



**April 12, 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 - Updated**

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

#### **Action Items and Reports**

- Approval of March 8, 2026 meeting minutes.\*
- President's Report\*
  - Recommendation to approve the Community Hall Use Requests submitted for the 2026 summer season by the Bayside Historical Preservation Society (Collectors' Day), Bayside Arts (various dates and events), Gayle Koyanagi (Scottish country dancing) and Maureen Robinson (dance classes).\*
  - Recommendation to waive rental fee for M. Robinson dance classes, which are provided free of charge.
  - Recommend approval of Northport Yacht Club request to use Ruggles Park and the dock for July 4th kids' games, Community Hall for the annual pancake breakfast on August 2 and as a rain back-up location for the Yacht Club annual meeting on August 8.
  - Request for authorization (1) to notify the Northport Yacht Club, pursuant to the terms of the Land Lease Agreement between the Northport Yacht Club and the Northport Village Corporation, of the Northport Village Corporation's desire to renegotiate the terms of the lease at the expiration of the current 10-year term, (2) to negotiate an agreement between the Yacht Club and the NVC regarding the storage of Yacht Club property (floats) on NVC property (Ruggles Park), and (3) to formalize the arrangement between the Yacht Club and the NVC regarding the storage of Yacht Club sailing school boats and trailers on NVC property (Bluff Road).
  - Recommend engaging Gartley & Dorsky to (1) assess, and, as needed, provide recommendations regarding Community Hall's structural integrity and (2) to consult with and advise the Board's Infrastructure Chair regarding various potential NVC infrastructure projects.
- Vicky Matthews: Request to approve use of Community Hall for a CPR class on July 9 or 10 and to waive the rental fee and insurance requirement.
- Treasurer's Report\*
- Village Agent Report\*
- Office Manager's Report\*
- Governance Committee Report
- Personnel Committee Report
- Safety Committee
  - Report on joint project with Governance Committee regarding beach fire safety
- Utilities Committee Report
- Town Liaison Report

(Meeting agenda continues on next page.)

**Discussion and potential action**

- Vicky Matthews: Report from ad hoc memorial committee. Does the village want to continue having individual memorials placed on village property? If so do we want to limit the types of memorials? If so do we want to charge a fee for placing memorials on village property?

**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 March 8, 2026 minutes
- April 2026 Requests for Community Hall Use
- April 2026 Treasurer’s Report
- April 2026 Village Agent Report
- April 2026 Office Manager Report

**Reminder – Future Budget Workshops: April 18, May 16 and June 7**

**Northport Village Corporation  
Draft Minutes of the Board of Overseers Meeting  
Sunday, March 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 (via Zoom); President, Janae Novotny; Office Manager, Trish Parker; Village Agent, Bill Paige; Clerk, Maureen “Beanie” Einstein (via Zoom)

Comments by members of the public:

There were no public comments.

Meeting called to order at 9:03 a.m.

**Approval of the Minutes of December 14, 2025 and the February 8, 2026 meetings of the Board of Overseers.**

Kris Mix had two changes to the minutes. December 14, 2025, in the Tree Warden’s report, correct the sentence to read: *“The cost will be much less than the \$400 that was approved.”*

In the February 8, 2026 meeting minutes, under Governance Committee: correct the word *“change”* to *“charge”*.

**Vicki M. made a motion, seconded by Kris M., to approve the minutes of the December 14, 2025 and the February 8, 2026, meeting with the two corrections listed above. Voted – Unanimous.**

President’s Report - Janae Novotny

Board decision regarding the location of Bayview Park beach access.

Janae read an email from Carl Oberg withdrawing his objection to the placement of the Bayview Park access to the north side of the park. He thanked the Overseers for their time and consideration.

**Kris M. made a motion, seconded by Vicki M., to approve the plan as submitted by Will Gartley. Voted - Unanimous**

Recommendation to authorize President to sign the letter of engagement with Brann & Isaacson.

**Kris M. made a motion, seconded by Fred L., to authorize the President to sign a letter of engagement with Brann & Isaacson. Voted – Unanimous.**

**Treasurer’s Report: Wendy Huntoon**

Wendy H. referred the Overseers to her report circulated prior to the meeting. Wendy H. has been talking with the accountants to do journal entries to make them clearer.

**Village Agent Report: Bill Paige**

Recommendation to approve Application for Use of Village Property for Construction Activity by Patricia Garden (Farley, Inc., contractor).

**Vicki M. made a motion, seconded by Elaine M., to approve Application for Use of Village Property for Construction Activity by Patricia Gardener (Farley, Inc., contractor) subject to execution of a License and Indemnification Agreement incorporating condition of use and compliance with insurance requirements and the condition of receiving a \$1000.00 security deposit. Voted – Unanimous.**

Recommendation to approve Gary Elwell's use of village property to complete shoreline stabilization for the Town of Northport at 23 Crest Street.

**Elaine M. made a motion, seconded by Fred L. 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. Voted – Unanimous.**

**Office Manager's Report: Trish Parker**

Trish P. referred the Overseers to her report circulated prior to the meeting.

**Personnel Committee: Janae Novotny & Michael Tirrell**

Finance Manager - They are tweaking the original Finance Manager position to note that it can be remote; however, the position requires availability during the work week and normal business hours. We are ready to advertise this position.

Michael Tirrell, Safety - One of our lifeguards from last year, Aiden, is returning for the month of July. We are still looking for a lifeguard for August.

**Utilities Committee: Jeffrey Wilt**

No exceedances in January. At the last meeting, the Trustees discussed the need to come up with a long-term infrastructure planning for sewer and water.

**Ad Hoc Committee on Memorial Benches/Alternatives Report - Vicky Matthews**

The Committee has divided the tasks into two parts: (1) Create a log of current memorial benches donated to the village with contact information of the family/friends; 2) Procedures /protocols for future memorials. Vicky M. referred the Overseers to the proposed correspondence included in the agenda packet, which will be sent out next week. She will bring the information to the Overseers at the next meeting.

**Town Liaison: Janae Novotny**

A Special Town Meeting was held on Monday, March 2 to vote on the Town's purchase of approximately 2.8 acres at 8 Beech Hill Road next to the office. The property will be paid for without any additional taxpayer money through the Town's existing \$3.5 million bond for the new town hall. \$75,000 of the purchase price has been generously donated by an anonymous donor. The purchase will lower the costs of the new town hall by providing needed space for the septic system, among other issues, and will serve as a temporary town office during construction.

Solar Array - The town was preparing to apply for a grant for \$86,000 to complete the solar array construction. This \$86,000 has been generously donated by the same anonymous donor.

Robin Coombs its celebrating 30 years as Deputy Clerk this month. Amon Morse is celebrating 20 years as Road Commissioner this month.

The Board authorized Janae N. to send congratulatory letters to Robin and Amon; and send a thank you note to the anonymous donor.

The Select Board has started budget meetings, and they have asked what the Village is looking for this year. Janae N. suggests staying with our current model. The Town of Northport has been very supportive.

**Public Comments**

Rachel Rosa (Auditorium Park) commented about our reserves.

**Executive Session**

The Overseers went into Executive Session at 9:52 a.m, and returned from Executive Session at 10:03 a.m.

**Elaine M. made a motion, seconded by Michael T. to approve an expenditure up to \$2400 for legal services for personnel policies and issues. Voted: Unanimous.**

**Adjournment**

The meeting was adjourned at 10:04 a.m.

