

2027 General Budget Development Workshop

April 18, 2026, 10am-11am

In Person and Online

- 1) Capital Projects and Expenses
 - a) Truck Purchase or Accrual
 - b) Boat Float Purchase
 - c) Infrastructure Project
 - Budgeting for associated engineering and other preliminary fees
 - Projects Discussion
- 2) Budget Review
 - a) Review questions and answers from Workshop 1: waterfront fees, community hall rentals, communication and notices. (See attached FAQ.)
 - b) Review any additional changes
- 3) Wrap up - next steps

General Reserve Information

April 2026

Reserve information collected from the NVC audited financial statements. Table 1 summarizes the assigned and unassigned reserve for General. Information for year 2024 is from the audited financial statements, while for 2025 and 2026 the information is from the yearly approved budget. Both assigned and unassigned reserve can be used to cover operating costs throughout the year in anticipation of tax revenue. Assigned reserve can only spent (i.e., used and not reimbursed) for specific projects. Unassigned reserve is available for capital expenses as well as operating expenses as authorized by the overseers. In years where the expenses exceed revenue, unassigned reserves are used to cover the excess expenditures. General’s Village truck reserve contributions are intended to cover replacement or significant maintenance on the truck, plow and sander.

General Reserve Information	Additional contributions			Totals
	2024	2025	2026	
Park Bench	\$610			\$610
Library	\$100			\$100
Playground	\$19,386			\$19,386
Village truck	\$20,350	\$16,350	\$16,350	\$53,050
Unassigned	\$376,627			

Table 1: General Reserve Information

Contributions to the village truck reserve is made by the three departments, as indicated in Table 2 below. The reserve contributions do not reflect the agreed upon cost split, currently 50% General, 25% Sewer, 25% Water, but reflect the approved budgets for each department. Numbers for 2027 are the anticipated contributions since the budget have not yet been completed and approved.

Year	General	Sewer	Water	Total
2024	\$20,350	\$4,000	\$2,000	\$26,350
2025	\$16,350	\$2,000	\$0	\$18,350
2026	\$16,350	\$2,000	\$2,000	\$20,350
2027	\$16,350	\$2,000	\$2,000	\$20,350
Total	\$69,400	\$10,000	\$6,000	\$85,400

Table 2: Village Truck Reserve by Department

2027 General Budget Workshop
Questions and Answers

From 3/28/2026 Workshop

- 1) Acct 4240 Watercraft Registration.
 - a) Provide a summary of 2025 fees and receipts
 - i) Fees: \$65 for Dinghies, \$20 for Kayaks etc, \$5 for non- residents, \$10 if process is done via USPS
 - ii) Total collected for 2025 - 39 Dinghies and 89 Kayaks totaling \$4430.00
 - iii) 20 non-resident (\$5 fee) and 2 sent via mail (\$10 fee). Majority of non-resident are renters.
 - b) 2026 Fees - \$75 for Dinghies, \$30 for Kayaks, etc, \$5 for non- residents, \$10 if process is done via USPS

- 2) Acct 4320 Community Hall rentals. Provide a list of the rentals and amount for 2025.
 - a) Community organizations: Yacht Club \$200, Bayside Arts \$200, BHPS \$200
 - b) Others: Robinson Ballet \$300, Gayle Koyangi Scottish dancing \$50, Hughes Rosh Hashanah rain date \$75.00
 - c) No Charge Events: Octoberfest, Northport Food Pantry, GWI in Park, Penobscot Bay Water Keepers, Campaign to Protect Sears Island, MOA Yard Sale, Vicky Matthews CPR, Laura Walker Graduation party in Ruggles Park
 - d) Total collected: \$950.00. 2025 Actuals appears to have \$75 missing for this - It might have been mistakenly added in revenue. The Office Manager is checking on it.

- 3) Acct 6150 Information and Notices) Provide the detailed expenses for this category.
 - a) Midcoast Villager and MaineStay Media are the same entity; Lincoln Publishing is for the Annual Reports

