



March 8, 2026 – 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.

If you would like to attend any Overseers meeting or NVC committee meeting virtually, please contact the NVC office (207-338-0751) to be added to a list of verified attendees. You will need to provide your name, Bayside address and email address. If your property is not in your name, please provide the property owner's name. Once the information is verified, you will receive Zoom links to NVC meetings. This is a temporary measure taken to address disturbing and disruptive interruptions to recent NVC meetings by unauthorized Zoom participants.

*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 December 14, 2025 and February 8, 2026 meeting minutes.*
- President's Report*
 - Board decision needed regarding location of Bayview Park beach access.*
 - Recommendation to authorize President to sign letter of engagement with Brann & Isaacson*
- Treasurer's Report*
- Village Agent Report*
 - Recommendation to approve Application for Use of Village Property for Construction Activity by Patricia Gardner (Farley, Inc., contractor) subject to execution of a License and Indemnification Agreement incorporating conditions of use and compliance with insurance requirements.*
 - Recommendation to approve Gary Elwell's use of Village property to complete shoreline stabilization work for the Town of Northport at 23 Crest Street, subject to completion of an Application for Use of Village Property for Construction Activity, execution of a License and Indemnification Agreement incorporating conditions of use and compliance with insurance requirements.
- Office Manager's Report*
- Personnel Committee Report
- Utilities Committee Report
- Ad Hoc Committee on Memorial Benches/Alternatives 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.

*Written materials submitted:

- Draft December 14, 2025 Board meeting minutes
- Draft February 8, 2026 Board meeting minutes

- President’s Report: Letter of Engagement with Brann & Isaacson; memorandum and attachments regarding Bayview Park Shoreline Stabilization project public access to beach.
- March 2026 Treasurer’s Report
- March 2026 Village Agent Report
 - Patricia Gardner Application for Use of Village Property for Construction Activity
- March 2026 Office Manager Report
- Ad Hoc Committee on Memorial Benches/Alternatives Report

**Northport Village Corporation
Draft Minutes of the Board of Overseers Meeting
Sunday, December 14, 2025**

Overseers, Officers & Staff present: Diana Eastty (via zoom); Fred Lincoln (via zoom); Vicky Matthews; Kris Mix (via zoom); Elaine Moss (via zoom); Michael Tirrell (via zoom); Jeffrey Wilt (via zoom); President, Janae Novotny (via zoom); Treasurer, Wendy Huntoon (via zoom); Village Agent, Bill Paige; Office Manager, Trish Parker; Maureen (Beanie) Einstein, via zoom.

Public Comment

Dan W. - (670 Shore Road): The Waldo County Budget Hearing was held December 12 at 6 pm. was well attended. The proposed budget is posted on the Towns website.

The Meeting was called to order at 9:04 a.m.

Opening of Bids for the construction and delivery of a swim float

Action: Jeffrey W. made a motion, seconded by Elaine M., to accept Dark Harbor's bid contingent on the fact that they receive satisfactory references for Dark Harbor Marine. Voted - Six approve; Michael Tirrell abstaining.

Approval of the Minutes of the November 9, 2026 Meeting

Janae N. asked if there were any questions/comments regarding the minutes of the November 9, 2025, Overseer Meeting, which were distributed before the meeting.

Michael T. made a motion, seconded by Vicky M., to approve the minutes of the November 9, 2025 meeting. Voted - Passed with Elaine M. abstaining (Elaine M. did not get a chance to review the minutes).

President's Report - Janae Novotny

Recommendation that the Board of Overseers consistent with the provisions of Article 8 of the 2024 Warrant, vote to carry over to 2026 the balance of revenue in excess at the end of 2025 for improvements to Village infrastructure, including planned maintenance, repairs and operations and other projects not completed or invoiced by December 31, 2025.

Jeffrey W., made a motion, seconded by Vicky W., that the above recommendation be passed. Voted – Unanimous.

Consideration of potential dates for a preliminary 2027 budget development workshop: January 10, 24 or 31, 2026. The Board will hold the preliminary budget workshop on January 24, 2026,, at 10:00 a.m.

Treasurer's Report - Wendy Huntoon

Wendy H. referred the Overseers to her report distributed before the meeting.

Village Agent - Bill Paige

Bill P. referred to his written report distributed before the meeting.

Office Manager's Report - Trish Parker

Trish P. referred the Overseers to her written report distributed before the meeting.

Utilities - Jeffrey Wilt

Jeffrey W. made a motion, seconded by Elaine M., to approve the 2026 Water Budget with a rate increase of 1.5 percent annually. Voted – Unanimous.

Jeffrey W. made a motion, seconded by Vicky M., to pass the 2026 Sewer Budget, which reflects a 6% rate increase of \$22.00 per trimester. Voted – Unanimous.

There were no exceedances in October.

Town Liaison Report - Janae Novotny

The Town of Northport has received \$2.3 million from Congress toward the new Town Office and Community Center.

The Waldo County Commissioners have released their proposed budget for 2026 with an increase of 35%, which is down from the 45% increase.

GWI Pole Placement – Property owners on Prescott Hill Road are concerned by GWI's installation of poles without prior notice or following required procedures. GWI has apologized for its misstep and will look into the possibility of running the fiber underground.

The Town will have a Special Town Meeting on Wednesday, January 21 at Drinkwater School to vote on a proposed Town-owned solar array on Town property at the old sand shed site on 216 Beech Hill Road.

Tree Warden - Vicky Matthews

Vicky M. - Reported on removing the two trees next to Community Hall which was approved at its last meeting. The \$4000 that was approved will be much less than anticipated.

Government - Elaine Moss

Judy M., Dan Webster and Beverly Crofoot will be working to assure that the Utility Ordinance is in alignment with our Zoning Ordinance.

Personnel Committee - Janae Novotny

The job description for a Finance Manager needs to be updated.

Public Comment

Paul Hammond (Griffin Street) thanked the members of the Board and staff for all they do, it is much appreciated.

Adjournment

The meeting was adjourned at 10:00 a.m.

Respectfully submitted,

Maureen Einsein, Clerk

Janae Novotny, President

Draft

**Northport Village Corporation
Draft Minutes of the Board of Overseers Meeting
Sunday, February 8, 2026**

Overseers, Officers and Staff present: Diana Eastty (via zoom); Fred Lincoln (via Zoom); Vicky Matthews; Kris Mix (via Zoom); Elaine Moss (via Zoom); Michael Tirrell (via Zoom); Jeffrey Wilt; President, Janae Novotny; Office Manager, Trish Parker; Village Agent, Bill Paige; Clerk, Maureen “Beanie” Einstein (via Zoom)

Not present: Wendy Huntoon (out of the country)

Public Comments

Beverly Crofoot requested that when approving a memorial bench, the Board request the family to write a biography of the deceased. In the future, a QR Code can be placed on each bench for access to that biography.

President Janae Novotny has not had a chance to review the minutes; they will be on the March agenda.

President’s Report: Janae Novotny

Recommendation to adopt the revised “Facilities Use Form” and to eliminate rental fees for chairs and tables used in the Community Hall.

Jeffrey W. made a recommendation, seconded by Kris M., to adopt the revised “Facilities Use Form” and recommendations as stated above. Voted: Unanimous.

Memorial benches and/or alternatives. Bill P. stated that presently there are 28 memorial benches throughout the village. There have been requests for at least three new benches to be placed. After a thorough discussion, Vicki M., Fred L., and Beverly Crofoot will address this situation and come back next month with their suggestions/comments. Also, they will consider alternatives, such as a plaque, if it is determined that we have too many benches to date.

Dates for 2027 Budget Workshops. We need 4: 2/28 or 3/1; 3/28; 4/18 or 4/25; 5/16 or 5/17; 6/6 or 6/7. It was agreed that the Board would email (today) a request and preference for 4 meetings regarding 2027 Budget Workshops.

Treasurer’s Report

Janae N. referred the Overseers to Wendy Huntoon’s report circulated before the meeting.

Kris M. had questions/concerns regarding costs and overruns. She will place these concerns in an email to Wendy H., with a copy to Fred L., regarding these concerns.

Village Agent Report: Bill Paige

Bill P. referred the Overseers to his written report circulated before the meeting.

Office Managers Report: Trish Parker

Trish P. referred the Overseers to her written report circulated before the meeting.

Governance Committee: Elaine Moss

Elaine M. referred the Overseers to Judy Metcalf's "Ad Hoc Review and Reconciliation of Water Governing Documents" circulated before the meeting. The committee "found no inconsistencies in the governing documents and no requirement that the water department must change separately for water service to separate buildings on a single property supplied with a single service line. Consequently, no change to governing documents is recommended."

Parks & Trees: Vicky Matthews

Recommendation to approve the expenditure of \$1,560.00 for Emerald Ash Borer treatment of two large NVC trees in Ruggles Park.

Action: Vicky M. made a motion, seconded by Jeffrey W., to approve the expenditure of \$1,560.00 for Ash Borer treatment for the two trees in Ruggles Park. Voted: Unanimous.

Utilities Trustees: Jeffrey Wilt

There were no exceedances in December or January.

Town Liaison: Janae Novotny

Town Selectboard member Breanna Pinkham-Bebb has been appointed by the Governor to fill the Waldo County Board of Commissioner District 1 vacancy caused by the passing of Commissioner Bety Johnson. She has resigned Selectboard position, which will remain vacant until the June election.

Bayview Park Shoreline Stabilization Project - The Bayview Park abutters have been notified, and they were given a period of time to respond. Once that time ends, the Town will post a bid package. The plan is to complete the project by May 15, as they are mindful of our May 15 deadline for construction activity on Village property. However, if this project cannot be completed by May 15 due to weather, etc., we hope to extend the same. Michael T. asked if the planting in the park has been identified, as he has had questions regarding views, etc. Janae will check on the same.

The town received another climate resiliency grant to study storm warning drainage issues throughout the Town, including Bayside.

Discussion: Discuss and identify a framework for capital projects planning.

Kris M. gave an overall picture of infrastructure as seen by the Utility Chair, the Infrastructure Chair, and the Village agent.

After a thorough discussion, it was decided that the Board needs to be driven by expert guidance on these issues. Infrastructure Chair Kris M. and Utility Chair Jeffrey W. will return to the Board with their recommendations and advice.

Comments by members of the public

Rachel Rosa (Auditorium Park) commented that memorial benches could have more than one plaquee and questioned budget reserves.

Executive Session

The Board went into Executive Session at 9:59 a.m., and returned from Executive Session at 10:05.

Action: Jeffrey W. moved the Board accept the Personnel Committee’s recommendation that consistent with the NVC’s agreement to reimburse Office Manager Trish Parker for the cost of health insurance available to her from her spouse’s employer, effective January 1, 2026, the NVC pay Trish Parker \$175.50 per her weekly pay period for her health insurance premiums. Seconded: Vicky Matthews. Voted: Unanimous.

Adjournment

The meeting was adjourned at 10: 07.

Respectfully submitted,

Maureen (Beanie) Einstein, Clerk

Janae Novotny, President

Northport Village Corporation

March 4, 2026

To: Board of Overseers

From: Janae Novotny, President

Board decision needed: Location of stone stair access to the beach in Bayview Park.*

Background

Before opening the bid process on the Bayview Park shoreline stabilization project, the Town informed the abutters of the Bayview Park design. (Board members may recall that Will Gartley presented and described this plan design at a Donuts and Dialog last summer, and he addressed the beach access shown in the plan.) In response, in communications with Town Administrator James Kossuth and engineer Will Gartley, Carl Oberg, 4 Bay Street, objected to the location of the stair access to the beach because it would interfere with his quiet enjoyment of his property.

His email to James Kossuth describing his concerns is attached.

Coordinating with Kris Mix, I spoke to James Kossuth, Will Gartley, the Town Selectboard and Bill Paige about this issue.

