

**ANNUAL REPORT
OF THE
TOWN OF NEWBURGH
FOR 2022-2023**



Presented by: Municipal Officers

Please bring this Town Report to the Town Meeting, June 16th, 2022

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 onetime filing is all that is required to be eligible for this yearly exemption.

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NOTES

BOARD OF SELECTMEN

Another year has flown by and as always, the Board of Selectmen would like to take this opportunity to thank board and committee members, department heads and the volunteers who all give so generously of their time. The Board and the Town Manager continue to work hard to provide continuity to our municipal office as well as planning for the years to come.

This past year was actually fairly quiet. We made it through the pandemic and have started to get back to a pre-pandemic lifestyle. The town office staff has remained stable and continues to do a great job working with the public.

The Fire and Rescue department continues to work tirelessly to keep their staff trained and the equipment in good working order. They, like many departments are still looking for new people to participate. We currently have a couple of our fire department members taking the EMT classes to help support the Rescue division and provide services to our residents.

This past January the Town of Newburgh completed the terms of its lease with the school district. The RSU Board voted to follow through with the original lease terms and sell the school back to the town of Newburgh for \$1.00. After a series of meetings and obtaining state approval we had a public hearing and board meeting where we were joined by the RSU Board who officially voted to close the school and that set the stage for the town to have its vote to purchase the school property. We will re-enter into a lease with the RSU district and are working out those details. The RSU will lease from the town certain areas in the building that they have occupied in the past and will continue to share some expenses. We feel this is such an important step in bringing the community center back to the school location for future generations.

Also on the ballot was an item asking the town for its approval to accept \$80,000.00 in ARPA funds (American Rescue Plan Act) we received from the federal government. These funds came with some restrictions for their use. They can be used to make improvements to the town office for public access and for storm water management. So, we will be doing a small renovation project to create a larger reception area and offices at the town office and the balance of this money is earmarked for ditching and trimming the roadsides for the storm water management.

Our next goal for the town is a new fire station on the newly acquired property. We have a preliminary design/floor plan and have been seeking project estimates. We are in hopes to get a new station started in the spring of 2023.

As far as other committees are concerned, we continue to look for volunteers for the Town Sexton position, and a cemetery committee. The previous cemetery committee member completed a lot of good work, and we are in hopes that we will have a few people that would like to continue it. The town has ordered news signs for all our cemeteries, and we hope to have them installed by Memorial Day.

If you have some time and are interested in serving on the Cemetery Committee, please call the Town Manager. 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. Now that the town owns the building, we can do all our own scheduling. Also, since we are allowed gather indoors again 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 here in town.

The Newburgh Community Library is run and staffed by Gary Woolson and Anne Krebeck and our newest volunteer Grace Pelletier. Gary and Anne have the library open, and the hours are Thursday 1 – 5 pm. It is such a nice space and they have done a great job. Did you know that they can special order books if you are looking for something special? Not only does the library have books but they have audio books, DVD's and other resources on hand. Of course, all of these items are free to check out and you don't even have to pay for a library card! The library hours could be expanded if we had more volunteers come forward. Please contact Gary to see what he could use in the library. As I said, it's a wonderful room, with tons of books and it's too bad we don't have more people in there enjoying it.

We have included all the financial information for the current year ending April 30, 2022. 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 were 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 16th beginning at 6:30 pm.

Respectfully submitted:
Renee O'Donald
Brian Carlisle
Lucille 'Cindy' DeBeck

Town Manager Report

Hello Newburgh Residents,

It is once again the time of year for our annual Town Report and town meeting. First, I want to extend a huge thank you to our office staff, Katie Flores and Cindy McGinnis for the tremendous job that they do. They consistently do a great job welcoming and assisting everyone with their needs here at the office. I don't know what I would do without them.

I would also like to thank the Newburgh Fire & Rescue Chief Brent Somers and all the fire fighters and first responders for their dedication to serving our residents here in Newburgh.

This past winter we completed the necessary processes with the RSU 22 Board of Directors. We had a special meeting at which the RSU voted to close the school and then the Newburgh Voters voted to purchase the school building from the district for \$1.00. This building and land will provide plenty of space for the town's future needs. We will be able to have the town office and hopefully, the fire station on one site, creating a municipal 'town center' if you will. At the annual meeting this year we will be asking the town for approval to move forward to secure funding to build a new Fire Station here on the property. We have also applied for a grant for this project but will not know the results of that application for some time.

As some of you may have seen, we are in the process of an office renovation. This renovation was possible due to the ARPA funds that the town received. In the future we will be in better compliance with Covid-type protocols should they be necessary. This renovation will also provide some much-needed work space for the staff. As we work through the next year, we will be doing our best to plan for the future needs of the town.

Respectfully,
Cynthia (Cindy) Grant

Newburgh Fire & Rescue Annual Report

Hello Residents of Newburgh,

On behalf of the Newburgh Fire and Rescue Department, we would like to take this opportunity to thank you for your on going support year after year. This year brings new opportunity and inspirations for us to have the possibility of a new fire station being put forth to the towns people. The Towns current station has covered us for many years and the time has come that it is no longer in a position to continue to fix. The last inspection of the firestation can show you why we are now asking for the residents support in the possibility of building a new structure to house the towns equipment. The new station would be located down in the front portion of the Town Office.