Information & Notices						
02/01/2025	Expenditure		Midcoast Villager	6150 Information & Notices	2010 BSB Credit Card	-96.00
05/01/2025	Expenditure		Midcoast Villager	6150 Information & Notices	2010 BSB Credit Card	-55.78
07/01/2025	Expenditure		Midcoast Villager	6150 Information & Notices	2010 BSB Credit Card	-55.78
07/01/2025	Expenditure		Dunkin Donuts	6150 Information & Notices	2010 BSB Credit Card	-104.60
08/01/2025	Bill	69220	Lincoln County Publishing Co	6150 Information & Notices	2000 Accounts Payable (A/P)	-1,180.00
08/01/2025	Expenditure		Dunkin Donuts	6150 Information & Notices	2010 BSB Credit Card	-104.60
09/01/2025	Expenditure		Dunkin Donuts	6150 Information & Notices	2010 BSB Credit Card	-104.60
09/01/2025	Expenditure		MaineStay Media	6150 Information & Notices	2010 BSB Credit Card	-176.66
10/31/2025	Expenditure		MaineStay Media	6150 Information & Notices	2010 BSB Credit Card	-92.98
12/01/2025	Expenditure		Midcoast Villager	6150 Information & Notices	2010 BSB Credit Card	-65.08
Total for Information & Notices						\$ -2,036.08
TOTAL						\$ -2,036.08

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NVC General Working Budget 2027						
	FY 2025 Actual Unaudited	FY 2026 Approved	FY 2027 Budget Working	Difference	Department Split	Assumptions/Comments
Revenue						
4100 General Government Revenue						
4200 General Operating Revenue						
4210 2024 RE Tax Revenue		0.00	0.00	0.00		
4216 2025 RE Tax Revenue	509,755.96	0.00	0.00	0.00		
4217 2026 RE Tax Revenue		509,823.00	509,823.00	0.00		Place holder for 2027 Tax Revenue; adjusted to have a Net \$0
4220 Town of Northport Revenue	30,000.00	30,000.00	30,000.00	0.00		Assume this is the request; may need to allocate the funds.
4240 Watercraft Registration Revenue	3,860.00	5,760.00	6,810.00	1,050.00		\$100 rowboats (42) and \$30 small watercraft (87); fbl: suggest non-residents of Northport be charged at least \$50 more for rowboats
Total 4200 General Operating Revenue	\$ 543,615.96	\$ 545,583.00	\$ 546,633.00	\$ 1,050.00		
4300 General Non-operating Revenue						
4310 Interest Income	8,203.02	6,000.00	6,000.00	0.00		
4320 Community Hall Rentals	950.00	600.00	600.00	0.00		fbl: suggest increasing 2027 to \$900, per prior 2 years' actuals
4330 Donations		0.00	0.00	0.00		
4340 Miscellaneous Revenue	4,934.50	0.00	0.00	0.00		Never assume misc revenue
Total 4300 General Non-operating Revenue	\$ 14,087.52	\$ 6,600.00	\$ 6,600.00	\$ 0.00		
Total 4100 General Government Revenue	\$ 557,703.48	\$ 552,183.00	\$ 553,233.00	\$ 1,050.00		
Total Revenue	\$ 557,703.48	\$ 552,183.00	\$ 553,233.00	\$ 1,050.00		
Expenditures						
6000 1099 Contractors						
6010 Casual Labor	0.00	0.00	0.00	0.00		
6020 Contracted Services		0.00	0.00	0.00		
6021 Mowing and Trimming Service	12,542.87	15,000.00	15,500.00	500.00		Contractual increase
6022 Trash Collection	24,000.00	24,900.00	27,000.00	2,100.00		Current contract expires Sept. 2026; applied 12.5%
Total 6020 Contracted Services	\$ 36,542.87	\$ 39,900.00	\$ 42,500.00	\$ 2,600.00		
6036 Bookkeeping	10,519.26	10,000.00	10,000.00	0.00	34%G-33%W-33%S	
Total 6000 1099 Contractors	\$ 47,062.13	\$ 49,900.00	\$ 52,500.00	\$ 2,600.00		
6050 Auto Expenses						
6051 Auto Fuel Expense		0.00	0.00	0.00		
6052 Cruiser Fuel		0.00	0.00	0.00		