Will Gartley shared the following about the Bayview Park beach access location. He ruled out maintaining ramp access at the southern end because it is dangerous, too steep and does not comply with any code/regulation anywhere. He recommended stone steps for longevity and maintenance purposes. The steep slope and height at the current location, which is 12 to 13 feet, would require more steps and a landing or two, which increases building and ongoing maintenance costs. The northern location made the most sense, was the most practical spot and the most logical choice because the slope to the stairs is gradual, the lower height to the beach requires the fewest number of steps which means less maintenance and easier access for people using the steps. (The more steps and landings = more costly and more maintenance.) He also noted that his proposed northern location is approximately 35-40 feet from the Oberg's property line.

Bill Paige prefers the proposed northern location in the plan because it is more sheltered from the frequent pattern of storm wave action. Prior to the current ramp, which was an old float ramp, the village replaced stair access a number of times because of storm damage. Will agreed that Bill's wave action concern makes sense.

The Town Selectboard looked at Will's drawing at their last meeting. The Board members think that Will's plan makes sense, but they are looking to the NVC Board for definitive direction.

Note that there will be an additional cost for a formal change to the plans. Will has "eyeballed" other possibilities, but he will need to revise the plans formally if we go a different direction.

I notified Carl Oberg that the beach access location issue would be on the Board's March agenda. He shared his attached email to the Town, and I informed him that he also had the opportunity during "public comments" to address the Board regarding his preference.

*Plan drawings attached.

From: Carl Oberg <carloberg13@gmail.com>
Date: March 3, 2026 at 11:25:04 AM EST
To: Janae Novotny <president@nvcmaine.gov>
Cc: Colleen Oberg <colleenoberg@yahoo.com>
Subject: Bayview Park Seawall & Stairs

Hi Janae -

Thank you for your time this morning.

As mentioned, I am forwarding the letter, that I sent to the town administrator, which clearly states our position pertaining to the proposed seawall stairs. I trust this will be shared with the NVC board in advance of Sunday's meeting.

Thank you-
Carl Oberg

Sent from my iPhone

Begin forwarded message:

To: administrator@northportmaine.org
Subject: Bayview Park Seawall & Stairs

Dear James-

I am writing to respectfully request reconsideration of the Town's proposal to install new stone steps on the village park property near the northern end of the beach, in close proximity to my waterfront property in Bayside.

As you may know, my property directly abuts the village park, which has provided public waterfront access for many decades. I have long recognized and accepted the public nature of this park and the associated pedestrian activity. In particular, the wooden steps located at the southern end of the park have historically provided beach access for residents and visitors alike, and this arrangement has served the community well over many years.

I understand and support the Town's goal of addressing shoreline erosion and improving beach stabilization in response to increasingly severe weather conditions. Protecting the shoreline is clearly in the public interest, and I appreciate the Town's investment in responsible coastal stewardship.

That said, I am deeply concerned about the proposed relocation or addition of stone steps to a location approximately twenty feet from my property line, between the existing gazebo and my residence. While the gazebo—located

roughly thirty-five feet from my boundary—has generated pedestrian activity for decades, this was a known and accepted condition when I purchased my property. The introduction of a new pedestrian thoroughfare significantly closer to my property represents a material change in use and intensity that I did not reasonably anticipate.

The placement of permanent stairs so close to my boundary raises serious concerns regarding my right to the quiet enjoyment of my property, as well as privacy, noise, and the potential for increased foot traffic immediately adjacent to my home. As you know, the right to quiet enjoyment is a well-established principle of Maine property law, and even lawful public uses must be balanced against the undue burden they may place on neighboring private landowners. Additionally, there would likely be adverse impact on my property's market value as well.

Given that the Town has successfully provided public beach access for decades via the existing stairway at the southern end of the park, I respectfully submit that maintaining this long-standing configuration represents a reasonable and less intrusive alternative. Retaining the stairs in their historic location would continue to meet the public's access needs while avoiding a significant new impact on adjacent private property.

In support of this request, I would note that Maine law has long recognized the importance of balancing legitimate public uses of coastal property with the rights of abutting landowners. Moreover on, long-standing case law emphasizes that changes in the location or character of public access infrastructure should not impose a disproportionate or unnecessary burden on neighboring private property owners. Where reasonable alternatives exist—as they do here through the continued use of the historic stairway at the southern end of the park—maintaining the status quo is often the least intrusive and most equitable approach.

Accordingly, I ask that the Town carefully reconsider the proposed placement of the new stone steps and give strong consideration to preserving the status quo with respect to pedestrian access points. I would welcome the opportunity to discuss this matter further and to work collaboratively with the Town toward a solution that balances public access, shoreline protection, and the legitimate rights of abutting property owners.

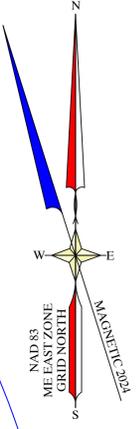
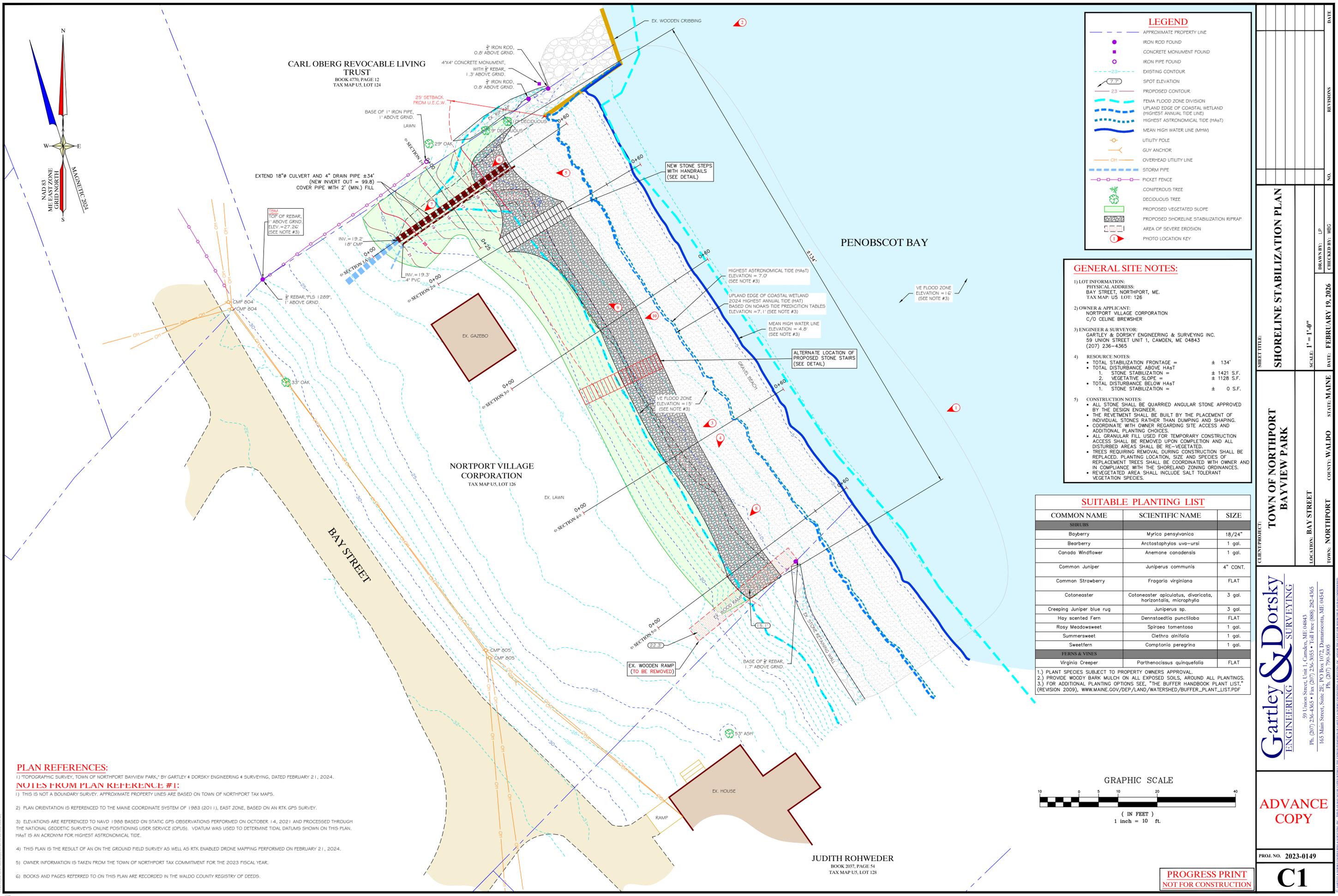
Thank you for your time, attention, and consideration. I appreciate the Town's efforts on behalf of the community and hope we can arrive at an outcome that is fair and respectful to all involved.

Respectfully,

Carl Oberg

4 Bay St., Northport

(908) 788-4273



LEGEND

- APPROXIMATE PROPERTY LINE
- IRON ROD FOUND
- CONCRETE MONUMENT FOUND
- IRON PIPE FOUND
- EXISTING CONTOUR
- SPOT ELEVATION
- PROPOSED CONTOUR
- FEMA FLOOD ZONE DIVISION
- UPLAND EDGE OF COASTAL WETLAND (HIGHEST ANNUAL TIDE LINE)
- HIGHEST ASTRONOMICAL TIDE (HAst)
- MEAN HIGH WATER LINE (MHW)
- UTILITY POLE
- GUY ANCHOR
- OVERHEAD UTILITY LINE
- STORM PIPE
- PICKET FENCE
- CONIFEROUS TREE
- DECIDUOUS TREE
- PROPOSED VEGETATED SLOPE
- PROPOSED SHORELINE STABILIZATION RIPRAP
- AREA OF SEVERE EROSION
- PHOTO LOCATION KEY

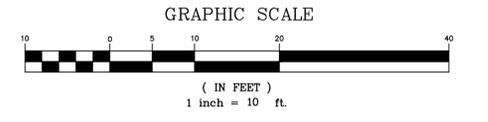
GENERAL SITE NOTES:

- LOT INFORMATION: PHYSICAL ADDRESS: BAY STREET, NORTHPORT, ME. TAX MAP: U5 LOT: 126
- OWNER & APPLICANT: NORTHPORT VILLAGE CORPORATION C/O CELINE BREWSHER
- ENGINEER & SURVEYOR: GARTLEY & DORSKY ENGINEERING & SURVEYING INC. 59 UNION STREET UNIT 1, CAMDEN, ME 04843 (207) 236-4365
- RESOURCE NOTES:
 - TOTAL STABILIZATION FRONTAGE = ± 134'
 - TOTAL DISTURBANCE ABOVE HAst = ± 1421 S.F.
 - 1. STONE STABILIZATION = ± 1128 S.F.
 - 2. VEGETATIVE SLOPE = ± 293 S.F.
 - TOTAL DISTURBANCE BELOW HAst = ± 0 S.F.
 - 1. STONE STABILIZATION = ± 0 S.F.
- CONSTRUCTION NOTES:
 - ALL STONE SHALL BE QUARRIED ANGULAR STONE APPROVED BY THE DESIGN ENGINEER.
 - THE REVETMENT SHALL BE BUILT BY THE PLACEMENT OF INDIVIDUAL STONES RATHER THAN DUMPING AND SHAPING.
 - COORDINATE WITH OWNER REGARDING SITE ACCESS AND ADDITIONAL PLANTING CHOICES.
 - ALL GRANULAR FILL USED FOR TEMPORARY CONSTRUCTION ACCESS SHALL BE REMOVED UPON COMPLETION AND ALL DISTURBED AREAS SHALL BE RE-VEGETATED.
 - TREES REQUIRING REMOVAL DURING CONSTRUCTION SHALL BE REPLACED. PLANTING LOCATION, SIZE AND SPECIES OF REPLACEMENT TREES SHALL BE COORDINATED WITH OWNER AND IN COMPLIANCE WITH THE SHORELAND ZONING ORDINANCES.
 - REVEGETATED AREA SHALL INCLUDE SALT TOLERANT VEGETATION SPECIES.