Respectfully submitted,  
Maureen Einstein, Clerk  
Janae Novotny, President

Draft

**Northport Village Corporation  
Community Hall Use Request Form**

*(Please read the attached Community Hall Use Packet before completing this form.)*

Application Date 3/10/26  
Name BHPS (Vicki Nelson) or (Joe Reilly)  
Address \_\_\_\_\_  
Email vmhnelson@gmail.com jpjvreilly@aol.com  
Telephone number 617-359-5876  
Northport/Bayside Resident? Y  N  Bayside Taxpayer? Y  N   
Space Requested: Community Hall (upstairs)  Community Room \_\_\_\_\_  
Rental Purpose:  
Annual Collector's Show - BHPS

Date of requested use 8/1/26 3/4/26  
Start time: 9:00 a.m.  p.m.  to End time 3:00 a.m.  p.m.

**Usage Fees:**

- Hourly (\$25/hour) \_\_\_\_\_
- Day (\$150/day) \_\_\_\_\_
- Kitchen (required if food involved, not beverages only) (\$50/day) \_\_\_\_\_

**Proof of insurance**

Proof of insurance must be received during NVC office hours or by email prior to the event.

**Payment** is due within 7 days of NVC approval of this request.

By signing this document, you agree that you are the responsible party for this event, you have read the Community Hall usage rules, and you agree to abide by them.

VICKI H. NELSON Vicki H Nelson 3/10/26  
PRINTED NAME SIGNATURE (upload image or draw) DATE

Approved by NVC Board or President: \_\_\_\_\_  
Date approved: \_\_\_\_\_  
Payment received \$ \_\_\_\_\_ by \_\_\_\_\_ (Date) \_\_\_\_\_  
Proof of insurance received and attached to this request on (Date) \_\_\_\_\_ by \_\_\_\_\_  
[PDF Form approved 2/8/2026]

**Northport Village Corporation  
Community Hall Use Request Form**

*(Please read the attached Community Hall Use Packet before completing this form.)*

**Application Date** 3 / 31 / 2026

**Name** Gayle Koyanagi

**Address** 3 Maple Street

**Email** gayle02@myfairpoint.net

**Telephone number** 207-322-7727

**Northport/Bayside Resident?** Y  N       **Bayside Taxpayer?** Y  N

**Space Requested:** Community Hall (upstairs)  Community Room

**Rental Purpose:**

Scottish country dancing - soft soled shoes

**Date of requested use** 5 / 24 / 26

**Start time:** 7: 2 a.m.  p.m.  to **End time** 2: 0 a.m.  p.m.

**Usage Fees:**

- Hourly (\$25/hour) \$50
- Day (\$150/day) \_\_\_\_\_
- Kitchen (required if food involved, not beverages only) (\$50/day) \_\_\_\_\_

**Proof of insurance**

Proof of insurance must be received during NVC office hours or by email prior to the event.

**Payment** is due within 7 days of NVC approval of this request.

By signing this document, you agree that you are the responsible party for this event, you have read the Community Hall usage rules, and you agree to abide by them.

Gayle Koyanagi

**PRINTED NAME**

  
**SIGNATURE** (upload image or draw)

3/31/2026

**DATE**

Approved by NVC Board or President: \_\_\_\_\_

Date approved: \_\_\_\_\_

Payment received \$ \_\_\_\_\_ by \_\_\_\_\_ [Date] \_\_\_\_\_

Proof of insurance received and attached to this request on [Date] \_\_\_\_\_ by \_\_\_\_\_

*[pdf-Form approved 2/8/2026]*

**Northport Village Corporation  
Community Hall Use Request Form**

*(Please read the attached Community Hall Use Packet before completing this form.)*

**Application Date** 4/11/2026

**Name** MAURGEN ROBINSON

**Address** 799 SHANE RD, Northport NE 68449 (160 CHAMBERLAIN ST. BREWER, NE. 68412)

**Email** maurgenlynch@gmail.com

**Telephone number** 202-852-1732

**Northport/Bayside Resident?** Y  N  **Bayside Taxpayer?** Y  N

**Space Requested:** Community Hall (upstairs)  Community Room

**Rental Purpose:**

DANCE CLASSES

**Date of requested use** 7/9/26 To 8/6/26 THURSDAYS - 2hrs 9:30-11:30

**Start time:** 9:30 a.m.  p.m.  **to End time** :  a.m.  p.m.

**Usage Fees:** 11:30 AM

- Hourly (\$25/hour)
- Day (\$150/day)
- Kitchen (required if food involved, not beverages only) (\$50/day)

**Proof of insurance**

Proof of insurance must be received during NVC office hours or by email prior to the event.

**Payment** is due within 7 days of NVC approval of this request.

By signing this document, you agree that you are the responsible party for this event, you have read the Community Hall usage rules, and you agree to abide by them.

<u>MAURGEN ROBINSON</u>	<u>Maurgen Robinson</u>	<u>4-1-2026</u>
<b>PRINTED NAME</b>	<b>SIGNATURE (upload image or draw)</b>	<b>DATE</b>

Approved by NVC Board or President: \_\_\_\_\_

Date approved: \_\_\_\_\_

Payment received \$ \_\_\_\_\_ by \_\_\_\_\_ [Date] \_\_\_\_\_

Proof of insurance received and attached to this request on [Date] \_\_\_\_\_ by \_\_\_\_\_

[pp]. Form approved 2/6/2025

813 Shore Road  
Northport, Maine 04849

**NORTHPORT VILLAGE CORPORATION**

Phone: (207) 338-0751  
Fax: (207) 338-0795  
Email: nvcmaine@gmail.com

COMMUNITY HALL RESERVATION REQUEST

Today's Date: 02/10/2026 Purpose of Rental: Bayside Arts Programs 2026  
Name: John Woolsey  
Address: 37 George St  
City State Zip: Bayside  
Phone: 215-805-6090

Bayside Resident?  Y  N Insurance Required?  Y  N

Use of Kitchen? Y  N

Dates requested: See attached list

\_\_\_\_\_ Circle one: M T W T F S S Time: \_\_\_\_\_

\_\_\_\_\_ Circle one: M T W T F S S Time: \_\_\_\_\_

Total Hours Requested: \_\_\_\_\_ X \$15.00 = Total Due: \$ Exempt *Community Org.*

100% of rental payment is due within 7 days after Overseers approval.

Received from: \_\_\_\_\_ \$ \_\_\_\_\_ deposit for the above reservation;

*John Woolsey*  
Authorized Signature Date: 02/10/2026

## Bayside Arts

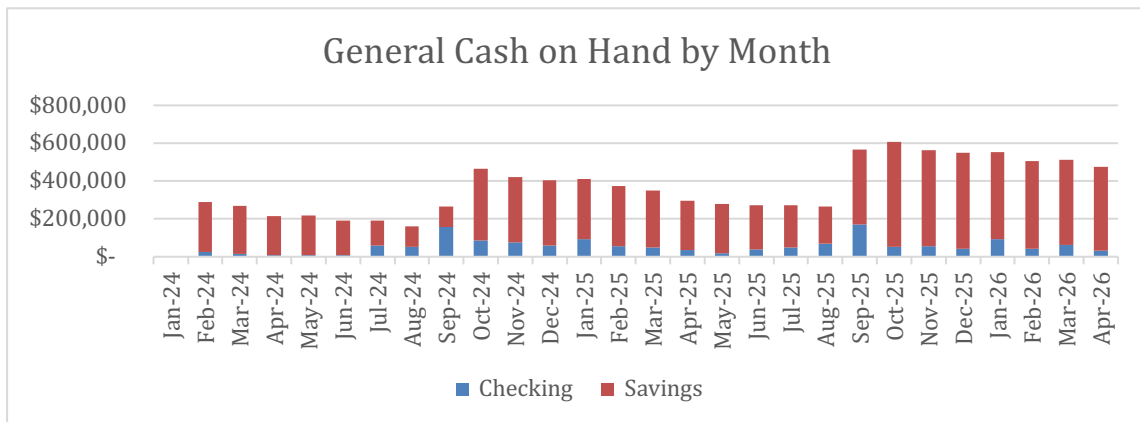
### Community Hall reservation requests, 2026