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NVC General Working Budget 2027						
	FY 2025 Actual Unaudited	FY 2026 Approved	FY 2027 Budget Working	Difference	Department Split	Assumptions/Comments
6053 Truck Fuel	1,006.79	1,500.00	2,000.00	500.00	50%G-25%W-25%S	Estimated
Total 6051 Auto Fuel Expense	\$ 1,006.79	\$ 1,500.00	\$ 2,000.00	\$ 500.00		
6055 Auto Repairs & Maintenance						
6056 Cruiser Maintenance		0.00	0.00	0.00		
6057 Truck Maintenance	11,005.35	4,000.00	5,000.00	1,000.00	50%G-25%W-25%S	Truck/Sander/Plow
Total 6055 Auto Repairs & Maintenance	\$ 11,005.35	\$ 4,000.00	\$ 5,000.00	\$ 1,000.00		
6058 Mileage Expenses				0.00		
6059 Accrue for Truck Replacement		16,350.00	16,350.00	0.00	Varies	See Truck Accrual Tab
Total 6050 Auto Expenses	\$ 12,012.14	\$ 21,850.00	\$ 23,350.00	\$ 1,500.00		
6065 Community Events		600.00	600.00	0.00		fbl: should include Doughnuts & DIALOGUE public refreshments
6070 Employee Wages & Benefits						
6075 Employee Benefits						
6076 Company Paid Benefits	4,842.71	4,000.00	4,000.00	0.00		
6077 Income Protection Plan	711.10	700.00	700.00	0.00		
Total 6075 Employee Benefits	\$ 5,553.81	\$ 4,700.00	\$ 4,700.00	\$ 0.00		
6080 Employees Salaries & Wages						
6083 Lifeguard Wages	8,471.78	10,200.00	10,200.00	0.00		Assumes \$22 per hour; 2 days a week covered by Town of Northport
6084 Office Personnel Wages	20,040.55	20,000.00	20,000.00	0.00	34%G-33%W-33%S	
6084.50 Finance Manager	283.05	4,000.00	4,000.00	0.00	34%G-33%W-33%S	
6085 Police Wages		0.00	0.00	0.00		
6088 Village Agent Wages	44,040.40	44,180.00	44,180.00	0.00		
6088.50 Village Agent Assistant	1,593.75	5,200.00	5,200.00	0.00		
6089 Village Official Wages	492.00	650.00	650.00	0.00		
6090 Winter Road Wages	9,155.21	8,000.00	8,000.00	0.00		
Total 6080 Employees Salaries & Wages	\$ 84,076.74	\$ 92,230.00	\$ 92,230.00	\$ 0.00		
6095 Payroll Processing Fees	1,493.50	2,200.00	2,200.00	0.00	50%G-25%W-25%S	
6096 Payroll Tax Expense	7,589.88	6,800.00	6,800.00	0.00	Per Employee	
Total 6070 Employee Wages & Benefits	\$ 98,713.93	\$ 105,930.00	\$ 105,930.00	\$ 0.00		
6150 Information & Notices	2,036.08	1,500.00	2,000.00	500.00		
Total 6150 Information & Notices	\$ 2,036.08	\$ 1,500.00	\$ 2,000.00	\$ 500.00		
6160 Insurance						

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NVC General Working Budget 2027						
	FY 2025 Actual Unaudited	FY 2026 Approved	FY 2027 Budget Working	Difference	Department Split	Assumptions/Comments
6161 Property & Casualty Insurance	5,963.06	7,700.00	7,700.00	0.00		
6162 Workers Comp insurance	963.00	5,500.00	5,500.00	0.00		fbl: evaluate components and dept. splits; sometimes refunds
Total 6160 Insurance	\$ 6,926.06	\$ 13,200.00	\$ 13,200.00	\$ 0.00		
6170 Interest Paid		2,000.00	2,000.00	0.00		fbl: potential short-term operating cost borrowing
6190 Legal & Professional Services						
6191 Auditing Services	22,935.93	7,500.00	7,500.00	0.00		
6192 Engineering Fees	2,000.20	10,000.00	0.00	-10,000.00		Revisit
6193 Legal Fees	2,040.50	10,000.00	10,000.00	0.00		
Total 6190 Legal & Professional Services	\$ 26,976.63	\$ 27,500.00	\$ 17,500.00	-\$ 10,000.00		
6240 Membership Dues	241.40	750.00	750.00	0.00		
6260 Office Supplies	2,589.42	1,500.00	1,500.00	0.00	34%G-33%W-33%S	1/3 of the cost. Maybe office furniture
6285 Postage	201.58	500.00	500.00	0.00		
6330 Repairs & Maintenance						
6331 Building Repairs & Maintenance	8,740.84	33,000.00	33,000.00	0.00		Modern Pest, Choppah's Estimates, other maintena
6332 Cleaning	918.00	2,000.00	2,000.00	0.00	34%G-33%W-33%S	Regular cleaning and yearly upstairs cleaning
6333 Grounds General Maintenance	1,937.07	18,000.00	8,000.00	-10,000.00		Parks and grounds, mulch, pathway, benches?
6334 Road Maintenance	45,448.52	40,000.00	52,000.00	12,000.00		Gravel rate increase, spring & fall general, maintenance, Merithew Sq Parking lot, other summer projects
6336 Tree Maintenance	2,655.00	10,800.00	10,800.00	0.00		
6337 Wharf & Floats Maintenance	20,507.25	41,000.00	50,000.00	9,000.00		Regular Maintenance and New Boat Float revisit cost
6342 General Repairs & Maintenance		4,100.00	4,100.00	0.00		
6343 Library Operations & Maintenance		500.00	3,900.00	3,400.00		previous expenses have been charged to #6331, possibly up to 10 hrs cleaning between May-Oct., new roof
Total 6330 Repairs & Maintenance	\$ 80,206.68	\$ 149,400.00	\$ 163,800.00	\$ 14,400.00		
6344 Safety Committee Operations		150.00	150.00	0.00		
6345 Software	3,710.80	3,500.00	3,500.00	0.00	34%G-33%W-33%S	
6360 Tax Collection Fees	12,337.77	11,870.00	11,870.00	0.00		2% of the total tax revenue collected plus \$970 for software fbl:Jan. 2026 invoice was \$12,338, \$250 for postage