This past year and to present has been busy and a productive year for the department and it's members. We are proud to say we had 3 members successfully complete the Fire Fighter 1 & 2 program. This is a long process for them and takes lots of dedication by the members to stay with it and see it through to the end. On the Rescue side, we currently have 2 members who are currently enrolled in the Basic EMT school. Similar to the Fire Fighter 1 & 2 course this is a time consuming class that demand extreme dedication to see it through. We are proud of all our members and their goals to keep this department moving forward.

Along with the schooling and classes being taken, we have also had a number of calls that we responded too and handled in a professional manner. The calls we responded to are as follows: 17- Vehicle Accidents, 8- EMS Assist, 6- Utility Calls, 10- Alarm calls, 1- Brush/Grass Fire, 3- Smoke issue calls, 4- Public Service Calls, 1- Structure Fire and 18- Mutual Aid Calls.

We would also like to offer the opportunity for anyone 18 and older, who would like to help serve the community to please contact the town office or Fire Chief to apply for a position as we are always looking for new members.

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

Chief Brent Somers

Assistant Chief Shawn Ross

Animal Control Report 2021

Hey there Newburgh,

Well, we have made it through another year of Covid! It was a challenge for some of us, but we prevailed and made it even when we thought we wouldn't. I had 26 calls for the year ranging from loose dogs, stray cats, and a few loose farm animals. I transported 7 cats and 1 dog to the Waterville Humane Society.

The dog registrations were kind of close to being at 100% this year. With Janet Mills extending the registration period and veterinarian offices being at full compacity it was a struggle to get dogs done. Please get those dogs registered and remember to bring proof of a current rabies vaccination to register or call the office to see if we may have it on file. If you no longer have a dog, please let the office know so our records can be updated. If you have Facebook keep your eyes open on the Newburgh page, as I post rabies clinics and low cost spay and neuter cat clinics there as they pop up.

I strung up the Giving Garlands for the 4th year. With Vickie's help with Pawnments and Heidi's catnip kickers it was a success! \$1001.50 was raised and people are still donating! Thanks to all who bought Pawnments and donated!

Waterville Humane Society was shut down by the State in August due to over population and illnesses. The shelter regrouped and reopened. A new Director was hired, and she decided to shut the cat side down in October again due to overpopulation. These shutdowns made it impossible for me to do my job as an ACO, as stray cats are the bulk of my calls. I then received the news that contracts were not being renewed with 4 of my towns and Newburgh was one of them. We are hoping to settle into a new shelter by the end of June.

Thank you for another year and I look forward to the next year. Please remember that I do not handle the calls on wildlife, but I may be able to direct you to someone who can help.

Crystal Nichols, ACO

Cell~ 716-6338

Home~ 948-2119

2021 ~ 26 Calls

Dogs~9

Cats~15

Farm~1

Wildlife~1

Annual Cemetery Report

We are currently looking for a sexton and people that would like to participate on the cemetery committee. If you would like more details about the sexton position or want to join the cemetery committee please call us at the Town Office 234-4151.

Annual Library Report

The Newburgh Community Library wishes to thank all the citizens of Newburgh and some of the surrounding towns that have supported the library for the past twelve years.

The donations of funds, books and movies are greatly appreciated. We continue to add books and movies to improve service to our patrons. Three services we offer are Wi-Fi, Ancestry.com and Encyclopedia Britannica.

Everyone is welcome to sign up to become a patron at no cost. We are always looking for new members and especially volunteers to help keep the library operating.

Respectfully,

Library Volunteers

FISCAL YEAR 2021-2022
EXCISE TAX COLLECTOR'S REPORT

(These figures are as of April 30, 2022)

<u>Excise Tax Collected</u>	<u>\$290,288.46</u>
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MUNICIPAL AGENT'S REPORT

Motor Vehicle Registrations, Sales Tax & Title Fees:

<u>Collected</u>	<u>\$79,501.04</u>
<u>Paid to Secretary of State</u>	<u>\$79,501.04</u>

IFW/RV Registrations & Sales Tax:

<u>Collected</u>	<u>\$20,300.03</u>
<u>Paid Treasurer of State</u>	<u>\$20,300.03</u>

State Dog License Fees:

<u>Collected</u>	<u>\$ 1,293.00</u>
<u>Paid Treasurer of State</u>	<u>\$ 1,293.00</u>

Municipal Agent Fees:

<u>Collected & Retained by Town</u>	<u>\$7,970.05</u>
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TOWN CLERK REPORT
FISCAL YEAR 2021-2022
7/1/2021 through 4/1/2022

Births.....	18
Marriages.....	11
Deaths.....	14



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.

In 2021 the Penobscot County Sheriff's Office responded to 204 calls for service in the Town of Newburgh. These statistics do not include the number of calls the Maine State Police responded to in Newburgh during this time. The Penobscot County Sheriff's Office and the Maine State Police have a call sharing agreement whereas the Sheriff's Office covers Newburgh and the surrounding towns one week and the State Police covers the area the following week.

The following is a list of the most common calls for service in the Town of Newburgh in 2021:

Welfare Check	41	Animal Problem	5
Motor Vehicle Crash	29	Fraud/Scam	4
Information	9	Alarm	4
Erratic Vehicle	8	Theft	4
Agency Assist	8	Family Fight	3
Suspicious	7	Behavioral	3
Civil	7	Juvenile Problem	3
Criminal Traffic Offense	6	Lost/Found Property	3
Medical	5	Death Investigation	2
Court Service	5	Noise Problem	2

While our county remains one of the safest places to live, work and own a business, we ask citizens to remain vigilant. Please secure your homes, garages, vehicles etc. Please report suspicious activity or circumstances.

