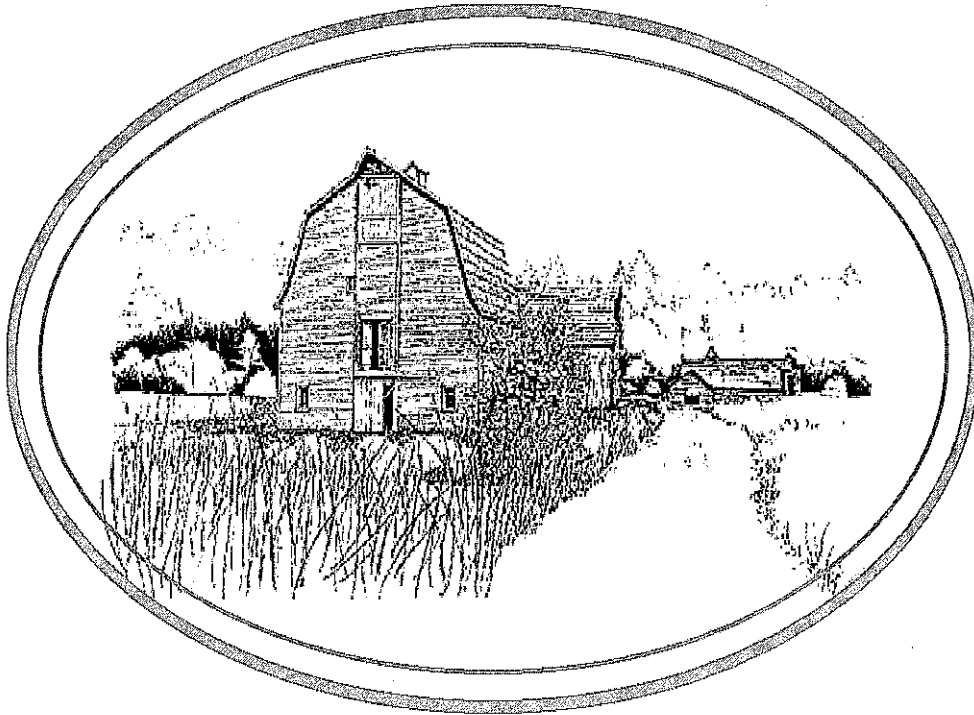


ANNUAL REPORT OF THE TOWN OF NEWBURGH FOR 2024-2025



Presented by: Municipal Officers

Please bring this Town Report to the Town Meeting, June 13, 2024

IMPORTANT NOTICE TO TAXPAYERS

“Before making an assessment, the assessors shall give reasonable notice in writing to the inhabitants by posting notification in some public place in the town or shall notify them, in such other ways as the town directs, to make and bring in to them true and perfect lists of their polls and all their estates, real and personal, not by law exempt from taxation, of which they were possessed on the 1st day of April on the same year. If any resident owner of such requested thereto by the assessors, does not bring in such list, he is thereby barred of his right to make application to the assessors or the county commissioners for any abatement of his taxes, unless he offers such list with his application and satisfied them that he was unable to offer it at the time appointed. The request upon non-resident owners may be proved by a notice sent by mail directed to the last known address of the taxpayer or given by any other method that brings notice to the taxpayer.”

VETERANS EXEMPTION

Veterans, 62 and older, to be eligible for a \$6,000.00 valuation exemption must file written proof of enlistment on or before the 1st day of April, in the year in which the exemption is first requested, with the assessors of the place in which the person resides. (Chapter 91A, Section 10-111 G. Laws of Maine)

DOG OWNERS – ATTENTION

All dogs six months old or over as of January 1st, or at such time such dog becomes six months old, must be licensed annually and the applicant shall file proof with the Town Clerk that such dog has been immunized against rabies within 3 years of date of application. If it is necessary to issue a warrant for collection of delinquent dog licenses, there will be extra cost to the dog owners.

HOMESTEAD EXEMPTION

Any homeowner living in the State for at least the past 12 months is eligible to apply for this exemption. The application forms are available at the Town Office and must be filed with the Assessors of the Town by April 1st. A one-time filing is all that is required to be eligible for this yearly exemption.

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NOTES

BOARD OF SELECTMEN

Once again, it's time for the annual town meeting and town report, time seems to pass faster each year. As always, the Select Board members would like to take this opportunity to thank board and committee members, department heads and the volunteers who all give so generously of their time. The Board and the Town Manager continue to work hard to provide continuity to our municipal office as well as planning for the years to come.

Last year the Fire and Rescue building was started and is now 100% complete and up and running. The town was awarded a \$1 million dollar grant, and the town approved an additional \$600k for the project and we came in under budget. What a nice addition to the municipal town center and what a show of support from the residents. The Fire and Rescue should be set for many years to come. We would like to take this opportunity to thank Cindy Grant for the additional work that it took for the grant application, providing all the documentation to the federal government for the requirements outlined in the grant and working directly with the general contractor and the grant administrator. It was about a full year of paperwork and communication, but she tracked down and provided all the information necessary for the successful award process. We believe there was even a 'grant close out' process that she had to complete. It was a lot of extra work, but it was also a critical piece in the process of getting this new building.

We would like to take a moment to express the importance of the progress that we have made for the future of Newburgh. We own the land and building for our municipal offices, and we have a brand-new Fire and Rescue building, all debt free. We now have a "town center" with municipal offices, library, playground, leasing space, and the fire and rescue building. We have come along way and this plan goes back many years to prior boards.

One of the next items on the horizon is the sand salt shed. This structure was built approximately 1990, so this structure is 34 years old and although we have completed maintenance on it through the years, we are at the point where it is going to need to be replaced. We would like to start the planning process by getting an engineered set of drawings and next up will be bids on a new building. This process will probably take a couple of years to complete but it is something that will have to be addressed.

We would also like to remind everyone that it's been seven years since we paved all the roads. We will need to start addressing ditching, roadside grinding, tree trimming and repaving in certain areas to keep them up. It was quite an investment, and we think the town should continue to fund the summer road budget in a way to support these needed repairs and upgrades.

At this point we would like to discuss property taxes. Every year we work feverishly on keeping the budget in line with spending. Of our total budget of \$3,288,445.00 approximately 28% of that goes to run the entire town and all of its departments. If any of you follow the budget, we have had some increases this year. The plowing contract has increased but we do have the sand (the town purchases the salt) included in the bid and that accounts for approximately \$30,000.00 for each in the cost of the contract.

We also had a major change with our trash disposal this year. The previous trash contractor went out of business and gave the town a week's written notice. Let me say that again, we had a week's notice to find a new trash contractor. Cindy had called several businesses that just flat out said 'no' but finally located and met with Eric Partridge the owner of Doug's Disposal. He agreed to finish out the contract at the

same price and has now signed on for another year with a minor increase. As with many businesses these days, the trash companies are having a hard time finding employees who want to do this type of work. We know our former contractor and the current contractor both brought to light the trouble with employee retention and workers comp insurance for their line of work. Many companies and towns have gone to the trash toter system, so we agreed to update our town as well. I understand that change is hard, but we have still been able to maintain "end of the driveway" pickup and we think that's very important to our residents.

As you well know, the majority of our budget, 62%, goes to RSU 22. We know many are aware that there has been a lot of talk about the RSU and their current fund balance being over the 9% allowed by law. As of the FY23 audit RSU 22 has an unassigned fund balance amount of \$10,134,311 which is approximately \$6.6 million more than they are allowed. Now we understand this might happen occasionally, and that is why there are statutes put in place for instance like this. The statute requires the RSU to determine what to do with the money within a 3-year period of when the balance gets too high. The excess funds must be used for educational purposes as the money was collected for educational purposes. The excess amounts started back in 2017 and since then each year the excess funds have been rolling into the school's fund balance instead of being returned to the towns to offset a future tax increase in the school budget. We are asking that they return these funds to each of the municipalities because this money was raised and appropriated from taxes.

We, along with the other towns encompassing the RSU have asked that the school return the money to the towns instead of using those funds towards wish lists or asking to put the funds into reserve funds to be used for later project, that doesn't require voter approval.

We encourage everyone to make their voice heard and participate, please attend the school district budget meeting held June 6th, 2024 @7PM at Hampden Academy.

The other mitigating factor in keeping our taxes in line is the town's valuation. Each year the town tax records are audited by the state. This audit determines what percentage of our records comply with sales of homes in town. We must be at 92% or above to receive 100% benefits. If we are below that threshold, then we must increase valuations or taxpayers will lose a portion of the Homestead Exemption on their property.

As far as other committees are concerned, we continue to look for volunteers for the cemetery committee and Recreation committee. A town Sexton position, that pays a small stipend. It is not a huge commitment and having a few more people who would be interested in helping with the oversight of our cemeteries would be greatly appreciated.

We would love to have a group of people who might like to come forward to create a Rec Committee. We understand people are busy, but if a group of people worked together "many hands make light work" does ring true. It would be great to have people who would be interested in organizing rec baseball for the little guys, a craft night or craft classes, exercise, or yoga class for our local community.

We would like to take a moment to provide an update on the playground. The current larger pieces of playground equipment were installed approximately 30 years ago, so needless to say we have gotten our money's worth out of it. Sadly, there are pieces that are getting really old. The big red slide that is on the

playground has developed several holes that could be hazardous even though they have patches on them. Cindy has applied for and received a grant for \$41,600.00 to be used for playground equipment. We are in the process of pricing out new playground equipment and trying to get the most for our grant dollars. We will also need to take into consideration installation of the equipment, disposal of the old equipment and new chips for the playground. These aren't just any old wood chips; they are playground approved (no chemicals) for little children and they are somewhat expensive. If anyone would like to work on a committee to help get these items completed and purchased or knows someone who works for a company that might have access to these chips for a reduced price, please contact the town office. We really want to update the playground and make it safe and enjoyable for all the kids in town.

The Gary Woolson Public Library continues to work diligently to keep the library going strong. The library hours are Thursday 1 – 5 pm. It is such a welcoming space, and they also have audio books, DVD's and other resources. Did you know that they can special order books if you are looking for something special? Of course, all these items are free to check out and you don't even have to purchase a library card! Perhaps a local Mom or Dad would like to organize a story hour for the summer! We're sure the library would appreciate the involvement.

As always, we have included all the financial information for the year ending April 30, 2024. The financial report will show the budgeted amount for each category, and the amount expended to date. When the Town receives the annual audit, it will once again be posted on the Town of Newburgh website. And in case you are unaware, the yearly town audit is also available at the maine.gov.stateauditor web page for public viewing.

As always, we would like to encourage all residents to attend the annual Town Meeting, which will be held on Thursday, June 13, 2024, beginning at 6:30 pm.

Respectfully submitted:
Renee O'Donald
Brian Carlisle
Kurt Giles

Town Manager Report

Hello once again Newburgh Residents,

Another year has gone by so quickly. We finally finished the Fire station and got the guys all moved in. We have a couple of minor things to finish but we are calling it done. I completed the grant paperwork, and we secured the funding for the million dollars so that the building is owned outright by the town. Also, a grant from Penobscot County commissioners was awarded to purchase a hose rack and gear lockers for the department.

Our next project is a new sand shed; our insurance company has told us that they will no longer give full coverage on the building because it is in such bad shape, so we are looking for solutions. The board and I will be looking into any grant funds available for this sort of project. We will be looking into what type of building is the best option for the town.

If you haven't heard by now RSU#22 has asked to be released from their lease early which poses a task for myself and the board to tackle, what to do with all these empty spaces.

We are currently working on a project to upgrade the playground equipment. I have secured \$41,599.01 in funds from Penobscot County Commissioners but are looking into other funding as well.

Let's talk trash. The blue trash toter project is working out very well. Change is never easy but because of limited contractors with limited manpower and funding this was the best choice for the town. Spring cleanup changed a couple of years ago for the same reasons and that seems to be working out well also.

I know many are aware that there has been a lot of talk about the RSU and their current fund balance being over the 9% allowed by law. As of the FY23 audit the RSU has an unassigned fund balance amount of \$10,134,311 which is approximately \$6.6 million more than they are allowed.

Now we understand this may happen once in a while, and that is why there are statutes put in place for instances like this. The statute requires the RSU to determine what to do with the money within a 3-year period of when the balance gets too high. The excess funds must be used for educational purposes as the money was collected for educational purposes. The excess funds started back in 2017 and since then each year the excess funds have been rolling into the school's fund balance instead of being returned to the towns to offset a future tax increase in the school budget. We are asking that they return these funds to each of the municipalities because this money was raised and appropriated from taxes.