All requests are for the hall unless noted

Day/Date	Time	Program
Fr 07/03	3-10 pm	Installation of set; Lake Trio performance
Tu 07/07	5-10 pm	Family film
Fr 07/10	4:30-10 pm	Set up sound; Springtide concert
Sa 07/11	9am-11am	Strike set
Mo 07/13	<del>12:30-3 pm</del> 4pm-6pm	<b>Meeting room</b> ; John Spritz jazz class
Tu 07/14	5-10 pm	Family film
Mo 07/20	<del>12:30-3 pm</del> 4pm-6pm	<b>Meeting room</b> ; John Spritz jazz class
Tu 07/21	3-10 pm	Installation of set and sound; Gordon Ward family performance
Fr 07/24	4:30-10 pm	All Webb performance
Sa 07/25	9am-11am	Strike set
Mo 07/27	<del>12:30-3 pm</del> 4pm-6pm	<b>Meeting room</b> ; John Spritz jazz class
Tu 07/28	5-10 pm	Family film
We 08/05	5-10 pm	Rain location for dance on basketball court
Fr 08/07	5-10:00 pm	Maia Stein, poetry reading

Treasurer's Report  
04/12/2026

- Warrants, Financial Reports, Bank Statements - Provided by Office Manager:
  - March Warrants, 2026 Budget vs Actuals and current Journal Entry Reports
  - Bank Statements – available in the office.
- 2027 Budget Development Workshops
  - The first workshop focused on reviewing the initial draft budget, discussing and updating revenue and expense items and identifying additional revenue and expenses for further discussion. The resulting draft budget is attached.
  - The next 2027 Budget Development workshop is scheduled for April 18 at 10am. The meeting will focus on reviewing capital expenses and associated expenses for the 2027 operating budget.
  - Subsequent meetings are scheduled for May 16 and June 7 starting at 10am.
- FY 2025 Audit
  - 2025 audit date is tentatively scheduled for May 4, 2026. The Office Manager will be assembling and reviewing the 2025 documentation.
- NVC Reserves
  - The report on utilities reserves was updated and provided to the Utilities Trustees. A copy of the updated report is attached below.
  - Additional information on General assigned and unassigned reserves is provided below.
- Cash on Hand
  - General Cash on Hand by Month graph shows the historical trend of cash on hand for General.



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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
<b>Revenue</b>						
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
<b>Total 4200 General Operating Revenue</b>	<b>\$ 543,615.96</b>	<b>\$ 545,583.00</b>	<b>\$ 546,633.00</b>	<b>\$ 1,050.00</b>		
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
<b>Total 4300 General Non-operating Revenue</b>	<b>\$ 14,087.52</b>	<b>\$ 6,600.00</b>	<b>\$ 6,600.00</b>	<b>\$ 0.00</b>		
<b>Total 4100 General Government Revenue</b>	<b>\$ 557,703.48</b>	<b>\$ 552,183.00</b>	<b>\$ 553,233.00</b>	<b>\$ 1,050.00</b>		
<b>Total Revenue</b>	<b>\$ 557,703.48</b>	<b>\$ 552,183.00</b>	<b>\$ 553,233.00</b>	<b>\$ 1,050.00</b>		
<b>Expenditures</b>						
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%
<b>Total 6020 Contracted Services</b>	<b>\$ 36,542.87</b>	<b>\$ 39,900.00</b>	<b>\$ 42,500.00</b>	<b>\$ 2,600.00</b>		
6036 Bookkeeping	10,519.26	10,000.00	10,000.00	0.00	34%G-33%W-33%S	
<b>Total 6000 1099 Contractors</b>	<b>\$ 47,062.13</b>	<b>\$ 49,900.00</b>	<b>\$ 52,500.00</b>	<b>\$ 2,600.00</b>		
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
<b>Total 6051 Auto Fuel Expense</b>	<b>\$ 1,006.79</b>	<b>\$ 1,500.00</b>	<b>\$ 2,000.00</b>	<b>\$ 500.00</b>		
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
<b>Total 6055 Auto Repairs &amp; Maintenance</b>	<b>\$ 11,005.35</b>	<b>\$ 4,000.00</b>	<b>\$ 5,000.00</b>	<b>\$ 1,000.00</b>		
6058 Mileage Expenses				0.00		
6059 Accrue for Truck Replacement		16,350.00	16,350.00	0.00	Varies	See Truck Accrual Tab
<b>Total 6050 Auto Expenses</b>	<b>\$ 12,012.14</b>	<b>\$ 21,850.00</b>	<b>\$ 23,350.00</b>	<b>\$ 1,500.00</b>		
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		
<b>Total 6075 Employee Benefits</b>	<b>\$ 5,553.81</b>	<b>\$ 4,700.00</b>	<b>\$ 4,700.00</b>	<b>\$ 0.00</b>		
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		
<b>Total 6080 Employees Salaries &amp; Wages</b>	<b>\$ 84,076.74</b>	<b>\$ 92,230.00</b>	<b>\$ 92,230.00</b>	<b>\$ 0.00</b>		
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	
<b>Total 6070 Employee Wages &amp; Benefits</b>	<b>\$ 98,713.93</b>	<b>\$ 105,930.00</b>	<b>\$ 105,930.00</b>	<b>\$ 0.00</b>		
6150 Information & Notices	2,036.08	1,500.00	2,000.00	500.00		
<b>Total 6150 Information &amp; Notices</b>	<b>\$ 2,036.08</b>	<b>\$ 1,500.00</b>	<b>\$ 2,000.00</b>	<b>\$ 500.00</b>		
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
<b>Total 6160 Insurance</b>	<b>\$ 6,926.06</b>	<b>\$ 13,200.00</b>	<b>\$ 13,200.00</b>	<b>\$ 0.00</b>		
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		
<b>Total 6190 Legal &amp; Professional Services</b>	<b>\$ 26,976.63</b>	<b>\$ 27,500.00</b>	<b>\$ 17,500.00</b>	<b>-\$ 10,000.00</b>		
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
<b>Total 6330 Repairs &amp; Maintenance</b>	<b>\$ 80,206.68</b>	<b>\$ 149,400.00</b>	<b>\$ 163,800.00</b>	<b>\$ 14,400.00</b>		
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
<b>Total 6370 Training</b>	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00		
<b>6390 Uniforms, Equipment, &amp; Supplies</b>						
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		
<b>Total 6390 Uniforms, Equipment, &amp; Supplies</b>	\$ 1,083.84	\$ 1,000.00	\$ 1,500.00	\$ 500.00		
<b>6400 Utilities</b>						
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
<b>Total 6400 Utilities</b>	\$ 20,068.31	\$ 38,500.00	\$ 41,700.00	\$ 3,200.00		
<b>6800 Bond Expenses</b>						
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		
<b>Total 6800 Bond Expenses</b>	\$ 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						
<b>Total Expenditures</b>	\$ 427,580.27	\$ 521,483.00	\$ 534,184.00	\$ 12,701.00		
<b>Net Operating Revenue</b>	\$ 130,123.21	\$ 30,700.00	\$ 19,049.00	-\$ 11,651.00		
<b>Other Expenditures</b>						
7100 Contingency Expenses		30,700.00	19,049.00	-11,651.00		Includes salary adjustments for 2027; minimal contingency and funds for reserve
<b>Total Other Expenditures</b>	\$ 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		

## 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		
<b>Assigned</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Totals</b>
Park Bench	\$610			\$610
Library	\$100			\$100
Playground	\$19,386			\$19,386
Village truck	\$20,350	\$16,350	\$16,350	\$53,050
<b>Unassigned</b>	<b>\$376,627</b>			

Table 1: General Reserve Information

Figure 1 indicates the unassigned reserve for General from 2016 – 2024. In 2020 funds were borrowed from the unassigned reserves to cover sea wall construction expenses in anticipation of the sea wall construction loan and then Maine Municipal Bond Bank bond.