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

Respectfully
Sheriff Troy Morton

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

County Penobscot, ss.

We hereby certify, that we have assessed a tax on the estate, real and personal liable to be taxed in the Municipality of Newburgh for the fiscal year 07/01/2021 to 06/30/2022, at 15.9 mils on the dollar, on a total taxable valuation of \$117,638,928

Assessments:

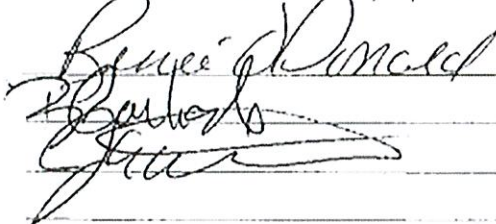
1. County Tax	198,578.00	
2. Municipal Appropriation	997,865.00	
3. TIF Financing Plan Amount	0.00	
4. Local Educational Appropriation	1,296,159.00	
5. Overlay (Not to Exceed 5% of "Net To Be Raised" (see tax rate calculation #16)	40,384.38	
6. Total Assessments		2,532,986.38

Deductions:

7. State Municipal Revenue Sharing	80,000.00	
8. Homestead Reimbursement	120,916.32	
9. BETE Reimbursement	1,324.10	
10. Other Revenue	460,287.00	
11. Total Deductions		662,527.42
12. <u>Net Assessment for Commitment</u>		1,870,458.96

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 07/13/2021



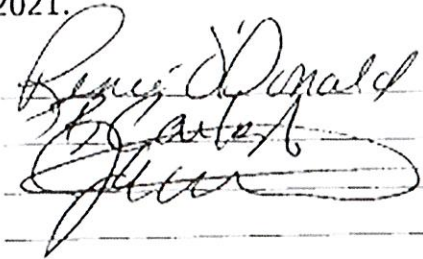
Municipal Assessor(s)

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 07/01/2021 to 06/30/2022 as they existed on the first day of April 2021.

IN WITNESS THEREOF, we have hereunto set our hands at Newburgh this 13 day of July, 2021.



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	198,578.00	
2. Municipal Appropriation	997,865.00	
3. TIF Financing Plan Amount	0.00	
4. Local Educational Appropriation	1,296,159.00	
5. Overlay (Not to Exceed 5% of "Net To Be Raised" (see tax rate calculation #16)	40,384.38	
6. Total Assessments		2,532,986.38

Deductions:

7. State Municipal Revenue Sharing	80,000.00	
8. Homestead Reimbursement	120,916.32	
9. BETE Reimbursement	1,324.10	
10. Other Revenue	460,287.00	
11. Total Deductions		662,527.42
12. <u>Net Assessment for Commitment</u>		1,870,458.96

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
Ervin & 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 Ferguson	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		

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 708, 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

Lien Breakdown

Tax Year: 2020-1 To
2020-2

As Of: 04/30/2022

Name	Principal Due	Pre Lien Int	Costs	Interest	Total
Ames, Keith	1,040.07	15.05	68.00	72.72	1,195.84
Ayer, Nathan D	5.86	0.08	61.00	0.41	67.35
B W Hewes & Sons LLC	73.43	1.06	61.00	5.13	140.62
Cullins, Sharon	309.24	0.00	0.00	0.68	309.92
Cullins, Sharon	1,680.92	46.24	61.00	117.53	1,905.69
Gibbs, Charles	637.11	17.53	61.00	44.55	760.19
Gibbs, Charles F	3,293.06	90.58	61.00	230.24	3,674.88
Hatt, Aimee J	862.65	0.00	0.00	56.34	918.99
Leighton, Leroy	2,556.67	70.32	61.00	178.76	2,866.75
Prescott, David	396.87	0.00	0.00	1.65	398.52
Prescott, David	366.67	10.08	68.00	25.64	470.39
Simpson, Jr., Devisees of Lloyd	2,246.02	61.79	61.00	157.04	2,525.85
Simpson, Pamela J	686.03	0.00	0.00	16.39	702.42
Toothaker, Devisees of Dolores	3,338.80	91.84	61.00	233.44	3,725.08
Upham, Angelon	1,045.73	15.13	68.00	73.12	1,201.98

**Non Zero Balance
on All Accounts**

Tax Year: 2021-1 To
2021-2
As of: 04/30/2022

Name ---	Year	Original Tax	Amount Due
-			
Adams, Wayne	2021	783.76	391.88
Ames, Keith	2021	2,170.00	2,170.00
Ayer, Nathan D	2021	3,315.93	1,738.93
Ayer, Nathan D	2021	12.18	12.18
B W Hewes & Sons LLC	2021	471.98	471.98
Babcock, Dennis	2021	2,769.33	1,384.66
Babcock, Paula	2021	2,421.79	1,210.89
Belcher, Leonard	2021	693.14	693.14
Bomarc Commercial Newburgh LLC	2021	11,645.40	5,822.70
Brinkworth, Deborah P	2021	538.36	269.18
Brooks, Susan A	2021	190.08	190.08
Burgess, Steven	2021	3,006.55	3,006.55
Butterfield, Michael	2021	1,091.66	1,088.08
Cassidy, Brigitte	2021	802.63	802.63
Chauvin, Brenda A	2021	1,882.10	81.87
Connors, Michael s	2021	553.07	553.07
Connors, Michael S	2021	456.04	456.04
Coover, Adam B	2021	839.17	436.75
Cote, James D	2021	261.89	261.89
Craig, Mark	2021	538.84	269.42
Craven-Valcourt, Angela M	2021	1,274.86	637.43
Cullins, Sharon	2021	536.15	536.15
Cullins, Sharon	2021	1,745.90	1,745.90
Cullins, Sharon	2021	80.50	80.50
Demaso, L William	2021	624.97	624.97
Demaso, L William	2021	384.89	384.89
Dias, Arney L Disability Trust	2021	622.58	622.58
Dias, Arney L Disability Trust	2021	65.56	65.56
Dias, Arney L Disability Trust	2021	79.10	79.10
Dias, Arny Disability Trust	2021	321.32	321.32
Downs, Robin M	2021	352.53	352.53
Downs, Robin M	2021	84.27	84.27
Edelston, Clarissa B	2021	391.49	195.75
Faulkner, Andrew A	2021	3,604.77	1,802.38
Faulkner, Andrew A	2021	234.11	117.05
Faulkner, Andrew A	2021	46.83	23.41
Federal Home Loan Mortgage Corperation	2021	2,593.08	1,296.54
Getchell, Benjamin SD	2021	1,211.91	1,211.91
Getchell, Benjamin SD	2021	23.40	23.40
Gibbs, Charles	2021	661.71	661.71
Gibbs, Charles F	2021	3,450.97	3,450.97