SUITABLE PLANTING LIST

COMMON NAME	SCIENTIFIC NAME	SIZE
SHRUBS		
Bayberry	Myrica pensylvanica	18/24"
Bearberry	Arctostaphylos uva-ursi	1 gal.
Canada Windflower	Anemone canadensis	1 gal.
Common Juniper	Juniperus communis	4" CONT.
Common Strawberry	Fragaria virginiana	FLAT
Cotoneaster	Cotoneaster apiculatus, divaricata, horizontalis, microphylla	3 gal.
Creeping Juniper blue rug	Juniperus sp.	3 gal.
Hay scented Fern	Dennstaedtia punctiloba	FLAT
Rosy Meadowsweet	Spiraea tomentosa	1 gal.
Summersweet	Clethra alnifolia	1 gal.
Sweetfern	Comptonia peregrina	1 gal.
FERNS & VINES		
Virginia Creeper	Parthenocissus quinquefolia	FLAT

1.) PLANT SPECIES SUBJECT TO PROPERTY OWNERS APPROVAL.
 2.) PROVIDE WOODY BARK MULCH ON ALL EXPOSED SOILS, AROUND ALL PLANTINGS.
 3.) FOR ADDITIONAL PLANTING OPTIONS SEE "THE BUFFER HANDBOOK PLANT LIST," (REVISION 2009), WWW.MAINE.GOV/DEP/LAND/WATERSHED/BUFFER_PLANT_LIST.PDF



PLAN REFERENCES:

- TOPOGRAPHIC SURVEY, TOWN OF NORTHPORT BAYVIEW PARK, BY GARTLEY & DORSKY ENGINEERING & SURVEYING, DATED FEBRUARY 21, 2024.

NOTES FROM PLAN REFERENCE #1:

- THIS IS NOT A BOUNDARY SURVEY. APPROXIMATE PROPERTY LINES ARE BASED ON TOWN OF NORTHPORT TAX MAPS.
- PLAN ORIENTATION IS REFERENCED TO THE MAINE COORDINATE SYSTEM OF 1983 (2011), EAST ZONE, BASED ON AN RTK GPS SURVEY.
- ELEVATIONS ARE REFERENCED TO NAVD 1988 BASED ON STATIC GPS OBSERVATIONS PERFORMED ON OCTOBER 14, 2021 AND PROCESSED THROUGH THE NATIONAL GEODETIC SURVEY'S ONLINE POSITIONING USER SERVICE (OPUS). VDATUM WAS USED TO DETERMINE TIDAL DATUMS SHOWN ON THIS PLAN. HAst IS AN ACRONYM FOR HIGHEST ASTRONOMICAL TIDE.
- THIS PLAN IS THE RESULT OF AN ON THE GROUND FIELD SURVEY AS WELL AS RTK ENABLED DRONE MAPPING PERFORMED ON FEBRUARY 21, 2024.
- OWNER INFORMATION IS TAKEN FROM THE TOWN OF NORTHPORT TAX COMMITMENT FOR THE 2023 FISCAL YEAR.
- BOOKS AND PAGES REFERRED TO ON THIS PLAN ARE RECORDED IN THE WALDO COUNTY REGISTRY OF DEEDS.

JUDITH ROHWEDER
 BOOK 2037, PAGE 54
 TAX MAP U5, LOT 128

PROGRESS PRINT
 NOT FOR CONSTRUCTION

CLIENT/PROJECT: TOWN OF NORTHPORT BAYVIEW PARK

LOCATION: BAY STREET

TOWN: NORTHPORT **COUNTY:** WALDO **STATE:** MAINE

SCALE: 1" = 1'-0"

DATE: FEBRUARY 19, 2026

DRAWN BY: LP **CHECKED BY:** HBG

PROJ. NO.: 2023-0149

C1



Daniel C. Stockford | Partner
dstockford@brannlaw.com
207-786-3566

March 4, 2026

Janae Novotny, President
Northport Village Corporation
813 Shore Road
Northport, ME 04849

RE: Engagement Letter

Dear Janae:

We are pleased that Northport Village Corporation (NVC) has decided to work with Brann & Isaacson as legal counsel. It is our firm's practice that each new client enter into a letter agreement with the firm and acknowledge our billing practices. This will confirm the attorney-client relationship. Signing this letter does not obligate NVC to request legal services or to accept unsolicited services, only to pay for those services requested. This letter describes the terms on which our firm will provide legal services to NVC. Notwithstanding this paragraph, unless a new engagement letter is sent for a future matter, all future matters handled by our firm for the client will be governed by the terms and conditions of this letter.

We ordinarily take into account several factors in billing for services rendered; the principal factor is our schedule of hourly rates. The hourly rates for attorneys and paraprofessionals are based on years of experience, specialization in training and practice, and level of professional attainment. My current hourly rate is \$300 per hour, our associate rate ranges from \$240-\$270 per hour, and our paralegal rate is \$150 per hour. Our rates are periodically adjusted, and we will bill NVC at the rates in effect at the time services are provided. In regard to travel time, we bill at one-half the standard hourly rate, unless work on behalf of the client is being performed during the travel time, in which event we charge at the full hourly rate.

In addition to our fees for professional services rendered, our billing invoices will include costs incurred during the course of our representation for such items as facsimiles, telephone calls, document reproduction, postage, travel expenses, filing fees, overnight and courier delivery services, computer database research charges, and other out-of-pocket costs.

113 Lisbon St., Box 3070, Lewiston, ME 04243
207.786.3566 | brannlaw.com



If you ever have any questions about an invoice, please let me know promptly. In general, NVC will be billed monthly for fees and disbursements. Payment is due within 30 days. A late fee of 18% per year may be assessed on overdue amounts. We reserve the right to stop work if NVC does not pay for the services we have provided. Any unresolved dispute arising out of this agreement, or the services rendered under it, shall be subject to binding arbitration, including fee arbitration under the Maine Bar Rules, if applicable.

It is our professional obligation to maintain the confidentiality of all personal information clients provide to Brann & Isaacson. We do not disclose any nonpublic information about our clients or former clients, except as agreed to by the client or as required by law. For example, with NVC's consent, we may disclose nonpublic personal information to unrelated third parties such as accountants, financial advisors or insurance agents who are assisting us in providing services to NVC. We restrict access to nonpublic personal information to those employees of our law firm who need to know the information in order to provide legal services. To preserve each client's privacy, we maintain physical, electronic, and procedural safeguards that comply with professional standards.

Our files, including attorney work product pertaining to our representation, will be retained by the firm. Materials NVC provides us will also be retained by the firm unless you request their return. We reserve the right to destroy or otherwise dispose of any such documents or other materials retained by us eight years following the conclusion of each specific matter for which we have been engaged.

We trust you will find the above terms satisfactory. We have provided a countersignature space below for you to confirm the terms set forth in this letter. Please sign the letter and return it to me for our files. We look forward to providing legal counsel to NVC, and thank you for placing your confidence in our firm. Please call me if you have any questions regarding this letter or otherwise.

Very truly yours,

BRANN & ISAACSON

Daniel C. Stockford

Agreed and Accepted:

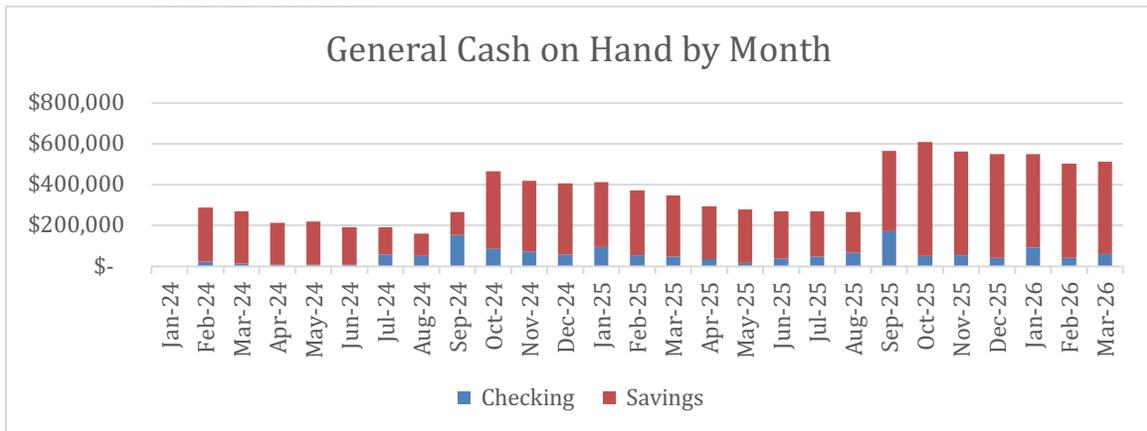
NORTHPORT VILLAGE CORPORATION

Dated: As of March 4, 2026

By: _____
Janae Novotny, Its President

Treasurer’s Report
03/08/2026

- Warrants, Financial Reports, Bank Statements - Provided by Office Manager:
 - February Warrants, 2025 Budget vs Actuals, 2026 Budget vs Actuals and current Journal Entry Reports
 - Bank Statements – available in the office after March 15th.
- 2027 Budget Development Workshops
 - 2027 Budget Development workshops have been scheduled for March 28, April 18, May 16 and June 7 starting at 10am.
 - Draft agendas for the Budget Develop Workshops is attached below.
- FY 2025 Close and Audit
 - 2025 Budget vs Actuals reflects the most recent set of corrections to the 2025 GL. They will be reviewed once again before the 2025 Audit.
 - 2025 audit date is tentatively scheduled for May 4, 2026. The Office Manager will be assembling and reviewing the 2025 documentation.
- Utilities Reserves
 - Treasurer and Finance Chair reviewed the 2024 audited Financial Statement and 2024 Statement of Financial Position to fully understand the current reserves for the utilities. An explanation of the relationship between the two reports is provided below.
- Cash on Hand
 - General Cash on Hand by Month graph shows the historical trend of cash on hand for General.



Draft NVC 2027 Budget Workshop Agenda Topics

Meeting 1 – March 28

- 1) Budget overview - format, what has been done so far.
- 2) Input from the Overseers - specifically review the information requested from committee or overseer.
- 3) Capital Budget Planning - identifying capital projects that will be included in the 2027 operating budget.
- 4) Wrap up - next steps (updated budget based on input from Meeting 1 and share updated budget with Overseers).

Meeting 2 – April 18

- 1) Budget Overview - review what was provided in Meeting 1 and budget impact.
- 2) Collect any remaining input from Overseers not provided during Meeting 1.
- 3) Review budget sections (not line by line yet, but still major areas).
- 4) 2027 Capital Budget projects (if any).
- 5) Wrap up.

Meeting 3 – May 16

- 1) Budget Overview.
- 2) Collect any outstanding budget information, including capital budget.
- 3) Review line by line (with the assumption first two meetings identified major changes so that this is mostly a review).
- 4) Wrap up - focus on finalizing the budget and putting it into a format for discussing with the villagers.

