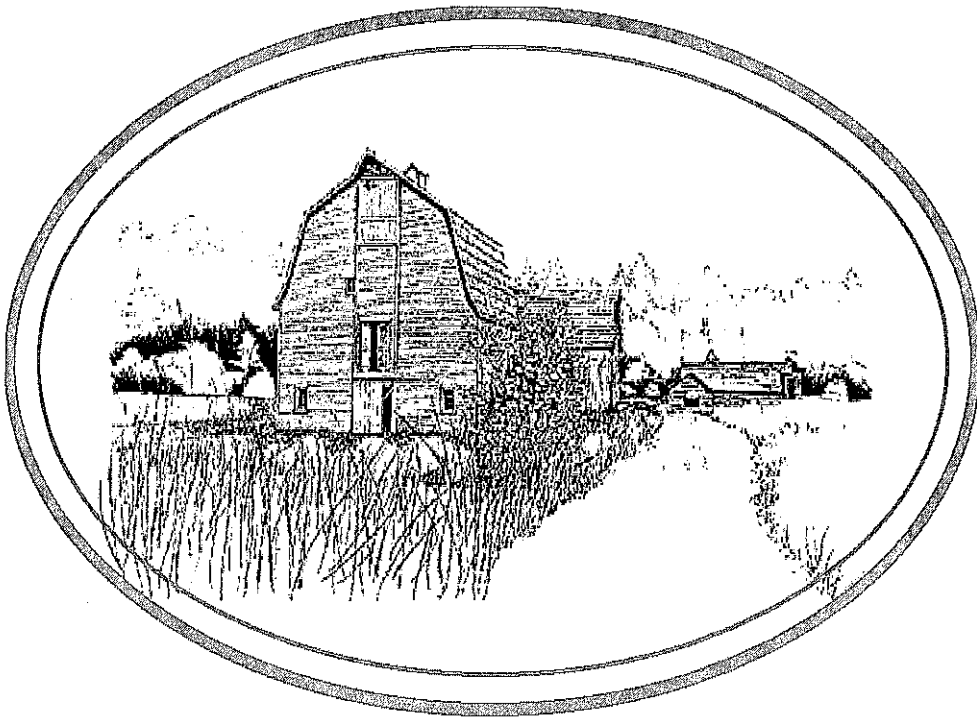


**ANNUAL REPORT
OF THE
TOWN OF NEWBURGH
FOR 2023-2024**



Presented by: Municipal Officers

Please bring this Town Report to the Town Meeting, June 15th, 2023

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.

TABLE OF CONTENTS

<u>Select Board Report</u>	<u>Pages 2-3</u>
<u>Town Manager Report</u>	<u>Page 4</u>
<u>Fire & Rescue Report</u>	<u>Page 5</u>
<u>Animal Control Report</u>	<u>Page 6</u>
<u>Cemetery Report & Library Report</u>	<u>Page 7</u>
<u>Excise Tax Collector & Clerk Report</u>	<u>Page 8</u>
<u>Sheriff's Report</u>	<u>Page 9</u>
<u>Certificate of Assessment</u>	<u>Pages10-11</u>
<u>Cemeteries Perpetual Accounts</u>	<u>Pages12-16</u>
<u>Personal Property Tax Form</u>	<u>Page 17</u>
<u>Landmark Heritage Trust</u>	<u>Page 18</u>
<u>Sample Municipal Ballot</u>	<u>Page 19</u>
<u>Outstanding Taxes</u>	<u>Pages20-24</u>
<u>General Ledger Detail Report</u>	<u>Pages25-26</u>
<u>Expense Detail Report</u>	<u>Pages27-30</u>
<u>Revenue Detail Report</u>	<u>Page 31</u>
<u>Municipal Audit Ending 6/30/22</u>	<u>Pages32-46</u>
<u>Notes page</u>	<u>Page 47</u>
<u>Town Meeting Warrants</u>	<u>Pages48-53</u>

NOTES

BOARD OF SELECTMEN

Once again, it's time for the annual meeting and town report, time does fly. As always, the Select Board would like to take this opportunity to thank the 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 town was awarded \$160,616.79 from ARPA (American Rescue Plan Act) and the town voted to accept that money. The money was used to expand the front reception area and work area for the town manager and staff. The funds could only be used for approved items and one of those items was storm water management. The balance of the money was used for those projects including ditching and roadside trimming, digital mapping, digital sign, and dry hydrants.

At the annual town meeting last year, the residents voted to allow the Select Board to obtain funding for a new Fire and Rescue building. As many of you know, the old fire department building is in serious disrepair and did not meet the department's current needs. The town hired local contractor J M Brown and the construction of the new building began in the fall of 2022. The new fire station will be complete this summer, we're hoping July or August.

Another note regarding this new building. The Board was provided with information on a grant opportunity, and we instructed the Town Manager to apply. She completed the work quickly and efficiently and got the information in to be included in the Direct Spending in the amount of \$1 million dollars through the office of Senator Susan Collins proposed budget. However, the USDA is in charge of gathering all the information necessary for awarding the grant and releasing the funds. Our Town Manager has been working with the USDA office in Bangor providing all the information necessary so that the grant funds can be released. As of this date, we have not received the funds but expect to finalize the processing of information by fall. We will certainly keep everyone posted on this progress.

We would like to take a moment to express the importance of the progress that we have made for the future of Newburgh. We now own all the land and building for our municipal offices, and if everything goes as planned and we receive the \$1 million in grant money and pay for the balance of the building out of our fund balance (that was also approved at last years town meeting) we will own the new fire station. This is a giant step forward for the town. We will once again have a "town center" with municipal offices, library, playground, leasing space, and a brand-new fire station. We have come along way and this plan goes back many, many years to prior boards.

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 2022 budget of 1,928,216.94 approximately 23.62% of that goes to run the entire town and all its departments. The next recipient is Penobscot County which is 10.77% of the total budget. The majority of the budget goes to RSU 22 which is 65.61% of the total budget.

If the current proposed school budget is passed the amounts of the 2023 budget are projected to look something like this: RSU 22- 69.11%, Penobscot County-12.13% and Town- 18.75%.

The other mitigating factor in keeping our taxes in line is the town's valuation. Every year the town tax records are audited by the state. This audit determines what percentage 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 Town Sexton position, and a cemetery committee. It is not a huge commitment, and we really appreciate the work that these folks do.

Now that we own the school building, we are in hopes that maybe some other residents would like to come forward to create a Rec Committee. We understand that it may be hard for people to participate in a committee like this, but the old saying "many hands make light work" does ring true. It would be great to have people who want to organize a craft night or craft classes, exercise classes, or yoga class for our local community.

The Newburgh Community Library lost one of its original organizing members who ran the library for many years. Sadly, we lost Gary this past spring. We have officially named the library the "Gary W Woolson Community Library". The other volunteers Anne Krebeck, Anne Comeau, Grace Pelletier, and Kody Brown have continued 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, DVDs, 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. Please contact Anne Krebeck to see what they might need help within the library.

We have included all the financial information for the year ending April 30, 2023. 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 15, 2023, beginning at 6:30 pm.