Giles, Stanley	2021	2,393.76	1,196.88
Hashey, Sean	2021	3,577.20	1,788.60
Hatch, Stuart L	2021	2,465.15	2,465.15
Hatt, Aimee J	2021	1,034.06	1,034.06
Johnston, Nathan	2021	449.48	449.48
Jones, Kenneth	2021	2,450.38	2,450.38
Jones, Kenneth	2021	672.97	672.97
Jordan, Scott	2021	960.98	960.98
Lane, Kenneth D	2021	1,223.30	611.65
Lazard, Justin	2021	4,190.00	45.92
Leighton, Leroy	2021	2,657.88	2,657.88
Lynch, Annette	2021	6,456.86	3,228.43
Lynch, Annette	2021	1,177.09	588.54
Lynch, Annette	2021	112.37	56.18
Mansell, Nicolas P	2021	2,853.59	1,426.79
Moyse, David W	2021	1,484.58	984.58
MURRAY, COREY STEPHEN	2021	1,847.50	1,847.50
Nash, Jr., Gregory	2021	2,424.70	2,424.70
Nash, Sr., Gregory A. & Patricia G.	2021	2,702.86	1,351.43
NEMICKAS, RICHARD	2021	4,327.74	2,163.87
OHalloran, Steven E	2021	3,183.32	1,591.66
OHalloran, Steven E	2021	1,264.34	632.17
Ordway, Dwight H	2021	409.23	409.23
Perry, Judith H revocable Living Trust of May 7, 2018	2021	484.63	484.63
Perry, Judith H revocable Living Trust of May 7, 2018	2021	471.53	471.53
Perry, Judith H revocable Living Trust of May 7, 2018	2021	470.59	470.59
Perry, Judith h Revocable Trust	2021	2,177.01	2,177.01
Philbrick, Daniel	2021	490.55	490.55
Plaisted, Alicia I	2021	1,788.35	894.17
Prescott, David	2021	911.91	911.91
Prescott, David	2021	380.85	380.85
Prescott, Joseph	2021	1,227.37	613.68
Reglin, Laura E	2021	2,721.22	1,360.61
Ricker Rev Tr, Reginald D. & Althea R. devises	2021	2,203.84	2,203.84
Ricker Rev Tr, Reginald D. & Althea R. devises	2021	180.74	180.74
Ricker Rev Tr, Reginald D. & Althea R. devises	2021	1,759.21	1,759.21
Rideout, Stephen L	2021	1,036.78	386.78
Ross, Carol	2021	775.51	775.51
Ross, Richie G	2021	1,098.31	549.15
Sargent, James G	2021	57.53	57.53
Scott, Elliot C., Jr. & Donna M.	2021	1,164.75	1,164.75
Shannon, Walter	2021	1,989.82	994.91
SIMPSON, JULIA N	2021	2,305.91	2,305.91

Simpson, Pamela J	2021	916.89	916.89
Smith, Heather	2021	553.80	553.80
Smith, Michael	2021	2,283.30	2,280.97
Smith, Peter S	2021	636.83	636.83
Smith, Roger Jr W	2021	2,944.44	2,944.44
Smith, Stanley C III	2021	1,044.41	1,044.41
Stymiest, Ricky L	2021	1,245.69	1,202.76
Tanner, David A	2021	806.77	806.77
TDL, LLC	2021	1,054.38	1,054.38
TDL, LLC	2021	4,013.76	4,013.76
Tingley, Trustee, Stanwood	2021	400.81	400.81
Tivnan, Devisee's of John	2021	1,805.67	1,805.67
Tocci, Anthony	2021	1,865.07	932.53
Toothaker, Devisees of Dolores	2021	3,467.76	3,467.76
Toothaker, Stephen	2021	2,560.27	1,280.13
Toothaker, Stephen	2021	589.87	294.93
Toothaker, Stephen	2021	34.38	17.19
Toothaker, Stephen	2021	10.48	5.24
Toothaker, Stephen L	2021	70.23	35.11
Torrey, Roscoe	2021	1,413.00	1,413.00
Turner, Sandra	2021	164.96	0.87
Tweedie, Ryan d	2021	388.63	388.63
Tyler, Eric A	2021	2,420.87	1,120.87
Upham, Angelon	2021	2,244.00	2,244.00
Veinote, Gregory	2021	1,328.48	663.48
Veinote, Jason	2021	2,669.86	2,605.91
Whitcomb, Stephen	2021	2,981.46	1,490.73
White, Kevin	2021	288.47	144.23
Whittaker, Lewis devisees	2021	6,289.98	2,642.66
Wilde, Lucas B	2021	568.43	568.43
Wilde, Lucas S	2021	4,632.43	4,632.43
Winslow, Confetti M	2021	898.57	449.28
Woolson, Gary	2021	1,097.31	548.65