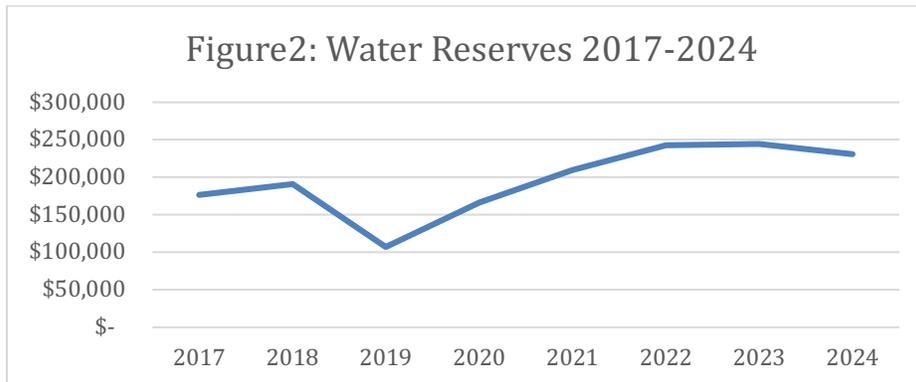
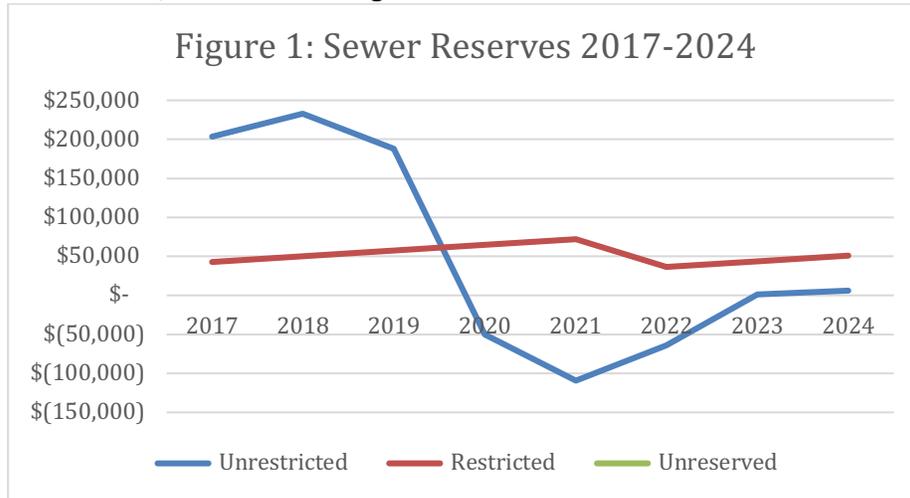
Meeting 4 – June 7

- 1) Budget Overview
- 2) Finalize Budget

Overview of Sewer and Water Reserves

Reserves: Audited Financial Statements and Statement of Financial Position

The audited financial statements include the unrestricted and restricted reserve amounts for each Department. Sewer reserves for 2017 - 2024, both unrestricted and restricted (USDA Reserves) are shown in Figure 1. Water reserves for 2017-2024, all unrestricted, are shown in Figure 2.



To determine the reserve amount using the Statement of Financial Position, three different account codes and lines must be considered: 3560 – Reserve Fund; 3600 – Unreserved; and the Net Income line.

Account	Sewer	Water
3560 Reserve Fund	\$ 276,758.03	\$ 221,165.58
3600 Unreserved	\$ (277,185.34)	\$ 49,228.37
<i>Total</i>	\$ (427.31)	\$ 270,393.95
Net Income	\$ 6,837.74	\$ (39,958.96)
Total Reserve	\$ 6,410.43	\$ 230,434.99

Table 1: 2024 Reserves from Statement of Financial Position

Table 1 provides this information for fiscal year 2024. As indicated in Figure 1, Figure 2 and Table 1, the total unrestricted reserve for Sewer is \$6,410.43 and for Water \$230,434.99. Note Sewer has an additional \$50,873 in restricted reserves in the USDA Bond Reserve which can be used for short-lived items.

Use of Reserves

Distinct account codes and not separate bank accounts are used to track reserves for each department. In addition, Sewer and Water invoice in arrears, receiving income after services have been provided and expenses associated with these services have been incurred and paid. The Utilities' billing periods are March 15-July 15, July 15 - November 15 and November 15 - March 15. With payments due April 15, August 15 and December 15. While Sewer and Water incur expenses beginning on January 1 each year, they do not receive the corresponding income for these services until April 15, three and a half months into the fiscal year, covering four months of service. To manage cash flow, reserves (both unrestricted and restricted*) are used to cover expenses. Thus, Sewer and Water need to have, roughly 4 months of cash on hand to cover its expenses. The actual amount varies since expenses may change from month to month.

Until 2023, General paid all payroll and split non-payroll expenses for the three departments, eventually reimbursed by Sewer and Water. In 2023, a separate payroll bank account was established with each department contributing its share of the payroll. By mid-2024, Sewer and Water reimbursed General monthly for all split expenses. These changes resulted in Sewer and Water using their own, and not General's funds, to manage its cash flow.

Notes

*Sewer must have the unused portion of the USDA Bond Reserves in its checking account at the end of the fiscal year to be in compliance with the terms of the bond.

References

Audited Financial Reports - <https://nvcmaine.gov/departments/northport-village-corporation-treasurer/northport-village-corporation-annual-audits/>

2024 Statement of Financial Position – Treasurer's Report December 2026 - <https://nvcmaine.gov/wp-content/uploads/2025/12/Overseers-Meeting-Agenda-Advance-Materials-December-14-2025-Meeting.pdf>

Northport Village Corporation
Village Agent Report to the Board of Overseers
March 2026

Recent activities

- Requests for public access to Village property. I recommend that the Board approve these requests for access to the boat ramp for the purpose of loading and unloading an excavator on/off a barge for seawall work:
 - Patricia Gardner, 758 Shore Road, requests access on a daily basis for Farley, Inc. for shoreline stabilization work on her property. Due to the proximity of adjacent buildings and the shoreline, there no access and insufficient room to leave the excavator. The request includes storing the excavator on Village property on or near the boat ramp as well as loading it on a barge and unloading it at the end of each workday. The proposed timeline for the requested use is 30 days from the date of Board approval. Recommend approval subject to executing a license and indemnification agreement, the required insurance and not using any paved area for excavator parking.
 - Gary Elwell has contracted with the Town of Northport for shoreline stabilization work on a Town right of way at 23 Crest Street. Elwell requests use of the boat ramp to load an excavator on a barge, which will be stored on the shore at the site until the project is complete and then unloaded from a barge at the boat ramp. Recommend approval of this request conditioned on receipt of the formal application, signing a license and indemnification agreement and providing the required insurance.
- Winter roads: Sanding and plowing season continues. Weather conditions required me to plow through the day and night at times. I plow the following: Rogers Lane; Oak Street; Upper Maple Street; short part of Bay Street into Bayview Park; North Street; lower Clinton; Merithew Square Parking area when vehicles are out of the way; all Utilities buildings, including pump stations, area around the wastewater treatment building, Community Hall; clean up in front of the fire hydrants. I occasionally plow part of Grove Street/Cradle Row to make extra parking because Merithew Square parking is usually full and additional parking room is needed to get cars off the streets. I also frequently try to clean up the piles of snow left at the street corners by the Town plows, so drivers' views are not so blocked. All other streets and roads are plowed and sanded by the Town's contractor.

Residents should understand some weather conditions will mean that the roads are icy in spite of plowing or the roads shouldn't be plowed until conditions change. We have had weather that starts with snow, followed by frozen rain/sleet, followed by rain and then very cold temperatures. In those conditions, the sand/salt mixture melts right through the plowed dirt road surface and does not stay on the surface, so the road surface is like glass. Dirt roads can be oversanded, which thaws the ground so that the plow digs up the road. Also, North Avenue and lower Clinton "crown," and the plow cannot reach parts of the road.

- Working on 2027 budget recommendations.
- MMA Risk Management repair list: Still waiting for an estimate for the Community Hall upstairs back entrance steps and ramp.

Wharf and floats

- Wharf: Expect to hear from Scott Munroe this spring about finishing piling repairs (a small, nuisance job for most contractors). Scott Munroe is looking into ways to implement the marine engineer's recommendation to paint the fender pilings to protect the fiberglass.
- Boat float: A boat float skid will need to be repaired in the spring.
- Wharf and Float Maintenance: Looking into scheduling repairs for 2026 for wharf and floats. Also looking at budgeting for 2027 repairs.

Utilities

- Utility billing: We still have 4 customers that have not paid their utility bills from July 2025 to November 2025, that were invoiced in November 2025.
- Weekly trips to the wastewater lab in Wiscasset. Sometimes there are extra trips due to holidays and retests.
- Dig Safe requests are ongoing.
- Reviewing and organizing older Utility information, files, maps and other documents as we move NVC files from under the stage to new storage on the office level.
- Looking at scheduling sewer and water maintenance projects for 2026 and working on budgeting for future projects in 2027.

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.
- Working on scheduling road work for 2026 and working on road projects for budgeting purposes for 2027.

Miscellaneous

- I continue to talk or meet with Town Administrator James Kossuth on a regular basis about items that impact the village.
- 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.**

Village project/needs with future budget implications

- Potential need to plow more streets: 32 West Street is being winterized. If the owners use it year-round, we will need to plow West Street.
- Sander: We are planning to replace sander in 3 years.
- Community Hall: We are missing some of our wood/metal tables and a couple of plastic tables have been “donated.” Our tables are really showing age and wear and need to be replaced. Researching costs of replacements and will make a related recommendation for the 2027 budget.
- MMA Risk Management recommendations: I continue to request estimates and schedule work that can be accommodated in the current budget.
- 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. This project is related to the potential Auditorium Park shoreline stabilization project. The Town applied for a grant to study storm water drainage issues throughout the Town, and this area is part of the proposed study.

Submitted by
William Paige, Village Agent

Application for Use of Village Property for Construction Activity

Owner Name: Patricia Gardner Owner Phone: 207-845-2081
Owner Mailing Address: 474 W. Washington Rd Northport (Owner Email) tricia202gardner@gmail.com
Bayside Property Address: 758 Shore Rd Bayside, Maine
Village Property Impacted: Beach
Contractor Name: Farley, Inc. Contractor Phone: 207 236 4787
Contractor Address: 211 West St. Rockport Contractor Email: _____

Have you or your contractor met with the Village Agent to discuss the project? Yes No

Provide a brief description of the nature of the proposed use of Village land (description of equipment to be used, type of materials to be stored, duration of storage needs, method of egress to Village land, whether alternatives have been explored, etc.). Attach additional pages as necessary.

Shoreline stabilization reusing stairs and deck.

Explain why no commercially feasible alternative to the use of public land exists. Attach additional pages as necessary.

The proximity of adjacent dwellings precludes upland access.

Required Submittals Attached:

- Timeline for Proposed Use: - 30 days from issued permit.
- Drawings
- Any Required Permits (e.g., DEP) if Already Received

Northport Village Corporation Use Only:

Village Agent: Approved Disapproved Date: _____ Signed: _____

Board of Overseers: Approved Disapproved Date: _____ Signed: _____

Tax Parcel of Homeowner's Property: _____

Conditions of Use to Be Incorporated into License and Indemnification Agreement)

Terms and Conditions of Application and Conditions to be attached here's license and indemnification Agreement is provided:

**THIS PERMIT MUST BE IMMEDIATELY DISPLAYED
WITHIN SIGHT FROM NEAREST ROAD**

**TOWN OF NORTHPORT
BUILDING/LAND USE PERMIT**

PERMIT NO. B-25-049

ISSUED DATE 2025-10-23

ESTIMATED COST \$131862

PERMIT FEE \$50.00

MAP/LOT U6/9 ZONE

THIS PERMIT CERTIFIES THAT: Ocean View

HAS PERMISSION TO PERFORM THE FOLLOWING ACTIVITY:

39 feet of shoreline stabilization reusing stairs and deck

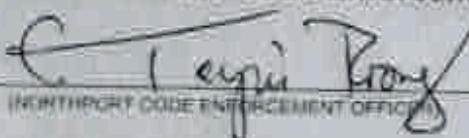
AT THE FOLLOWING LOCATION: 758 Shore Road