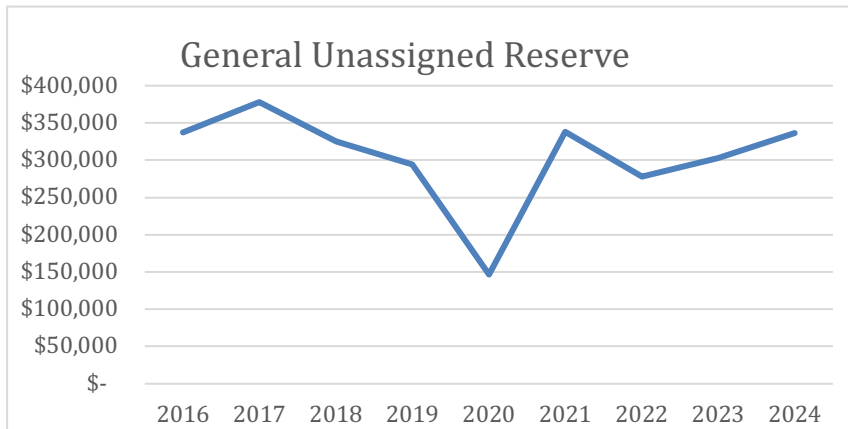


Figure 1: General Unassigned Reserve 2016-2024

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

Northport Village Corporation assets (General, Sewer and Water) exceeding liabilities as stated in the audited financial statements 2016-2024.



All information is taken from the NVC audited financial statements which are available online. (<https://nvcmaine.gov/departments/northport-village-corporation-treasurer/northport-village-corporation-annual-audits/>)

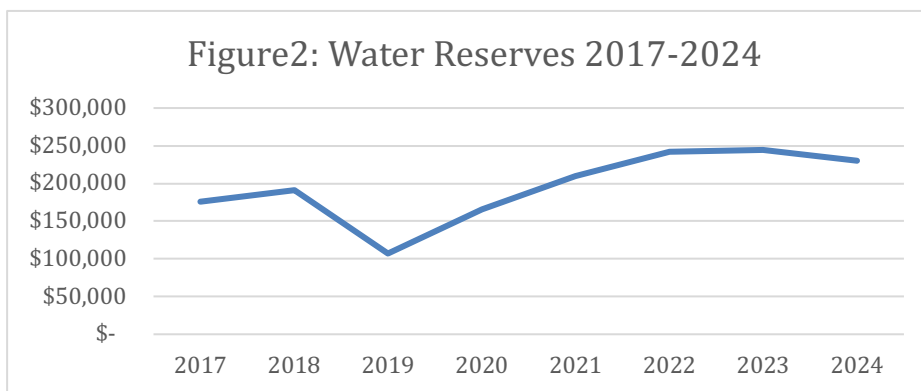
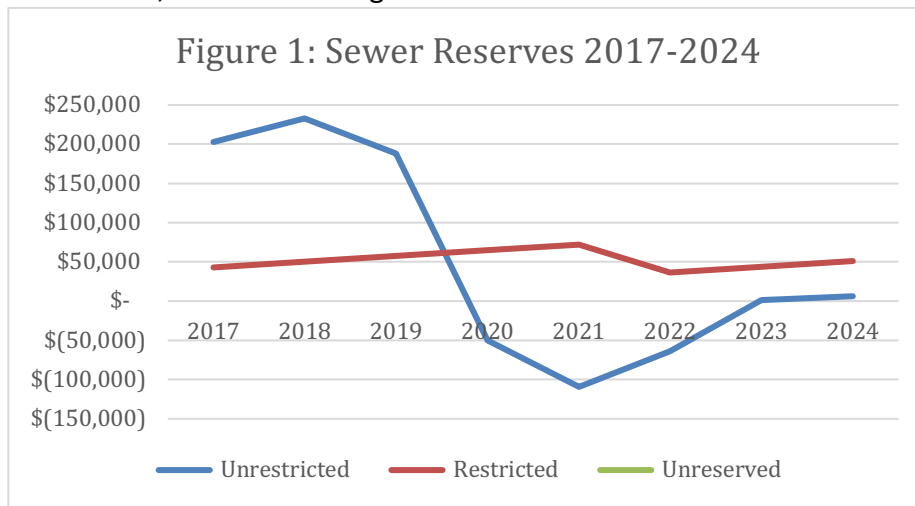
## Sewer and Water Reserves Analysis March 2026

### **Background**

The following information was included in the March 2026 Treasurer’s Report for the March 8, 2026, NVC Overseers meeting. The Financial Planning Section was added to provide additional information for the Utility Trustees.

### **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 2024 Statement of Financial Position (audited), 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. In addition, if funds have been borrowed to cover operating costs, such as Sewer borrowed from Water, then the reserves amount needed to cover operating costs until income is received may be less.

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.

### ***Financial Planning***

Departmental reserves are typically used for three purposes: covering operating expenses in anticipation of revenue, typically one-time capital or other non-operating costs (equipment, infrastructure, etc.), covering budget deficit in years when expenses exceed income. These three purposes should be taken into consideration when determining how to use reserve funds. For example, reserve funds currently used to cover operating costs in anticipation of income, are not available for capital purchases. Similar, reserves used for capital purchases are then not available to cover operating costs until revenue is received. In both cases, some form of debt service (line of credit, loan, bond) can provide the necessary funds.

### ***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>

March 8, 2026 Treasurer’s Report - <https://nvcmaine.gov/wp-content/uploads/2026/03/March-2026-Overseers-Agenda-Advance-Docs.pdf>

**Northport Village Corporation**  
**Village Agent Report to the Board of Overseers**  
**April 2026**

**Recent activities**

- Received email confirmation and a phone call from Dark Harbor Boat Yard on the status of the swim float they are building for NVC. As of March 31, 2026, they are in the final stages of completing the swim float and are starting to cut the decking. They should be wrapping things up soon. There was a discussion to get me out to 700 Acre Island to inspect the float before delivery.
- I have been working on getting the Lifeguard equipment ready for the coming season. I have been ordering items.
- I have been looking at prices, getting ready to order replacements for expiring accessories for the AEDs. I will be ordering those shortly.
- 
- 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 over sanded, 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.

- Continuing to work on 2027 budget recommendations for the Overseers.
- MMA Risk Management repair list: I have finished getting estimates for this list and I have forwarded the estimates to the Budget Workshop.

## 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 3 customers that have not paid their utility bills from July 2025 to November 2025, that were invoiced in November 2025.
- Ordering and purchasing supplies for upcoming 2" water line repair in Ruggles Park.
- Weekly trips to the wastewater lab in Wiscasset. Sometimes there are extra trips due to holidays and retests.
- Just as reminder, the spring turn on of water is May 1<sup>st</sup>. I have been getting geared up for the upcoming connections. The weather as of now is still below freezing at night and we are still getting snow.
- Dig Safe requests are ongoing.
- Still 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. I have found costs of replacements and will make a related recommendation for the 2027 budget.
- MMA Risk Management recommendations: I have finished getting estimates for this list and I have forwarded the estimates to the Budget Workshop.
- 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



Office Manager's Report  
April 12, 2026  
For March 2026

I have given my formal 2 week notice as the Office Manager for NVC. My last day in the office will be Friday, April 17th, 2026. I have made the offer to help out with warrants, payroll, the 2025 audit and other things until someone is hired. I am also willing to assist in training on the office procedures, now that it is running efficiently.

