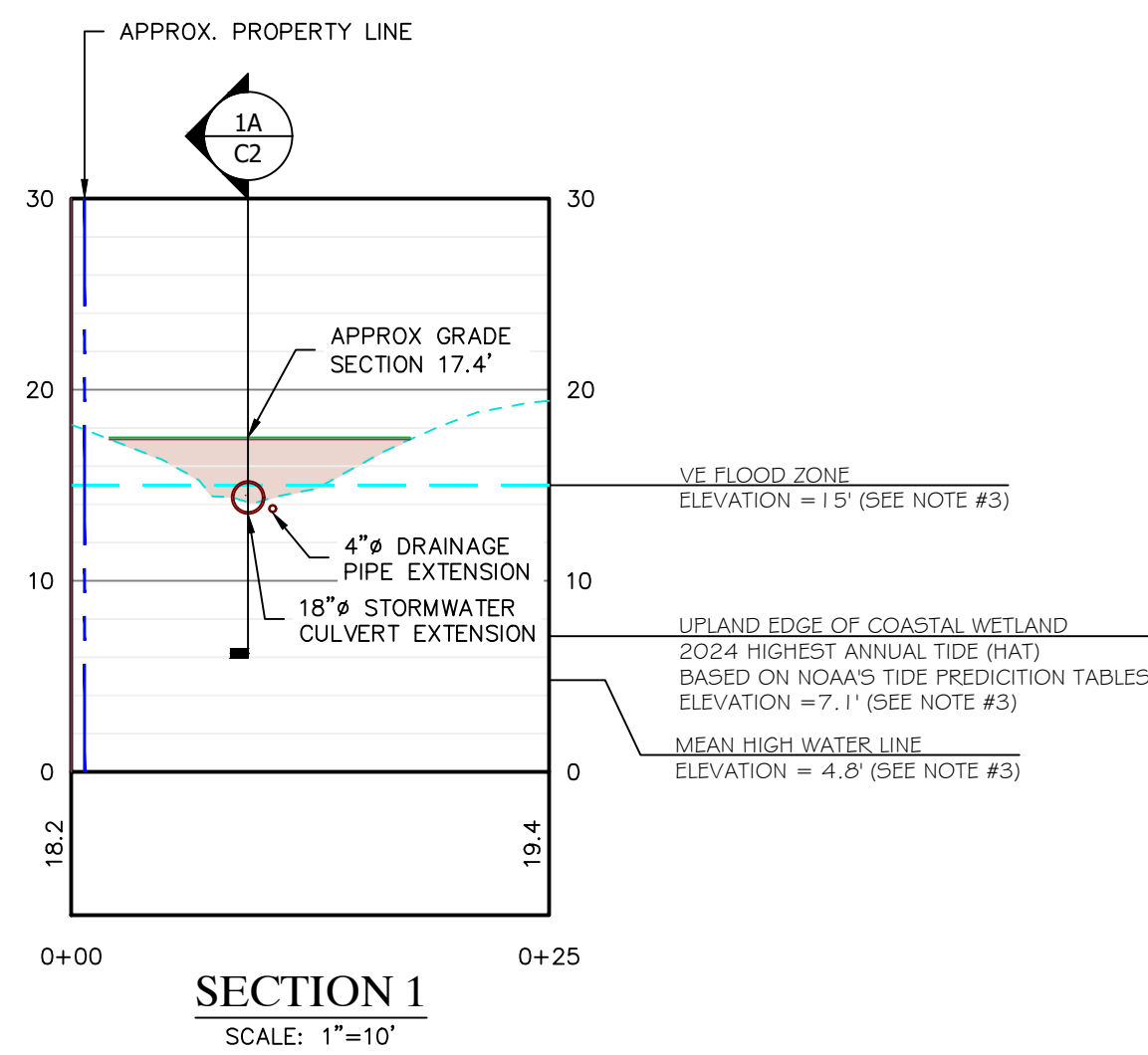
Please see the attached design for further details.

### **A brief update on the current grant we are working on with Town of Northport:**

We received the application for Community Resiliency Grant. This grant amount is \$75,000. Although this grant is not specifically for construction work but more for engineering study work, James K (town manager Northport) and Molly S (town selectmen) along with Celine proposed to give this grant a try. It was discussed in an Overseer meeting also and agreed that we would proceed with the application with Northport. The deadline is December 17.

### **A brief brainstorm on funding for shoreline stabilization:**

Fundraising was one idea that came from brainstorming. The village has done this successfully for specific projects in the past. We will wait and see the outcome from the grant mentioned above first and explore further the possibility of fundraising.



SHEET TITLE: <b>SHORELINE STABILIZATION SECTIONS &amp; DETAIL</b>		NO.	DATE
CLIENT PROJECT: <b>TOWN OF NORTHPORT BAYVIEW PARK</b>	LOCATION: <b>BAY STREET</b>	CHECKED BY: <b>HBG</b>	DATE: <b>NOVEMBER 25, 2024</b>
COUNTY: <b>WALDO</b>	STATE: <b>MAINE</b>	DRAWN BY: <b>LP</b>	REVISIONS
SCALE: <b>1" = 10'</b>			
PROJECT: <b>TOWN OF NORTHPORT BAYVIEW PARK</b>			
PROJECT NO. <b>2023-0149</b>			
FOR PERMIT PURPOSES ONLY NOT FOR CONSTRUCTION			
Gartley & Dorsky ENGINEERING SURVEYING			
59 Union Street, Unit 1, Camden, ME 04843 Ph. (207) 256-4365 • Fax (207) 256-3055 • Toll Free: (888) 282-4365 165 Main Street, Suite 212, PO Box 1072, Damariscotta, ME 04843 Ph. (207) 790-5005			
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