CONDITIONS Soil control measures in place

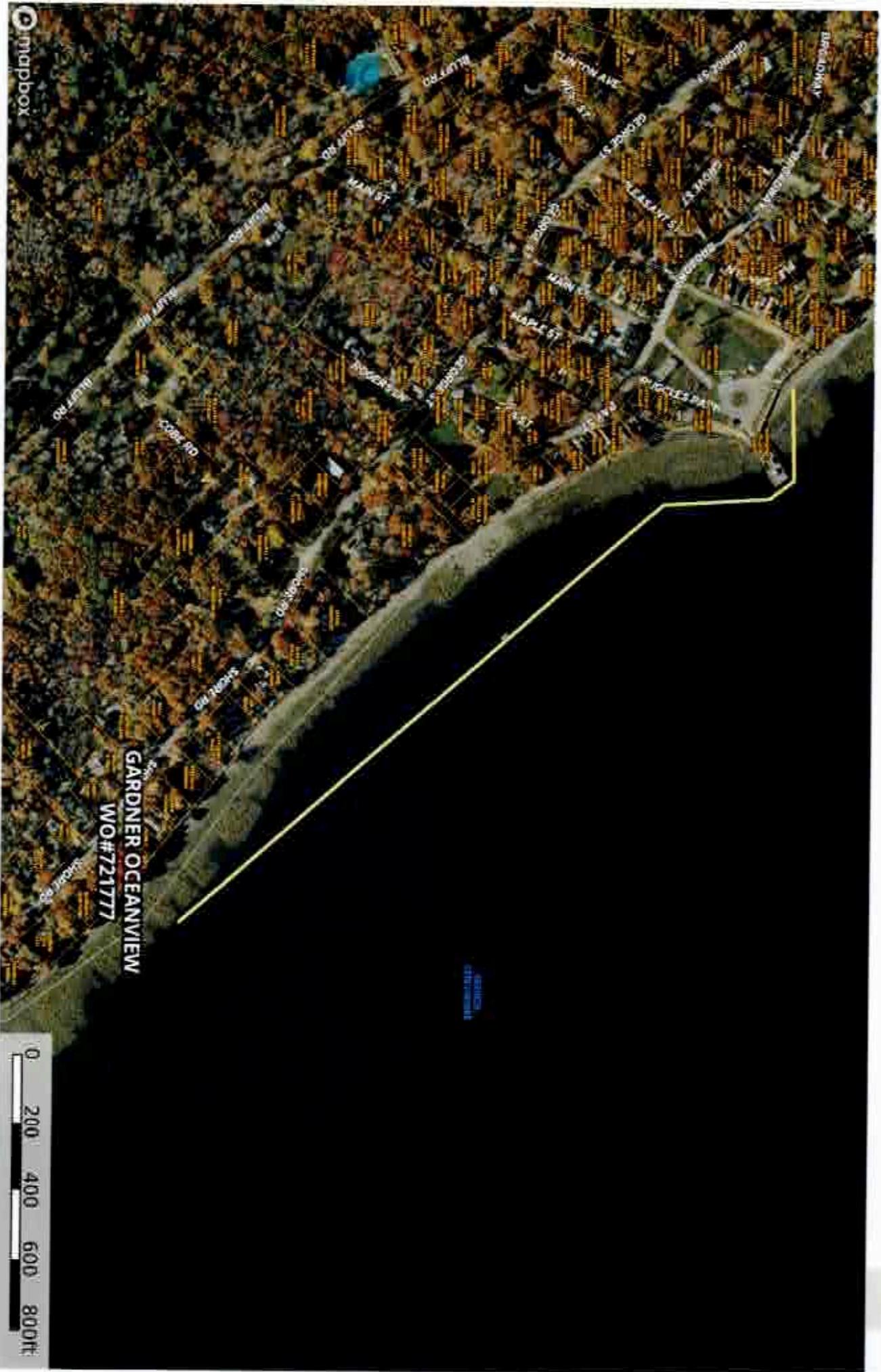
This approval is conditional provided that the person or persons, firm or corporation accepting this permit shall comply with all of the provisions of the statutes of Maine and the ordinance of the Town of NORTHPORT regulating the construction, maintenance and use of the building and structures, and of the application on file in this department.

Notification for inspection must be given and written permission obtained by the applicant/owner prior to this building or part thereof is closed in, unless a written waiver of this requirement is obtained from the Code Enforcement Officer.

ISSUED BY


(NORTHPORT CODE ENFORCEMENT OFFICER)

PENALTY FOR REMOVING THIS CARD





Office Manager's Report
March 8, 2026
For February 2026

I am happy to report that the File Storage Room project has been completed. This is now a reasonably organized room where the NVC files are kept. All files are now in clean, new or almost new, banker boxes with a label generally describing the contents. These boxes are in chronological order by year. One still may have to look in more than one box to find what you are looking for, but it should make finding information much easier.

Utility bills should be going out in the next week or two, so please be on the lookout for them.

Preparations are still being made for the 2025 Audit to begin in May, 2026.

Please note that the financial reports attached here are in the following order:

1. General Budget vs Actual for 2025
2. Water Budget vs Actual for 2025
3. Sewer Budget vs Actual for 2025
4. General Budget vs Actual for January 2026
5. Water Budget vs Actual for January 2026
6. Sewer Budget vs Actual for January 2026

Trish Parker

Office Manager
Northport Village Corporation

Attached to this report:

Bank Account balances printout
Budget vs Actual Reports for each Department for 2025
Budget vs Actual Reports for each Department for January 2026

Balances as of 3/2/26

General Gov't Checking *2618

Available Balance**\$61,934.09

Wastewater Checking *2620

Available Balance**\$26,152.47

Water Checking *3143

Available Balance**\$19,778.92

BUSINESS COMPLETE *9504

Available Balance**\$1,000.00

BUSINESS COMPLETE *1771

Available Balance**\$17,643.85

General Gov't Money Market *4006

Interest \$28.91

Available Balance**\$11,939.28

Wastewater Sav - ICS B *4739

Interest \$221.27

Available Balance**\$82,338.14

Water Sav - ICS B *4747

Interest \$357.81

Available Balance**\$139,314.00

General Gov't Sav - ICS B *9857

Interest \$1105.46

Available Balance**\$451,292.97

Total Deposit Accounts\$811,393.72

Northport Village Corporation - General

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

January - December 2025

		TOTAL	
	ACTUAL	BUDGET	% OF BUDGET
Revenue			
4100 General Government Revenue			
4200 General Operating Revenue			
4216 2025 RE Tax Revenue	509,755.96	509,727.00	100.01 %
4220 Town of Northport Revenue	30,000.00	30,000.00	100.00 %
4240 Watercraft Registration Revenue	3,860.00	3,770.00	102.39 %
Total 4200 General Operating Revenue	543,615.96	543,497.00	100.02 %
4300 General Non-operating Revenue			
4310 Interest Income	8,203.02	4,000.00	205.08 %
4320 Community Hall Rentals	950.00	750.00	126.67 %
4340 Miscellaneous Revenue	4,934.50		
Total 4300 General Non-operating Revenue	14,087.52	4,750.00	296.58 %
Total 4100 General Government Revenue	557,703.48	548,247.00	101.72 %
Total Revenue	\$557,703.48	\$548,247.00	101.72 %
Expenditures			
6000 1099 Contractors			
6010 Casual Labor	0.00		
6020 Contracted Services			
6021 Mowing and Trimming Service	12,542.87	12,550.00	99.94 %
6022 Trash Collection	24,000.00	24,000.00	100.00 %
Total 6020 Contracted Services	36,542.87	36,550.00	99.98 %
6036 Bookkeeping	10,519.26	8,840.00	119.00 %
Total 6000 1099 Contractors	47,062.13	45,390.00	103.68 %
6050 Auto Expenses			
6051 Auto Fuel Expense			
6052 Cruiser Fuel		1,600.00	
6053 Truck Fuel	1,006.79	2,000.00	50.34 %
Total 6051 Auto Fuel Expense	1,006.79	3,600.00	27.97 %
6055 Auto Repairs & Maintenance			
6056 Cruiser Maintenance		3,520.00	
6057 Truck Maintenance	11,005.35	4,000.00	275.13 %
Total 6055 Auto Repairs & Maintenance	11,005.35	7,520.00	146.35 %
6059 Accrue for Truck Replacement		16,350.00	
Total 6050 Auto Expenses	12,012.14	27,470.00	43.73 %
6065 Community Events		600.00	
6070 Employee Wages & Benefits			
6075 Employee Benefits			
6076 Company Paid Benefits	4,842.71	4,000.00	121.07 %
6077 Income Protection Plan	711.10	700.00	101.59 %
Total 6075 Employee Benefits	5,553.81	4,700.00	118.17 %
6080 Employees Salaries & Wages			

Northport Village Corporation - General

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

January - December 2025

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
6083 Lifeguard Wages	8,471.78	11,200.00	75.64 %
6084 Office Personnel Wages	20,040.55	18,033.00	111.13 %
6084.50 Finance Manager	283.05	7,947.50	3.56 %
6085 Police Wages		10,100.00	
6088 Village Agent Wages	44,040.40	32,450.00	135.72 %
6088.50 Village Agent Assistant	1,593.75	5,200.00	30.65 %
6089 Village Official Wages	492.00	650.00	75.69 %
6090 Winter Road Wages	9,155.21	10,140.00	90.29 %
Total 6080 Employees Salaries & Wages	84,076.74	95,720.50	87.84 %
6095 Payroll Processing Fees	1,493.50	2,200.00	67.89 %
6096 Payroll Tax Expense	7,589.88	6,800.00	111.62 %
Total 6070 Employee Wages & Benefits	98,713.93	109,420.50	90.22 %
6150 Information & Notices	2,036.08	3,250.00	62.65 %
6160 Insurance			
6161 Property & Casualty Insurance	5,963.06	6,250.00	95.41 %
6162 Workers Comp insurance	963.00	5,500.00	17.51 %
Total 6160 Insurance	6,926.06	11,750.00	58.95 %
6190 Legal & Professional Services			
6191 Auditing Services	22,935.93	9,000.00	254.84 %
6192 Engineering Fees	2,000.20	10,000.00	20.00 %
6193 Legal Fees	2,040.50	10,000.00	20.41 %
Total 6190 Legal & Professional Services	26,976.63	29,000.00	93.02 %
6240 Membership Dues	241.40	750.00	32.19 %
6260 Office Supplies	2,589.42	5,000.00	51.79 %
6285 Postage	201.58	500.00	40.32 %
6330 Repairs & Maintenance			
6331 Building Repairs & Maintenance	8,740.84	8,000.00	109.26 %
6332 Cleaning	918.00	2,000.00	45.90 %
6333 Grounds General Maintenance	1,937.07	18,000.00	10.76 %
6334 Road Maintenance	45,448.52	51,850.00	87.65 %
6336 Tree Maintenance	2,655.00	10,800.00	24.58 %
6337 Wharf & Floats Maintenance	20,507.25	41,000.00	50.02 %
6342 General Repairs & Maintenance		4,100.00	
6343 Library Operations & Maintenance		500.00	
Total 6330 Repairs & Maintenance	80,206.68	136,250.00	58.87 %
6344 Safety Committee Operations		150.00	
6345 Software	3,710.80	5,000.00	74.22 %
6360 Tax Collection Fees	12,337.77	10,100.00	122.16 %
6370 Training			
6371 Police Training		500.00	
Total 6370 Training		500.00	
6390 Uniforms, Equipment, & Supplies			

Northport Village Corporation - General

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

January - December 2025

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
6391 Lifeguard - Uniforms, Equipment, & Supplies	927.84	750.00	123.71 %
6392 Police - Uniforms, Equipment, & Supplies	156.00	1,000.00	15.60 %
Total 6390 Uniforms, Equipment, & Supplies	1,083.84	1,750.00	61.93 %
6400 Utilities			
6401 Electricity Expense	1,348.17	1,200.00	112.35 %
6402 Oil/Propane	868.06	1,000.00	86.81 %
6403 Fire Remediation	6,428.52	6,429.00	99.99 %
6405 Street Lights	7,239.41	8,000.00	90.49 %
6406 Telephone & Internet Expenses	723.04	600.00	120.51 %
6407 Water & Sewer	3,461.11	3,200.00	108.16 %
Total 6400 Utilities	20,068.31	20,429.00	98.23 %
6800 Bond Expenses			
6816 2013 MMBB Refinance Bond Principal	6,067.08	6,067.08	100.00 %
6817 2013 MMBB Refinance Bond Interest	2,731.32	1,365.66	200.00 %
6818 2015 BHBT Bond Principal	21,162.81	21,664.31	97.69 %
6819 2015 BHBT Bond Interest	417.63	428.46	97.47 %
6820 2021 MMBB Bond Principal	45,019.90	45,019.90	100.00 %
6821 2021 MMBB Bond Interest	38,014.86	38,014.86	100.00 %
Total 6800 Bond Expenses	113,413.60	112,560.27	100.76 %
9999 Uncategorized Expense	-0.10		
Total Expenditures	\$427,580.27	\$519,869.77	82.25 %
NET OPERATING REVENUE	\$130,123.21	\$28,377.23	458.55 %
Other Expenditures			
7100 Contingency Expenses		28,377.23	
Total Other Expenditures	\$0.00	\$28,377.23	0.00%
NET OTHER REVENUE	\$0.00	\$ -28,377.23	0.00 %
NET REVENUE	\$130,123.21	\$0.00	0.00%