**Non Zero Balance on
All Accounts**

Tax Year: 2020-1 To 2020-2

As of: 04/30/2022

Name ----	Year	Original Tax	Amount Due
BABCOCK, ALLEN	2020	250.50	250.50
POZZY, WILLIAM S	2020	68.47	68.47
Ricker, Reginald	2020	167.00	167.00
Time Payment Corp	2020	27.69	2.91
Torrey, Roscoe	2020	100.20	100.20
ViaSat Inc	2020	4.18	4.18
Williamson, Glen	2020	33.40	33.40

**Non Zero Balance on
All Accounts**

Tax Year: 2021-1 To 2021-2

As of: 04/30/2022

Name ----	Year	Original Tax	Amount Due
Babcock, Dennis	2021	15.90	7.95
Hopkins, James	2021	15.90	7.95
Lynch, Annette	2021	47.70	23.85
MACDUFFIE, MALCOLM	2021	19.08	19.08
POZZY, WILLIAM S	2021	65.19	65.19
Time Payment Corp	2021	26.36	26.36
Toothaker, Stephen & Tamara	2021	15.90	7.95
ViaSat Inc	2021	6.36	6.36
Williamson, Glen A	2021	31.80	31.80

OFFICIAL BALLOT
MUNICIPAL ELECTION, TOWN OF NEWBURGH

JUNE 14th, 2022

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

 Carlisle, Brian Newburgh

 Herbest, Benjamin Newburgh

 ~~Reglin, Scott~~ Newburgh

 _____ _____
Write-In Municipality of Residence

FOR RSU #22 DIRECTOR

Three Year Term Vote for not more than one Municipality of Residence

 Frye, Heather Newburgh

 Miller, Heath Newburgh

 Purdy, Jonathan Newburgh

 _____ _____
Write-In Municipality of Residence

CYNTHIA GRANT Town Clerk

General Ledger Detail Report

ALL Accounts
July to April

Account-----			-- B A L A N C E --	
Date	Jrnl	Desc---	Debit	Credit
<hr/>				
1 - GENERAL FUND			0.00	
102-00 CASH OVER/UNDER			0.00	
103-00 GENERAL FUND CASH MACHIAS			1,711,081.07	
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			11,651.97	
112-00 TRASH MRC PERC FUNDS			107,488.92	
120-14 2014 TAX RECEIVABLE				0.00
120-19 2019 TAX RECEIVABLE			0.00	
120-20 2020 TAX RECEIVABLE			0.11	
120-21 2021 TAX RECEIVABLE			130,970.28	
121-15 2015 PP Tax RECEIVABLE				0.01
121-16 2016 PP Tax RECEIVABLE				0.00
121-17 2017 PP Tax RECEIVABLE				0.00
121-18 2018 PP Tax RECEIVABLE			373.35	
121-19 2019 PP TAX RECEIVABLE			450.23	
121-20 2020 PP TAX RECEIVABLE			626.66	
121-21 2021 PP Tax RECEIVABLE			196.50	
132-18 2018 TAX LIENS			0.00	
132-19 2019 TAX LIENS			2,006.50	
132-20 2020 TAX LIENS			18,539.13	
140-03 Due to/due from 3			2,480.00	
158-00 MMA PC/WC			0.00	
159-00 ELECTIONS GRANT			0.00	
160-00 FOOD CUPBOARD DONATIONS				220.34
161-00 MMA SAFETY ENHANCEMENT			0.00	
162-00 AMERICAN RESCUE FUNDS				80,308.40
163-00 TOYS FOR TOTS DONATION			0.00	
164-00 OLD OUTSTANDING CHECKS			0.00	
165-00 FORESTRY GRANT			0.00	
200-00 ACCOUNTS PAYABLE			4,206.96	
201-00 STATE MV REG FEES				2,369.00
203-00 STATE IFW FEES				850.75
204-00 STATE PLUMBING FEES 25%			0.00	
207-00 STATE DOG LICENSE FEES				6.00
208-00 STATE VITAL RECORD FEES				12.80
210-00 PLUMBING INSPEC 75%			0.00	
211-00 NSF Fees			0.00	
212-00 REIMBURSEMENT			0.00	
213-00 REFUND FOR SNOWMOBILE CLUB				1,019.56
215-30 FICA/MEDI TAX			0.00	
215-35 FED W/H TAX			0.00	
215-40 ST W/H TAX				409.03
217-00 FD CAPITAL RESERVE				77,455.68
<hr/>				
1 - GENERAL FUND CONT'D				
218-00 RESCUE CAPITAL RESERVE			0.00	
219-00 AFlac			0.00	
225-00 NEWBURGH FUEL FUND				10,985.85
225-02 FUNDS TO HELP NEWBURGH RESIDEN				4,063.20
228-00 VETERAN MEMORIAL FUND				1,872.55