Respectfully submitted:
Renee ODonald
Brian Carlisle
Lucille 'Cindy' DeBeck

Town Manager Report

Hello Newburgh Residents.

I want to extend a huge thank you to Katie Flores and Rebecca Campbell for the tremendous job that they do, I don't know what I would do without them. I would also like to thank Fire & Rescue Chief Brent Somers and all the fire fighters and first responders for their dedication to serving the residents of Newburgh.

We have seen a lot of changes this year. In case you haven't been by the Fire Station is up, and the interior build out is beginning. The hope is to be in it by the first part of July.

I would like to take a minute and let everyone know that the town lost two very dear people that were great assets to the Town and a huge help to me over the years.

Amos Kimball was a great historian in the Town of Newburgh. If you wanted to know about anything involving Newburgh, you called Amos. I have had the pleasure of doing just that several times in my 12 years here.

Gary Woolson had been very involved and dedicated to the town for many years. He served in the Fire Department many years ago and I believe, the planning board at one time. Gary for the last 12 years had served as a ballot clerk, moderator and warden at the towns elections and had been very involved and dedicated to the Newburgh Community Library. The library was dedicated to him this year by changing the name to the Gary W Woolson Community Library.

I will miss them both greatly.

Sincerely,
Cynthia Grant

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 ongoing support every year. This has been a very productive year for the department. We are proud to announce we now have two newly licensed EMTs in the rescue division. Scott Reglin and Chief Somers successfully completed the class and passed their national registry test to become licensed with the Maine EMS. As of January 2023, we have had three medical personnel available to answer rescue calls in Newburgh. I am also happy to announce we have added a new lieutenant to our officers list for the fire department. Lt Adam Armitage has been a great addition to the officers' line and has proudly taken the position and its responsibilities.

This past year has been an exciting and highly anticipated year as the new fire station project has become a reality. We, as a department, are counting the days when we can move in and settle into our new home. This has truly been a team effort and we would like to take a moment to say Thank you to everyone who has made this a reality. First, thank you to the townspeople who voted for this project to happen, without your approval this would never have happened. Also Thank you to the select board members and our town manager for the support and dedication it has taken to get us where we are now. The building is a reality because everyone involved has the same goals in mind and that's to make the department better able to serve our town.

During all the happenings of the past year, we have also continued to answer the calls of duty as they have occurred. This past year has involved many different types of calls in and out of our town which we have handled in a very professional manner. We handled a total of 119 calls for Fire & Rescue both in town and mutual aid. The following are types of calls the Fire Department responded to structure fires, accidents, service calls, fire alarms, wildland fires, chimney fire and several other fire related calls as well. The following are types of calls the Rescue Department responded to cardiac calls, fall calls, accident calls, breathing calls, diabetic call and sick calls, along with several other medical related calls as well. We assisted many other communities in their time of need just as they have helped us. Without good mutual aid assistance this job would be impossible.

We would also like to take this opportunity to invite anyone 18 or older who would like to help serve your community to please feel free to contact the town office or the fire chief to apply as we are always looking for new members.

Thank you again for your support and best wishes from the Newburgh Fire and Rescue Department.

Chief Brent Somers
Asst Chief Shaun Ross

Animal Control Report 2023

Hi everyone!

I am the recently appointed ACO for Newburgh.

I have been using the town Facebook page to get word out about missing animals as well as fundraising for a microchip scanner to be used to reunite animals as quickly as possible and spay neuter clinics that I have access to at low cost.

I have a fair bit of experience in the rescue community and I am excited to be serving the community that I've lived in for the past 10 years.

I'll continue to offer low cost spay neuter spaces on a monthly basis and am trying to broaden this to include dogs in the future.

I would encourage anyone with colonies of feral cats to reach out for spay neuter assistance as well so that we can be proactive and preventative as the spring approaches.

I look forward to the year ahead in our community!

Perri Peterson, ACO

659-2158

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 Library Report

2023 has brought changes to the library. Our longtime library friend, Gary W Woolson passed away March 18, 2023. We will remember him well as the library's name changed this year.

The Gary W Woolson Community Library volunteer staff wishes to thank, again, all the citizens of Newburgh and others from surrounding towns for their support of the library for the past thirteen years.

The donation of funds, books, and movies are greatly appreciated. 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

As always 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 members and especially volunteers to help keep the library operating.

Respectfully,

Library Volunteers

FISCAL YEAR 2022-2023
EXCISE TAX COLLECTOR'S REPORT

(These figures are as of April 30, 2023)

<u>Excise Tax Collected</u>	<u>\$274,471.22</u>
-----------------------------	---------------------

MUNICIPAL AGENT'S REPORT

Motor Vehicle Registrations, Sales Tax & Title Fees:

<u>Collected</u>	<u>\$117,387.27</u>
<u>Paid to Secretary of State</u>	<u>\$117,387.27</u>

IFW/RV Registrations & Sales Tax:

<u>Collected</u>	<u>\$24,737.05</u>
<u>Paid Treasurer of State</u>	<u>\$24,737.05</u>

State Dog License Fees:

<u>Collected</u>	<u>\$1,247.00</u>
<u>Paid Treasurer of State</u>	<u>\$1,247.00</u>

Municipal Agent Fees:

<u>Collected & Retained by Town</u>	<u>\$8,436.65</u>
---	-------------------

TOWN CLERK REPORT
FISCAL YEAR 2022-2023
7/1/2022 through 4/30/2023

Births.....	4
Marriages.....	14
Deaths.....	13



Penobscot County Sheriff's Office

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

Sheriff Troy J. Morton

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.

A significant change to the resource sharing agreement between the Sheriff's Office and Maine State Police in 2022 has resulted in an increased demand on our rural law enforcement resources. We are working to manage the additional staffing needs and impact on our community policing model.

In 2022, the Penobscot County Sheriff's Office responded to 342 calls for service in the Town of Newburgh. The following is a list of the most common calls for service:

Welfare Check	64	Criminal Traffic Offense	6	Property Damage	4
Agency Assist	26	Citizen Assist	6	Assault	3
Motor Vehicle Crash	35	Court Service	6	Criminal Mischief	3
Information	22	Threatening	5	Lost/Found Prop	3
Erratic Vehicle	20	Disorderly Conduct	5	Weapons Discharge	3
Alarm	14	Harassment	5	Wanted Out	2
Directed Patrol	8	Family Fight	4	Violation of Release	2
Medical	7	Trespassing	4	Theft	2
Scam	7	Civil Matter	4	Missing Person	2

On behalf of the 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 07/01/2022 to 06/30/2023, at 15.3 mils on the dollar, on a total taxable valuation of \$126,027,251

Assessments:

1. County Tax	217,648.00
2. Municipal Appropriation	1,070,256.48
3. TIF Financing Plan Amount	0.00
4. Local Educational Appropriation	1,326,139.79
5. Overlay (Not to Exceed 5% of "Net To Be Raised" (see tax rate calculation #16)	2,946,540
6. Total Assessments	

RD
RC
LD
2,643,509.67 RD
RC
LD

Deductions:

7. State Municipal Revenue Sharing	125,000.00
8. Homestead Reimbursement	121,000.74
9. BETE Reimbursement	1,312.54
10. Other Revenue	467,919.48
11. Total Deductions	
12. <u>Net Assessment for Commitment</u>	

RD
RC
LD
715,292.81
1,928,216.94 RD
RC
LD

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 07/12/2022

Renee Donald

[Signature]

[Signature]

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 07/01/2022 to 06/30/2023 as they existed on the first day of April 2022.