NVC- WATER

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

January - December 2025

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
Revenue			
4100 Water Revenue			
4200 Water Operating Revenue			
4210 Water Sales	218,799.30	161,000.00	135.90 %
4220 Rate Increase		42,665.00	
4230 Water Service Fee Revenue	600.00	8,000.00	7.50 %
4240 Hydrant Rental Revenue		6,279.00	
Total 4200 Water Operating Revenue	219,399.30	217,944.00	100.67 %
4300 Water Non-operating Revenue			
4310 Interest Income	5,131.20	3,000.00	171.04 %
4320 Interest on Loan Receivable Sewer	2,390.71	2,798.32	85.43 %
4340 Miscellaneous Revenue	313.16		
Total 4300 Water Non-operating Revenue	7,835.07	5,798.32	135.13 %
Total 4100 Water Revenue	227,234.37	223,742.32	101.56 %
Total Revenue	\$227,234.37	\$223,742.32	101.56 %
Cost of Goods Sold			
5000 Cost of Goods Sold			
5100 Water Purchases	36,465.37	31,590.00	115.43 %
Total 5000 Cost of Goods Sold	36,465.37	31,590.00	115.43 %
Total Cost of Goods Sold	\$36,465.37	\$31,590.00	115.43 %
GROSS PROFIT	\$190,769.00	\$192,152.32	99.28 %
Expenditures			
6000 1099 Contractors			
6010 Casual Labor		3,000.00	
6036 Bookkeeping	10,209.87	8,840.00	115.50 %
6047 Water Utilities Superintendent	22,417.02	19,540.00	114.72 %
Total 6000 1099 Contractors	32,626.89	31,380.00	103.97 %
6050 Auto Expenses			
6051 Auto Fuel Expense			
6053 Truck Fuel	517.04	1,000.00	51.70 %
Total 6051 Auto Fuel Expense	517.04	1,000.00	51.70 %
6055 Auto Repairs & Maintenance			
6057 Truck Maintenance	1,044.81	1,000.00	104.48 %
Total 6055 Auto Repairs & Maintenance	1,044.81	1,000.00	104.48 %
Total 6050 Auto Expenses	1,561.85	2,000.00	78.09 %
6070 Employee Wages & Benefits			
6075 Employee Benefits			
6076 Company Paid Benefits	3,557.58	4,000.00	88.94 %
6077 Income Protection Plan	690.19	1,000.00	69.02 %
Total 6075 Employee Benefits	4,247.77	5,000.00	84.96 %
6080 Employees Salaries & Wages			

NVC- WATER

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

January - December 2025

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
6082 Distribution Officer Wages	34,646.76	40,000.00	86.62 %
6082.5 Assistant DO Wages	325.00	7,500.00	4.33 %
6084 Office Personnel Wages	19,451.14	18,100.00	107.46 %
6084.50 Finance Manager	274.73	5,148.00	5.34 %
6087 Utility Billing Wages	4,548.48	5,000.00	90.97 %
Total 6080 Employees Salaries & Wages	59,246.11	75,748.00	78.21 %
6095 Payroll Processing Fees	746.76	1,100.00	67.89 %
6096 Payroll Tax Expense	4,897.99	5,415.00	90.45 %
Total 6070 Employee Wages & Benefits	69,138.63	87,263.00	79.23 %
6150 Information & Notices	181.18		
6160 Insurance Paid			
6161 Property & Casualty Insurance	1,148.22	1,650.00	69.59 %
6162 Workers Comp Insurance	869.50	1,000.00	86.95 %
Total 6160 Insurance Paid	2,017.72	2,650.00	76.14 %
6190 Legal & Professional Services			
6191 Auditing Services	27,169.55	11,000.00	247.00 %
Total 6190 Legal & Professional Services	27,169.55	11,000.00	247.00 %
6210 Licenses, Permits, & Fees		1,800.00	
6240 Membership Dues	234.30	300.00	78.10 %
6260 Office Supplies	2,231.82	1,700.00	131.28 %
6285 Postage	934.36	1,500.00	62.29 %
6305 Regulatory Fees	1,125.00	900.00	125.00 %
6330 Repairs & Maintenance			
6331 Building Repairs & Maintenance	386.76	500.00	77.35 %
6332 Cleaning	891.00	850.00	104.82 %
6342 General Repairs & Maintenance	14,830.64	5,000.00	296.61 %
Total 6330 Repairs & Maintenance	16,108.40	6,350.00	253.68 %
6345 Software	6,079.70	5,000.00	121.59 %
6350 Supplies	6,199.67	5,000.00	123.99 %
6400 Utilities			
6401 Electricity Expense	5,030.80	4,000.00	125.77 %
6402 Oil/Propane	842.53	600.00	140.42 %
6406 Telephone & Internet Expenses	863.55	600.00	143.93 %
6407 Water & Sewer	1,551.08	1,200.00	129.26 %
Total 6400 Utilities	8,287.96	6,400.00	129.50 %
6500 Water Testing	873.00	800.00	109.13 %
6700 Reserve Accrual - Loan from Sewer Interest		2,798.32	
6800 Bond Expenses			
6816 2013 MMBB Refinance Bond Principal	22,245.97	22,245.97	100.00 %
6817 2013 MMBB Refinance Bond Interest	10,014.88	5,007.44	200.00 %
Total 6800 Bond Expenses	32,260.85	27,253.41	118.37 %
Total Expenditures	\$207,030.88	\$194,094.73	106.66 %

NVC- WATER

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

January - December 2025

		TOTAL	
	ACTUAL	BUDGET	% OF BUDGET
NET OPERATING REVENUE	\$ -16,261.88	\$ -1,942.41	837.20 %
Other Expenditures			
7100 Contingency Expenses		5,911.00	
Total Other Expenditures	\$0.00	\$5,911.00	0.00%
NET OTHER REVENUE	\$0.00	\$ -5,911.00	0.00 %
NET REVENUE	\$ -16,261.88	\$ -7,853.41	207.07 %

NVC- Sewer

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

January - December 2025

		TOTAL	
	ACTUAL	BUDGET	% OF BUDGET
Revenue			
4000 Revenue			
4400 Sewer Operating Revenue			
4410 Sewer Fees	322,872.67	316,050.00	102.16 %
Total 4400 Sewer Operating Revenue	322,872.67	316,050.00	102.16 %
4600 Sewer Non-operating Revenue			
4610 Interest Income	1,804.33	2,000.00	90.22 %
4620 Grants	4,812.92	45,000.00	10.70 %
4630 Miscellaneous Revenue	80.00		
Total 4600 Sewer Non-operating Revenue	6,697.25	47,000.00	14.25 %
Total 4000 Revenue	329,569.92	363,050.00	90.78 %
Total Revenue	\$329,569.92	\$363,050.00	90.78 %
GROSS PROFIT	\$329,569.92	\$363,050.00	90.78 %
Expenditures			
6000 1099 Contractors			
6010 Casual Labor		2,000.00	
6036 Bookkeeping	10,209.87	8,840.00	115.50 %
6047 Sewer Utilities Superintendent	29,680.51	28,060.00	105.78 %
Total 6000 1099 Contractors	39,890.38	38,900.00	102.55 %
6050 Auto Expenses			
6051 Auto Fuel Expense			
6053 Truck Fuel	517.03	1,000.00	51.70 %
Total 6051 Auto Fuel Expense	517.03	1,000.00	51.70 %
6055 Auto Repairs & Maintenance			
6057 Truck Maintenance	1,003.88	1,000.00	100.39 %
Total 6055 Auto Repairs & Maintenance	1,003.88	1,000.00	100.39 %
6059 Accrue for Truck Replacement		2,000.00	
Total 6050 Auto Expenses	1,520.91	4,000.00	38.02 %
6070 Employee Wages & Benefits			
6075 Employee Benefits			
6076 Company Paid Benefits	3,739.28	4,000.00	93.48 %
6077 Income Protection Plan	1,207.12	1,508.00	80.05 %
Total 6075 Employee Benefits	4,946.40	5,508.00	89.80 %
6080 Employees Salaries & Wages			
6081 Collection System Operator	17,274.60	10,400.00	166.10 %
6081.5 Assistant CSO	312.50	5,000.00	6.25 %
6084 Office Personnel Wages	19,451.13	18,100.00	107.46 %
6084.5 Finance Manager	274.73	5,150.00	5.33 %
6086 Treatment Plant Operator	36,873.54	34,500.00	106.88 %
6087 Utility Billing Wages	4,548.60	5,000.00	90.97 %
Total 6080 Employees Salaries & Wages	78,735.10	78,150.00	100.75 %

NVC- Sewer

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

January - December 2025

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
6095 Payroll Processing Fees	746.76	1,100.00	67.89 %
6096 Payroll Tax Expense	6,906.49	6,370.00	108.42 %
Total 6070 Employee Wages & Benefits	91,334.75	91,128.00	100.23 %
6150 Information & Notices	52.30		
6160 Insurance Paid			
6161 Property & Casualty Insurance	3,499.22	2,500.00	139.97 %
6162 Workers Comp Insurance	1,073.50	1,300.00	82.58 %
Total 6160 Insurance Paid	4,572.72	3,800.00	120.33 %
6190 Legal & Professional Services			
6191 Auditing Services	23,542.48	9,000.00	261.58 %
6192 Engineering Fees	9,625.85	45,000.00	21.39 %
Total 6190 Legal & Professional Services	33,168.33	54,000.00	61.42 %
6210 Licenses, Permits, & Fees	67.56	2,500.00	2.70 %
6240 Membership Dues	234.30	300.00	78.10 %
6260 Office Supplies	2,161.22	1,700.00	127.13 %
6285 Postage	622.35	1,500.00	41.49 %
6305 Regulatory Fees	1,293.84	1,500.00	86.26 %
6330 Repairs & Maintenance			
6331 Building Repairs & Maintenance	386.76	500.00	77.35 %
6332 Cleaning	891.00	850.00	104.82 %
6335 Sludge Removal	44,130.00	50,000.00	88.26 %
6337 Wharf & Floats Maintenance	1,164.35	2,500.00	46.57 %
6342 General Repairs & Maintenance	25,497.34	17,000.00	149.98 %
Total 6330 Repairs & Maintenance	72,069.45	70,850.00	101.72 %
6345 Software	4,829.59	5,000.00	96.59 %
6350 Supplies & Chemicals	10,247.24	12,000.00	85.39 %
6400 Utilities			
6401 Electricity Expense	4,873.94	5,300.00	91.96 %
6402 Oil	842.53	600.00	140.42 %
6403 Hydrant Rental	149.50	150.00	99.67 %
6404 Propane		500.00	
6406 Telephone & Internet Expenses	863.52	1,200.00	71.96 %
6407 Water & Sewer	1,551.08	1,600.00	96.94 %
Total 6400 Utilities	8,280.57	9,350.00	88.56 %
6500 Water Testing	6,772.75	7,600.00	89.12 %
6800 Bond Expenses			
6810 2008 MMBB Bond Principal	6,321.00	6,658.32	94.93 %
6811 2008 MMBB Bond Interest	1,068.40	534.20	200.00 %
6814 2012 MMBB Refinance Bond Principal	5,473.12	5,473.12	100.00 %
6815 2012 MMBB Refinance Bond Interest	2,039.88	2,039.88	100.00 %
6816 2013 BHBT Bond Principal	12,134.18	12,134.16	100.00 %
6817 2013 BHBT Bond Interest	5,462.66	2,731.33	200.00 %