230-10 DUE TO RESERVE FUND		56,822.88
290-00 DEFERRED PROPERTY TAX		61,355.00
292-00 ANIMAL CONTROL FEES TOWN		14,931.95
293-00 TAX WRITE OFF	0.00	
297-00 LIBRARY DONATIONS		1,423.40
298-00 RESPONDERS Training,Edu,Equipt		4,230.47
299-00 FIRE DEPARTMENT DONATIONS		2,463.74
299-01 FIRE FIIGHTER CHARITABLE GRANT		300.00
299-02 FD CAPITAL EQUIPMENT	0.00	
302-00 NEWBURGH DAY DONATIONS		3,368.78
325-01 PERPETUAL CARE RESERVE 2011		2,000.00
500-00 UNDESIGNATED FUND BALANCE		1,209,954.28
510-00 EXPENSE CONTROL		464,583.59
520-00 REVENUE CONTROL	10,538.44	
	Fund.....	0.01
<hr/>		
2 - TRUST FUND	0.00	
100-00 Miscellaneous Cash	55,787.38	
300-00 Alma Bicknell Fund		529.19
305-00 Bessie Whitney Fund		7,263.57
310-00 George Bickford Fund		582.53
315-00 Knowlton Fence Fund Principal		817.68
320-00 Myron Foster Reserve Fund		13,875.09
325-00 Perpetual Care Fund		30,346.42
330-00 Shirley Burgess Fund		2,372.90
	Fund.....	0.00
<hr/>		
3 - RESERVE FUND	0.00	
123-10 Due From General Fund	56,822.88	
123-15 MCF Investments	288,915.89	
140-01 Due to/Due from Fund 1		2,480.00
313-01 Building Fund		46,576.98
313-04 Town Woodlot		7,765.90
313-05 Knowlton School Reserve		288,915.89
	Fund.....	0.00
<hr/>		
Final Totals	0.01	

Expense Detail Report

ALL Accounts
July to April

Account----- Date	Jrnl	Desc---	Current Budget	Net	Unexpended Balance
01 - GENERAL GOVT					
			255,035.00	0.00	255,035.00
		01 - ADMIN	197,655.00	0.00	197,655.00
		01 - COMPENSATION	127,985.00	97,414.86	30,570.14
		05 - INSURANCE	37,980.00	32,184.64	5,795.36
		10 - SUPPLIES	5,500.00	3,517.60	1,982.40
		15 - UTILITIES	290.00	194.63	95.37
		20 - MAINT/REPAIR	3,050.00	1,544.00	1,506.00
		30 - PROF SERVICE	22,850.00	9,244.25	13,605.75
		Division....	197,655.00	144,099.98	53,555.02
		05 - BD OF SELECT	6,688.00	0.00	6,688.00
		01 - COMPENSATION	6,100.00	3,000.06	3,099.94
		05 - INSURANCE	488.00	229.50	258.50
		30 - PROF SERVICE	100.00	0.00	100.00
		Division....	6,688.00	3,229.56	3,458.44
		10 - MUN BLDG	30,272.00	0.00	30,272.00
		01 - COMPENSATION	5,720.00	6,645.71	-925.71
		05 - INSURANCE	488.00	508.40	-20.40
		10 - SUPPLIES	500.00	225.94	274.06
		15 - UTILITIES	14,000.00	5,807.73	8,192.27
		20 - MAINT/REPAIR	9,564.00	7,399.83	2,164.17
		Division....	30,272.00	20,587.61	9,684.39
		15 - TAX COLLECT	2,350.00	0.00	2,350.00
		10 - SUPPLIES	450.00	0.00	450.00
		30 - PROF SERVICE	1,900.00	0.00	1,900.00
		Division....	2,350.00	0.00	2,350.00
		20 - ELECTIONS	1,300.00	0.00	1,300.00
		01 - COMPENSATION	1,300.00	1,348.81	-48.81
		Division....	1,300.00	1,348.81	-48.81
		25 - ASSESS/PLANN	16,770.00	0.00	16,770.00
		01 - COMPENSATION	11,500.00	4,410.00	7,090.00
		05 - INSURANCE	920.00	374.32	545.68
		10 - SUPPLIES	1,450.00	200.30	1,249.70
		30 - PROF SERVICE	2,900.00	995.00	1,905.00
		Division....	16,770.00	5,979.62	10,790.38
		Department..	255,035.00	175,245.58	79,789.42
02 - BUILDINGS					
		01 - BUILD MAINT	10,100.00	0.00	10,100.00
		20 - MAINT/REPAIR	10,100.00	1,675.77	8,424.23
		Division....	10,100.00	1,675.77	8,424.23
		Department..	10,100.00	1,675.77	8,424.23
03 - INSURANCE					
		01 - W/C	7,328.00	0.00	7,328.00
		05 - INSURANCE	7,328.00	6,650.70	677.30
		Division....	7,328.00	6,650.70	677.30
		02 - UNEMPLOYMENT	2,196.00	0.00	2,196.00
		05 - INSURANCE	2,196.00	975.47	1,220.53
		Division....	2,196.00	975.47	1,220.53
		03 - GROUP	14,986.00	0.00	14,986.00