I, along with the other managers encompassing the RSU are asking that the school

return the money to the towns instead of using those funds for reserve accounts to be used for unexpected expenditures, that doesn't require voter approval.

I encourage everyone to make their voice heard and participate. Please attend the school district budget meeting held June 6th, 2024 @7PM at Hampden Academy.

Lastly, I want to say once again a huge Thank You to all my staff and volunteers that make my job much easier. Katie Flores, Rebecca Campbell, Jaunita Prescott, Fire & Rescue Chief Brent Somers and all the Fighter fighters and first responders, Anne K. and Anne C. and their helpers in the library. Thank You for the tremendous job that they do, I don't know what I would do without them, also for their dedication to serving the residents of Newburgh.

Newburgh Fire & Rescue Annual Report

Hello to the residents of Newburgh!

On behalf of the Newburgh Fire and Rescue Department, we would like to first and foremost say Thank you for your continuous support every year. As you know, last year was an exciting time for the department with the building of our new station. It was made official with our open house celebration in August. The department has settled into our new station very well and I'm proud to say we have added 6 new members to our team.

We are also in the process of applying for a new pumper/tanker truck through an AFG(Grant Program). Captain Ashford had devoted several hours to this grant in hopes to replace our existing tanker, which is a 1999 model yr., with this new truck and then begin the process of replacing our present pumper, which is a 2002 model yr., with another new truck with a 5-to-7-year replacement plan.

This past year has been a busy year for the department with emergency calls. Our call volume saw a big increase in 2023 with our department answering a total of 273 calls, 113 Fire calls and 160 Rescue calls. The members of this department are truly a team to be proud of, their dedication to helping not only their own town but towns around us in times of need is truly amazing. This would not have been possible without the support of the citizens of Newburgh.

I would like to remind you that we are always looking for new members to join the department. If you are 18 or older and are interested, please contact the fire chief to apply.

Thank you again for your support and look forward to seeing you at the town meeting!

Chief Brent Somers
Asst Chief Shawn Ross

Annual Cemetery Report

We are still looking for a Sexton. If you are interested or want to know more about the position, please contact us at 234-4151.

Annual Gary W. Woolson Community Library Report

2024 has brought more change to the library. Learning how to operate the library without Gary has been challenging. Our volunteer staff has grown to 5. Yes, 5 library volunteers to do the work on 1 Gary. Ann Comeau is in weekly at the circulation desk, Cody Brown volunteers monthly shelving books, Susan Landry has started cataloging weekly, and Grace Pelletier, visits us weekly and pitches in wherever needed. We also acquired new shelving (Thank you Cindy G) which created much needed space for more books.

Library volunteer staff wishes to thank, again, all the citizens of Newburgh and others from surrounding communities for their support of the library for the past fourteen years.

The donations of funds, books, and movies are greatly appreciated. Patrons especially enjoyed the Newburgh scrapbooks donated by Inez Toothaker. As we continue to increase our catalog of books and movies, our service improves for our patrons. Volunteers can help you locate a book, but there are other services we offer: Wi-fi for personal devices, technology assistance on library computers, and ancestry.com

Everyone is welcome to sign up to become a patron at no cost, and we continue to increase our patron base. We are always looking for new patrons and value volunteers to help keep the library operating.

FISCAL YEAR 2023-2024
EXCISE TAX COLLECTOR'S REPORT

(These figures are as of April 30, 2024)

<u>Excise Tax Collected</u>	<u>\$290,966.10</u>
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MUNICIPAL AGENT'S REPORT

Motor Vehicle Registrations, Sales Tax & Title Fees:

<u>Collected</u>	<u>\$ 97,939.95</u>
<u>Paid to Secretary of State</u>	<u>\$ 97,939.95</u>

IFW/RV Registrations & Sales Tax:

<u>Collected</u>	<u>\$ 21,073.75</u>
<u>Paid Treasurer of State</u>	<u>\$ 21,073.75</u>

State Dog License Fees:

<u>Collected</u>	<u>\$ 1,268.00</u>
<u>Paid Treasurer of State</u>	<u>\$ 1,268.00</u>

Municipal Agent Fees:

<u>Collected & Retained by Town</u>	<u>\$ 9,071.50</u>
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TOWN CLERK REPORT
FISCAL YEAR 2023-2024
7/1/2023 through 4/30/2024

Births.....	9
Marriages.....	10
Deaths.....	10



Penobscot County Sheriff's Office

85 Hammond St. Bangor, ME 04401
207-947-4585

Sheriff Troy J. Morton

March 28, 2024

Greetings,

It is the mission of the Penobscot County Sheriff's Office to safeguard, the lives and property of the citizens we serve, to reduce the incidence and fear of crime, to enhance public safety, and to meaningfully improve the lives of the citizens of Penobscot County.

Providing a high level of community policing services has continued to be our model. Understanding and engaging with the communities we serve strengthens our ability to provide positive law enforcement services to the Town of Newburgh.

With a significant change to the resource-sharing agreement between the Sheriff's Office and Maine State Police, our supplemental Law Enforcement partners are even more important. This change has placed an increased demand on our law enforcement resources. Without our supplemental contract partners, we could not provide the same level of community policing services.

In 2023, the Penobscot County Sheriff's Office responded to 787 calls for service in the Town of Newburgh. The following is a list of some of the calls for service:

Drugs/OUI 7	Motor vehicle crash PD/PI/Fatal 52
911 Hang/Open/Misdial 81	Information 41
Suicide threats/Dead body 8	Family fight /Assault/Disorderly 11
Suspicious/burglary/thefts 22	Traffic/Vehicle complaints 74
Citizen Assists/Civil 22	Welfare checks 27

In 2023, the Sheriff's Office investigated multiple thefts/burglaries and motor vehicle accidents along with 2 fatal car accidents. These cases are often very extensive investigations which can result in the Criminal Investigation Division, Drone, Mapping, and Reconstruction teams all participating.

On behalf of all the members of the Sheriff's Office, we want to thank the Town of Newburgh for your wonderful support. We look forward to continuing to provide the highest level of law enforcement services.

Respectfully,
Sheriff Troy Morton

**CERTIFICATE OF ASSESSMENT TO BE RETURNED TO MUNICIPAL TREASURER
STATE OF MAINE**

County Penobscot, ss.

We hereby certify, that we have assessed a tax on the estate, real and personal liable to be taxed in the Municipality of Newburgh for the fiscal year 07/01/2023 to 06/30/2024, at 12.9 mills on the dollar, on a total taxable valuation of \$166,439,431

Assessments:

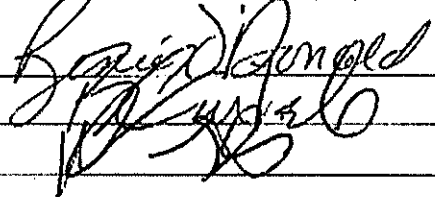
1. County Tax	255,712.00 ✓	
2. Municipal Appropriation	1,249,652.00	
3. TIF Financing Plan Amount	0.00	
4. Local Educational Appropriation	1,453,023.00 ✓	
5. Overlay (Not to Exceed 5% of "Net To Be Raised" (see tax rate calculation #16)	56,262.08 ✓	
6. Total Assessments		3,014,649.08

Deductions:

7. State Municipal Revenue Sharing	200,000.00 ✓	
8. Homestead Reimbursement	105,285.16 ✓	
9. BETE Reimbursement	728.26 ✓	
10. Other Revenue	561,567.00	
11. Total Deductions		867,580.42
12. <u>Net Assessment for Commitment</u>		2,147,068.66

Lists of all the same we have committed to Cynthia Grant, Tax Collector of said Municipality, with warrants in due form of law for collecting and paying the same to Cynthia Grant, Municipal Treasurer of said Municipality, or the successor in office, on or before such date, or dates, as provided by legal vote of the Municipality and warrants received pursuant to the laws of the State of Maine. (Title 36 MRSA, section 712)

Given under our hands this 07/17/2023



Municipal Assessor(s)

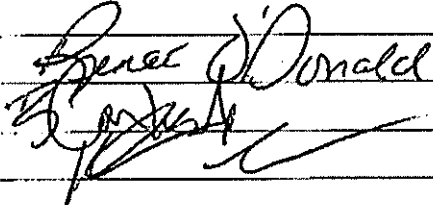
Complete in Duplicate. File original with Tax Collector. File copy In Valuation Book

ASSESSORS' CERTIFICATION OF ASSESSMENT

WE HEREBY CERTIFY, that the pages herein, numbered from 1 to inclusive, contain a list and valuation of Estates, Real and Personal, liable to be taxed in the Municipality of Newburgh for State, County, District, and Municipal Taxes for the fiscal year 07/01/2023 to 06/30/2024 as they existed on the first day of April 2023.

IN WITNESS THEREOF, we have hereunto set our hands at Newburgh this 17 day of July, 2023.

Municipal Assessor(s)



MUNICIPAL TAX ASSESSMENT WARRANT

State of Maine Municipality Newburgh County Penobscot
To Cynthia Grant , Tax Collector

In the name of the State of Maine you are hereby required to collect of each person named in the list herewith committed to you the amount set down on said list as payable by that person.

Assessments:

1. County Tax	255,712.00	
2. Municipal Appropriation	1,249,652.00	
3. TIF Financing Plan Amount	0.00	
4. Local Educational Appropriation	1,453,023.00	
5. Overlay (Not to Exceed 5% of "Net To Be Raised" (see tax rate calculation #16)	56,262.08	
6. Total Assessments		3,014,649.08

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8. Homestead Reimbursement	105,285.16	
9. BETE Reimbursement	728.26	
10. Other Revenue	561,567.00	
11. Total Deductions		867,580.42
12. <u>Net Assessment for Commitment</u>		2,147,068.66

Arnolds Corner Cemetery

Herbert & Evelyn Lakeman	100.00	Kenneth & Ruth Leroux	100.00
Lloyd Marcho	100.00	Deanna Marcho	100.00
David & Freda O'Donald	100.00		

Bickford Cemetery

Edwin Bickford	100.00	George Bickford	500.00
Bernice Bridgham	200.00	Merrill Gerow	100.00
Lydia J. Kneeland	200.00	John Luce	100.00
Robert Veinote Sr.	300.00	Daniel & Mary Day	50.00
Carl Stecher	150.00		

Leavitt Cemetery

Ebenezer Bickford Sr.	100.00	Benjamin Bussey	50.00
Jabez & Amos Knowlton	500.00	Gideon Leavitt	100.00
Dudley & Sarah (Leavitt) Miles	100.00	Benjamin W. Peabody	100.00
Jefferson Smith	50.00	James Thomas	150.00

Chapman Cemetery

Clarence Baker	200.00	Aimee Blaisdell	1000.00
Dorothy Braley	100.00	Clifton & Iva Chapman	150.00
Clifton & Beatrice Chapman	100.00	Harry & Clara Chapman	200.00
George & Dorothy Chapman	100.00	Lewis Cook	100.00
Alan & Nancy Craven	200.00	Sandra Neally	100.00
Montford Downs	50.00	Leonard Fund	50.00
Fred Tribou & Leonard Gillis	200.00	Elmer Grant	600.00
Helena Green	100.00	J.F. Hussey	150.00
Axel Jolander	100.00	Andrew Knight	100.00
Leon & Paul Knight	100.00	Harold Lawrence	100.00
George Luce	100.00	Charles Mudgett	100.00
C.W. Morse	500.00	Scott & Helen Nealley	100.00
Augustus Newcomb	200.00	Clyde Newcomb	300.00
David Newcomb	50.00	Elisha Newcomb	50.00
Mary N. Newcomb	100.00	Granville Newcomb	200.00
Eleanor Noyes	150.00	Faustina Parsons	100.00
Clair Perkins	100.00	Ira Ryder	100.00
Eva Scripture	100.00	Charles Smith	100.00
Helen Smith	200.00	John Stevenson	100.00
Donna & Gerald Tolman	100.00	Alton Toothaker	150.00
Charles & Delilah Toothaker	200.00	Ford & Dorothy Veinote	200.00
Frank Walker	75.00	Lester Ward	200.00
A.W. Whitcomb	100.00	Chandler Whitcomb	200.00
Laurel White	100.00	Arthur Young	100.00
Evelyn Young	100.00	Harold & Priscilla Chapman	600.00
Alton Tolman	100.00		