IN WITNESS THEREOF, we have hereunto set our hands at Newburgh this 12 day of July, 2022.

Randy Donald

Jucelle DeBuck

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	217,648.00	
2. Municipal Appropriation	1,070,256.48	
3. TIF Financing Plan Amount	0.00	
4. Local Educational Appropriation	1,326,139.79	
5. Overlay (Not to Exceed 5% of "Net To Be Raised" (see tax rate calculation #16)		29465.40 RD PK LD
6. Total Assessments		2643529.67 RD PK LD

Deductions:

7. State Municipal Revenue Sharing	125,000.00	
8. Homestead Reimbursement		121060.79 RD PK LD
9. BETE Reimbursement	1,312.54	
10. Other Revenue	467,919.48	
11. Total Deductions		715292.81 RD PK LD
12. <u>Net Assessment for Commitment</u>		1,928,216.94 LD

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

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		

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 excised (tractors, riding lawn tractors, golf carts, ATVs)
 Boats and watercraft not registered

Examples of Non-Business Personal Property to include:

Vehicles that are not registered & excised (tractors, golf carts, riding lawn tractors, ATVs)
 Boats & watercraft valued at more than \$1,000, not registered
 Machinery & Equipment valued at more than \$1,000

Quantity	Year of Manufacture	Year Acquired	Description	Acquisition Cost

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 & TV's
 Wearing Apparel 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 13th, 2023

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

Debeck, Lucille

Newburgh

Giles, Kurt

Newburgh

Write-In

Municipality of Residence

Town Clerk

CYNTHIA GRANT

Lien Breakdown

Tax Year: 2021-1 To

2021-2

As of 4/30/2023

Name	Principal Due	Pre Lien Int	Costs	Interest	Total
Brinkworth, Deborah P	269.18	2.62	61.38	11.58	344.76
Cassidy, Brigitte	802.63	14.62	61.38	34.52	913.15
Gibbs, Charles	661.71	12.06	61.38	28.46	763.61
Gibbs, Charles F	3,450.97	62.87	61.38	148.44	3,723.66
Hatt, Aimee J	1,034.06	18.84	68.76	44.48	1,166.14
Jones, Kenneth	2,450.38	44.65	61.38	105.40	2,661.81
Jordan, Scott	960.98	17.51	61.38	41.34	1,081.21
Leighton, Leroy	2,657.88	48.43	61.38	114.33	2,882.02
Nash, Jr., Gregory	1,633.16	0.00	0.00	4.03	1,637.19
Prescott, David	911.91	16.61	68.76	39.22	1,036.50
Prescott, David	380.85	0.00	68.22	9.29	458.36
Prescott, Joseph	613.68	5.97	68.76	26.40	714.81
Sargent, James G	57.53	1.05	61.38	2.47	122.43
SIMPSON, JULIA N	2,305.91	42.01	61.38	99.19	2,508.49
Simpson, Pamela J	916.89	16.71	61.38	38.74	1,033.72
Smith, Peter S	636.83	11.61	61.38	27.39	737.21
Smith, Stanley C III	1,044.41	19.03	61.38	44.92	1,169.74
Toothaker, Devises of Dolores	3,467.76	63.18	61.38	149.16	3,741.48
Upham, Angelon	2,244.00	40.88	68.76	96.52	2,450.16
Whittaker, Lewis devisees	2,642.66	25.70	61.38	113.67	2,843.41
				TOTAL	\$31,989.86

**Non Zero Balance
on All Accounts**

Tax Year: 2022-1 To
2022-2

Name --	Year	Original Tax	Amount Due
--			
Acadia Realty, LLC	2022	1,994.78	2,005.91
Adams, Joseph Michael	2022	975.76	986.89
Ayer, Nathan D	2022	12.68	21.40
Baeza, Maria	2022	436.37	229.31
Bragan, Joshua	2022	3,354.77	3,365.90
Brinkworth, Deborah P	2022	561.22	572.35
Brooks, Susan A	2022	198.17	209.30
Brown, Eva	2022	848.03	712.16
Burgess, Steven	2022	3,123.74	3,134.87
Burns, Michael J	2022	398.30	409.43
Butterfield, Michael	2022	1,092.73	1,101.48
C & M Investment Group LLC	2022	9,555.84	4,789.05
C & M Investment Group LLC	2022	1,187.74	605.00
C & M Investment Group LLC	2022	1,333.50	677.88
Calderwood, John	2022	5.02	16.15
Cassidy, Brigitte	2022	730.30	741.43
Chadbourne, Robert L	2022	492.92	504.05
Chauvin, Brenda J	2022	1,966.36	111.10
Clark, Marcia	2022	856.36	867.49
Collins, Peter	2022	1,000.15	511.20
Connors, Michael	2022	1,004.92	1,016.05
Connors, Michael s	2022	576.55	569.13
Connors, Michael S	2022	475.42	486.55
Craig, Mark	2022	562.75	292.50
Cross, Dolores L	2022	2,202.24	1,112.25
Dunton, Alan	2022	2,239.37	2,250.50
Earl, Jacob	2022	1,755.80	889.03
Esmfam, LLC	2022	648.05	335.15
Ferguson, Mark	2022	2,151.18	2,162.31
Frost, Robert G & Lori A	2022	1,123.20	377.66
Gibbs, Charles	2022	683.62	694.75
Gibbs, Charles F	2022	3,541.86	3,552.99
Gintautes, Baron Jonas	2022	5,007.40	2,514.83
Hartley, Andrew S	2022	851.23	436.74
Hatt, Aimee J	2022	1,884.33	1,895.46
Homsted Enterprises Inc, C A	2022	2,259.75	1,141.00
Homsted Enterprises Inc, C A	2022	1,033.70	527.98
Homsted, III, Clarence A.	2022	3,193.61	1,607.93