05 - INSURANCE		14,986.00	14,753.25	232.75
	Division....	14,986.00	14,753.25	232.75
	Department..	24,510.00	22,379.42	2,130.58
04 - RESERVE FUND CONT'D				
04 - RESERVE FUND		1,000.00	0.00	1,000.00
01 - BUILDING		1,000.00	0.00	1,000.00
02 - RESERVE FUND		1,000.00	1,000.00	0.00
	Division....	1,000.00	1,000.00	0.00
	Department..	1,000.00	1,000.00	0.00
05 - PUBLIC SAFET				
02 - E911		500.00	0.00	500.00
10 - SUPPLIES		400.00	143.25	256.75
30 - PROF SERVICE		100.00	0.00	100.00
	Division....	500.00	143.25	356.75
03 - FD/R Wages		59,208.00	0.00	59,208.00
01 - COMPENSATION		55,000.00	26,840.90	28,159.10
05 - INSURANCE		4,208.00	2,210.52	1,997.48
	Division....	59,208.00	29,051.42	30,156.58
05 - FIRE DEPT		45,375.00	0.00	45,375.00
10 - SUPPLIES		1,950.00	2,359.08	-409.08
20 - MAINT/REPAIR		38,000.00	29,869.47	8,130.53
25 - EQUIPMENT		1,000.00	418.10	581.90
30 - PROF SERVICE		4,425.00	716.16	3,708.84
	Division....	45,375.00	33,362.81	12,012.19
06 - ANIMAL CONT		7,284.00	0.00	7,284.00
01 - COMPENSATION		4,300.00	3,620.53	679.47
05 - INSURANCE		284.00	248.60	35.40
10 - SUPPLIES		200.00	0.00	200.00
30 - PROF SERVICE		2,500.00	2,760.80	-260.80
	Division....	7,284.00	6,629.93	654.07
07 - FD WAGES		10,800.00	0.00	10,800.00
01 - COMPENSATION		10,000.00	8,333.40	1,666.60
05 - INSURANCE		800.00	510.00	290.00
	Division....	10,800.00	8,843.40	1,956.60
09 - FD/R BUILING		6,740.00	0.00	6,740.00
15 - UTILITIES		6,740.00	7,610.43	-870.43
	Division....	6,740.00	7,610.43	-870.43
10 - FIRST RESP		10,750.00	0.00	10,750.00
10 - SUPPLIES		8,400.00	1,008.17	7,391.83
20 - MAINT/REPAIR		2,000.00	127.76	1,872.24
30 - PROF SERVICE		350.00	0.00	350.00
	Division....	10,750.00	1,135.93	9,614.07
	Department..	140,657.00	86,777.17	53,879.83
10 - PUBLIC WORKS				
01 - SUMMER ROADS		211,543.00	0.00	211,543.00
20 - MAINT/REPAIR		0.00	0.00	0.00
50 - DEBT SERVICE		171,163.00	171,436.00	-273.00
55 - MISC		40,380.00	29,611.65	10,768.35
	Division....	211,543.00	201,047.65	10,495.35
03 - SALTSLED		2,000.00	0.00	2,000.00
20 - MAINT/REPAIR		2,000.00	0.00	2,000.00
	Division....	2,000.00	0.00	2,000.00
05 - WINTER ROADS		215,000.00	0.00	215,000.00
10 - SUPPLIES		49,000.00	29,888.15	19,111.85
10 - PUBLIC WORKS CONT'D				
15 - UTILITIES		800.00	831.92	-31.92
30 - PROF SERVICE		165,200.00	165,198.60	1.40

	Division....	215,000.00	195,918.67	19,081.33
	Department..	428,543.00	396,966.32	31,576.68
15 - WASTE MGEMNT		108,480.00	0.00	108,480.00
10 - SOL WSTE/REC		108,480.00	0.00	108,480.00
20 - MAINT/REPAIR		11,500.00	0.00	11,500.00
30 - PROF SERVICE		96,980.00	72,009.10	24,970.90
	Division....	108,480.00	72,009.10	36,470.90
	Department..	108,480.00	72,009.10	36,470.90
20 - RECREATION		300.00	0.00	300.00
10 - LIBRARY		300.00	0.00	300.00
10 - SUPPLIES		300.00	226.44	73.56
	Division....	300.00	226.44	73.56
	Department..	300.00	226.44	73.56
30 - CEMETERIES		19,883.00	0.00	19,883.00
10 - BLDS/GRNDS		19,883.00	0.00	19,883.00
01 - COMPENSATION		2,500.00	2,083.30	416.70
05 - INSURANCE		383.00	159.40	223.60
10 - SUPPLIES		2,500.00	2,407.67	92.33
20 - MAINT/REPAIR		14,500.00	9,466.20	5,033.80
	Division....	19,883.00	14,116.57	5,766.43
	Department..	19,883.00	14,116.57	5,766.43
38 - OUTSIDE AGCY		8,253.00	0.00	8,253.00
10 - OUTSIDE AGCY		8,253.00	0.00	8,253.00
04 - OUTSIDE AGCY		8,403.00	8,403.00	0.00
	Division....	8,403.00	8,403.00	0.00
	Department..	8,403.00	8,403.00	0.00
40 - GEN ASSIST		1,000.00	0.00	1,000.00
10 - GEN'L ASSIST		1,000.00	0.00	1,000.00
43 - WELFARE		1,000.00	409.90	590.10
	Division....	1,000.00	409.90	590.10
	Department..	1,000.00	409.90	590.10
45 - COUNTY TAX		198,578.00	0.00	198,578.00
10 - PEN CTY TAX		198,578.00	0.00	198,578.00
55 - MISC		198,578.00	198,578.00	0.00
	Division....	198,578.00	198,578.00	0.00
	Department..	198,578.00	198,578.00	0.00
65 - EDUCATION		1,296,159.00	0.00	1,296,159.00
10 - EDUCATION		1,296,159.00	0.00	1,296,159.00
55 - MISC		1,296,159.00	1,080,131.90	216,027.10
	Division....	1,296,159.00	1,080,131.90	216,027.10
	Department..	1,296,159.00	1,080,131.90	216,027.10
67 - COMM OVERLAY		0.00	0.00	0.00
01 - OVERLAY		0.00	0.00	0.00
55 - MISC		40,384.00	10,529.24	29,854.76
	Division....	40,384.00	10,529.24	29,854.76
	Department..	40,384.00	10,529.24	29,854.76
Final Totals		2,533,032.00	2,068,448.41	464,583.59