Knowlton Cemetery

Alcander Croxford & C. Folsom	200.00	Maynard & June Bartlett	100.00
David Butterfield	100.00	Samuel Bridgham	100.00
Dudley R. & Mary (Toothaker) Miles	200.00	Alma & Harry Norton	150.00
Eldon & Christine Hamilton	100.00	Arthur & Esther Leavitt	100.00
Erwin & June Bates	100.00	Donald W. Hamilton	100.00
Felix & Beatrice Blinn	100.00	Edward & Cleora McCoy	150.00
Flora Jenkins	100.00	Harvey & Ada Mitchell	100.00
George & Sara Clements	100.00	John & Mary Leavitt	100.00
Howard & Estelle Whitcomb	100.00	Levi Edminster	100.00
Levi & Alice Dunivan	150.00	Percy Porter	100.00
Lloyd Simpson	100.00	Peter Mead	150.00
Madeline Moon	200.00	Reginald & Inez Toothaker	100.00
Maurice & Lilla Foster	100.00	Reginald & Pauline Toothaker	100.00
Moses Parsons	100.00	Richard Porter	150.00
Nelson & Theresa Chadbourne	200.00	Robert Downs	100.00
Orrin D. & Mary R. (Whitcomb) Kimball	100.00	Roy & Majorie Chadbourne	100.00
Raymond & Beverly Porter	75.00	Susan Bickford	1000.00
Robert Leavitt	100.00	Theodore & Dorothy Clements	200.00
Wallace & Nellie Badger	100.00	Thomas & Bernice Burke	100.00
Walter & Dolly Smith	250.00	Thomas & Lois Libby	100.00
Wayne & Collette Young	100.00	William & Eleanor Whitcomb	250.00
William Dunivan & Fred Leavitt	100.00	William & Rena Goodrich	600.00
Heidi Mead	50.00	Barbara Mead	50.00
Jessie Giles	50.00	Leo & Marie Roy	150.00
Peter Mead	50.00	Angelon & Linda Upham	50.00
Malcolm Butterfield	100.00	Greg & Patricia Nash	100.00
Christine Smith	50.00	Brent & Barbara Burgess	100.00
Royce Young	50.00	Johnna Smith	50.00
Mark & Patricia Leavitt	200.00	Brett & Victoria Leavitt	50.00

Hill Cemetery

Harold & Barbara Burgess	100.00	William H. Bishop	100.00
Leonette Bard	50.00	Claude & Edyth Bates	100.00
Linden Buzzell	150.00	Harold Curtis	100.00
Chester Emerson	100.00	Norman & Priscilla Fish	100.00
Fred Glidden	50.00	James Glidden	50.00
Richard & Penny Grace	100.00	Betty & Henry Grover	50.00
Doris & Stuart Hatch	200.00	Orville Holmes	50.00
Guy H & Elmyra L. Kimball	125.00	David & Percy King	200.00
Frank King	125.00	M. Elizabeth Knight	100.00
Kenneth & Dorothy Lindsey	250.00	Ernest Lindsey, Jr.	150.00
Charles & Barbara Lindsey	100.00	Ernest & Emily Lindsey	100.00
Morris Martin, Jr.	250.00	John Miller	300.00
Frank Page	50.00	Henry & Vivian Rines	150.00
Eugene & Charlotte Robinson	100.00	Franklin Sr. & Jean Robinson	100.00
Franklin Jr. & Dawna Robinson	100.00	Florian Rogers	100.00
Harold E. Rodgeron	100.00	Donald & Nesta Ross	100.00
Ronald & Shirley Ross	100.00	Leo & Marie Roy	150.00
Priscilla & Gary Sibley	450.00	Michael & Sandra Turner	100.00
Donald & Sandra Ward	250.00	Ronald & Carmen Roy	600.00
Mark Fergerson	50.00	Rodney & Virginia Overlock	50.00
Robert H, Bishop	100.00	Deidre Hibbard	100.00
Carlton Fergergson	50.00	Gary & Juanita Prescott	100.00
George & Mary Eyerer	300.00	Samuel & Melinda Hotham	50.00
Donald Cormier	50.00		

Brookside Cemetery

Donald & Barbara Mayo	100.00	Beverly Veinote	100.00
Ralph & Betty Porter	100.00	Vernon & Marion Veino	200.00
John & Regis Tivnan	100.00	Vernon & Geraldine Carr	250.00
Harold & Thelma Mace	100.00	Sandra Nealley	225.00
Getchell, Karen	150.00	Carol Tolman	50.00
Malcolm & Carolyn Tapley	100.00	Elizabeth & Roland Emery	150.00
Nancy Craven	50.00	Alan & Cindy Dunton	50.00
Gene & Bonnie Veinote	250.00	Charles, Sr. & Evelyn Dunton	50.00
Roland B. & Lillian Fogg	300.00	Louise Ward	500.00
Frances Perry	100.00	Lawrence Hamilton	100.00
Beverly Porter	300.00	Rena White	50.00
Stanley & Mary Jackson	50.00	Bonnie Henderson	100.00
Eugene & Hilda Sparrow	50.00	Lawrence & Maureen Emery	100.00
Stephanie Smith	150.00	James & Bonita Gomm	250.00
Vernon & Golda Toothaker	100.00	Beverly Porter	100.00
Phyllis Ricker	250.00	Lorraine Porter	50.00
Stephen Porter	200.00	John & Debra Calderwood	100.00
Anthony DeFeo	100.00	Andrew & Nancy Spohrer	100.00
Helen Mogan	100.00	Benjamin Herbest	150.00
Dianna Darling	100.00	Jason Veinote	200.00
Harland & Sharon Stillman	50.00	Neil & Garnet Hubbard	50.00
Daniel & Susan Perkins	200.00	Kenneth Lane	200.00

PROPERTY DECLARATION FOR NEWBURGH, MAINE

Paragraph 706, Title 36 of the Maine State Revised Statutes Annotated (MRSA) states that taxpayers are to submit true and perfect lists of property, not exempt from taxation, to the Assessor by April 1st. If any person after such notice does not furnish such list, he is thereby barred of his right to make an appeal for abatement of his taxes.

NAME OF OWNER _____

General Instructions: List all personal property (non real estate property) and leased equipment in your possession as of April 1.

Examples for Business Personal Property to include:

Furniture & Fixtures typically found in stores and offices

Machinery & Equipment including mechanical items & office equipment

Telecommunications Equipment (phones, faxes & modems)

Computer Equipment, Software & Printers

Field Crop Equipment used in the production of hay & field crops

Manufacturing Equipment used to produce goods including sawmills

Miscellaneous items such as rental equipment, storage/cargo trailers, liquid propane tanks, etc.

Vehicles that are not registered and enclosed tractors, riding lawn tractors, golf carts, ATVs

निर्वाह and प्रशासकीय not registered

Examples of Non-Business Personal Property to include:

Vehicles that are not registered & excluded (tractors, golf

cents, riding lawn tractors, ATVs)

Boats & watercraft valued at more than \$1,000, not registered

Machinery & Equipment valued at more than \$1,000

[illegible]

Leased Equipment

Leased From	Address	Quantity	Description	Year Acquired	Monthly Rental Fee

Items exempt from Personal Property Tax (Title 36, Subchapter 3, Section 655)

Industrial inventories

Stock in Trade

Agricultural Produce & Forest Products

Livestock

Household Furniture & TVs

Meeting Ahead

Farm Utensils

Mechanical tools

Radium

Registered snowmobiles

Pleasure boats in storage or under repair owned by someone out of State

Water & Pollution Control facilities

Individual owned Personal Property with a just value of less than \$1,000 (THIS DOES NOT APPLY TO BUSINESSES)

Tax Relief Options

BETR- Business Equipment Tax Rebate: rebate of PP tax paid on eligible business equipment— Info may be obtained at Town Office or through ME Revenue Service

BETE- Business Equipment Tax Exemption: exemption for eligible property first subject to PP tax on or after 4/1/08 – Info may be obtained at Town Office or ME Revenue Service

Bartering System — PP tax may be lessened if resident volunteers for work needed by town.

The Selectboard is following the law established by the State of Maine Legislature and the Maine State Constitution by informing every resident of their tax obligation and asking them to fill out this self-declaration form.

I have no taxable personal property

Signed: _____

Date: _____

LANDMARK HERITAGE TRUST

Landmark Heritage Trust (formerly Newburgh Area Heritage Trust) is a nonprofit corporation available to work in Carmel, Etna, Dixmont, Hampden, Monroe, Newburgh, and Winterport to protect open space and the area's agricultural, scenic, historical and recreational resources. We encourage conservation of natural resources by fostering environmental awareness through education and preservation of open space through conservation easements, donations of land and other resources.

We currently hold easements on over 800 acres of permanently protected open space and are negotiating additional easements in the area. Our most visible holdings are an easement covering Northern Pond Natural Area in the Town of Monroe and an easement covering Turtle Head Peninsula on the Penobscot River. This easement covers a valuable piece of riverfront in the Town of Hampden.

We monitor these easements annually. These easements guarantee that no development will take place on these properties in the future. No buildings or roads can be built on them while allowing all traditional uses, such as hunting, fishing, hiking, skiing etc. to continue. We also continue to talk with many landowners in the area about permanent protection of open space.

We have developed a new website that will allow anyone interested in our work to keep to our current activities. Visit us at www.landmarkheritagetrust.org

Landmark Heritage Trust is open to everyone. We are always looking for new members, especially people interested in helping by volunteering their time and expertise. All are welcome to attend our monthly meetings to learn more about this local land trust.

Anyone interested in pursuing land protection measures can contact any member of the trust.

Allan Tubbs, President 852-3569

Land Mark Heritage Trust

P.O Box 105

Dixmont, ME 04932-0105

Tony DeFeo, Vice President 234-2053

Land Mark Heritage Trust

P.O Box 105

Dixmont, ME 04932-0105

OFFICIAL BALLOT

MUNICIPAL ELECTION, TOWN OF NEWBURGH

JUNE 11th, 2024

Make a cross (x) or a check (✓) in the square to the left of the name of the candidate for whom you wish to vote.

FOR SELECTMAN – ASSESSOR - OVERSEER OF THE POOR

Three Year Term	Vote for not more than one	Municipality of Residence
<input type="checkbox"/>	Frye, Heather	Newburgh
<input type="checkbox"/>	Lovell, John "Edward"	Newburgh
<input type="checkbox"/>	_____ Write-In	_____ Municipality of Residence

FOR RSU #22 DIRECTOR

Three Year Term	Vote for not more than one	Municipality of Residence
<input type="checkbox"/>	Fields, Luke	Newburgh
<input type="checkbox"/>	Seavey, William	Newburgh
<input type="checkbox"/>	_____ Write-In	_____ Municipality of Residence

CYNTHIA GRANT Town Clerk

Lien Breakdown

Tax Year: 2022-1 To
2022-2

As Of: 04/30/2024

Name	Principal Due	Pre Lien Int	Costs	Interest	Total
Brinkworth, Deborah P	561.22	7.87	62.13	0.20	631.42
Cassidy, Brigitte	730.30	0.00	23.07	0.10	753.47
Earl, Jacob	877.90	6.54	70.26	0.31	955.01
Frost, Robert G & Lori A	366.53	2.73	62.13	0.13	431.52
Gibbs, Charles	683.62	9.59	62.13	0.24	755.58
Gibbs, Charles F	3,541.86	49.69	62.13	1.24	3,654.92
Hatt, Aimee J	1,092.11	0.84	59.13	0.38	1,152.46
Johnson, Melissa	249.48	0.00	0.00	0.05	249.53
Jordan, Scott	972.41	13.64	62.13	0.34	1,048.52
Nash, Jr., Gregory	2,469.21	28.78	70.26	0.53	2,568.78
Ordway, Dwight H	426.61	5.98	62.13	0.15	494.87
Prescott, David	910.33	0.00	0.00	0.12	910.45
Prescott, David	372.93	0.00	0.00	0.05	372.98
SIMPSON, JULIA N	2,363.36	33.16	62.13	0.83	2,459.48
Simpson, Pamela J	950.85	13.34	62.13	0.33	1,026.65
Smith, Peter S	504.73	0.00	0.00	0.07	504.80
Smith, Stanley C III	1,078.00	0.00	0.00	0.16	1,078.16
Toothaker, Devisees of Dolores	3,493.65	49.01	62.13	1.23	3,606.02
Whittaker, Lewis devisees	6,438.70	90.32	62.13	2.26	6,593.41
				Total	29,248.03