NVC- Sewer

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

January - December 2025

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
6821 Loan Payment to Water - Principal		18,037.84	
6822 Loan Payment to Water - Interest	2,390.71	2,798.32	85.43 %
Total 6800 Bond Expenses	34,889.95	50,407.17	69.22 %
Total Expenditures	\$312,008.21	\$354,535.17	88.00 %
NET OPERATING REVENUE	\$17,561.71	\$8,514.83	206.25 %
Other Expenditures			
7100 Contingency Expenses		4,054.00	
7300 Sewer Reserve Fund		7,200.00	
Total Other Expenditures	\$0.00	\$11,254.00	0.00%
NET OTHER REVENUE	\$0.00	\$ -11,254.00	0.00 %
NET REVENUE	\$17,561.71	\$ -2,739.17	-641.13 %

Northport Village Corporation - General

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

January 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
Revenue			
4100 General Government Revenue			
4200 General Operating Revenue			
4210 2024 RE Tax Revenue		0.00	
4216 2025 RE Tax Revenue		0.00	
4217 2026 RE Tax Revenue		0.00	
4220 Town of Northport Revenue		0.00	
4230 Rent from Utilities		2,500.00	
4240 Watercraft Registration Revenue		480.00	
Total 4200 General Operating Revenue		2,980.00	
4300 General Non-operating Revenue			
4310 Interest Income		500.00	
4320 Community Hall Rentals		50.00	
4330 Donations		0.00	
4340 Miscellaneous Revenue		0.00	
Total 4300 General Non-operating Revenue		550.00	
Total 4100 General Government Revenue		3,530.00	
Billable Expenditure Revenue		0.00	
Services		0.00	
Unapplied Cash Payment Revenue		0.00	
Uncategorized Income		0.00	
Total Revenue	\$0.00	\$3,530.00	0.00%
Expenditures			
6000 1099 Contractors			
6010 Casual Labor		0.00	
6020 Contracted Services		0.00	
6021 Mowing and Trimming Service		1,250.00	
6022 Trash Collection	2,000.00	2,075.00	96.39 %
Total 6020 Contracted Services	2,000.00	3,325.00	60.15 %
6036 Bookkeeping	1,107.04	833.33	132.85 %
Total 6000 1099 Contractors	3,107.04	4,158.33	74.72 %
6050 Auto Expenses			
6051 Auto Fuel Expense		0.00	
6052 Cruiser Fuel		0.00	
6053 Truck Fuel	132.55	125.00	106.04 %
Total 6051 Auto Fuel Expense	132.55	125.00	106.04 %
6055 Auto Repairs & Maintenance			
6056 Cruiser Maintenance		0.00	
6057 Truck Maintenance		333.33	
Total 6055 Auto Repairs & Maintenance		333.33	
6059 Accrue for Truck Replacement		1,362.50	
Total 6050 Auto Expenses	132.55	1,820.83	7.28 %

Northport Village Corporation - General

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

January 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
6065 Community Events		50.00	
6070 Employee Wages & Benefits			
6075 Employee Benefits			
6076 Company Paid Benefits	389.51	333.33	116.85 %
6077 Income Protection Plan	54.70	58.33	93.78 %
Total 6075 Employee Benefits	444.21	391.66	113.42 %
6080 Employees Salaries & Wages			
6083 Lifeguard Wages		850.00	
6084 Office Personnel Wages	1,487.50	1,666.67	89.25 %
6084.50 Finance Manager		333.33	
6085 Police Wages		0.00	
6086 Treatment Plant Operator Wages		0.00	
6088 Village Agent Wages	2,856.04	3,681.67	77.57 %
6088.50 Village Agent Assistant		433.33	
6089 Village Official Wages	41.00	54.17	75.69 %
6090 Winter Road Wages	3,380.48	666.67	507.07 %
Total 6080 Employees Salaries & Wages	7,765.02	7,685.84	101.03 %
6095 Payroll Processing Fees	106.00	183.33	57.82 %
6096 Payroll Tax Expense	767.74	566.67	135.48 %
Total 6070 Employee Wages & Benefits	9,082.97	8,827.50	102.89 %
6150 Information & Notices	195.25	125.00	156.20 %
6160 Insurance			
6161 Property & Casualty Insurance		641.67	
6162 Workers Comp insurance		458.33	
Total 6160 Insurance		1,100.00	
6170 Interest Paid		166.67	
6190 Legal & Professional Services			
6191 Auditing Services		625.00	
6192 Engineering Fees		833.33	
6193 Legal Fees		833.33	
Total 6190 Legal & Professional Services		2,291.66	
6240 Membership Dues	740.00	62.50	1,184.00 %
6260 Office Supplies	246.30	125.00	197.04 %
6285 Postage		41.67	
6330 Repairs & Maintenance			
6331 Building Repairs & Maintenance	38.08	2,750.00	1.38 %
6332 Cleaning	76.50	166.67	45.90 %
6333 Grounds General Maintenance		1,500.00	
6334 Road Maintenance		3,333.33	
6336 Tree Maintenance		900.00	
6337 Wharf & Floats Maintenance		3,416.67	
6342 General Repairs & Maintenance		341.67	

Northport Village Corporation - General

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

January 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
6343 Library Operations & Maintenance		41.67	
Total 6330 Repairs & Maintenance	114.58	12,450.01	0.92 %
6344 Safety Committee Operations		12.50	
6345 Software	185.98	291.67	63.76 %
6360 Tax Collection Fees		989.17	
6370 Training			
6371 Police Training		0.00	
Total 6370 Training		0.00	
6390 Uniforms, Equipment, & Supplies			
6391 Lifeguard - Uniforms, Equipment, & Supplies		83.33	
6392 Police - Uniforms, Equipment, & Supplies		0.00	
Total 6390 Uniforms, Equipment, & Supplies		83.33	
6400 Utilities			
6401 Electricity Expense	108.22	100.00	108.22 %
6402 Oil/Propane	61.20	41.67	146.87 %
6403 Fire Remediation		2,083.33	
6405 Street Lights	629.17	666.67	94.38 %
6406 Telephone & Internet Expenses	51.92	50.00	103.84 %
6407 Water & Sewer		266.67	
Total 6400 Utilities	850.51	3,208.34	26.51 %
6800 Bond Expenses			
6812 2009 MMBB Bond Principal		0.00	
6813 2099 MMBB Bond Interest		0.00	
6816 2013 MMBB Refinance Bond Principal		523.79	
6817 2013 MMBB Refinance Bond Interest		209.41	
6818 2015 BHBT Bond Principal		0.00	
6819 2015 BHBT Bond Interest		0.00	
6820 2021 MMBB Bond Principal		3,785.78	
6821 2021 MMBB Bond Interest		3,133.77	
Total 6800 Bond Expenses		7,652.75	
9999 Uncategorized Expense		0.00	
Total Expenditures	\$14,655.18	\$43,456.93	33.72 %
NET OPERATING REVENUE	\$ -14,655.18	\$ -39,926.93	36.71 %
Other Expenditures			
7100 Contingency Expenses		2,558.33	
7200 Depreciation		0.00	
Reconciliation Discrepancies		0.00	
Total Other Expenditures	\$0.00	\$2,558.33	0.00%
NET OTHER REVENUE	\$0.00	\$ -2,558.33	0.00 %
NET REVENUE	\$ -14,655.18	\$ -42,485.26	34.49 %

NVC- WATER

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

January 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
Revenue			
4100 Water Revenue			
4200 Water Operating Revenue			
4210 Water Sales		17,566.67	
4220 Rate Increase		0.00	
4230 Water Service Fee Revenue		666.67	
4240 Hydrant Rental Revenue		2,083.33	
Total 4200 Water Operating Revenue		20,316.67	
4300 Water Non-operating Revenue			
4310 Interest Income	367.95	250.00	147.18 %
4320 Interest on Loan Receivable Sewer		108.67	
4330 Lead Pipe Study Grant		0.00	
4340 Miscellaneous Revenue		0.00	
Total 4300 Water Non-operating Revenue	367.95	358.67	102.59 %
Total 4100 Water Revenue	367.95	20,675.34	1.78 %
Unapplied Cash Payment Revenue		0.00	
Uncategorized Income		0.00	
Total Revenue	\$367.95	\$20,675.34	1.78 %
Cost of Goods Sold			
5000 Cost of Goods Sold			
5100 Water Purchases	2,381.13	2,500.00	95.25 %
Total 5000 Cost of Goods Sold	2,381.13	2,500.00	95.25 %
Total Cost of Goods Sold	\$2,381.13	\$2,500.00	95.25 %
GROSS PROFIT	\$ -2,013.18	\$18,175.34	-11.08 %
Expenditures			
6000 1099 Contractors			
6010 Casual Labor		0.00	
6020 Contracted Services			
6021 Mowing and Trimming Service		0.00	
6022 Trash Collection		0.00	
Total 6020 Contracted Services		0.00	
6036 Bookkeeping	1,074.48	800.00	134.31 %
6047 Water Utilities Superintendent	2,418.45	2,083.33	116.09 %
Total 6000 1099 Contractors	3,492.93	2,883.33	121.14 %
6050 Auto Expenses			
6051 Auto Fuel Expense			
6052 Cruiser Fuel		0.00	
6053 Truck Fuel	66.27	62.50	106.03 %
Total 6051 Auto Fuel Expense	66.27	62.50	106.03 %
6055 Auto Repairs & Maintenance			
6056 Cruiser Maintenance		0.00	

NVC- WATER

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

January 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
6057 Truck Maintenance		83.33	
Total 6055 Auto Repairs & Maintenance		83.33	
6058 Mileage Expenses		0.00	
6059 Accrue for Truck Replacement		166.67	
Total 6050 Auto Expenses	66.27	312.50	21.21 %
6065 Community Events		0.00	
6070 Employee Wages & Benefits			
6075 Employee Benefits			
6076 Company Paid Benefits	281.00	333.33	84.30 %
6077 Income Protection Plan	53.10	100.00	53.10 %
Total 6075 Employee Benefits	334.10	433.33	77.10 %
6080 Employees Salaries & Wages			
6081 Collection System Operator		0.00	
6082 Distribution Officer Wages	1,745.75	3,466.67	50.36 %
6082.5 Assistant DO Wages		333.33	
6083 Lifeguard Wages		0.00	
6084 Office Personnel Wages	1,443.75	1,508.33	95.72 %
6084.50 Finance Manager		333.33	
6085 Police Wages		0.00	
6087 Utility Billing Wages	222.03	458.33	48.44 %
6088 Village Agent Wages		0.00	
6088.50 Village Agent Assistant		0.00	
6089 Village Official Wages		0.00	
6090 Winter Road Wages		0.00	
Total 6080 Employees Salaries & Wages	3,411.53	6,099.99	55.93 %
6095 Payroll Processing Fees	53.00	91.67	57.82 %
6096 Payroll Tax Expense	332.90	500.00	66.58 %
Total 6070 Employee Wages & Benefits	4,131.53	7,124.99	57.99 %
6150 Information & Notices		25.00	
6160 Insurance Paid			
6161 Property & Casualty Insurance		268.33	
6162 Workers Comp Insurance		83.33	
Total 6160 Insurance Paid		351.66	
6170 Interest		0.00	
6190 Legal & Professional Services			
6191 Auditing Services		1,166.67	
6192 Engineering Fees		0.00	
6193 Legal Fees		0.00	
Total 6190 Legal & Professional Services		1,166.67	
6210 Licenses, Permits, & Fees		50.00	
6240 Membership Dues		25.00	
6260 Office Supplies	191.12	125.00	152.90 %