Homsted, III, Clarence A.	2022	4,948.37	2,485.31
Huntley, Lance	2022	715.09	726.22
Johnson, Melissa	2022	17.23	28.36
Johnson, Melissa	2022	480.56	491.69
Jones, Kenneth	2022	2,554.41	2,565.54
Jones, Kenneth	2022	701.55	0.69
Jordan, Scott	2022	972.41	983.54
Martin, Darren E	2022	812.64	417.45
Mcleod, Everett W II	2022	2,239.68	1,130.97
Nash, Jr., Gregory	2022	2,469.21	2,480.34
North 541 Rentals	2022	1,858.97	940.61
Ordway, Dwight H	2022	426.61	437.74
Perry, Judith H revocable Living Trust of May 7, 2018	2022	505.22	516.35
Perry, Judith H revocable Living Trust of May 7, 2018	2022	491.56	502.69
Perry, Judith H revocable Living Trust of May 7, 2018	2022	490.58	501.71
Perry, Judith h Revocable Trust	2022	2,225.42	2,236.55
Porter, Dwayne	2022	943.98	483.12
Prescott, David	2022	926.87	938.00
Prescott, David	2022	397.02	408.15
Prescott, Joseph	2022	1,279.49	1,290.62
Ross, Richie G	2022	1,104.22	563.24
Sands, Amanda	2022	3,187.46	3,198.59
Sargent, James G	2022	59.98	71.11
Shields, Alexander	2022	73.21	47.73
Shields, Alexander P	2022	2,512.28	1,267.27
Shields, Alexander P	2022	54.67	38.46
SIMPSON, JULIA N	2022	2,363.36	2,374.49
Simpson, Pamela J	2022	950.85	961.98
Smith, Michael	2022	2,363.30	2,374.43
Smith, Peter S	2022	663.88	675.01
Smith, Randy	2022	735.46	378.86
Smith, Stanley C III	2022	1,085.64	1,096.77
Stepp, Martha I	2022	3,807.45	1,914.85
Stymiest, Ricky L	2022	1,286.71	1,297.84
Swain, Robert J	2022	2,021.50	2,032.63
Tanner, David A	2022	841.03	852.16
Tanner, David A	2022	3,885.05	3,896.18
Thomas, Travis	2022	607.72	618.85
Thomas-Pino, Clare	2022	7,087.79	7,098.92
Tingley, Trustee, Stanwood	2022	417.83	428.96
Tocci, Anthony	2022	1,888.02	955.14
Toothaker, Devises of Dolores	2022	3,493.65	3,504.78
Toothaker, Jr., Reginald H. devisees	2022	300.72	311.85
Torrey, Amanda	2022	1,194.04	1,204.35
Torrey, Roscoe	2022	1,410.63	1,421.76

Turner, Sandra	2022	200.40	211.53
Upham, Angelon	2022	2,266.94	2,278.07
Veinote, Gregory	2022	1,346.97	1,358.10
Veinote, Jason	2022	2,630.21	1,822.95
Whittaker, Lewis devises	2022	6,438.70	6,449.83
Williams, Jesse J	2022	568.67	295.46
Wilmington Savings Fund Society FSB	2022	1,327.14	674.70
as Trustee			
Winslow, Confetti M	2022	926.63	474.44
Young, Arthur	2022	26.36	37.49
Young, Jason	2022	379.88	391.01
		TOTAL	\$115,580.60

**Non Zero Balance on All
Accounts**

Tax Year: 2021-1 To 2021-2

As of: 04/30/2023

Personal Property

Name ----	Year	Original Tax	Amount Due
ViaSat Inc	2021	6.36	6.36

**Non Zero Balance on
All Accounts**

Tax Year: 2022-1 To 2022-2

As of: 04/30/2023

Personal Property

Name ----	Year	Original Tax	Amount Due
ABERCROMBIE, MARI L	2022	30.60	30.60
BOUCHARD, MELFORD	2022	68.85	34.42
Homsted, III, Clarence A.	2022	30.60	30.60
Lynch, Annette	2022	45.90	24.71
Miller, Inc., John M	2022	26.01	26.01
SHIELDS, ALEXANDER P	2022	220.32	110.16
ViaSat Inc	2022	7.11	7.11
WESCOTT, DAVID E	2022	76.50	76.50
		TOTAL	\$340.11

**General Ledger
Detail Report**

ALL Accounts
July to April

Account-----

-- B A L A N C E -

Date	Jrnl	Desc---	Debit	Credit
1 - GENERAL FUND				
			0.00	
		100-00 FD LOAN FUNDS MACHIAS	1,700,010.00	
		103-00 GENERAL FUND CASH MACHIAS	1,183,702.99	
		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	11,756.93	
		109-01 NEW FIRE DEPT BUILDING CONSTRU	572,738.00	
		112-00 TRASH MRC PERC FUNDS	108,457.24	
		114-00 PASS THROUGH	0.00	
		114-01 SEPTIC SYSTEM GRANT	17,407.75	
		116-00 OVER /SHORT	100.00	
		120-14 2014 TAX RECEIVABLE		0.00
		120-20 2020 TAX RECEIVABLE	0.00	
		120-21 2021 TAX RECEIVABLE	0.87	
		120-22 2022 TAX RECEIVABLE	127,191.85	
		121-15 2015 PP Tax RECEIVABLE		0.03
		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	340.13	
		132-19 2019 TAX LIENS	2,006.50	
		132-20 2020 TAX LIENS	2,556.67	
		132-21 2021 TAX LIENS	29,143.38	
		140-01 Due to/Due from fund 1	6,649.45	
		140-03 Due to/du from 3		2,780.00
		160-00 FOOD CUPBOARD DONATIONS		220.34
		162-00 AMERICAN RESCUE FUNDS		49,699.57
		163-00 TOYS FOR TOTS DONATION	0.00	
		165-00 FORESTRY GRANT	1,352.50	
		200-00 ACCOUNTS PAYABLE		17,347.96
		201-00 STATE MV REG FEES		2,674.00
		203-00 STATE IFW FEES		881.00
		204-00 STATE PLUMBING FEES 25%	0.00	
		207-00 STATE DOG LICENSE FEES		39.00
		208-00 STATE VITAL RECORD FEES		9.20
		210-00 PLUMBING INSPEC 75%	0.00	
		213-00 REFUND FOR SNOWMOBILE CLUB		966.60
		215-30 FICA/MEDI TAX	0.00	
		215-35 FED W/H TAX	0.00	
		215-40 ST W/H TAX		548.48
		217-00 FD CAPITAL RESERVE		91,400.27

1 - GENERAL FUND CONT'D

		219-00 AFlac	0.00	
		221-00 RSU22 WATER TESTING	235.00	
		225-00 NEWBURGH FUEL FUND		10,886.92
		225-02 FUNDS TO HELP NEWBURGH RESIDEN		3,063.20
		228-00 VETERAN MEMORIAL FUND		3,253.09
		230-10 DUE TO RESERVE FUND		50,173.43
		290-00 DEFERRED PROPERTY TAX		61,986.00

292-00 ANIMAL CONTROL FEES TOWN		14,356.09
296-00 LIBRARY GRANT	121.21	
297-00 LIBRARY DONATIONS		1,544.74
298-00 RESPONDERS Training, Edu, Equipt		3,305.67
298-01 RESPONDER CAPITAL ACCOUNT	0.00	
299-00 FIRE DEPARTMENT DONATIONS		470.63
299-01 FIRE FIIGHTER CHARITABLE GRANT		300.00
299-02 FD CAPITAL EQUIPMENT	0.00	
302-00 NEWBURGH DAY DONATIONS		3,010.92
303-00 STRECHING CLASS		11.00
325-01 PERPETUAL CARE RESERVE 2011		2,350.00
500-00 UNDESIGNATED FUND BALANCE	754,582.97	
505-00 DESIGNATED FUND BALANCE		1,700,000.00
510-00 EXPENSE CONTROL		356,569.89
520-00 REVENUE CONTROL		2,140,937.92
Fund.....	0.01	