Non-Zero Balance on All Accounts

Tax Year: 2023-1 To
2023-3

As of: 04/30/2024

Name ----	Year	Original Tax	Amount Due
Babcock, Brent	2023	1,328.61	664.30
Babcock, Brent M	2023	3,412.20	1,706.10
Brinkworth, Deborah P	2023	600.59	600.59
C & M Investment Group LLC	2023	1,274.31	637.16
Cassidy, Brigitte	2023	750.08	750.08
Chauvin, Brenda J	2023	2,128.68	880.43
Clark, Marcia	2023	901.18	901.18
Craig, Mark	2023	606.79	303.39
Debeck, Gordon	2023	4,558.30	4,558.30
Downs, Robin M	2023	514.52	514.52
Downs, Robin M	2023	67.56	67.56
Earl, Jacob	2023	1,898.36	1,898.36
Ferguson, Carlton	2023	2,553.72	1,276.86
Foster, Robert W	2023	3,228.26	3,228.26
Frost, Robert G & Lori A	2023	877.28	877.28
Frost, Ronald	2023	2,345.37	2,345.37
Gerring, Matthew W	2023	3,301.94	1,650.97
Gerring, Matthew W	2023	428.31	214.15
Getchell, Benjamin SD	2023	1,312.54	1,312.54
Getchell, Benjamin SD	2023	26.11	26.11
Getchell, Patricia A	2023	1,752.14	369.23
Gibbs, Charles	2023	736.65	736.65
Gibbs, Charles F	2023	3,884.46	3,884.46
Gleason, Randy	2023	428.62	428.62
Hatt, Aimee J	2023	2,125.75	2,125.75
Homsted Enterprises Inc, C A	2023	2,447.62	1,223.81
Homsted Enterprises Inc, C A	2023	1,116.48	558.24
Homsted, III, Clarence A.	2023	3,447.60	1,723.80
Homsted, III, Clarence A.	2023	6,356.09	3,178.04
Huntley, Lance	2023	765.25	765.25
INGALLS, LISA	2023	997.96	498.98
Jackemeyer, Thomas P	2023	292.35	292.35
Jackemeyer, Thomas P	2023	6.08	6.08
Jewett, Donald	2023	509.86	254.93
Johnson, Melissa	2023	514.27	514.27
Jones, Kenneth	2023	322.45	322.45
Jordan, Scott	2023	1,044.51	1,044.51
Kimball, Amos	2023	583.49	291.74
Kimball, Amos	2023	300.93	150.46
LAFRANCE, KEITH M	2023	902.95	451.47
Livingston, Molly	2023	8,470.53	4,235.26
Longworth, Jamie M	2023	1,640.17	820.08
MDC Properties LLC	2023	1,085.17	556.26

Mead, Peter	2023	1,891.89	945.94
Moon, Madeline	2023	1,032.80	516.40
devises			
Moyse, David W	2023	1,656.19	828.09
Nash, Jr., Gregory	2023	2,741.60	2,741.60
Noyes, Christopher M	2023	323.16	323.16
Ordway, Dwight H	2023	456.53	456.53
Penobscot Pony Club	2023	1,126.04	563.02
Perry, Jordan C	2023	3,830.00	6.72
Perry, Judith H revocable Living Trust	2023	540.65	540.65
of May 7, 2018			
Perry, Judith h Revocable	2023	2,413.53	1,206.76
Trust			
Prescott, David	2023	926.87	926.87
Prescott, David	2023	424.86	424.86
Reglin, Laura E	2023	2,972.50	1,475.57
Ryder, Ted	2023	129.00	64.50
SIMPSON, JULIA N	2023	2,529.99	2,529.99
Simpson, Pamela J	2023	1,099.25	1,099.25
Smith, Michael	2023	2,807.57	2,807.57
Smith, Peter S	2023	710.45	710.45
Smith, Roger Jr W	2023	3,223.58	3,223.58
Smith, Stanley C III	2023	1,259.07	1,259.07
Smith's Living Trust, M.Myron	2023	533.35	533.35
State Trailer	2023	863.94	431.97
Stymiest, Ricky L	2023	1,484.34	1,484.34
Tanner, David A	2023	900.01	900.01
Tivnan, Devisee's of	2023	1,999.31	1,019.91
John			
Tocci, Anthony	2023	2,042.70	1,021.35
Toothaker, Devisees of	2023	3,753.09	3,753.09
Dolores			
Torrey, Amanda	2023	1,339.85	1,339.85
Torrey, Roscoe	2023	1,514.72	1,007.41
Turner, Sandra	2023	291.93	291.93
Veinote, Jason	2023	2,841.11	1,420.55
Visceglia, Devisees of	2023	291.27	291.27
Diego			
Walsh, Travis M	2023	3,334.02	3,334.02
Ward-Downer, Renita	2023	4,528.24	2,264.12
Whittaker, Lewis devisees	2023	6,990.47	6,990.47
Wilde, Lucas	2023	1,030.40	515.20
Wilde, Lucas B	2023	634.13	317.06
Wilde, Lucas S	2023	5,190.55	2,595.27
WILLBANK, DANIEL D	2023	5,578.98	5,578.98
Young, Arthur	2023	28.20	28.20
			106,615.13

**Non-Zero Balance
on All Accounts**

Tax Year: 2022-1 To
2022-2

As of: 04/30/2024

Personal Property

Name ----	Year	Original Tax	Amount Due
P ABERCROMBIE, MARI L	2022	30.60	30.60
P ViaSat Inc	2022	7.11	7.11
		Total	37.71

**Non-Zero Balance
on All Accounts**

Tax Year: 2023-1 To
2023-3

As of: 04/30/2024

Personal Property

Name ----	Year	Original Tax	Amount Due
ABERCROMBIE, MARI L	2023	25.80	25.80
Homsted, III, Clarence A.	2023	25.80	12.90
Hopkins, James	2023	12.90	12.90
MACDUFFIE, MALCOLM	2023	15.48	7.74
Time Payment Corp	2023	21.39	21.39
WESCOTT, DAVID E	2023	64.50	0.78
		Total	81.52

General Ledger Detail Report

ALL Accounts
April

Account-----

-- BALAN
CE --

Date	Jrn	Desc---	Debit	Credit
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1 - GENERAL FUND			0.00	
100-00 FD LOAN FUNDS MACHIAS			700,010.00	
102-00 CASH OVER/UNDER			0.00	
103-00 GENERAL FUND CASH MACHIAS			2,470,729.0	
			0	
104-00 PETTY CASH			200.00	
105-00 LIBRARY CASH FUND			97.15	
106-00 CASH DRAWER			100.00	
107-00 MBB LOAN FUNDS CHECKING			6,385.74	
109-01 NEW FIRE DEPT BUILDING CONSTRU			1,531,590.8	
			5	
109-02 FIRE STATION GRANT				1,000,000.0
				0
112-00 TRASH MRC PERC FUNDS			86,593.57	
116-00 OVER /SHORT			99.89	
120-14 2014 TAX RECEIVABLE				0.00
120-22 2022 TAX RECEIVABLE			0.69	
120-23 2023 TAX RECEIVABLE			106,566.43	
120-24 2024 TAX RECEIVABLE				9.59
121-15 2015 PP Tax RECEIVABLE				0.05
121-16 2016 PP Tax RECEIVABLE				0.00
121-17 2017 PP Tax RECEIVABLE				0.00
121-18 2018 PP Tax RECEIVABLE			16.35	
121-19 2019 PP TAX RECEIVABLE			8.47	
121-20 2020 PP TAX RECEIVABLE			4.18	
121-21 2021 PP Tax RECEIVABLE			6.37	
121-22 2022 PP Tax RECEIVABLE			37.73	
121-23 2023 PP TAX RECEIVABLE			81.54	
122-23 2023 Stab. Tax Acct.			0.00	
132-19 2019 TAX LIENS			0.00	
132-20 2020 TAX LIENS			0.00	
132-21 2021 TAX LIENS			2,305.91	
132-22 2022 TAX LIENS			28,083.80	
140-01 Due to/Due from fund 1			6,649.45	
140-03 Due to/due from 3			17,360.00	
153-00 WATERSOURCE PROTEC GRANT			0.00	
157-00 TOWN REPAYMENT ACCOUNT			0.00	
160-00 FOOD CUPBOARD DONATIONS				220.34
162-00 AMERICAN RESCUE FUNDS				5,076.26
165-00 FORESTRY GRANT			1,319.00	
200-00 ACCOUNTS PAYABLE				17,347.96
201-00 STATE MV REG FEES				5,248.00
203-00 STATE IFW FEES				854.00
204-00 STATE PLUMBING FEES 25%			0.00	
207-00 STATE DOG LICENSE FEES				13.00
208-00 STATE VITAL RECORD FEES				4.00
210-00 PLUMBING INSPEC 75%				502.50
213-00 REFUND FOR SNOWMOBILE CLUB				1,761.00
215-30 FICA/MEDI TAX			0.00	
215-35 FED W/H TAX			0.00	
215-40 ST W/H TAX			1,136.90	

217-00	FD CAPITAL RESERVE		100,310.27
219-00	AFlac	0.00	
220-00	FD DRYER FUND		300.00
221-00	RSU22 WATER TESTING	4,473.87	
222-00	PENOBSCOT COUNTY GRANT FUNDS		41,599.01
223-00	ROGER WARD BENEFIT DINNER FUND	0.00	
224-00	468 INSURANCE REIMBURSEMENT		436.25
225-00	NEWBURGH FUEL FUND		10,635.91
225-02	FUNDS TO HELP NEWBURGH RESIDEN		3,063.20
228-00	VETERAN MEMORIAL FUND		4,593.09
229-00	FIRE STATION SALE FUND		137,830.00
230-10	DUE TO RESERVE FUND		50,173.43
290-00	DEFERRED PROPERTY TAX		61,986.00
292-00	ANIMAL CONTROL FEES TOWN		15,113.09
295-00	RESCUE GRANT		14,000.00
296-00	LIBRARY GRANT	121.21	
297-00	LIBRARY DONATIONS		1,667.76
298-00	RESPONDERS Training,Edu,Equipt		6,345.67
299-00	FIRE DEPARTMENT DONATIONS		427.50
299-01	FIRE FIIGHTER CHARITABLE GRANT		300.00
302-00	NEWBURGH DAY DONATIONS		2,412.17
303-00	STRECHING CLASS		11.00
325-01	PERPETUAL CARE RESERVE 2011		2,850.00
500-00	UNDESIGNATED FUND BALANCE		1,405,986.38
505-00	DESIGNATED FUND BALANCE		1,700,000.00
510-00	EXPENSE CONTROL		372,127.72
520-00	REVENUE CONTROL		772.94
	Fund.....	0.01	
2 -	TRUST FUND	0.00	
100-00	Miscellaneous Cash	57,775.55	
300-00	Alma Bicknell Fund		548.53
305-00	Bessie Whitney Fund		7,522.04
310-00	George Bickford Fund		603.29
315-00	Knowlton Fence Fund Principal		847.26
320-00	Myron Foster Reserve Fund		14,369.57
325-00	Perpetual Care Fund		31,427.35
330-00	Shirley Burgess Fund		2,457.51
	Fund.....		0.00
3 -	RESERVE FUND	0.00	
123-10	Due From General Fund	50,173.43	
123-15	MCF Investments	254,499.83	
140-01	Due to/Due from Fund 1		24,009.45
313-01	Building Fund		18,398.08
313-04	Town Woodlot		7,765.90
313-05	Knowlton School Reserve		254,499.83
	Fund.....		0.00
Final Totals		0.01	

