

## 2027 General Budget Development Workshop

June 7, 2026  
10-11am

In Person and Online

1. Budget Review
  - a) Review current budget and updates previous workshops.
  - b) Discuss outstanding items (highlighted in blue).
  - c) Adjust so that the budget balances (Revenue = Expenses).
2. Next Steps
  - a) Finalize budget after Town of Northport Annual Meeting (June 15).
  - b) Approve Budget.
  - c) Develop Budget Narrative.

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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	24,968.00	68.00		Updated based on new contract.
<b>Total 6020 Contracted Services</b>	<b>\$ 36,542.87</b>	<b>\$ 39,900.00</b>	<b>\$ 40,468.00</b>	<b>\$ 568.00</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>\$ 50,468.00</b>	<b>\$ 568.00</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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	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	2,500.00	-1,500.00	50%G-25%W-25%S	Truck/Sander/Plow - assumes new truck
<b>Total 6055 Auto Repairs &amp; Maintenance</b>	<b>\$ 11,005.35</b>	<b>\$ 4,000.00</b>	<b>\$ 2,500.00</b>	<b>-\$ 1,500.00</b>		
6058 Mileage Expenses				0.00		
6059 Accrue for Truck Replacement		16,350.00	5,000.00	-11,350.00	Varies	See Truck Accrual Tab; assumes new truck purchase in 2026 or 2027
<b>Total 6050 Auto Expenses</b>	<b>\$ 12,012.14</b>	<b>\$ 21,850.00</b>	<b>\$ 9,500.00</b>	<b>-\$ 12,350.00</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		Discuss with Janae
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	10,980.00	780.00		Assumes \$22 per hour; 2 days a week covered by Town of Northport
6084 Office Personnel Wages	20,040.55	20,000.00	15,997.00	-4,003.00	34%G-33%W-33%S	
6084.50 Finance Manager	283.05	4,000.00	4,012.00	12.00	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	46,045.00	1,865.00		
6088.50 Village Agent Assistant	1,593.75	5,200.00	5,134.00	-66.00		
6089 Village Official Wages	492.00	650.00	650.00	0.00		
6090 Winter Road Wages	9,155.21	8,000.00	8,100.00	100.00	Should we increase?	
<b>Total 6080 Employees Salaries &amp; Wages</b>	<b>\$ 84,076.74</b>	<b>\$ 92,230.00</b>	<b>\$ 90,918.00</b>	<b>-\$ 1,312.00</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	Should we increase?	
<b>Total 6070 Employee Wages &amp; Benefits</b>	<b>\$ 98,713.93</b>	<b>\$ 105,930.00</b>	<b>\$ 104,618.00</b>	<b>-\$ 1,312.00</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>		

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	FY 2025 Actual Unaudited	FY 2026 Approved	FY 2027 Budget Working	Difference	Department Split	Assumptions/Comments
<b>6160 Insurance</b>						
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		fbI: 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>		fbI: potential short-term operating cost borrowing
6170 Interest Paid		2,000.00	2,000.00	0.00		
<b>6190 Legal &amp; Professional Services</b>						
6191 Auditing Services	22,935.93	7,500.00	14,000.00	6,500.00		Increased based on 2026 1st quarter billing
6192 Engineering Fees	2,000.20	10,000.00	10,000.00	0.00		
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>\$ 34,000.00</b>	<b>\$ 6,500.00</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		
<b>6330 Repairs &amp; Maintenance</b>						
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	60,000.00	19,000.00		Floats (\$15K Bayside Marine and \$3K Browns), yearly wharf maintenance (\$10K) and (New Boat Float (\$30K)
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>\$ 173,800.00</b>	<b>\$ 24,400.00</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	

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	FY 2025 Actual Unaudited	FY 2026 Approved	FY 2027 Budget Working	Difference	Department Split	Assumptions/Comments
6360 Tax Collection Fees	12,337.77	11,870.00	11,420.00	-450.00		2% of the total tax revenue collected plus \$970 for software fbl:Jan. 2026 invoice was \$12,338, \$250 for postage
<b>Total 6370 Training</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>		
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		
<b>Total 6390 Uniforms, Equipment, &amp; Supplies</b>	<b>\$ 1,083.84</b>	<b>\$ 1,000.00</b>	<b>\$ 1,500.00</b>	<b>\$ 500.00</b>		
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
<b>Total 6400 Utilities</b>	<b>\$ 20,068.31</b>	<b>\$ 38,500.00</b>	<b>\$ 41,700.00</b>	<b>\$ 3,200.00</b>		
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		
<b>Total 6800 Bond Expenses</b>	<b>\$ 113,413.60</b>	<b>\$ 91,833.00</b>	<b>\$ 91,834.00</b>	<b>\$ 1.00</b>		
9999 Uncategorized Expense	-0.10	0.00	0.00	0.00		
Unapplied Cash Bill Payment Expenditure						
<b>Total Expenditures</b>	<b>\$ 427,580.27</b>	<b>\$ 521,483.00</b>	<b>\$ 543,040.00</b>	<b>\$ 21,557.00</b>		
<b>Net Operating Revenue</b>	<b>\$ 130,123.21</b>	<b>\$ 30,700.00</b>	<b>\$ 10,193.00</b>	<b>-\$ 20,507.00</b>		
Other Expenditures						

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	FY 2025 Actual Unaudited	FY 2026 Approved	FY 2027 Budget Working	Difference	Department Split	Assumptions/Comments
7100 Contingency Expenses		30,700.00	10,700.00	-20,000.00		Includes salary adjustments 2027 (\$3K); minimal contingency and funds for reserve
<b>Total Other Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 30,700.00</b>	<b>\$ 10,700.00</b>	<b>-\$ 20,000.00</b>		
<b>Net Other Revenue</b>	<b>\$ 0.00</b>	<b>-\$ 30,700.00</b>	<b>-\$ 10,700.00</b>	<b>\$ 20,000.00</b>		
<b>Net Revenue</b>	<b>\$ 130,123.21</b>	<b>\$ 0.00</b>	<b>-\$ 507.00</b>	<b>-\$ 507.00</b>		Currently over budget