2 - TRUST FUND

	0.00	
100-00 Miscellaneous Cash	56,345.40	
300-00 Alma Bicknell Fund		534.96
305-00 Bessie Whitney Fund		7,335.86
310-00 George Bickford Fund		588.36
315-00 Knowlton Fence Fund Principal		826.27
320-00 Myron Foster Reserve Fund		14,013.87
325-00 Perpetual Care Fund		30,649.42
330-00 Shirley Burgess Fund		2,396.66
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		3,869.45
313-01 Building Fund		38,538.08
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-----	Date	Jrnl	Desc---	Current Budget	Net	Unexpended Balance
01 - GENERAL GOVT				286,093.00	0.00	286,093.00
01 - ADMIN				217,499.00	0.00	217,499.00
			01 - COMPENSATION	132,674.00	109,112.30	23,561.70
			05 - INSURANCE	51,525.00	42,161.81	9,363.19
			10 - SUPPLIES	6,000.00	3,084.58	2,915.42
			15 - UTILITIES	400.00	233.25	166.75
			20 - MAINT/REPAIR	3,200.00	1,544.00	1,656.00
			30 - PROF SERVICE	23,700.00	10,433.36	13,266.64
			Division....	217,499.00	166,569.30	50,929.70
05 - BD OF SELECT				6,688.00	0.00	6,688.00
			01 - COMPENSATION	6,100.00	4,500.09	1,599.91
			05 - INSURANCE	488.00	344.25	143.75
			30 - PROF SERVICE	100.00	0.00	100.00
			Division....	6,688.00	4,844.34	1,843.66
10 - MUN BLDG				40,034.00	0.00	40,034.00
			01 - COMPENSATION	8,750.00	8,263.36	486.64
			05 - INSURANCE	670.00	609.26	60.74
			10 - SUPPLIES	1,000.00	778.01	221.99
			15 - UTILITIES	18,000.00	10,949.22	7,050.78
			20 - MAINT/REPAIR	11,614.00	9,778.65	1,835.35
			Division....	40,034.00	30,378.50	9,655.50
15 - TAX COLLECT				2,665.00	0.00	2,665.00
			10 - SUPPLIES	650.00	0.00	650.00
			30 - PROF SERVICE	2,015.00	0.00	2,015.00
			Division....	2,665.00	0.00	2,665.00
20 - ELECTIONS				1,600.00	0.00	1,600.00
			01 - COMPENSATION	1,600.00	538.61	1,061.39
			20 - MAINT/REPAIR	0.00	0.00	0.00
			Division....	1,600.00	538.61	1,061.39
25 - ASSESS/PLANN				17,607.00	0.00	17,607.00
			01 - COMPENSATION	12,500.00	4,166.70	8,333.30
			05 - INSURANCE	957.00	466.60	490.40
			10 - SUPPLIES	1,250.00	261.83	988.17
			30 - PROF SERVICE	2,900.00	2,096.25	803.75
			Division....	17,607.00	6,991.38	10,615.62
			Department..	286,093.00	209,322.13	76,770.87
02 - BUILDINGS				13,000.00	0.00	13,000.00
01 - BUILD MAINT				13,000.00	0.00	13,000.00
			05 - INSURANCE	0.00	10.04	-10.04
			20 - MAINT/REPAIR	13,000.00	19,958.11	-6,958.11
			Division....	13,000.00	19,968.15	-6,968.15
			Department..	13,000.00	19,968.15	-6,968.15
03 - INSURANCE				27,333.00	0.00	27,333.00
01 - W/C				9,108.00	0.00	9,108.00
			05 - INSURANCE	9,108.00	7,661.90	1,446.10
			Division....	9,108.00	7,661.90	1,446.10
02 - UNEMPLOYMENT				1,995.00	0.00	1,995.00
			05 - INSURANCE	1,995.00	1,454.72	540.28

	Division....	1,995.00	1,454.72	540.28
03 - GROUP		16,230.00	0.00	16,230.00
05 - INSURANCE		16,230.00	15,849.00	381.00
	Division....	16,230.00	15,849.00	381.00
03 - INSURANCE CONT'D				
	Department..	27,333.00	24,965.62	2,367.38
04 - RESERVE FUND				
01 - BUILDING		1,000.00	0.00	1,000.00
02 - RESERVE FUND		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				
02 - E911		500.00	0.00	500.00
10 - SUPPLIES		400.00	128.64	271.36
30 - PROF SERVICE		100.00	0.00	100.00
	Division....	500.00	128.64	371.36
03 - FD/R Wages		74,400.00	0.00	74,400.00
01 - COMPENSATION		69,900.00	30,853.34	39,046.66
05 - INSURANCE		4,500.00	2,348.28	2,151.72
	Division....	74,400.00	33,201.62	41,198.38
05 - FIRE DEPT		47,375.00	0.00	47,375.00
10 - SUPPLIES		3,950.00	2,618.44	1,331.56
20 - MAINT/REPAIR		38,000.00	23,557.42	14,442.58
25 - EQUIPMENT		1,000.00	681.09	318.91
30 - PROF SERVICE		4,425.00	618.00	3,807.00
	Division....	47,375.00	27,474.95	19,900.05
06 - ANIMAL CONT		7,784.00	0.00	7,784.00
01 - COMPENSATION		4,300.00	3,571.88	728.12
05 - INSURANCE		284.00	223.74	60.26
10 - SUPPLIES		200.00	0.00	200.00
30 - PROF SERVICE		3,000.00	1,583.00	1,417.00
	Division....	7,784.00	5,378.62	2,405.38
07 - FD WAGES		10,850.00	0.00	10,850.00
01 - COMPENSATION		10,000.00	8,513.40	1,486.60
05 - INSURANCE		850.00	658.15	191.85
20 - MAINT/REPAIR		0.00	0.00	0.00
	Division....	10,850.00	9,171.55	1,678.45
09 - FD/R BUILING		8,400.00	0.00	8,400.00
15 - UTILITIES		8,400.00	7,057.57	1,342.43
	Division....	8,400.00	7,057.57	1,342.43
10 - FIRST RESP		11,250.00	0.00	11,250.00
10 - SUPPLIES		8,400.00	1,725.76	6,674.24
20 - MAINT/REPAIR		2,500.00	147.71	2,352.29
30 - PROF SERVICE		350.00	340.00	10.00
	Division....	11,250.00	2,213.47	9,036.53
	Department..	160,559.00	84,626.42	75,932.58
10 - PUBLIC WORKS				
01 - SUMMER ROADS		211,544.00	0.00	211,544.00
50 - DEBT SERVICE		168,403.00	168,402.67	0.33
55 - MISC		43,141.00	23,205.00	19,936.00
	Division....	211,544.00	191,607.67	19,936.33
03 - SALTSHED		1,000.00	0.00	1,000.00
20 - MAINT/REPAIR		1,000.00	0.00	1,000.00
	Division....	1,000.00	0.00	1,000.00
05 - WINTER ROADS		227,655.00	0.00	227,655.00