Expense Detail Report

ALL Accounts

July to April

Account-----	Current	Unexpended
Date Jrnl Desc---	Budget	Net Balance
01 - GENERAL GOVT	317,194.00	0.00 317,194.00
01 - ADMIN	240,864.00	0.00 240,864.00
01 - COMPENSATION	147,674.00	0.00 147,674.00
05 - WAGES	147,674.00	124,518.56 23,155.44
Expense.....	147,674.00	124,518.56 23,155.44
05 - INSURANCE	54,535.00	0.00 54,535.00
01 - FICA/MEDI	11,298.00	9,407.13 1,890.87
15 - HEALTH	43,237.00	40,104.63 3,132.37
Expense.....	54,535.00	49,511.76 5,023.24
10 - SUPPLIES	6,700.00	0.00 6,700.00
01 - OFFICE	3,000.00	2,416.44 583.56
05 - POSTAGE/SHIP	3,700.00	1,424.01 2,275.99
Expense.....	6,700.00	3,840.45 2,859.55
15 - UTILITIES	1,240.00	0.00 1,240.00
02 - TOWN SIGN	840.00	700.11 139.89
06 - STREET LIGHT	400.00	250.96 149.04
Expense.....	1,240.00	951.07 288.93
20 - MAINT/REPAIR	4,000.00	0.00 4,000.00
01 - EQUIP REPLAC	1,000.00	70.00 930.00
15 - COPIER	3,000.00	1,950.72 1,049.28
Expense.....	4,000.00	2,020.72 1,979.28
30 - PROF SERVICE	26,715.00	0.00 26,715.00
01 - ADS	100.00	0.00 100.00
10 - AUDIT	5,600.00	5,600.00 0.00
14 - COMP MAINT	2,000.00	0.00 2,000.00
15 - COMPUTER SVS	12,000.00	0.00 12,000.00
40 - LIENS/TRANS	1,615.00	0.00 1,615.00
60 - DUES	3,000.00	3,021.00 -21.00
80 - TRAIN/TRAVEL	2,400.00	650.00 1,750.00
Expense.....	26,715.00	9,271.00 17,444.00
Division....	240,864.00	190,113.56 50,750.44
04 - SECURITY	0.00	0.00 0.00
10 - SUPPLIES	0.00	0.00 0.00
06 - SECURITY	6,000.00	4,356.12 1,643.88
Expense.....	6,000.00	4,356.12 1,643.88
Division....	6,000.00	4,356.12 1,643.88
05 - BD OF SELECT	6,688.00	0.00 6,688.00
01 - COMPENSATION	6,100.00	0.00 6,100.00
05 - WAGES	6,100.00	5,000.10 1,099.90
Expense.....	6,100.00	5,000.10 1,099.90
05 - INSURANCE	488.00	0.00 488.00
01 - FICA/MEDI	488.00	382.50 105.50
Expense.....	488.00	382.50 105.50
30 - PROF SERVICE	100.00	0.00 100.00
80 - TRAIN/TRAVEL	100.00	0.00 100.00
Expense.....	100.00	0.00 100.00
Division....	6,688.00	5,382.60 1,305.40
10 - MUN BLDG	50,635.00	0.00 50,635.00
01 - COMPENSATION	10,330.00	0.00 10,330.00
05 - WAGES	10,330.00	8,215.44 2,114.56
Expense.....	10,330.00	8,215.44 2,114.56
05 - INSURANCE	791.00	0.00 791.00
01 - FICA/MEDI	791.00	605.62 185.38

	Expense.....	791.00	605.62	185.38
10 - SUPPLIES		1,000.00	0.00	1,000.00
20 - SUPPLY/MATRL		1,000.00	272.41	727.59
	Expense.....	1,000.00	272.41	727.59
15 - UTILITIES		26,900.00	0.00	26,900.00
01 - PHONE/INTERN		3,500.00	2,755.20	744.80
05 - ELECTRICITY		8,400.00	798.46	7,601.54
10 - FUEL		15,000.00	2,437.22	12,562.78
	Expense.....	26,900.00	5,990.88	20,909.12
20 - MAINT/REPAIR		11,614.00	0.00	11,614.00
05 - EQUIP MAINT		1,000.00	0.00	1,000.00
10 - EQUIP SERVCS		1,814.00	0.00	1,814.00
55 - MOWING		1,000.00	307.23	692.77
60 - PLOWING		7,800.00	7,399.98	400.02
	Expense.....	11,614.00	7,707.21	3,906.79
	Division....	50,635.00	22,791.56	27,843.44
20 - ELECTIONS		2,000.00	0.00	2,000.00
01 - COMPENSATION		2,000.00	0.00	2,000.00
05 - WAGES		1,700.00	1,026.90	673.10
25 - VEHICLE EXP		300.00	58.69	241.31
	Expense.....	2,000.00	1,085.59	914.41
	Division....	2,000.00	1,085.59	914.41
25 - ASSESS/PLANN		17,007.00	0.00	17,007.00
01 - COMPENSATION		12,500.00	0.00	12,500.00
05 - WAGES		12,500.00	4,500.03	7,999.97
	Expense.....	12,500.00	4,500.03	7,999.97
05 - INSURANCE		957.00	0.00	957.00
01 - FICA/MEDI		957.00	406.78	550.22
	Expense.....	957.00	406.78	550.22
10 - SUPPLIES		650.00	0.00	650.00
01 - OFFICE		450.00	103.31	346.69
05 - POSTAGE/SHIP		200.00	33.81	166.19
	Expense.....	650.00	137.12	512.88
30 - PROF SERVICE		2,900.00	0.00	2,900.00
01 - ADS		150.00	0.00	150.00
16 - MAPPING SERV		2,250.00	6,146.25	-3,896.25
85 - ZONING		500.00	471.59	28.41
	Expense.....	2,900.00	6,617.84	-3,717.84
	Division....	17,007.00	11,661.77	5,345.23
	Department..	323,194.00	235,391.20	87,802.80
02 - BUILDINGS		13,000.00	0.00	13,000.00
01 - BUILD MAINT		13,000.00	0.00	13,000.00
20 - MAINT/REPAIR		13,000.00	0.00	13,000.00
68 - BUILDINGS		3,000.00	3,000.00	0.00
69 - MUNI OFFICE		7,000.00	7,820.02	-820.02
70 - FD MAIN		3,000.00	1,426.15	1,573.85
	Expense.....	13,000.00	12,246.17	753.83
	Division....	13,000.00	12,246.17	753.83
	Department..	13,000.00	12,246.17	753.83
03 - INSURANCE		28,719.00	0.00	28,719.00
01 - W/C		9,570.00	0.00	9,570.00
05 - INSURANCE		9,570.00	0.00	9,570.00
02 - OFFICE		536.00	507.14	28.86
04 - CUST/BUILD		351.00	236.24	114.76
05 - ACO		65.00	41.46	23.54
08 - FD/RES		8,258.00	6,991.65	1,266.35
10 - W/C		174.00	124.94	49.06
14 - CEMETERIES		186.00	108.87	77.13
	Expense.....	9,570.00	8,010.30	1,559.70

	Division....	9,570.00	8,010.30	1,559.70
02 - UNEMPLOYMENT		2,105.00	0.00	2,105.00
05 - INSURANCE		2,105.00	0.00	2,105.00
02 - OFFICE		511.00	661.05	-150.05
04 - CUST/BUILD		125.00	117.32	7.68
05 - ACO		58.00	49.28	8.72
06 - CEO/PLANN		165.00	69.49	95.51
08 - FD/RES		1,134.00	823.70	310.30
14 - CEMETERIES		39.00	17.83	21.17
45 - GROUP		73.00	0.00	73.00
	Expense.....	2,105.00	1,738.67	366.33
	Division....	2,105.00	1,738.67	366.33
03 - GROUP		17,044.00	0.00	17,044.00
05 - INSURANCE		17,044.00	0.00	17,044.00
02 - OFFICE		6,444.00	3,695.50	2,748.50
08 - FD/RES		9,167.00	13,422.80	-4,255.80
09 - ROADS		1,433.00	1,398.70	34.30
	Expense.....	17,044.00	18,517.00	-1,473.00
	Division....	17,044.00	18,517.00	-1,473.00
	Department..	28,719.00	28,265.97	453.03
04 - RESERVE FUND		1,000.00	0.00	1,000.00
01 - BUILDING		1,000.00	0.00	1,000.00
02 - RESERVE FUND		1,000.00	0.00	1,000.00
01 - BUILDING RES		1,000.00	0.00	1,000.00
	Expense.....	1,000.00	0.00	1,000.00
	Division....	1,000.00	0.00	1,000.00
	Department..	1,000.00	0.00	1,000.00
05 - PUBLIC SAFET		148,104.00	0.00	148,104.00
02 - E911		500.00	0.00	500.00
10 - SUPPLIES		400.00	0.00	400.00
20 - SUPPLY/MATRL		400.00	0.00	400.00
	Expense.....	400.00	0.00	400.00
30 - PROF SERVICE		100.00	0.00	100.00
80 - TRAIN/TRAVEL		100.00	0.00	100.00
	Expense.....	100.00	0.00	100.00
	Division....	500.00	0.00	500.00
03 - FD/R Wages		77,102.00	0.00	77,102.00
01 - COMPENSATION		70,900.00	0.00	70,900.00
05 - WAGES		70,900.00	63,335.58	7,564.42
	Expense.....	70,900.00	63,335.58	7,564.42
05 - INSURANCE		6,202.00	0.00	6,202.00
01 - FICA/MEDI		6,202.00	4,826.07	1,375.93
	Expense.....	6,202.00	4,826.07	1,375.93
	Division....	77,102.00	68,161.65	8,940.35
05 - FIRE DEPT		47,875.00	0.00	47,875.00
03 - FINES/PENALT		0.00	0.00	0.00
01 - BLS PENALTY		0.00	2,200.00	-2,200.00
	Expense.....	0.00	2,200.00	-2,200.00
10 - SUPPLIES		6,450.00	0.00	6,450.00
01 - OFFICE		450.00	305.27	144.73
10 - GENERAL EXP		0.00	0.00	0.00
25 - GAS/OIL/LUBE		3,500.00	2,128.67	1,371.33
32 - UNIFORMS		2,500.00	1,934.00	566.00
	Expense.....	6,450.00	4,367.94	2,082.06
20 - MAINT/REPAIR		36,500.00	0.00	36,500.00
05 - EQUIP MAINT		14,500.00	3,940.34	10,559.66
10 - EQUIP SERVCS		6,000.00	7,040.55	-1,040.55
20 - COMM MAINT		5,000.00	3,233.15	1,766.85
25 - VEHICLE MAIN		11,000.00	5,963.39	5,036.61

	Expense.....	36,500.00	20,177.43	16,322.57
25 - EQUIPMENT		1,000.00	0.00	1,000.00
05 - SAFETY		1,000.00	254.11	745.89
	Expense.....	1,000.00	254.11	745.89
30 - PROF SERVICE		3,925.00	0.00	3,925.00
02 - TESTING		2,000.00	1,479.00	521.00
60 - DUES		425.00	245.00	180.00
80 - TRAIN/TRAVEL		1,500.00	186.52	1,313.48
	Expense.....	3,925.00	1,910.52	2,014.48
	Division....	47,875.00	28,910.00	18,965.00
06 - ANIMAL CONT		8,377.00	0.00	8,377.00
01 - COMPENSATION		4,851.00	0.00	4,851.00
05 - WAGES		4,251.00	3,510.00	741.00
25 - VEHICLE EXP		600.00	427.50	172.50
	Expense.....	4,851.00	3,937.50	913.50
05 - INSURANCE		326.00	0.00	326.00
01 - FICA/MEDI		326.00	268.50	57.50
	Expense.....	326.00	268.50	57.50
10 - SUPPLIES		200.00	0.00	200.00
01 - OFFICE		200.00	0.00	200.00
	Expense.....	200.00	0.00	200.00
30 - PROF SERVICE		3,000.00	0.00	3,000.00
50 - SHELTER		3,000.00	2,169.00	831.00
	Expense.....	3,000.00	2,169.00	831.00
	Division....	8,377.00	6,375.00	2,002.00
07 - FD WAGES		0.00	0.00	0.00
01 - COMPENSATION		0.00	0.00	0.00
05 - WAGES		0.00	0.00	0.00
	Expense.....	0.00	0.00	0.00
05 - INSURANCE		0.00	0.00	0.00
01 - FICA/MEDI		0.00	0.00	0.00
	Expense.....	0.00	0.00	0.00
	Division....	0.00	0.00	0.00
09 - FD/R BUILDING		9,400.00	0.00	9,400.00
15 - UTILITIES		9,400.00	0.00	9,400.00
01 - PHONE/INTERN		1,400.00	738.91	661.09
05 - ELECTRICITY		4,000.00	4,198.29	-198.29
10 - FUEL		4,000.00	2,662.90	1,337.10
	Expense.....	9,400.00	7,600.10	1,799.90
	Division....	9,400.00	7,600.10	1,799.90
10 - FIRST RESP		4,850.00	0.00	4,850.00
10 - SUPPLIES		4,000.00	0.00	4,000.00
25 - GAS/OIL/LUBE		1,000.00	417.60	582.40
30 - EMS SUPPLIES		1,000.00	1,184.79	-184.79
31 - RESCUE EQUIP		2,000.00	1,558.22	441.78
	Expense.....	4,000.00	3,160.61	839.39
20 - MAINT/REPAIR		500.00	0.00	500.00
25 - VEHICLE MAIN		500.00	1,229.14	-729.14
	Expense.....	500.00	1,229.14	-729.14
30 - PROF SERVICE		350.00	0.00	350.00
02 - TESTING		0.00	30.00	-30.00
60 - DUES		350.00	310.00	40.00
	Expense.....	350.00	340.00	10.00
	Division....	4,850.00	4,729.75	120.25
	Department..	148,104.00	115,776.50	32,327.50
10 - PUBLIC WORKS		573,494.00	0.00	573,494.00
01 - SUMMER ROADS		331,544.00	0.00	331,544.00
50 - DEBT SERVICE		165,116.00	0.00	165,116.00
02 - ROAD LOAN		165,116.00	165,116.00	0.00
	Expense.....	165,116.00	165,116.00	0.00