I have been busy getting ready for the summer season, getting watercraft registration prepped and collecting and organizing the Facility Use Requests. I have also been assisting with the Water turn on requests and Utility bill questions.

I have been helping out with the Memorial Bench project, organizing the gathered information.

It has been wonderful getting to know you "Bayside" people and I will miss you. Please feel free - any of you, to contact me with questions or to just say "Hi". You can reach me at 207-659-4460 or email [trishparker64@gmail.com](mailto:trishparker64@gmail.com)

***Trish Parker***

Office Manager

Northport Village Corporation

**Attached to this report:**

Bank Account balances printout

Budget vs Actual Reports for each Department for January and February 2026

# Balances as of 4/6/26

General Gov't Checking \*2618

Available Balance\*\*\$31,224.51

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Wastewater Checking \*2620

Available Balance\*\*\$42,802.91

Water Checking \*3143

Available Balance\*\*\$23,136.15

BUSINESS COMPLETE \*9504

Available Balance\*\*\$2,000.00

BUSINESS COMPLETE \*1771

Available Balance\*\*\$13,180.56

General Gov't Money Market \*4006

Interest \$29.48

Available Balance\*\*\$11,968.76

Wastewater Sav - ICS B \*4739

Interest \$220.08

Available Balance\*\*\$82,779.49

Water Sav - ICS B \*4747

Interest \$383.13

Available Balance\*\*\$145,263.98

General Gov't Sav - ICS B \*9857

Interest \$1,198.30

Available Balance\*\*\$443,596.73

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Total Deposit Accounts\$795,953.09

# Northport Village Corporation - General

## Jan and Feb 2026 General Budget vs Actual

January - December 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
<b>Revenue</b>			
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		509,823.00	
4220 Town of Northport Revenue		0.00	
4230 Rent from Utilities		30,000.00	
4240 Watercraft Registration Revenue		5,760.00	
<b>Total 4200 General Operating Revenue</b>		<b>545,583.00</b>	
4300 General Non-operating Revenue			
4310 Interest Income		6,000.00	
4320 Community Hall Rentals		600.00	
4330 Donations		0.00	
4340 Miscellaneous Revenue		0.00	
<b>Total 4300 General Non-operating Revenue</b>		<b>6,600.00</b>	
<b>Total 4100 General Government Revenue</b>		<b>552,183.00</b>	
Billable Expenditure Revenue		0.00	
Services		0.00	
Unapplied Cash Payment Revenue		0.00	
Uncategorized Income		0.00	
<b>Total Revenue</b>	<b>\$0.00</b>	<b>\$552,183.00</b>	<b>0.00%</b>
<b>Expenditures</b>			
6000 1099 Contractors			
6010 Casual Labor		0.00	
6020 Contracted Services		0.00	
6021 Mowing and Trimming Service		15,000.00	
6022 Trash Collection	4,000.00	24,900.00	16.06 %
<b>Total 6020 Contracted Services</b>	<b>4,000.00</b>	<b>39,900.00</b>	<b>10.03 %</b>
6036 Bookkeeping	2,473.50	10,000.00	24.74 %
<b>Total 6000 1099 Contractors</b>	<b>6,473.50</b>	<b>49,900.00</b>	<b>12.97 %</b>
6050 Auto Expenses			
6051 Auto Fuel Expense		0.00	
6052 Cruiser Fuel		0.00	
6053 Truck Fuel	303.47	1,500.00	20.23 %
<b>Total 6051 Auto Fuel Expense</b>	<b>303.47</b>	<b>1,500.00</b>	<b>20.23 %</b>
6055 Auto Repairs & Maintenance			
6056 Cruiser Maintenance		0.00	
6057 Truck Maintenance	2,001.43	4,000.00	50.04 %
<b>Total 6055 Auto Repairs &amp; Maintenance</b>	<b>2,001.43</b>	<b>4,000.00</b>	<b>50.04 %</b>
6059 Accrue for Truck Replacement		16,350.00	
<b>Total 6050 Auto Expenses</b>	<b>2,304.90</b>	<b>21,850.00</b>	<b>10.55 %</b>

# Northport Village Corporation - General

## Jan and Feb 2026 General Budget vs Actual

January - December 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
6065 Community Events		600.00	
6070 Employee Wages & Benefits			
6075 Employee Benefits			
6076 Company Paid Benefits	789.05	4,000.00	19.73 %
6077 Income Protection Plan	109.40	700.00	15.63 %
<b>Total 6075 Employee Benefits</b>	<b>898.45</b>	<b>4,700.00</b>	<b>19.12 %</b>
6080 Employees Salaries & Wages			
6083 Lifeguard Wages		10,200.00	
6084 Office Personnel Wages	2,963.10	20,000.00	14.82 %
6084.50 Finance Manager		4,000.00	
6085 Police Wages		0.00	
6086 Treatment Plant Operator Wages		0.00	
6088 Village Agent Wages	6,038.00	44,180.00	13.67 %
6088.50 Village Agent Assistant		5,200.00	
6089 Village Official Wages	82.00	650.00	12.62 %
6090 Winter Road Wages	5,216.11	8,000.00	65.20 %
<b>Total 6080 Employees Salaries &amp; Wages</b>	<b>14,299.21</b>	<b>92,230.00</b>	<b>15.50 %</b>
6095 Payroll Processing Fees	212.00	2,200.00	9.64 %
6096 Payroll Tax Expense	1,363.15	6,800.00	20.05 %
<b>Total 6070 Employee Wages &amp; Benefits</b>	<b>16,772.81</b>	<b>105,930.00</b>	<b>15.83 %</b>
6150 Information & Notices	195.25	1,500.00	13.02 %
6160 Insurance			
6161 Property & Casualty Insurance		7,700.00	
6162 Workers Comp insurance		5,500.00	
<b>Total 6160 Insurance</b>		<b>13,200.00</b>	
6170 Interest Paid		2,000.00	
6190 Legal & Professional Services			
6191 Auditing Services		7,500.00	
6192 Engineering Fees		10,000.00	
6193 Legal Fees		10,000.00	
<b>Total 6190 Legal &amp; Professional Services</b>		<b>27,500.00</b>	
6240 Membership Dues	740.00	750.00	98.67 %
6260 Office Supplies	288.33	1,500.00	19.22 %
6285 Postage		500.00	
6330 Repairs & Maintenance			
6331 Building Repairs & Maintenance	108.79	33,000.00	0.33 %
6332 Cleaning	153.00	2,000.00	7.65 %
6333 Grounds General Maintenance		18,000.00	
6334 Road Maintenance	3,000.00	40,000.00	7.50 %
6336 Tree Maintenance		10,800.00	
6337 Wharf & Floats Maintenance		41,000.00	
6342 General Repairs & Maintenance		4,100.00	