10 - PUBLIC WORKS CONT'D			
10 - SUPPLIES	49,000.00	47,726.40	1,273.60
15 - UTILITIES	900.00	1,094.03	-194.03
22 - FUEL SURCHAR	7,600.00	1,815.10	5,784.90
30 - PROF SERVICE	170,155.00	170,154.60	0.40
Division....	227,655.00	220,790.13	6,864.87
Department..	440,199.00	412,397.80	27,801.20
15 - WASTE MGE MNT			
10 - SOL WSTE/REC	112,830.00	0.00	112,830.00
20 - MAINT/REPAIR	12,000.00	0.00	12,000.00
22 - FUEL SURCHAR	2,500.00	1,341.15	1,158.85
30 - PROF SERVICE	98,330.00	80,303.07	18,026.93
Division....	112,830.00	81,644.22	31,185.78
Department..	112,830.00	81,644.22	31,185.78
20 - RECREATION			
10 - LIBRARY	500.00	0.00	500.00
10 - SUPPLIES	500.00	479.01	20.99
Division....	500.00	479.01	20.99
Department..	500.00	479.01	20.99
30 - CEMETERIES			
10 - BLDS/GRNDS	20,383.00	0.00	20,383.00
01 - COMPENSATION	2,500.00	0.00	2,500.00
05 - INSURANCE	383.00	0.00	383.00
10 - SUPPLIES	2,500.00	683.21	1,816.79
20 - MAINT/REPAIR	15,000.00	4,875.00	10,125.00
Division....	20,383.00	5,558.21	14,824.79
Department..	20,383.00	5,558.21	14,824.79
38 - OUTSIDE AGCY			
10 - OUTSIDE AGCY	7,360.00	0.00	7,360.00
04 - OUTSIDE AGCY	7,360.00	6,340.00	1,020.00
Division....	7,360.00	6,340.00	1,020.00
Department..	7,360.00	6,340.00	1,020.00
40 - GEN ASSIST			
10 - GEN'L ASSIST	1,000.00	0.00	1,000.00
43 - WELFARE	1,000.00	700.00	300.00
Division....	1,000.00	700.00	300.00
Department..	1,000.00	700.00	300.00
45 - COUNTY TAX			
10 - PEN CTY TAX	217,648.00	0.00	217,648.00
55 - MISC	217,648.00	217,647.00	1.00
Division....	217,648.00	217,647.00	1.00
Department..	217,648.00	217,647.00	1.00
65 - EDUCATION			
10 - EDUCATION	1,326,140.00	0.00	1,326,140.00
55 - MISC	1,326,140.00	1,215,628.14	110,511.86
Division....	1,326,140.00	1,215,628.14	110,511.86
Department..	1,326,140.00	1,215,628.14	110,511.86
67 - COMM OVERLAY			
01 - OVERLAY	29,466.00	0.00	29,466.00
55 - MISC	29,466.00	7,664.41	21,801.59

67 - COMM OVERLAY CONT'D

Division....	29,466.00	7,664.41	21,801.59
Department..	29,466.00	7,664.41	21,801.59
Final Totals	2,643,511.00	2,286,941.11	356,569.89

Revenue Detail Report

ALL Accounts

July to April

Account-----	Current	Net	Uncollected
Date Jml Desc---	Budget		Balance
<hr/>			
01 - GENERAL GOVT	548,724.00	0.00	548,724.00
01 - PROPERTY TAX	1,928,217.14	1,928,217.14	0.00
03 - INT ON TAXES	1,500.00	1,840.22	-340.22
05 - LIEN COSTS	2,000.00	2,236.66	-236.66
07 - SUPPLEMENTAL	0.00	3,999.36	-3,999.36
14 - AIRCRAFT EXC	0.00	30.00	-30.00
15 - MV EXCISE TX	290,000.00	274,471.22	15,528.78
17 - BOAT EXCISE	800.00	1,250.40	-450.40
18 - AGENT FEES	7,500.00	8,354.65	-854.65
23 - INT EARNED	2,000.00	14,825.32	-12,825.32
26 - FD INTERST L	0.00	10.00	-10.00
29 - BUILDING PER	0.00	3,540.00	-3,540.00
32 - ROAD INT	0.00	995.57	-995.57
39 - FAX/COPY	100.00	287.50	-187.50
45 - PERSISTENCE	5,000.00	5,848.00	-848.00
79 - MISC INCOME	1,000.00	8,247.00	-7,247.00
80 - HOMESTEAD	121,061.00	127,525.00	-6,464.00
81 - TREE GROWTH	0.00	5,941.50	-5,941.50
82 - VET REIMB	0.00	730.00	-730.00
85 - BETE REIMB	1,312.00	1,313.00	-1.00
87 - MSAD REIMB	2,000.00	2,583.54	-583.54
88 - STATE REV	125,000.00	185,075.12	-60,075.12
99 - F/B APPROP	110,000.00	110,000.00	0.00
Department..	2,597,490.14	2,687,321.20	-89,831.06
<hr/>			
10 - PUBLIC WORKS	25,000.00	0.00	25,000.00
05 - CEMETERY LOT	0.00	100.00	-100.00
10 - DOT BLOCK	25,000.00	26,296.00	-1,296.00
Department..	25,000.00	26,396.00	-1,396.00
<hr/>			
20 - RECREATION	1,020.00	0.00	1,020.00
40 - SNOWMOBILE	1,020.00	0.00	1,020.00
Department..	1,020.00	0.00	1,020.00
<hr/>			
70 - DESIG FUNDS	20,000.00	0.00	20,000.00
02 - BICKFORD SCH	6,000.00	8,577.36	-2,577.36
04 - BICKFORD RD	6,000.00	8,577.36	-2,577.36
05 - KNOWLTON SCH	8,000.00	4,810.00	3,190.00
Department..	20,000.00	21,964.72	-1,964.72
<hr/>			
Final Totals	2,643,510.14	2,735,681.92	-92,171.78

TOWN OF NEWBURGH, MAINE
INDEPENDENT AUDITORS' REPORT AND
FINANCIAL STATEMENTS
JUNE 30, 2022

Maine Municipal Audit Services, PA

Mindy J. Cyr, CPA

Independent Auditors' Report

To the Board of Selectmen
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, 2022, 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, 2022, 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.