55 - MISC	166,428.00	0.00	166,428.00
02 - UNASSIGNED	166,428.00	128,630.67	37,797.33
Expense.....	166,428.00	128,630.67	37,797.33
Division....	331,544.00	293,746.67	37,797.33
03 - SALTSHED	1,000.00	0.00	1,000.00
20 - MAINT/REPAIR	1,000.00	0.00	1,000.00
66 - SALT SHED	1,000.00	0.00	1,000.00
Expense.....	1,000.00	0.00	1,000.00
Division....	1,000.00	0.00	1,000.00
05 - WINTER ROADS	240,950.00	0.00	240,950.00
10 - SUPPLIES	61,190.00	0.00	61,190.00
40 - SALT	22,440.00	2,567.15	19,872.85
42 - SAND	38,750.00	29,481.00	9,269.00
Expense.....	61,190.00	32,048.15	29,141.85
15 - UTILITIES	900.00	0.00	900.00
05 - ELECTRICITY	900.00	868.72	31.28
Expense.....	900.00	868.72	31.28
22 - FUEL SURCHAR	3,600.00	0.00	3,600.00
01 - FUEL CHARGE	3,600.00	107.55	3,492.45
Expense.....	3,600.00	107.55	3,492.45
30 - PROF SERVICE	175,260.00	0.00	175,260.00
20 - CONTRACT SVS	175,260.00	175,259.21	0.79
Expense.....	175,260.00	175,259.21	0.79
Division....	240,950.00	208,283.63	32,666.37
Department..	573,494.00	502,030.30	71,463.70

15 - WASTE MGEMNT	133,500.00	0.00	133,500.00
10 - SOL WSTE/REC	133,500.00	0.00	133,500.00
20 - MAINT/REPAIR	11,000.00	0.00	11,000.00
65 - SPRING CLEAN	11,000.00	0.00	11,000.00
Expense.....	11,000.00	0.00	11,000.00
22 - FUEL SURCHAR	1,500.00	0.00	1,500.00
01 - FUEL CHARGE	1,500.00	0.00	1,500.00
Expense.....	1,500.00	0.00	1,500.00
30 - PROF SERVICE	121,000.00	0.00	121,000.00
53 - TIPPING FEES	54,000.00	39,406.03	14,593.97
56 - ROADSIDE PU	67,000.00	51,275.00	15,725.00
Expense.....	121,000.00	90,681.03	30,318.97
Division....	133,500.00	90,681.03	42,818.97
Department..	133,500.00	90,681.03	42,818.97

20 - RECREATION	1,000.00	0.00	1,000.00
10 - LIBRARY	1,000.00	0.00	1,000.00
10 - SUPPLIES	500.00	0.00	500.00
20 - SUPPLY/MATRL	500.00	56.10	443.90
Expense.....	500.00	56.10	443.90
30 - PROF SERVICE	500.00	0.00	500.00
15 - COMPUTER SVS	500.00	0.00	500.00
Expense.....	500.00	0.00	500.00
Division....	1,000.00	56.10	943.90
Department..	1,000.00	56.10	943.90

30 - CEMETERIES	20,959.00	0.00	20,959.00
10 - BLDS/GRNDS	20,959.00	0.00	20,959.00
01 - COMPENSATION	3,000.00	0.00	3,000.00
05 - WAGES	3,000.00	1,165.00	1,835.00
Expense.....	3,000.00	1,165.00	1,835.00
05 - INSURANCE	459.00	0.00	459.00
01 - FICA/MEDI	459.00	89.13	369.87
Expense.....	459.00	89.13	369.87
10 - SUPPLIES	2,500.00	0.00	2,500.00

20 - SUPPLY/MATRL	2,500.00	422.88	2,077.12
Expense.....	2,500.00	422.88	2,077.12
20 - MAINT/REPAIR	15,000.00	0.00	15,000.00
50 - GROUNDS IMP	3,000.00	495.00	2,505.00
55 - MOWING	12,000.00	6,435.00	5,565.00
Expense.....	15,000.00	6,930.00	8,070.00
Division....	20,959.00	8,607.01	12,351.99
Department..	20,959.00	8,607.01	12,351.99
38 - OUTSIDE AGCY	2,967.00	0.00	2,967.00
10 - OUTSIDE AGCY	2,967.00	0.00	2,967.00
04 - OUTSIDE AGCY	2,967.00	0.00	2,967.00
05 - NEWBURGH FP	2,000.00	2,000.00	0.00
06 - SNOWMOBILE	967.00	966.52	0.48
Expense.....	2,967.00	2,966.52	0.48
Division....	2,967.00	2,966.52	0.48
Department..	2,967.00	2,966.52	0.48
40 - GEN ASSIST	1,000.00	0.00	1,000.00
10 - GEN'L ASSIST	1,000.00	0.00	1,000.00
43 - WELFARE	1,000.00	0.00	1,000.00
01 - EXPENSES	1,000.00	0.00	1,000.00
Expense.....	1,000.00	0.00	1,000.00
Division....	1,000.00	0.00	1,000.00
Department..	1,000.00	0.00	1,000.00
45 - COUNTY TAX	255,712.00	0.00	255,712.00
10 - PEN CTY TAX	255,712.00	0.00	255,712.00
55 - MISC	255,712.00	0.00	255,712.00
10 - COUNTY TAX	255,712.00	255,711.98	0.02
Expense.....	255,712.00	255,711.98	0.02
Division....	255,712.00	255,711.98	0.02
Department..	255,712.00	255,711.98	0.02
65 - EDUCATION	1,453,023.00	0.00	1,453,023.00
10 - EDUCATION	1,453,023.00	0.00	1,453,023.00
55 - MISC	1,453,023.00	0.00	1,453,023.00
20 - ED GENL SVS	1,453,023.00	1,331,937.47	121,085.53
Expense.....	1,453,023.00	1,331,937.47	121,085.53
Division....	1,453,023.00	1,331,937.47	121,085.53
Department..	1,453,023.00	1,331,937.47	121,085.53
67 - COMM OVERLAY	0.00	0.00	0.00
01 - OVERLAY	0.00	0.00	0.00
55 - MISC	0.00	0.00	0.00
01 - OVERLAY	56,262.00	56,136.03	125.97
Expense.....	56,262.00	56,136.03	125.97
Division....	56,262.00	56,136.03	125.97
Department..	56,262.00	56,136.03	125.97
Final Totals	3,011,934.00	2,639,806.28	372,127.72

Revenue Detail Report

ALL Accounts

July to April

Account----- Date	Jrnl	Desc---	Current Budget	Net	Uncollected Balance
01 - GENERAL GOVT			716,912.00	0.00	716,912.00
01 - PROPERTY TAX			2,147,069.00	2,147,068.79	0.21
03 - INT ON TAXES			1,500.00	2,952.12	-1,452.12
05 - LIEN COSTS			1,700.00	2,550.66	-850.66
07 - SUPPLEMENTAL			0.00	7,028.59	-7,028.59
10 - DUNTON RIEMB			0.00	0.00	0.00
15 - MV EXCISE TX			290,000.00	290,966.10	-966.10
17 - BOAT EXCISE			800.00	1,128.40	-328.40
18 - AGENT FEES			7,500.00	9,071.50	-1,571.50
23 - INT EARNED			6,000.00	13,497.98	-7,497.98
25 - RENTAL INC			0.00	1,088.00	-1,088.00
27 - PLUMBING FEE			0.00	20.00	-20.00
29 - BUILDING PER			0.00	1,208.50	-1,208.50
32 - ROAD INT			0.00	4,623.83	-4,623.83
39 - FAX/COPY			100.00	279.75	-179.75
45 - PERSISTENCE			5,000.00	5,931.00	-931.00
79 - MISC INCOME			1,000.00	7,711.00	-6,711.00
80 - HOMESTEAD			105,285.00	104,741.00	544.00
81 - TREE GROWTH			0.00	6,100.20	-6,100.20
82 - VET REIMB			0.00	632.00	-632.00
85 - BETE REIMB			728.00	728.00	0.00
86 - GA REIMB			0.00	525.00	-525.00
87 - MSAD REIMB			2,000.00	1,585.71	414.29
88 - STATE REV			200,000.00	161,043.37	38,956.63
99 - F/B APPROP			200,000.00	200,000.00	0.00
Department..			2,968,682.00	2,970,481.50	-1,799.50
10 - PUBLIC WORKS			25,000.00	0.00	25,000.00
05 - CEMETERY LOT			0.00	50.00	-50.00
10 - DOT BLOCK			25,000.00	30,324.00	-5,324.00
Department..			25,000.00	30,374.00	-5,374.00
20 - RECREATION			967.00	0.00	967.00
40 - SNOWMOBILE			967.00	0.00	967.00
Department..			967.00	0.00	967.00
70 - DESIG FUNDS			20,000.00	0.00	20,000.00
02 - BICKFORD SCH			6,000.00	7,283.22	-1,283.22
04 - BICKFORD RD			6,000.00	7,283.22	-1,283.22
05 - KNOWLTON SCH			8,000.00	0.00	8,000.00
Department..			20,000.00	14,566.44	5,433.56
Final Totals			3,014,649.00	3,015,421.94	-772.94

TOWN OF NEWBURGH, MAINE
INDEPENDENT AUDITORS' REPORT AND
FINANCIAL STATEMENTS

JUNE 30, 2023

Maine Municipal Audit Services, PA

Mindy J. Cyr, CPA

Independent Auditors' Report

To the Select Board
Town of Newburgh
Newburgh, Maine

OPINIONS

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Town of Newburgh, Maine, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Town of Newburgh, Maine's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Newburgh, Maine, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

BASIS FOR OPINIONS

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Newburgh, Maine, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation and maintenance of internal control relevant to preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Town of Newburgh, Maine's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgment made by a reasonable user based on financial statements.

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PO Box 313, Levant, Maine 04456
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In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Town of Newburgh, Maine's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Town of Newburgh, Maine's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

REQUIRED SUPPLEMENTARY INFORMATION

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in net OPEB liability and related ratios, and budgetary comparison schedule, on pages 5-9, 31, and 32 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

SUPPLEMENTARY INFORMATION

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Newburgh, Maine's basic financial statements. The schedule of property valuation, assessments, and appropriations, schedule of taxes receivable, schedule of departmental operations, and schedules of activity of the capital reserve and permanent funds are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of property valuation, assessments, and appropriations, schedule of taxes receivable, schedule of departmental operations, and schedules of activity for the capital reserve and permanent funds are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Maine Municipal Audit Services, PA

Levant, Maine
August 11, 2023

Town of Newburgh, Maine
Balance Sheet
Governmental Funds
June 30, 2023

	General Fund	Major Fund Capital Reserve Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 2,534,049	\$ -	\$ 56,698	\$ 2,590,746
Investments	-	245,446	-	245,446
Interfund receivable	-	38,203	-	38,203
Accounts receivable	13,114	-	-	13,114
Prepaid expenses	10,873	-	-	10,873
Taxes receivable, net	2,503	-	-	2,503
Tax liens receivable	77,933	-	-	77,933
TOTAL ASSETS	\$ 2,638,471	\$ 283,650	\$ 56,698	\$ 2,978,818
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 36,231	\$ -	\$ -	\$ 36,231
Interfund payable	38,203	-	-	38,203
Total liabilities	74,435	-	-	74,435
Deferred inflows of resources:				
Uncollected property taxes	64,348	-	-	64,348
Total deferred inflows of resources	64,348	-	-	64,348
Fund balances:				
Assigned - see footnotes	1,604,089	-	-	1,604,089
Committed - see footnotes	-	283,650	56,698	340,347
Unassigned	895,599	-	-	895,599
Total fund balances	2,499,688	283,650	56,698	2,840,036
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 2,638,471	\$ 283,650	\$ 56,698	
<i>Amounts reported for governmental activities in the statement of net position (Smt. 1) are different because:</i>				
Depreciable and non-depreciable capital assets as reported in Smt. 1				4,708,576
Long-term liabilities, including bonds payable, as reported on Smt. 1				(2,768,761)
Deferred property taxes not reported on Smt. 1				64,348
Deferred outflows of resources - OPEB related expenditures				2,086
Deferred inflows of resources - OPEB related inflows				(1,449)
OPEB liabilities				(13,063)
NET POSITION OF GOVERNMENTAL ACTIVITIES				\$ 4,831,772

The accompanying notes are an integral part of this statement.