# Northport Village Corporation - General

## Jan and Feb 2026 General Budget vs Actual

January - December 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
6343 Library Operations & Maintenance		500.00	
<b>Total 6330 Repairs &amp; Maintenance</b>	<b>3,261.79</b>	<b>149,400.00</b>	<b>2.18 %</b>
6344 Safety Committee Operations		150.00	
6345 Software	520.59	3,500.00	14.87 %
6360 Tax Collection Fees		11,870.00	
6370 Training			
6371 Police Training		0.00	
<b>Total 6370 Training</b>		<b>0.00</b>	
6390 Uniforms, Equipment, & Supplies			
6391 Lifeguard - Uniforms, Equipment, & Supplies	138.00	1,000.00	13.80 %
6392 Police - Uniforms, Equipment, & Supplies		0.00	
<b>Total 6390 Uniforms, Equipment, &amp; Supplies</b>	<b>138.00</b>	<b>1,000.00</b>	<b>13.80 %</b>
6400 Utilities			
6401 Electricity Expense	220.55	1,200.00	18.38 %
6402 Oil/Propane	122.40	500.00	24.48 %
6403 Fire Remediation		25,000.00	
6405 Street Lights	1,283.13	8,000.00	16.04 %
6406 Telephone & Internet Expenses	103.78	600.00	17.30 %
6407 Water & Sewer		3,200.00	
<b>Total 6400 Utilities</b>	<b>1,729.86</b>	<b>38,500.00</b>	<b>4.49 %</b>
6800 Bond Expenses			
6812 2009 MMBB Bond Principal		0.00	
6813 2099 MMBB Bond Interest		0.00	
6816 2013 MMBB Refinance Bond Principal		6,285.50	
6817 2013 MMBB Refinance Bond Interest	1,256.46	2,512.91	50.00 %
6818 2015 BHBT Bond Principal		0.00	
6819 2015 BHBT Bond Interest		0.00	
6820 2021 MMBB Bond Principal		45,429.41	
6821 2021 MMBB Bond Interest	18,802.59	37,605.18	50.00 %
<b>Total 6800 Bond Expenses</b>	<b>20,059.05</b>	<b>91,833.00</b>	<b>21.84 %</b>
9999 Uncategorized Expense		0.00	
<b>Total Expenditures</b>	<b>\$52,484.08</b>	<b>\$521,483.00</b>	<b>10.06 %</b>
<b>NET OPERATING REVENUE</b>	<b>\$ -52,484.08</b>	<b>\$30,700.00</b>	<b>-170.96 %</b>
Other Expenditures			
7100 Contingency Expenses		30,700.00	
7200 Depreciation		0.00	
Reconciliation Discrepancies		0.00	
<b>Total Other Expenditures</b>	<b>\$0.00</b>	<b>\$30,700.00</b>	<b>0.00%</b>
<b>NET OTHER REVENUE</b>	<b>\$0.00</b>	<b>\$ -30,700.00</b>	<b>0.00 %</b>
<b>NET REVENUE</b>	<b>\$ -52,484.08</b>	<b>\$0.00</b>	<b>0.00%</b>

# NVC- WATER

## Jan and Feb 2026 Water Budget vs Actual

January - December 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
<b>Revenue</b>			
4100 Water Revenue			
4200 Water Operating Revenue			
4210 Water Sales		210,800.00	
4220 Rate Increase		0.00	
4230 Water Service Fee Revenue		8,000.00	
4240 Hydrant Rental Revenue		25,000.00	
<b>Total 4200 Water Operating Revenue</b>		<b>243,800.00</b>	
4300 Water Non-operating Revenue			
4310 Interest Income	367.95	3,000.00	12.27 %
4320 Interest on Loan Receivable Sewer		1,304.00	
4330 Lead Pipe Study Grant		0.00	
4340 Miscellaneous Revenue		0.00	
<b>Total 4300 Water Non-operating Revenue</b>	<b>367.95</b>	<b>4,304.00</b>	<b>8.55 %</b>
<b>Total 4100 Water Revenue</b>	<b>367.95</b>	<b>248,104.00</b>	<b>0.15 %</b>
Unapplied Cash Payment Revenue		0.00	
Uncategorized Income		0.00	
<b>Total Revenue</b>	<b>\$367.95</b>	<b>\$248,104.00</b>	<b>0.15 %</b>
<b>Cost of Goods Sold</b>			
5000 Cost of Goods Sold			
5100 Water Purchases	7,408.35	30,000.00	24.69 %
<b>Total 5000 Cost of Goods Sold</b>	<b>7,408.35</b>	<b>30,000.00</b>	<b>24.69 %</b>
<b>Total Cost of Goods Sold</b>	<b>\$7,408.35</b>	<b>\$30,000.00</b>	<b>24.69 %</b>
<b>GROSS PROFIT</b>	<b>\$ -7,040.40</b>	<b>\$218,104.00</b>	<b>-3.23 %</b>
<b>Expenditures</b>			
6000 1099 Contractors			
6010 Casual Labor		0.00	
6020 Contracted Services			
6021 Mowing and Trimming Service		0.00	
6022 Trash Collection		0.00	
<b>Total 6020 Contracted Services</b>		<b>0.00</b>	
6036 Bookkeeping	2,400.75	9,600.00	25.01 %
6047 Water Utilities Superintendent	3,569.95	25,000.00	14.28 %
<b>Total 6000 1099 Contractors</b>	<b>5,970.70</b>	<b>34,600.00</b>	<b>17.26 %</b>
6050 Auto Expenses			
6051 Auto Fuel Expense			
6052 Cruiser Fuel		0.00	
6053 Truck Fuel	151.73	750.00	20.23 %
<b>Total 6051 Auto Fuel Expense</b>	<b>151.73</b>	<b>750.00</b>	<b>20.23 %</b>
6055 Auto Repairs & Maintenance			
6056 Cruiser Maintenance		0.00	

# NVC- WATER

## Jan and Feb 2026 Water Budget vs Actual

January - December 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
6057 Truck Maintenance	1,000.72	1,000.00	100.07 %
<b>Total 6055 Auto Repairs &amp; Maintenance</b>	<b>1,000.72</b>	<b>1,000.00</b>	<b>100.07 %</b>
6058 Mileage Expenses		0.00	
6059 Accrue for Truck Replacement		2,000.00	
<b>Total 6050 Auto Expenses</b>	<b>1,152.45</b>	<b>3,750.00</b>	<b>30.73 %</b>
6065 Community Events		0.00	
6070 Employee Wages & Benefits			
6075 Employee Benefits			
6076 Company Paid Benefits	571.74	4,000.00	14.29 %
6077 Income Protection Plan	106.20	1,200.00	8.85 %
<b>Total 6075 Employee Benefits</b>	<b>677.94</b>	<b>5,200.00</b>	<b>13.04 %</b>
6080 Employees Salaries & Wages			
6081 Collection System Operator		0.00	
6082 Distribution Officer Wages	3,171.95	41,600.00	7.62 %
6082.5 Assistant DO Wages		4,000.00	
6083 Lifeguard Wages		0.00	
6084 Office Personnel Wages	2,875.95	18,100.00	15.89 %
6084.50 Finance Manager		4,000.00	
6085 Police Wages		0.00	
6087 Utility Billing Wages	430.47	5,500.00	7.83 %
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	
<b>Total 6080 Employees Salaries &amp; Wages</b>	<b>6,478.37</b>	<b>73,200.00</b>	<b>8.85 %</b>
6095 Payroll Processing Fees	106.00	1,100.00	9.64 %
6096 Payroll Tax Expense	614.58	6,000.00	10.24 %
<b>Total 6070 Employee Wages &amp; Benefits</b>	<b>7,876.89</b>	<b>85,500.00</b>	<b>9.21 %</b>
6150 Information & Notices		300.00	
6160 Insurance Paid			
6161 Property & Casualty Insurance		3,220.00	
6162 Workers Comp Insurance		1,000.00	
<b>Total 6160 Insurance Paid</b>		<b>4,220.00</b>	
6170 Interest		0.00	
6190 Legal & Professional Services			
6191 Auditing Services		14,000.00	
6192 Engineering Fees		0.00	
6193 Legal Fees		0.00	
<b>Total 6190 Legal &amp; Professional Services</b>		<b>14,000.00</b>	
6210 Licenses, Permits, & Fees		600.00	
6240 Membership Dues		300.00	
6260 Office Supplies	285.94	1,500.00	19.06 %