3

PO Box 313, Levant, Maine 04456
Phone: (207) 884-6408 Email: maineaudits@gmail.com

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 5-10, 32, and 33 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
September 14, 2022

Town of Newburgh, Maine
Balance Sheet
Governmental Funds
June 30, 2022

	General Fund	Major Fund Capital Reserve Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 3,465,677	\$ -	\$ 55,809	\$ 3,521,486
Investments	-	254,500	-	254,500
Interfund receivable	-	50,173	-	50,173
Accounts receivable	33,150	-	-	33,150
Prepaid expenses	10,210	-	-	10,210
Taxes receivable, net	1,631	-	-	1,631
Tax liens receivable	75,827	-	-	75,827
TOTAL ASSETS	\$ 3,586,495	\$ 304,673	\$ 55,809	\$ 3,946,977
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
<i>Liabilities:</i>				
Accounts payable	\$ 22,580	\$ -	\$ -	\$ 22,580
Interfund payable	50,173	-	-	50,173
Total liabilities	72,754	-	-	72,754
<i>Deferred inflows of resources:</i>				
Uncollected property taxes	61,986	-	-	61,986
Taxes collected in advance	3,314	-	-	3,314
Total deferred inflows of resources	65,300	-	-	65,300
<i>Fund balances:</i>				
Assigned - see footnotes	2,115,743	-	-	2,115,743
Committed - see footnotes	-	304,673	55,809	360,482
Unassigned	1,332,698	-	-	1,332,698
Total fund balances	3,448,441	304,673	55,809	3,808,923
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 3,586,495	\$ 304,673	\$ 55,809	\$ 3,946,977
<i>Amounts reported for governmental activities in the statement of net position (Stmnt. 1) are different because:</i>				
Depreciable and non-depreciable capital assets as reported in Stmnt. 1				3,699,735
Long-term liabilities, including bonds payable, as reported on Stmnt. 1				(2,903,796)
Deferred property taxes not reported on Stmnt. 1				61,986
Deferred outflows of resources - OPEB related expenditures				1,995
Deferred inflows of resources - OPEB related inflows				(1,540)
OPEB liabilities				(13,063)
NET POSITION OF GOVERNMENTAL ACTIVITIES				\$ 4,654,240

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, 2022

	General Fund	Major Fund Capital Reserve Fund	Other Governmental Funds	Total Governmental Funds
REVENUES:				
Property taxes	\$ 1,876,622	\$ -	\$ -	1,876,622
Excise taxes	353,449	-	-	353,449
Intergovernmental revenue	524,176	-	-	524,176
Charges for services	10,488	-	-	10,488
Licenses and permits	7,184	-	-	7,184
Investment income	3,237	-	114	3,351
Interest and lien fees	8,756	-	-	8,756
Other revenue	44,125	-	-	44,125
Total revenues	2,828,037	-	114	2,828,150
EXPENDITURES:				
General government	254,064	-	-	254,064
Protection	106,773	-	-	106,773
Health and sanitation	103,455	-	-	103,455
Public works	235,784	-	-	235,784
Social services	8,566	-	-	8,566
Special assessments	1,666,172	-	-	1,666,172
Unclassified	64,308	12,788	-	77,096
Total expenditures	2,439,122	12,788	-	2,451,910
Excess (deficiency) of revenues over (under) expenditures	388,915	(12,788)	114	376,240
OTHER FINANCING SOURCES (USES)				
Transfers in	9,315	1,000	-	10,315
Transfers (out)	(1,000)	(9,315)	-	(10,315)
Gain (loss) on investment	-	(19,962)	-	(19,962)
Proceeds from direct borrowings	1,700,000	-	-	1,700,000
Total other financing sources (uses)	1,708,315	(28,277)	-	1,680,038
Net change in fund balances	2,097,230	(41,066)	114	2,056,278
FUND BALANCES - BEGINNING	1,351,211	345,739	55,695	1,752,645
FUND BALANCES - ENDING	\$ 3,448,441	\$ 304,673	\$ 55,809	\$ 3,808,923

The accompanying notes are an integral part of this statement.

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, 2022

Net change in fund balances - total governmental funds (Statement 4)	\$	2,056,278
<p>Amounts reported for governmental activities in the Statement of Activities (Stmnt. 2) are different due to the following items:</p>		
Depreciation expense recorded on Statement of Activities, yet not required to be recorded as expenditures on Governmental Funds Report		(68,631)
Capital outlays expensed on the Governmental Funds Report (Stmnt. 4), yet not considered an expense for the purposes of Statement of Activities (Stmnt. 2)		42,485
Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the Statement of Activities, a gain or loss is reported for each disposal. This is the amount of the net		(1,051)
Issuances of long-term debt are reported as other financing sources in the governmental funds, but debt issuances increase long-term liabilities in the Statement of Net Position. Issuances are as follows:		
Note payable		(1,700,000)
Revenues in the Statement of Activities (Stmnt 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.		631
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.		134,952
OPEB expenses under GASB #75 are not reported in the governmental fund statements		(3,350)
Changes in net position of governmental activities (see Stmnt. 2)	\$	461,314

**TOWN OF NEWBURGH, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

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, 2022

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, 2022

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, 2022

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, 2022

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, 2022.

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, 2022

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 13, 2021, on the assessed value listed as of April 1, 2021, for all real and personal property located in the Town. Payment of taxes was due November 8, 2021 and March 10, 2022, with interest at 5% 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 \$40,384 for the year period ended June 30, 2022.

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, 2022

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, 2022, cash deposits had a carrying value of \$3,521,486, 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, 2022, the Town's investment balances were as follows:

Knowlton School Fund – with Maine Community Foundation	\$ 254,500
--	------------

**TOWN OF NEWBURGH, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

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	108,004	17,571	-	125,575
Equipment	114,522	-	-	114,522
Vehicles	423,942	18,151	(5,259)	436,834
Infrastructure	4,035,427	6,763	-	4,042,190
<i>Total capital assets</i>	4,774,085	42,485	(5,259)	4,811,311
Less accumulated depreciation	(1,047,153)	(68,631)	4,208	(1,111,576)
Governmental activities Capital assets, net	<u>\$ 3,726,932</u>	<u>\$ (26,146)</u>	<u>\$ (1,051)</u>	<u>\$ 3,699,735</u>

Depreciation expense can be allocated to departments as follows:

Protection	\$ 19,396
General government	2,234
Public works	<u>47,001</u>
	<u>\$ 68,631</u>

4. ACCOUNTS RECEIVABLE

Accounts receivable is made up of the following at June 30, 2022:

Homestead reimbursement – FY22	\$32,420
Veteran’s reimbursement – FY22	<u>730</u>
	<u>\$33,150</u>

Town of Newburgh, Maine
 Schedule of Departmental Operations
 For the Year Ended June 30, 2022