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NVC General Working Budget 2027						
	FY 2025 Actual Unaudited	FY 2026 Approved	FY 2027 Budget Working	Difference	Department Split	Assumptions/Comments
Total 6370 Training	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00		
6390 Uniforms, Equipment, & Supplies						
6391 Lifeguard - Uniforms, Equipment, & Supplies	927.84	1,000.00	1,500.00	500.00		AED supplies, safety equip., personal LG apparel
6392 Police - Uniforms, Equipment, & Supplies	156.00	0.00	0.00	0.00		
Total 6390 Uniforms, Equipment, & Supplies	\$ 1,083.84	\$ 1,000.00	\$ 1,500.00	\$ 500.00		
6400 Utilities						
6401 Electricity Expense	1,348.17	1,200.00	1,800.00	600.00	34%G-33%W-33%S for CH Only	Rate increase
6402 Oil/Propane	868.06	500.00	1,300.00	800.00	34%G-33%W-33%S	Rate increase
6403 Fire Remediation	6,428.52	25,000.00	25,000.00	0.00		Wavier is being drafted; includes fire hydrant rental
6405 Street Lights	7,239.41	8,000.00	8,600.00	600.00		Rate increase
6406 Telephone & Internet Expenses	723.04	600.00	1,000.00	400.00	34%G-33%W-33%S	Rate increase
6407 Water & Sewer	3,461.11	3,200.00	4,000.00	800.00	34%G-33%W-33%S for CH Only	Rate increase
Total 6400 Utilities	\$ 20,068.31	\$ 38,500.00	\$ 41,700.00	\$ 3,200.00		
6800 Bond Expenses						
6812 2009 MMBB Bond Principal		0.00	0.00	0.00		
6813 2099 MMBB Bond Interest		0.00	0.00	0.00		
6816 2013 MMBB Refinance Bond Principal	6,067.08	6,285.50	6,526.00	240.50		
6817 2013 MMBB Refinance Bond Interest	2,731.32	2,512.91	2,273.00	-239.91		
6818 2015 BHBT Bond Principal	21,162.81	0.00	0.00	0.00		
6819 2015 BHBT Bond Interest	417.63	0.00	0.00	0.00		
6820 2021 MMBB Bond Principal	45,019.90	45,429.41	45,916.00	486.59		
6821 2021 MMBB Bond Interest	38,014.86	37,605.18	37,119.00	-486.18		
Total 6800 Bond Expenses	\$ 113,413.60	\$ 91,833.00	\$ 91,834.00	\$ 1.00		
9999 Uncategorized Expense	-0.10	0.00	0.00	0.00		
Unapplied Cash Bill Payment Expenditure						
Total Expenditures	\$ 427,580.27	\$ 521,483.00	\$ 534,184.00	\$ 12,701.00		
Net Operating Revenue	\$ 130,123.21	\$ 30,700.00	\$ 19,049.00	-\$ 11,651.00		
Other Expenditures						
7100 Contingency Expenses		30,700.00	19,049.00	-11,651.00		Includes salary adjustments for 2027; minimal contingency and funds for reserve
Total Other Expenditures	\$ 0.00	\$ 30,700.00	\$ 19,049.00	-\$ 11,651.00		

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NVC General Working Budget 2027						
	FY 2025 Actual Unaudited	FY 2026 Approved	FY 2027 Budget Working	Difference	Department Split	Assumptions/Comments
Net Other Revenue	\$ 0.00	-\$ 30,700.00	-\$ 19,049.00	\$ 11,651.00		
Net Revenue	\$ 130,123.21	\$ 0.00	\$ 0.00	\$ 0.00		