Town of Newburgh, Maine
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2023

	General Fund	Major Fund Capital Reserve Fund	Other Governmental Funds	Total Governmental Funds
REVENUES:				
Property taxes	\$	1,929,854 \$	- \$	1,929,854
Excise taxes		341,517	-	341,517
Intergovernmental revenue		373,708	-	373,708
Charges for services		10,715	-	10,715
Licenses and permits		6,532	-	6,532
Investment income		49,431	889	51,128
Interest and lien fees		6,382	-	6,382
Other revenue		54,911	1,000	55,911
Total revenues		2,773,049	1,808	2,775,746
EXPENDITURES:				
General government		312,712	-	312,712
Protection		1,145,725	-	1,145,725
Health and sanitation		108,752	-	108,752
Public works		276,008	-	276,008
Social services		8,339	-	8,339
Special assessments		1,712,189	-	1,712,189
Unclassified		161,887	16,248	178,135
Total expenditures		3,725,612	16,248	3,741,860
Excess (deficiency) of revenues over (under) expenditures		(952,563)	(14,440)	(966,114)
OTHER FINANCING SOURCES (USES)				
Transfers in		4,810	1,000	5,810
Transfers (out)		(1,000)	(4,810)	(5,810)
Gain (loss) on investment		-	(2,773)	(2,773)
Total other financing sources (uses)		3,810	(6,583)	(2,773)
Net change in fund balances		(948,753)	(21,024)	(968,888)
FUND BALANCES - BEGINNING		3,448,441	304,673	3,808,923
FUND BALANCES - ENDING	\$	2,499,688 \$	283,650 \$	2,840,036

The accompanying notes are an integral part of this statement.

(Continued)
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Town of Newburgh, Maine
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended June 30, 2023

Net change in fund balances - total governmental funds (Statement 4)	\$ (968,888)
Amounts reported for governmental activities in the Statement of Activities (Stmt. 2) are different due to the following items:	
Depreciation expense recorded on Statement of Activities, yet not required to be recorded as expenditures on Governmental Funds Report	(76,837)
Capital outlays expensed on the Governmental Funds Report (Stmt. 4), yet not considered an expense for the purposes of Statement of Activities (Stmt. 2)	1,085,678
Revenues in the Statement of Activities (Stmt 2) that do not provide current financial resources are not reported as revenues in the funds. More specifically, this amount represents the change in deferred property taxes and other deferred revenue.	2,362
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. More specifically, this represents the net amount of principal reduction in debt service made during the fiscal year.	135,035
OPEB expenses under GASB #75 are not reported in the governmental fund statements	182
Changes in net position of governmental activities (see Stmt. 2)	\$ 177,533

**TOWN OF NEWBURGH, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Town of Newburgh, Maine (the Town) was incorporated in 1819. The Town operates under a board of selectmen – town treasurer form of government and is incorporated under the laws of the State of Maine.

The accounting policies of the Town conform to U.S. generally accepted accounting principles (GAAP) as applicable to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

GASB Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – For State and Local Governments*, and its amendments, established new financial reporting requirements for governments and caused the Town to restructure much of the information presented in the past. The more significant of the government’s accounting policies are described below.

The financial statements include those of the various departments governed by the Board of Selectmen and other officials with financial responsibility. The Town has no other separate organizational units, which meet criteria for inclusion in the financial statements as defined by GASB.

B. Basis of Presentation

The Town’s basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town’s major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type.

Government-Wide Financial Statements

The Government-wide financial statements consist of a Statement of Net Position and a Statement of Activities and reports information on all of the non-fiduciary activities of the Town as a whole.

The Statement of Net Position presents the financial condition of the governmental and business-type (if applicable) activities of the Town at year end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the Town’s governmental and business-type (if applicable) activities. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants, and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Town. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Town.

**TOWN OF NEWBURGH, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Fund Financial Statements

During the year, the Town segregates transactions related to certain Town functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Town at this more detailed level. The focus of governmental and proprietary fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The fiduciary funds are reported by type.

Because of the basis of accounting and reporting differences, summary reconciliations to the Government-wide financial statements are presented at the end of each applicable fund financial statement.

C. Fund Accounting

The Town uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The Town employs the use of three categories of funds: governmental, proprietary and fiduciary.

Governmental Fund Types

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources, and liabilities and deferred inflows of resources, is reported as fund balance. The following are the Town's major funds:

General Fund – The general fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Capital projects fund – This fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities. Capital outlays financed from the issuance of debt are accounted for in the capital projects fund.

Permanent Fund – This fund is used to account for financial resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the governmental programs. A permanent fund would be used, for example, to account for the perpetual care endowment of a municipal cemetery.

**TOWN OF NEWBURGH, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus

Government-Wide Financial Statements:

The government-wide financial statements are prepared using the economic resources measurement focus. All assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operation of the Town are included on the Statement of Net Position.

Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The fiduciary funds are reported using the economic resources measurement focus.

E. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements, proprietary and fiduciary funds are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue and in the presentation of expenses versus expenditures.

Revenues – Exchange and Non-Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the Town, available means expected to be received within sixty days of year end.

**TOWN OF NEWBURGH, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the Town must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: property taxes, charges for services, and interest on investments.

Licenses and permits and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

Grants and entitlements received before the eligibility requirements are met are recorded as advances from grantors. On governmental fund financial statements, property taxes receivable that will not be collected within the available period have been reported as deferred inflows of resources.

Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization are not recognized in governmental funds.

F. Budgets and Budgetary Accounting

Formal budgetary accounting is employed as a management control for the general fund only. Annual operating budgets are adopted each fiscal year by the registered voters of the Town at their annual Town meeting. Budgets are established in accordance with generally accepted accounting principles. Budgetary control is exercised by department heads, town administration and the board of selectmen. All unencumbered budget appropriations lapse at the end of the year unless specifically designated by the Board of Selectmen or required by law.

**TOWN OF NEWBURGH, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Assets, Liabilities, Fund Equity, Revenue, Expenditures and Expenses

Cash and Cash Equivalents

Cash and cash equivalents include currency on hand, demand deposits with financial institutions, and other accounts with an original maturity of three months or less when purchased. Investments are recorded at fair market value.

Interfund Receivables and Payables

Short-term advances between funds are accounted for in the appropriate interfund receivable and payable accounts.

Compensated Absences

Vacation and sick pay benefits are substantially non-vesting and are not material. Therefore, no liability has been recorded in the financial statements for the year ended June 30, 2023.

Capital Assets and Depreciation

Capital assets, which include property, plant, equipment and infrastructure assets (roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical costs or estimated historical cost if purchased or constructed. Donated capital assets are recorded at their acquisition value as of the date received. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

Property, plant, and equipment are depreciated using the straight-line method over their estimated useful lives ranging from 5 to 100 years.

Net Position and Fund Balances

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Unrestricted net position is the residual amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

The Town's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

**TOWN OF NEWBURGH, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

In the Fund financial statements, governmental funds report reservations of fund balances for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. These designations are categorized as follows:

Non-spendable – Funds that are not in spendable form, such as funds that are legally required to be maintained in tact (corpus of a permanent fund).

Restricted – Funds that are restricted for use by an external party, constitutional provision, or enabling legislation.

Assigned – Funds intended to be used for specific purposes set by the Board of Selectmen.

Unassigned – Funds available for any purpose.

When an expenditure is incurred for which both restricted and unrestricted fund balances are available, the Town considers restricted funds to have been spent first.

When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications can be used, committed amounts should be reduced first, followed by assigned amounts and then unassigned amounts.

Deferred Revenue

Deferred revenue arises when potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. Deferred revenue arises when resources are received by the Town before the Town has legal claim to them. In subsequent periods, when both revenue recognition criteria are met or when the Town has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

Property Taxes

Property taxes for the current year were committed on July 12, 2022, on the assessed value listed as of April 1, 2022, for all real and personal property located in the Town. Payment of taxes was due November 10, 2022 and March 9, 2023, with interest at 4% on all tax bills unpaid as of the due date.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$29,466 for the year period ended June 30, 2023.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

**TOWN OF NEWBURGH, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property taxes levied during the year were recorded as receivables at the time the levy was made. The receivables collected during the year and in the first sixty days following the end of the fiscal year have been recorded as revenues. The remaining receivables have been recorded as deferred revenues.

Risk Management

The Town pays insurance premiums to certain agencies to cover risks that may occur in normal operations. The Town purchases employee fidelity bond coverage. There have been no significant reductions in insurance coverage from the prior year. No settlements of claims have exceeded insurance coverage in the current year.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Estimates are used to determine depreciation expense. Actual results could differ from those estimates.

2. DEPOSITS AND INVESTMENTS

Typically, the Town invests funds in checking accounts, savings accounts, certificates of deposit, and U.S. government obligations (through an investment group owned by a financial institution). From time to time the Town's deposits and investments may be subject to risks, such as the following:

Custodial Credit Risk – Deposits - the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town uses only financial institutions that are insured by the FDIC or additional insurance. At June 30, 2023, cash deposits had a carrying value of \$2,590,746, all of which was covered by FDIC or collateralized.

Interest Rate Risk – The Town does not currently have a deposit policy for interest rate risk.

Credit Risk – The Town does not have a formal policy regarding credit risk. Maine statutes authorize the Town to invest in obligations of the U.S. Treasury, and U.S. Agencies and certain bonds, securities and real assets.

Custodial Credit Risk – Investments – the risk that, in the event of failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Town does not have an investment policy. None of the Town's investments were subject to custodial credit risk.

At June 30, 2023, the Town's investment balances were as follows:

Knowlton School Fund – with Maine Community Foundation	\$ 245,446
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**TOWN OF NEWBURGH, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

2. DEPOSITS AND INVESTMENTS (CONTINUED)

The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All investments held by the Town are Level 1 inputs.

3. CAPITAL ASSETS

Governmental activities:	Balance 7/1/21	Additions	Deletions	Balance 6/30/22
Land & easements	\$ 75,553	\$ -	\$ -	\$ 75,553
Land improvements	16,637	-	-	16,637
Buildings	125,575	1,027,459	-	1,153,034
Equipment	114,522	58,219	-	172,741
Vehicles	436,834	-	-	436,834
Infrastructure	4,042,190	-	-	4,042,190
<i>Total capital assets</i>	4,811,311	1,085,678	-	5,896,989
Less accumulated depreciation	(1,111,576)	(76,836)	-	(1,188,412)
Governmental activities Capital assets, net	\$ 3,699,735	\$ 1,008,842	\$ -	\$ 4,708,577

Depreciation expense has not been charged as a direct expense for any department of the Town.

4. ACCOUNTS RECEIVABLE

Accounts receivable is made up of the following at June 30, 2023:

Homestead reimbursement	\$ 10,554
General assistance reimbursement	525
RSU #22 reimbursement	876
Veteran's reimbursement	<u>633</u>
	<u>\$ 12,588</u>

Town of Newburgh, Maine
Schedule of Departmental Operations
For the Year Ended June 30, 2023

	Balance 7/1/2022	Appropriations	Other Revenues	Transfers	Total Available	Expenditures	Lapsed	Carried
GENERAL GOVERNMENT								
General administration	\$ -	\$ 217,499	\$ -	\$ -	\$ 217,499	\$ 206,632	\$ 10,867	\$ -
Board of selectmen	-	6,888	-	-	6,888	5,921	767	-
Assessor/planning/CEO	-	17,607	-	-	17,607	17,035	572	-
Municipal building	-	40,034	-	-	40,034	38,338	1,696	-
Tax collector	-	2,665	-	-	2,665	1,448	1,217	-
Elections	-	1,600	-	-	1,600	966	634	-
Building repair/maintenance	-	13,000	-	-	13,000	16,857	(3,857)	-
Insurance	-	27,333	-	-	27,333	25,515	1,818	-
Total	-	316,426	-	-	316,426	312,712	13,714	-
PROTECTION								
Fire department - operating	-	47,375	-	(3,770)	43,605	43,605	-	-
Fire department - compensation	-	85,250	-	(28,789)	56,461	56,461	-	-
Fire department capital reserve	110,635	-	496	37,939	149,070	19,731	-	129,339
Fire department donations	2,464	-	380	-	2,844	2,134	-	710
Fire fighter charitable donations	300	-	-	-	300	-	-	300
First responders	-	11,250	-	(5,386)	5,864	5,864	-	-
Responders reserve account	2,182	-	2,280	-	4,462	196	-	4,266
Rescue grant	-	-	15,000	-	15,000	-	-	15,000
P/S building utilities	-	8,400	-	7	8,407	8,407	-	-
New fire station	1,700,000	600,000	-	-	2,300,000	1,069,200	-	1,230,801
Emergency 911	-	500	-	-	500	129	371	-
Total	1,815,581	752,775	18,156	(0)	2,586,512	1,145,725	371	1,440,415
HEALTH AND SANITATION								
Transfer station reserve	107,559	-	1,808	-	109,367	-	-	109,367
Solid waste disposal	-	112,830	-	-	112,830	108,752	4,078	-
Total	107,559	112,830	1,808	-	222,197	108,752	4,078	109,367
PUBLIC WORKS								
Summer roads	-	43,141	-	-	43,141	49,384	(6,243)	-
Winter roads	-	227,655	-	-	227,655	221,008	6,647	-
Sand shed	-	1,000	-	-	1,000	-	1,000	-
Road reserve	11,660	-	-	-	11,660	5,616	-	6,044
Total	11,660	271,796	-	-	283,456	276,008	1,405	6,044
SOCIAL SERVICES								
General assistance	-	1,000	-	-	1,000	700	300	-
Charities	-	6,340	-	-	6,340	6,340	-	-
Library	-	500	-	-	500	479	21	-
Library grant	-	-	-	-	-	121	(121)	-
Library donations reserve	1,355	-	822	-	2,177	688	-	1,479
Total	1,355	7,840	822	-	10,017	8,339	200	1,479

NOTES

**TOWN MEETING WARRANT
ELECTION JUNE 11th, 2024, AND
OPEN TOWN MEETING JUNE 13th, 2024**

To Katie Flores, a resident of the Town of Newburgh, in the County of Penobscot, State of Maine.