# NVC- WATER

## Jan and Feb 2026 Water Budget vs Actual

January - December 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
6285 Postage		1,500.00	
6305 Regulatory Fees		1,200.00	
6330 Repairs & Maintenance			
6331 Building Repairs & Maintenance	105.59	500.00	21.12 %
6332 Cleaning	148.50	850.00	17.47 %
6342 General Repairs & Maintenance	244.00	12,000.00	2.03 %
<b>Total 6330 Repairs &amp; Maintenance</b>	<b>498.09</b>	<b>13,350.00</b>	<b>3.73 %</b>
6345 Software	505.28	5,000.00	10.11 %
6350 Supplies		5,500.00	
6360 Tax Collection Fees		0.00	
6370 Training			
6371 Police Training		0.00	
<b>Total 6370 Training</b>		<b>0.00</b>	
6390 Uniforms, Equipment, & Supplies			
6391 Lifeguard - Uniforms, Equipment, & Supplies		0.00	
6392 Police - Uniforms, Equipment, & Supplies		0.00	
<b>Total 6390 Uniforms, Equipment, &amp; Supplies</b>		<b>0.00</b>	
6400 Utilities			
6401 Electricity Expense	1,317.12	5,000.00	26.34 %
6402 Oil/Propane	118.80	600.00	19.80 %
6403 Hydrant Rental		0.00	
6405 Street Lights		0.00	
6406 Telephone & Internet Expenses	225.99	1,500.00	15.07 %
6407 Water & Sewer		1,500.00	
<b>Total 6400 Utilities</b>	<b>1,661.91</b>	<b>8,600.00</b>	<b>19.32 %</b>
6500 Water Testing	30.00	1,100.00	2.73 %
6600 Lead Pipe Testing Expenses		0.00	
6700 Reserve Accrual - Loan from Sewer Interest		1,304.00	
6800 Bond Expenses			
6812 2009 MMBB Bond Principal		0.00	
6813 2099 MMBB Bond Interest		0.00	
6816 2013 MMBB Refinance Bond Principal		23,047.00	
6817 2013 MMBB Refinance Bond Interest	4,607.01	9,214.00	50.00 %
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	
<b>Total 6800 Bond Expenses</b>	<b>4,607.01</b>	<b>32,261.00</b>	<b>14.28 %</b>
6900 Depreciation Expense		0.00	
Unapplied Cash Bill Payment Expenditure		0.00	
Uncategorized Expense		0.00	
<b>Total Expenditures</b>	<b>\$22,588.27</b>	<b>\$214,585.00</b>	<b>10.53 %</b>

# NVC- WATER

## Jan and Feb 2026 Water Budget vs Actual

January - December 2026

		TOTAL	
	ACTUAL	BUDGET	% OF BUDGET
NET OPERATING REVENUE	\$ -29,628.67	\$3,519.00	-841.96 %
Other Expenditures			
7100 Contingency Expenses		3,819.00	
Reconciliation Discrepancies		0.00	
<b>Total Other Expenditures</b>	<b>\$0.00</b>	<b>\$3,819.00</b>	<b>0.00%</b>
NET OTHER REVENUE	\$0.00	\$ -3,819.00	0.00 %
NET REVENUE	\$ -29,628.67	\$ -300.00	9,876.22 %

# NVC- Sewer

## Jan and Feb 2026 Sewer Budget vs Actual

January - December 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
<b>Revenue</b>			
4000 Revenue			
4400 Sewer Operating Revenue			
4410 Sewer Fees		335,080.00	
<b>Total 4400 Sewer Operating Revenue</b>		<b>335,080.00</b>	
4600 Sewer Non-operating Revenue			
4610 Interest Income		2,000.00	
4620 Grants		0.00	
4630 Miscellaneous Revenue		0.00	
<b>Total 4600 Sewer Non-operating Revenue</b>		<b>2,000.00</b>	
<b>Total 4000 Revenue</b>		<b>337,080.00</b>	
Billable Expenditure Revenue		0.00	
Services		3,010.00	
Unapplied Cash Payment Revenue		0.00	
Uncategorized Income		0.00	
<b>Total Revenue</b>	<b>\$0.00</b>	<b>\$340,090.00</b>	<b>0.00%</b>
<b>GROSS PROFIT</b>	<b>\$0.00</b>	<b>\$340,090.00</b>	<b>0.00 %</b>
<b>Expenditures</b>			
6000 1099 Contractors			
6010 Casual Labor		0.00	
6020 Contracted Services			
6021 Mowing and Trimming Service		0.00	
6022 Trash Collection		0.00	
<b>Total 6020 Contracted Services</b>		<b>0.00</b>	
6036 Bookkeeping	2,400.75	9,600.00	25.01 %
6047 Sewer Utilities Superintendent	4,350.90	30,000.00	14.50 %
<b>Total 6000 1099 Contractors</b>	<b>6,751.65</b>	<b>39,600.00</b>	<b>17.05 %</b>
6050 Auto Expenses			
6051 Auto Fuel Expense			
6052 Cruiser Fuel		0.00	
6053 Truck Fuel	151.73	750.00	20.23 %
<b>Total 6051 Auto Fuel Expense</b>	<b>151.73</b>	<b>750.00</b>	<b>20.23 %</b>
6055 Auto Repairs & Maintenance			
6056 Cruiser Maintenance		0.00	
6057 Truck Maintenance	1,000.72	1,000.00	100.07 %
<b>Total 6055 Auto Repairs &amp; Maintenance</b>	<b>1,000.72</b>	<b>1,000.00</b>	<b>100.07 %</b>
6058 Mileage Expenses		0.00	
6059 Accrue for Truck Replacement		2,000.00	
<b>Total 6050 Auto Expenses</b>	<b>1,152.45</b>	<b>3,750.00</b>	<b>30.73 %</b>
6065 Community Events		0.00	
6070 Employee Wages & Benefits			

# NVC- Sewer

## Jan and Feb 2026 Sewer Budget vs Actual

January - December 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
6075 Employee Benefits			
6076 Company Paid Benefits	571.72	4,000.00	14.29 %
6077 Income Protection Plan	192.32	2,500.00	7.69 %
<b>Total 6075 Employee Benefits</b>	<b>764.04</b>	<b>6,500.00</b>	<b>11.75 %</b>
6080 Employees Salaries & Wages			
6081 Collection System Operator	2,586.74	18,000.00	14.37 %
6081.5 Assistant CSO		5,000.00	
6082 Distribution Officer Wages		0.00	
6082.5 Assistant DO Wages		0.00	
6083 Lifeguard Wages		0.00	
6084 Office Personnel Wages	2,875.95	18,100.00	15.89 %
6084.5 Finance Manager		4,000.00	
6085 Police Wages		0.00	
6086 Treatment Plant Operator	5,900.00	38,425.00	15.35 %
6087 Utility Billing Wages	430.47	5,500.00	7.83 %
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	
<b>Total 6080 Employees Salaries &amp; Wages</b>	<b>11,793.16</b>	<b>89,025.00</b>	<b>13.25 %</b>
6095 Payroll Processing Fees	106.00	1,100.00	9.64 %
6096 Payroll Tax Expense	1,138.89	7,000.00	16.27 %
<b>Total 6070 Employee Wages &amp; Benefits</b>	<b>13,802.09</b>	<b>103,625.00</b>	<b>13.32 %</b>
6150 Information & Notices		300.00	
6160 Insurance Paid			
6161 Property & Casualty Insurance		3,500.00	
6162 Workers Comp Insurance		1,300.00	
<b>Total 6160 Insurance Paid</b>		<b>4,800.00</b>	
6190 Legal & Professional Services			
6191 Auditing Services		10,000.00	
6192 Engineering Fees		0.00	
6193 Legal Fees		0.00	
<b>Total 6190 Legal &amp; Professional Services</b>		<b>10,000.00</b>	
6210 Licenses, Permits, & Fees		2,500.00	
6240 Membership Dues		300.00	
6260 Office Supplies	397.35	1,500.00	26.49 %
6285 Postage		1,500.00	
6305 Regulatory Fees	1,341.06	1,500.00	89.40 %
6330 Repairs & Maintenance			
6331 Building Repairs & Maintenance	105.59	500.00	21.12 %
6332 Cleaning	148.50	850.00	17.47 %
6335 Sludge Removal		50,000.00	