	Balance 7/1/2021	Appropriations	Other		Transfers	Total Available	Expenditures	Balances	
			Revenues					Lapsed	Carried
GENERAL GOVERNMENT									
General administration	-	\$ 197,655	\$ -	\$ -	\$ -	\$ 197,655	\$ 179,079	\$ 18,576	\$ -
Board of selectmen	-	6,688	-	-	-	6,688	3,947	2,741	-
Assessor/planning/CEO	-	16,770	-	-	-	16,770	11,106	5,664	-
Municipal building	-	30,272	-	-	-	30,272	28,526	1,746	-
Tax collector	-	2,350	-	-	-	2,350	1,400	950	-
Elections	-	1,300	-	-	-	1,300	1,806	(506)	-
Building repair/maintenance	-	10,100	-	-	-	10,100	5,794	4,306	-
Insurance	-	24,510	-	-	-	24,510	22,405	2,105	-
<i>Total</i>	-	289,645	-	-	-	289,645	254,064	35,581	-
PROTECTION									
Fire department - operating	-	45,375	-	(3,199)	-	42,176	42,176	-	-
Fire department - compensation	-	70,008	-	(22,696)	-	47,310	47,310	-	-
Fire department capital reserve	71,590	-	38,017	1,029	-	110,635	-	-	110,635
Fire department donations	3,592	-	100	-	-	3,692	1,228	-	2,464
Fire fighter charitable donations	300	-	-	-	-	300	-	-	300
First responders	-	10,750	-	(9,081)	-	1,669	1,669	-	-
Responders reserve account	5,625	-	2,060	-	-	7,685	5,503	-	2,182
Rescue capital reserve	1,029	-	-	(1,029)	-	-	-	-	-
P/S building utilities	-	6,740	-	1,799	-	8,539	8,539	-	-
Emergency 911	-	500	-	-	-	500	349	151	-
<i>Total</i>	82,135	133,373	40,177	(33,180)	-	222,505	106,773	151	115,581
HEALTH AND SANITATION									
Transfer station reserve	107,328	-	231	-	-	107,559	-	-	107,559
Solid waste disposal	-	108,480	-	-	-	108,480	103,455	5,025	-
<i>Total</i>	107,328	108,480	231	-	-	216,039	103,455	5,025	107,559
PUBLIC WORKS									
Summer roads	-	40,380	-	-	-	40,380	32,697	7,683	-
Winter roads	-	215,000	-	-	-	215,000	203,087	11,913	-
Sand shed	-	2,000	-	-	-	2,000	-	2,000	-
Road reserve	11,633	-	26	-	-	11,660	-	-	11,660
<i>Total</i>	11,633	257,380	26	-	-	269,040	235,784	21,596	11,660
SOCIAL SERVICES									
General assistance	-	1,000	-	-	-	1,000	410	590	-
Charities	-	7,516	-	-	-	7,516	7,516	-	-
Library	-	300	-	-	-	300	300	-	-
Library donations reserve	1,535	-	160	-	-	1,695	340	-	1,355
<i>Total</i>	1,535	8,816	160	-	-	10,511	8,566	590	1,355

NOTES



**TOWN MEETING WARRANT
ELECTION JUNE 13th, 2023 AND
OPEN TOWN MEETING JUNE 15th, 2023**

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 13th, day of June, A.D. 2022, 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 15th, day of June, A.D. 2022, 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.
.....

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 \$966.52 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 9th, 2023 and March 7th, 2024, and to fix the rate of interest at 8% to be charged on the unpaid amounts beginning December 9th, 2023 and April 07, 2024.

The Maximum rate set by the State of Maine is 8%
.....

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).
.....

ARTICLE 7. 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	200,000.00
MV EXCISE TX	290,000.00	DOT BLOCK	25,000.00
BOAT EXCISE	800.00	SNOWMOBILE	966.52
AGENT FEES	7,500.00	MISC INCOME	1,000.00
INT EARNED	6,000.00		
FAX/COPY	100.00		
PERSISTENCE	5,000.00		

.....

ARTICLE 8. 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 9. 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 10. To nominate and elect two (2) members to the planning board for terms of 3 years.

.....

ARTICLE 11. To nominate and elect four (4) alternate members to the planning board for terms of one year each.

.....

ARTICLE 12. To see what sum of money the Town will vote to raise and appropriate for **General Government.**

Recommended Amount **\$ 317,194**

Administration	\$ 240,864
(Items paid out of administration: wages, health insurance, office supplies, street light, electronic sign, equipment, audit, postage, town report, MMA dues, training)	
Select Board	\$ 6,688
Municipal Building	\$ 50,635
Elections	\$ 2,000
Assessing, Planning Board, CEO	\$ 17,007

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

Recommended Amount **\$139,227**

Fire Dept. Operating Budget	\$ 47,875
Chief, Assistant Chief & Personnel Compensation	\$ 77,102
First Responder Operating Budget	\$ 4,850
Public Safety Building Utilities	\$ 9,400

ARTICLE 14. 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

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

Recommended Amount **\$573,494**

Winter Roads	\$ 240,950
Summer Roads	\$ 331,544
Salt Shed Maintenance	\$ 1,000

ARTICLE 16. To see what sum of money the Town will vote to raise and appropriate for **Waste Management/Solid Waste.**

Recommended Amount **\$133,500**

Bulky Waste Clean Up	\$ 11,000
PERC Tipping Fees	\$ 54,000
Curbside Pickup	\$ 67,000
Fuel Surcharge	\$ 1,500

.....

ARTICLE 17. 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	\$ 7,000
Fire Department	\$ 3,000
Buildings Other	\$ 3,000

.....

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

Recommended Amount **\$ 28,719**

Workers Compensation	\$ 9,570
Unemployment	\$ 2,105
MMA Risk Pool	\$ 17,044

.....

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

Recommended Amount **\$1000**

.....

ARTICLE 20. 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)

.....

ARTICLE 21. 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

ARTICLE 22. To see what sum of money the Town will vote to raise and appropriate for General Assistance.

Recommended Amount **\$1,000**

ARTICLE 23. 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

ARTICLE 24. 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 **\$200,000**

ARTICLE 25. To see if the Town will vote to raise and appropriate \$ **1,000** for the Building Reserve Fund.

ARTICLE 26. 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)

ARTICLE 27. To see if the town will vote to raise and appropriate \$5,000 for the Public Safety Capital Equipment account.

ARTICLE 28. To see if the town will vote to raise and appropriate \$2,000 for the Newburgh Food Pantry.

.....

ARTICLE 29. 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 30. To see if the Town will vote to allow the Select Board to sell and dispose of the old fire department property.

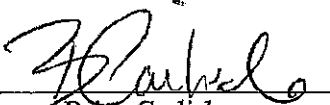
.....

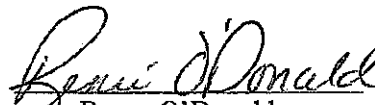
ARTICLE 31. To see if the Town will vote to raise and appropriate \$6,000 for a building security system.

.....

ARTICLE 32. Shall an ordinance entitled 'Floodplain Management Ordinance' be enacted?

Given under our hands in the Town of Newburgh this 15, day of May, 2023


Brian Carlisle


Renee O'Donald


Lucille DeBeck

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.newburghmaine.ipage.com

TOWN LIBRARY

Location: 2220 Western Ave., Newburgh

Hours: Thursday 1-5

TOWN CONTACTS

Selectman:	Brian Carlisle	234-4151
Selectman:	Renee' O'Donald	234-4151
Selectman:	Lucille DeBeck	234-4151
Town Manager:	Cynthia Grant	234-4151
Deputy Town Clerk:	Katie Flores	234-4151
Deputy Town Clerk:	Rebecca Campbell	234-4151
Fire Chief:	Brent Somers	234-4151
Animal Control:	Peri Peterson	659-2158
Assessor/CEO/LPI:	Jackie Robbins	852-1840
Sexton:	Vacant	234-4151
Planning Board:	Adrian Smith	234-4151
Website Admin:	Cynthia Grant	newburghmgr@gmail.com

JUNE 2023 TOWN MEETING SCHEDULE

Newburgh Town Office (Newburgh Elementary School)
2220 Western Ave

Secret Ballot Election

Tuesday, June 13th, 2023

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

Open Town Meeting

Thursday, June 15th, 2023

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