NVC- WATER

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

January 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
6285 Postage		125.00	
6305 Regulatory Fees		100.00	
6330 Repairs & Maintenance			
6331 Building Repairs & Maintenance	36.96	41.67	88.70 %
6332 Cleaning	74.25	70.83	104.83 %
6342 General Repairs & Maintenance	119.00	1,000.00	11.90 %
Total 6330 Repairs & Maintenance	230.21	1,112.50	20.69 %
6345 Software	180.51	416.67	43.32 %
6350 Supplies		458.33	
6360 Tax Collection Fees		0.00	
6370 Training			
6371 Police Training		0.00	
Total 6370 Training		0.00	
6390 Uniforms, Equipment, & Supplies			
6391 Lifeguard - Uniforms, Equipment, & Supplies		0.00	
6392 Police - Uniforms, Equipment, & Supplies		0.00	
Total 6390 Uniforms, Equipment, & Supplies		0.00	
6400 Utilities			
6401 Electricity Expense	546.39	416.67	131.13 %
6402 Oil/Propane	59.40	50.00	118.80 %
6403 Hydrant Rental		0.00	
6405 Street Lights		0.00	
6406 Telephone & Internet Expenses	113.03	125.00	90.42 %
6407 Water & Sewer		125.00	
Total 6400 Utilities	718.82	716.67	100.30 %
6500 Water Testing	30.00	91.67	32.73 %
6600 Lead Pipe Testing Expenses		0.00	
6700 Reserve Accrual - Loan from Sewer Interest		108.67	
6800 Bond Expenses			
6812 2009 MMBB Bond Principal		0.00	
6813 2099 MMBB Bond Interest		0.00	
6816 2013 MMBB Refinance Bond Principal		1,920.58	
6817 2013 MMBB Refinance Bond Interest		767.83	
6818 2015 BHBT Bond Principal		0.00	
6819 2015 BHBT Bond Interest		0.00	
6820 2021 MMBB Bond Principal		0.00	
6821 2021 MMBB Bond Interest		0.00	
Total 6800 Bond Expenses		2,688.41	
6900 Depreciation Expense		0.00	
Unapplied Cash Bill Payment Expenditure		0.00	
Uncategorized Expense		0.00	
Total Expenditures	\$9,041.39	\$17,882.07	50.56 %

NVC- WATER

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

January 2026

		TOTAL	
	ACTUAL	BUDGET	% OF BUDGET
NET OPERATING REVENUE	\$ -11,054.57	\$293.27	-3,769.42 %
Other Expenditures			
7100 Contingency Expenses		318.25	
Reconciliation Discrepancies		0.00	
Total Other Expenditures	\$0.00	\$318.25	0.00%
NET OTHER REVENUE	\$0.00	\$ -318.25	0.00 %
NET REVENUE	\$ -11,054.57	\$ -24.98	44,253.68 %

NVC- Sewer

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

January 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
Revenue			
4000 Revenue			
4400 Sewer Operating Revenue			
4410 Sewer Fees		27,923.33	
Total 4400 Sewer Operating Revenue		27,923.33	
4600 Sewer Non-operating Revenue			
4610 Interest Income		166.67	
4620 Grants		0.00	
4630 Miscellaneous Revenue		0.00	
Total 4600 Sewer Non-operating Revenue		166.67	
Total 4000 Revenue		28,090.00	
Billable Expenditure Revenue		0.00	
Services		250.83	
Unapplied Cash Payment Revenue		0.00	
Uncategorized Income		0.00	
Total Revenue	\$0.00	\$28,340.83	0.00%
GROSS PROFIT	\$0.00	\$28,340.83	0.00 %
Expenditures			
6000 1099 Contractors			
6010 Casual Labor		0.00	
6020 Contracted Services			
6021 Mowing and Trimming Service		0.00	
6022 Trash Collection		0.00	
Total 6020 Contracted Services		0.00	
6036 Bookkeeping	1,074.48	800.00	134.31 %
6047 Sewer Utilities Superintendent	2,859.40	2,500.00	114.38 %
Total 6000 1099 Contractors	3,933.88	3,300.00	119.21 %
6050 Auto Expenses			
6051 Auto Fuel Expense			
6052 Cruiser Fuel		0.00	
6053 Truck Fuel	66.27	62.50	106.03 %
Total 6051 Auto Fuel Expense	66.27	62.50	106.03 %
6055 Auto Repairs & Maintenance			
6056 Cruiser Maintenance		0.00	
6057 Truck Maintenance		83.33	
Total 6055 Auto Repairs & Maintenance		83.33	
6058 Mileage Expenses		0.00	
6059 Accrue for Truck Replacement		166.67	
Total 6050 Auto Expenses	66.27	312.50	21.21 %
6065 Community Events		0.00	
6070 Employee Wages & Benefits			

NVC- Sewer

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

January 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
6075 Employee Benefits			
6076 Company Paid Benefits	280.99	333.33	84.30 %
6077 Income Protection Plan	96.16	208.33	46.16 %
Total 6075 Employee Benefits	377.15	541.66	69.63 %
6080 Employees Salaries & Wages			
6081 Collection System Operator	1,140.89	1,500.00	76.06 %
6081.5 Assistant CSO		416.67	
6082 Distribution Officer Wages		0.00	
6082.5 Assistant DO Wages		0.00	
6083 Lifeguard Wages		0.00	
6084 Office Personnel Wages	1,443.75	1,508.33	95.72 %
6084.5 Finance Manager		333.33	
6085 Police Wages		0.00	
6086 Treatment Plant Operator	3,000.00	3,202.08	93.69 %
6087 Utility Billing Wages	222.04	458.33	48.45 %
6088 Village Agent Wages		0.00	
6088.50 Village Agent Assistant		0.00	
6089 Village Official Wages		0.00	
6090 Winter Road Wages		0.00	
Total 6080 Employees Salaries & Wages	5,806.68	7,418.74	78.27 %
6095 Payroll Processing Fees	53.00	91.67	57.82 %
6096 Payroll Tax Expense	568.14	583.33	97.40 %
Total 6070 Employee Wages & Benefits	6,804.97	8,635.40	78.80 %
6150 Information & Notices		25.00	
6160 Insurance Paid			
6161 Property & Casualty Insurance		291.67	
6162 Workers Comp Insurance		108.33	
Total 6160 Insurance Paid		400.00	
6190 Legal & Professional Services			
6191 Auditing Services		833.33	
6192 Engineering Fees		0.00	
6193 Legal Fees		0.00	
Total 6190 Legal & Professional Services		833.33	
6210 Licenses, Permits, & Fees		208.33	
6240 Membership Dues		25.00	
6260 Office Supplies	331.29	125.00	265.03 %
6285 Postage		125.00	
6305 Regulatory Fees	1,341.06	125.00	1,072.85 %
6330 Repairs & Maintenance			
6331 Building Repairs & Maintenance	36.96	41.67	88.70 %
6332 Cleaning	74.25	70.83	104.83 %
6335 Sludge Removal		4,166.67	

NVC- Sewer

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

January 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
6337 Wharf & Floats Maintenance		208.33	
6342 General Repairs & Maintenance	339.25	1,000.00	33.93 %
Total 6330 Repairs & Maintenance	450.46	5,487.50	8.21 %
6344 Safety Committee Operations		0.00	
6345 Software	180.51	416.67	43.32 %
6350 Supplies & Chemicals	1,048.50	1,000.00	104.85 %
6360 Tax Collection Fees		0.00	
6370 Training			
6371 Police Training		0.00	
Total 6370 Training		0.00	
6390 Uniforms, Equipment, & Supplies			
6391 Lifeguard - Uniforms, Equipment, & Supplies		0.00	
6392 Police - Uniforms, Equipment, & Supplies		0.00	
Total 6390 Uniforms, Equipment, & Supplies		0.00	
6400 Utilities			
6401 Electricity Expense	497.72	458.33	108.59 %
6402 Oil	59.40	50.00	118.80 %
6403 Hydrant Rental		12.50	
6404 Propane		62.50	
6405 Street Lights		0.00	
6406 Telephone & Internet Expenses	113.03	125.00	90.42 %
6407 Water & Sewer		150.00	
Total 6400 Utilities	670.15	858.33	78.08 %
6500 Water Testing	790.00	916.67	86.18 %
6700 Depreciation Expense		0.00	
6800 Bond Expenses			
6810 2008 MMBB Bond Principal		583.17	
6811 2008 MMBB Bond Interest		30.00	
6814 2012 MMBB Refinance Bond Principal		465.25	
6815 2012 MMBB Refinance Bond Interest		160.83	
6816 2013 BHBT Bond Principal		1,047.58	
6817 2013 BHBT Bond Interest		418.83	
6821 Loan Payment to Water - Principal		1,627.67	
6822 Loan Payment to Water - Interest		108.67	
Total 6800 Bond Expenses		4,442.00	
Unapplied Cash Bill Payment Expenditure		0.00	
Uncategorized Expense		0.00	
Total Expenditures	\$15,617.09	\$27,235.73	57.34 %
NET OPERATING REVENUE	\$ -15,617.09	\$1,105.10	-1,413.18 %
Other Expenditures			
7100 Contingency Expenses		530.08	
7300 Sewer Reserve Fund		600.00	

NVC- Sewer

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

January 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
Reconciliation Discrepancies		0.00	
Total Other Expenditures	\$0.00	\$1,130.08	0.00%
NET OTHER REVENUE	\$0.00	\$ -1,130.08	0.00 %
NET REVENUE	\$ -15,617.09	\$ -24.98	62,518.37 %

Ad Hoc Committee for Memorials
Report for Overseers, March 8, 2026

We have divided our task into 2 parts at this juncture:

1. Create a log of current Memorial benches donated to the village with contact information of the family/friends we can contact for matters about their memorial
2. Procedures/protocols for future memorials

We want to create a record of the current memorial benches and determine the extent of involvement the families or friends are willing to take to assist in the maintenance of these benches. A letter will be sent to those we believe to have an interest in the current benches with an informational form for them to fill and return to us. Historically the bench memorials were placed without concern for future repairs and maintenance. We hope to address this issue for future donated memorials.

In the spring we will attempt to assess the condition of each bench and determine if necessary repairs and maintenance are needed. We will contact those families willing to take on the maintenance and provide a protocol for them to proceed with oversight by the village agent.

Our intent is to organize the current memorial benches and create a plan for them for the future and then move on to the issue of future memorials.

As we work through this process please feel free to send us your thoughts for our consideration. At the appropriate time and as necessary we will present our suggestions to the overseers and the village residents.

At this time we recommend a "pause" for any future memorial donations until a protocol is in place and we recommend that any changes to current memorials as well as any future memorials have the approval of the Board of Overseers.

Victoria Matthews, Overseer, Frederic Licoln, Overseer, Beverly Crofoot, Bayside Historical Preservation Society

To	 Person  Person  Person
Cc	 Person
Bcc	 Person
Subject	

Date_____

Memorial to: _____Location:_____

Contact
person/persons_____

Address_____

Email address_____

Phone #_____

Would you or a family member be willing to make repairs to the
memorial bench? Yes No

Would you or a family member be willing to pay for repairs the village
makes to the memorial bench? Yes No

Comments:_____

Please return this form to vmatthews@nvcmaine.gov or via mail to
Northport Village Corp., 813 Shore Road, Northport, Maine 04849
% Victoria Matthews, Overseer



Date: March XX, 2026

Subject: Bayside Memorial Benches

Dear **(Name of Family/Donor)**,

The Northport Village Corporation (NVC) is evaluating the condition of the memorial benches donated by individuals and located on Village property within Bayside. Included will be our assessment of the current physical condition and anticipation of short and long-term repairs needed to ensure public safety. You are being contacted as someone who we believe has a connection to the bench identified on the attached form.

The continued maintenance of memorial benches, some being several decades old, will require a financial expenditure and/or personal willingness to arrange or perform any appropriate repairs. We are interested in knowing the extent of your willingness to support the upkeep of the bench referenced on the attached form. As a friendly reminder, the NVC Board of Overseers reserves the right to remove any benches that may be deemed unsafe.

Please complete the attached form at your earliest convenience and return it to Vicky Matthews, NVC Overseer, by email at vmatthews@nvcmaine.gov or by postal mail to Vicky's attention at the NVC Village office, 813 Shore Road, Northport, Maine 04849. We appreciate your assistance in this matter.

Sincerely Yours,

NVC Ad hoc Committee for Village Memorials:

Vicky Matthews (NVC Overseer), Frederic Lincoln (NVC Overseer), and

Beverly Crofoot (Vice President, Bayside Historical Preservation Society)

Attachment