# NVC- Sewer

## Jan and Feb 2026 Sewer Budget vs Actual

January - December 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
6337 Wharf & Floats Maintenance		2,500.00	
6342 General Repairs & Maintenance	464.25	12,000.00	3.87 %
<b>Total 6330 Repairs &amp; Maintenance</b>	<b>718.34</b>	<b>65,850.00</b>	<b>1.09 %</b>
6344 Safety Committee Operations		0.00	
6345 Software	505.28	5,000.00	10.11 %
6350 Supplies & Chemicals	1,048.50	12,000.00	8.74 %
6360 Tax Collection Fees		0.00	
6370 Training			
6371 Police Training		0.00	
<b>Total 6370 Training</b>		<b>0.00</b>	
6390 Uniforms, Equipment, & Supplies			
6391 Lifeguard - Uniforms, Equipment, & Supplies		0.00	
6392 Police - Uniforms, Equipment, & Supplies		0.00	
<b>Total 6390 Uniforms, Equipment, &amp; Supplies</b>		<b>0.00</b>	
6400 Utilities			
6401 Electricity Expense	940.77	5,500.00	17.10 %
6402 Oil	118.80	600.00	19.80 %
6403 Hydrant Rental		150.00	
6404 Propane		750.00	
6405 Street Lights		0.00	
6406 Telephone & Internet Expenses	225.99	1,500.00	15.07 %
6407 Water & Sewer		1,800.00	
<b>Total 6400 Utilities</b>	<b>1,285.56</b>	<b>10,300.00</b>	<b>12.48 %</b>
6500 Water Testing	1,192.00	11,000.00	10.84 %
6700 Depreciation Expense		0.00	
6800 Bond Expenses			
6810 2008 MMBB Bond Principal		6,998.00	
6811 2008 MMBB Bond Interest	360.38	360.00	100.11 %
6814 2012 MMBB Refinance Bond Principal		5,583.00	
6815 2012 MMBB Refinance Bond Interest		1,930.00	
6816 2013 BHBT Bond Principal		12,571.00	
6817 2013 BHBT Bond Interest	2,512.91	5,026.00	50.00 %
6821 Loan Payment to Water - Principal		19,532.00	
6822 Loan Payment to Water - Interest	398.58	1,304.00	30.57 %
<b>Total 6800 Bond Expenses</b>	<b>3,271.87</b>	<b>53,304.00</b>	<b>6.14 %</b>
Unapplied Cash Bill Payment Expenditure		0.00	
Uncategorized Expense		0.00	
<b>Total Expenditures</b>	<b>\$31,466.15</b>	<b>\$326,829.00</b>	<b>9.63 %</b>
<b>NET OPERATING REVENUE</b>	<b>\$ -31,466.15</b>	<b>\$13,261.00</b>	<b>-237.28 %</b>
Other Expenditures			
7100 Contingency Expenses		6,361.00	
7300 Sewer Reserve Fund		7,200.00	

# NVC- Sewer

## Jan and Feb 2026 Sewer Budget vs Actual

January - December 2026

		TOTAL	
	ACTUAL	BUDGET	% OF BUDGET
Reconciliation Discrepancies		0.00	
<b>Total Other Expenditures</b>	<b>\$0.00</b>	<b>\$13,561.00</b>	<b>0.00%</b>
NET OTHER REVENUE	<b>\$0.00</b>	<b>\$ -13,561.00</b>	<b>0.00 %</b>
NET REVENUE	<b>\$ -31,466.15</b>	<b>\$ -300.00</b>	<b>10,488.72 %</b>

From: "venasquais@gmail.com" <venasquais@gmail.com>  
Subject: Memorials  
Date: April 6, 2026 at 2:57:47 PM EDT  
To: Victoriavjtpoo Matthews <vmatt0066@gmail.com>

Vicki, I made this list for our walkabout ?tomorrow? Will bring a copy tonight.  
Beverly

Reservoir -

- Rock with William H. Paige plaque
- Samway family bench

Scribner Park -

- Welcome sign - Wilbur and Gladys Hayward family
- Eldon and Henrietta Pond, plaque on rock
- Cross/Hilty bench
- Frances 'Annah' Samway courtyard and rock with plaque
- NVC centennial walkway

Merithew Square -

- Granston with routed lettering
- Lightner
- Murcell and Strong, add Alice Strong's plaque
- Carl Matteson ?
- Rand -?

Shady Grove, BHPS cottage -

- Rob and Joy Sherman bench

Auditorium Park -

- Rock with 2 plaques -NWGCM and Albert E. Morris Park
- Martin family pew, with routed lettering
- Malm/Morris, with routed lettering
- James (Hall) bench
- Hodgman bench
- Murch bench
- 2 benches given by Marion Eaton (sailing school), no plaque

Ruggles park -

- Sally B. Lovejoy bench, with routed lettering
- John E. Dykstra (Sr.) bench
- Bill and Laura Knox bench
- Dorothy and Allan Lightner Jr., bench around tree
- Diane Knight Whitten bench with plaque
- Louese Lord bench, with plaque
- Al Keith Wharf, rock with plaque
- Ann Einstein playground, with plaque
- Ruth and George Bryant bench, with plaque
- unnamed bench in circle
- Constance Holmes bench
- Field granite bench

Blaisdell park -

- painted green bench not dedicated

BayView Park -

- Walter Downs, bench under gazebo
- Max and Trudy Rice Lamson bench - missing
- Marion Powers Kernan, bench
- Leonard bench, routed lettering
- Savitz family, bench with routed lettering
- Hoag family bench was restored but memorial dedication was lost with routed lettering

NOTE: All parks memorialize someone in NVC/NWGCM's history, except for the reservoir.

Harrison 'Pete' Bixler gave monies for fire station adjacent to reservoir.

Sent from my iPad - Beverly

## BENCH SURVEY RESULTS

- 16 - we have contact information and they are willing to support maintenance of the bench
- 2 - we have contact information and they do not want to support maintenance of the bench
- 3 - benches have no name on them
- 8 - we are waiting for a response or still trying to find contact information
- 1 - granite bench that is maintenance free

### Options to consider:

1. NVC pays for all costs for restoration (\$30 - \$300 rough estimate)
2. Benches repaired as needed either by family or NVC and NVC be reimbursed by family

### Future Memorials:

1. Benches with no name be offered to be used for new memorial
2. More than one memorial on a bench
3. Memorials requiring minimal long term maintenance on village property (rocks, etc)
4. Memorial benches w/o family support have plaque removed and placed with a village memorial to be determined (wall plaque, etc)