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Newburgh in said County and State, qualified by law to vote in town affairs, to meet at the Newburgh Municipal Building, in said Town, on Tuesday, the 11th, day of June, A.D. 2024, at eight o'clock in the forenoon, then to act on Articles 1 and 2.

And to notify and warn the voters to meet at the Newburgh Municipal Building in said Town on Thursday, the 13th, day of June, A.D. 2024, at six-thirty PM in the evening, then and there to act upon Articles # 3 through all at Open Town Meeting, said articles being set out below, to wit:

ARTICLE 1. To elect a Moderator by written ballot, to preside at said meeting, and fix compensation, therefore.
.....

ARTICLE 2. To elect by secret ballot one Select Board Member, Tax Assessor and Overseer of the Poor, for a term of three years, and one MSAD # 22 Director, for a term of 3 years.
.....

ARTICLE 3. To see if the Town will vote to authorize the Select Board to act as Road Commissioners.
.....

ARTICLE 4. To see if the Town will vote to appropriate \$794 received from the State for snowmobile registrations to the Newburgh Countryside Riders Snowmobile Club for the maintenance of their system or network of snowmobile trails.
.....

ARTICLE 5. To see if the town will vote to set the date that property taxes will be due in two equal payments on November 7th, 2024 and March 6th, 2025, and to fix the rate of interest at 8.5% to be charged on the unpaid amounts beginning December 7th, 2024 and April 6th, 2025.

The Maximum rate set by the State of Maine is 8.5%
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ARTICLE 6. To see if the town will vote to authorize the Select Board to spend Overlay Funds for Abatements & Unanticipated expenses (examples: a Forest Fire, Major Break Down of Fire Equipment).
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ARTICLE 7. To see if the Town will vote to allow all revenues provided by Capital Ambulance, private donations and fundraising to be transferred to the Rescue Education/Equipment Reserve Account.
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ARTICLE 8. To see if the Town will vote to accept and expend any and all donations, grants, revenues, reimbursements, State or Federal FEMA monies and any or all other federal, state, private, or international grants or reimbursements as provided by the Maine State Legislature, State of Maine divisions, departments, or bureaus, and/or federal, local, or private sources.

INT ON TAXES	1,500.00	RSU #22 REIMB	2,000.00
LIEN COST	1,700.00	STATE REV	175,000.00
MV EXCISE TX	290,000.00	DOT BLOCK	25,000.00
BOAT EXCISE	800.00	SNOWMOBILE	794.00
AGENT FEES	7,500.00	MISC INCOME	1,000.00
INT EARNED	6,000.00		
FAX/COPY	100.00		
PERSISTENCE	5,000.00		

ARTICLE 9. To see if the Town will vote to authorize the Select Board, on behalf of the Town, to sell and/or dispose of any excess property, real estate acquired by the Town through nonpayment of taxes thereon, subject to advertising of same for three consecutive days in any of the following a local paper, Town Website, weekly e-news, Town Crier, with such terms as they deem advisable and to execute a quit-claim deed for such property, except the Select Board may allow the immediate previous owner, or heirs one generation, up to 90 days to redeem such property by payment of all unpaid taxes on said property plus interest, lien costs and recording fees, and the Municipal officers shall use the special sale process required by 36 M.R.S. 943-c for qualifying homestead property if they choose to sell it to anyone other than the former owner(s).

ARTICLE 10. To see if the town will vote to accept any revenues, gifts, unanticipated donations, grants or pass through funds that may be provided by individual(s), business associations, charitable groups, or other organizations, which have not been listed in any previous or following articles, if the Select Board determine that the gifts, donations, grants or pass through funds are in the best interest of the town.

ARTICLE 11. To nominate and elect two (2) members to the planning board for terms of 3 years.

ARTICLE 12. To nominate and elect four (4) alternate members to the planning board for terms of one year each.

ARTICLE 13. To see what sum of money the Town will vote to raise and appropriate for **General Government.**

Recommended Amount **\$ 346,363**

Administration	\$ 267,509
(Items paid out of administration: wages, health insurance, office supplies, streetlight, electronic sign, equipment, audit, postage, town report, MMA dues, training)	
Select Board	\$ 6,688
Municipal Building	\$ 48,881
Elections	\$ 2,000
Assessing, Planning Board, CEO	\$ 21,285

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ARTICLE 14. To see what sum of money the Town will vote to raise and appropriate for **Public Safety.**

Recommended Amount **\$177,865**

Fire Dept. Operating Budget	\$ 60,875
Chief, Assistant Chief & Personnel Compensation	\$ 96,890
First Responder Operating Budget	\$ 9,100
Public Safety Building Utilities	\$ 11,000

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ARTICLE 15. To see what sum of money the Town will vote to raise and appropriate for **Animal Control.**

Recommended Amount **\$8,377**

ACO Officer	\$ 5,177
Supplies	\$ 200
Shelter Contract	\$ 3,000

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ARTICLE 16. To see what sum of money the Town will vote to raise and appropriate for **Road Maintenance.**

Recommended Amount **\$656,984**

Winter Roads	\$ 324,440
Summer Roads	\$ 331,544
Salt Shed Maintenance	\$ 1,000

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ARTICLE 17. To see what sum of money the Town will vote to raise and appropriate for **Waste Management/ Solid Waste.**

Recommended Amount **\$143,228**

Bulky Waste Clean Up	\$ 11,000
PERC Tipping Fees	\$ 55,728
Curbside Pickup	\$ 75,000
Fuel Surcharge	\$ 1,500

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ARTICLE 18. To see what sum of money the Town will vote to raise and appropriate for **Building Repair and Maintenance.**

Recommended Amount **\$ 13,000**

Municipal Office	\$ 9,000
Fire Department	\$ 1,000
Buildings Other	\$ 3,000

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ARTICLE 19. To see what sum of money the Town will vote to raise and appropriate for **Insurance.**

Recommended Amount **\$ 36,140**

Workers Compensation	\$10,655
Unemployment	\$ 2,337
MMA Risk Pool	\$23,148

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ARTICLE 20. To see what sum of money the Town will vote to raise and appropriate for the **Library.**

Recommended Amount **\$1000**

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ARTICLE 21. To see what sum of money the Town will vote to raise and appropriate for **E911.**

Recommended Amount **\$ 500**

(This is for the Addressing Officer and supplies)

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ARTICLE 22. To see what sum of money the Town will vote to raise and appropriate for **Cemetery Maintenance.**

Recommended Amount **\$20,959**

Sexton	\$ 3,459
Supplies	\$ 2,500
Mowing/Grounds Improvement	\$ 15,000

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ARTICLE 23. To see what sum of money the Town will vote to raise and appropriate for **General Assistance.**

Recommended Amount **\$1,000**

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ARTICLE 24. To see if the town will vote to apply revenue from the following Trust Funds to reduce the amount to be raised from taxation for Roads and Schools.

Recommended Amount **\$ 20,000**

Knowlton School Trust Fund	\$ 8,000
Bickford Road Trust Fund	\$ 6,000
Bickford School Trust Fund	\$ 6,000

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ARTICLE 25. To see if the town will vote to transfer the following from the Undesignated Fund Balance (Surplus) to reduce the amount to be raised from taxation.

Recommended Amount **\$60,000**

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ARTICLE 26. To see if the Town will vote to raise and appropriate **\$ 1,000** for the **Building Reserve Fund.**

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ARTICLE 27. To see if the Town will vote to raise and appropriate **\$2,200** for **IT Support.**

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ARTICLE 28. To see if the Town will vote to authorize the Select Board on behalf of the Town of Newburgh to enter three-year contracts for necessary services. (i.e Trash and Winter Roads)

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ARTICLE 29. To see if the town will vote to raise and appropriate \$5,000 for the Public Safety Capital Equipment account.

ARTICLE 30. To see if the town will vote to raise and appropriate \$1,000 for the Newburgh Planning Board for the purchase of a new computer and printer.

ARTICLE 31. To see if the town will vote to raise and appropriate \$3,600 for the Newburgh Fire & Rescue Department for the purchase of 2 AED machines.

ARTICLE 32. To see if the town will vote to establish a reserve account known as the Newburgh Veteran & Volunteer Fire Fighter Association Memorial Reserve.

ARTICLE 33. To see if the town will vote to authorize the Select Board to spend the proceeds from the sale of the old fire station for the following: \$60,000 into the Newburgh Veteran & Volunteer Fire Department Memorial Reserve, \$40,000 for paving the town office parking lot, \$17,000 for playground improvements, \$8,000 for installation of a 3rd hydrant and finishing the 2nd one on North Road, \$3,000 for sign for Fire Department Building and \$8,592.50 for the Building Reserve fund.


ARTICLE 34. Shall the Town vote to authorize an increase in the property tax levy limit, established for the Town of Newburgh by State Law, in the event that the municipal budget approved under the following articles would result in a tax commitment that is greater than that property tax limit?


ARTICLE 35. Shall an Ordinance entitled Land Use of the Town of Newburgh be enacted?
(Copies available at the Town Clerks Office)


ARTICLE 36. Shall an Ordinance entitled Shoreland Zoning of the Town of Newburgh be enacted?
(Copies available at the Town Clerks Office)

ARTICLE 37. Shall an Ordinance entitled Solar of the Town of Newburgh be enacted?
(Copies available at the Town Clerks Office)

Given under our hands in the Town of Newburgh this 28th, day of May, 2024


Renee O'Donald


Brian Carlisle


Kurt Giles

TOWN OFFICE

Location: 2220 Western Ave, Newburgh

Hours: Monday 9-6
Tuesday 8-5
Wednesday 8-5
Thursday 8-5
Friday Closed

Phone: 234-4151 or 234 - 2490

Fax: 234-2791

Email: newburghmgr@gmail.com- Cindy Grant
newburghtownclerk@gmail.com- Katie Flores
newburghdeputyclerk@gmail.com- Rebecca Campbell

Website: www.townofnewburghmaine.com

TOWN LIBRARY

Location: 2220 Western Ave., Newburgh

Hours: Thursday 1-5

TOWN CONTACTS

Select Board Member:	Brian Carlisle	234-4151
Select Board Member:	Renee' O'Donald	234-4151
Select Board Member:	Kurt Giles	404-0056
Town Manager:	Cynthia Grant	234-4151
Deputy Town Clerk:	Katie Flores	234-4151
Deputy Town Clerk:	Rebecca Campbell	234-4151
Fire Chief:	Brent Somers	478-8760
Animal Control:	Peri Peterson	659-2158
Assessor/CEO/LPI:	Travis Gould	924-4057
Sexton:	Vacant	234-4151
Planning Board:	Adrian Smith	234-4151

JUNE 2024 TOWN MEETING SCHEDULE

Newburgh Town Office (Newburgh Elementary School)
2220 Western Ave

Secret Ballot Election

Tuesday, June 11, 2024

8:00am to 8:00pm- Polls open for voting.
State, Town & School Ballots

Open Town Meeting

Thursday, June 13, 2024

5:30pm- Doors open: Voter Registration
6:30pm- Meeting Reconvenes