Revenue Detail Report

ALL Accounts
July to April

Account----- Date Jrnl Desc---	Current Budget	Net	Uncollected Balance
01 - GENERAL GOVT	494,400.00	0.00	494,400.00
01 - PROPERTY TAX	1,870,459.00	1,870,458.95	0.05
03 - INT ON TAXES	1,500.00	4,003.34	-2,503.34
05 - LIEN COSTS	2,000.00	2,618.87	-618.87
07 - SUPPLEMENTAL	0.00	6,794.22	-6,794.22
14 - AIRCRAFT EXC	0.00	30.00	-30.00
15 - MV EXCISE TX	280,000.00	290,288.46	-10,288.46
17 - BOAT EXCISE	1,000.00	1,008.80	-8.80
18 - AGENT FEES	7,500.00	7,826.05	-326.05
23 - INT EARNED	2,500.00	2,319.22	180.78
29 - BUILDING PER	800.00	3,796.78	-2,996.78
30 - TRASH INT	0.00	160.68	-160.68
31 - PLANNING BD	0.00	422.50	-422.50
32 - ROAD INT	0.00	18.60	-18.60
39 - FAX/COPY	100.00	222.33	-122.33
45 - PERSISTENCE	5,000.00	5,753.00	-753.00
79 - MISC INCOME	1,000.00	2,251.00	-1,251.00
80 - HOMESTEAD	120,916.00	108,968.00	11,948.00
81 - TREE GROWTH	0.00	5,880.65	-5,880.65
82 - VET REIMB	0.00	759.00	-759.00
85 - BETE REIMB	1,324.00	1,324.00	0.00
87 - MSAD REIMB	3,000.00	2,172.93	827.07
88 - STATE REV	80,000.00	155,894.52	-75,894.52
89 - RENEWABLE EN	0.00	672.00	-672.00
99 - F/B APPROP	110,000.00	0.00	110,000.00
Department..	2,487,099.00	2,473,643.90	13,455.10
05 - PUBLIC SAFET	0.00	0.00	0.00
01 - ANIMAL CTRL	0.00	0.00	0.00
21 - BURN PERMITS	0.00	232.00	-232.00
Department..	0.00	232.00	-232.00
10 - PUBLIC WORKS	25,000.00	0.00	25,000.00
05 - CEMETERY LOT	0.00	0.00	0.00
10 - DOT BLOCK	25,000.00	26,440.00	-1,440.00
Department..	25,000.00	26,440.00	-1,440.00
20 - RECREATION	887.00	0.00	887.00
40 - SNOWMOBILE	887.00	887.00	0.00
Department..	887.00	887.00	0.00
70 - DESIG FUNDS	20,000.00	0.00	20,000.00
02 - BICKFORD SCH	6,000.00	8,369.83	-2,369.83
04 - BICKFORD RD	6,000.00	8,369.83	-2,369.83
05 - KNOWLTON SCH	8,000.00	4,505.00	3,495.00
Department..	20,000.00	21,244.66	-1,244.66
Final Totals	2,532,986.00	2,522,447.56	10,538.44

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

JUNE 30, 2021

Maine Municipal Audit Services, PA

Mindy J. Cyr, CPA

Independent Auditors' Report

To the Board of Selectmen
Town of Newburgh
Newburgh, Maine

We have audited the accompanying financial statements of the governmental activities and the aggregate remaining fund information of Town of Newburgh, Maine, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

OPINIONS

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the aggregate remaining fund information of the Town of Newburgh, Maine, as of June 30, 2021, and the respective changes in financial position in accordance with accounting principles generally accepted in the United States of America.

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

OTHER MATTERS

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, 23, and 24 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.

Other 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, schedule of activity – capital reserve funds and schedule of activity – permanent funds are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The schedule of property valuation, assessments, and appropriations, schedule of taxes receivable, schedule of departmental operations, schedule of activity – capital reserve funds and schedule of activity – permanent funds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 to 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, schedule of property valuation, assessments, and appropriations, schedule of taxes receivable, schedule of departmental operations, schedule of activity – capital reserve funds and schedule of activity – permanent funds are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Maine Municipal Audit Services, PA

Levant, Maine
August 26, 2021

Town of Newburgh, Maine
Balance Sheet
Governmental Funds
June 30, 2021

Statement 3

	General Fund	Major Fund Capital Reserve Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 1,377,643	\$ -	\$ 55,695	\$ 1,433,338
Investments	-	288,916	-	288,916
Interfund receivable	-	56,823	-	56,823
Accounts receivable	23,378	-	-	23,378
Prepaid expenses	9,677	-	-	9,677
Taxes receivable, net	1,475	-	-	1,475
Tax liens receivable	75,219	-	-	75,219
TOTAL ASSETS	\$ 1,487,393	\$ 345,739	\$ 55,695	\$ 1,888,827
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
<i>Liabilities:</i>				
Accounts payable	\$ 10,194	\$ -	\$ -	\$ 10,194
Interfund payable	56,823	-	-	56,823
<i>Total liabilities</i>	<i>67,017</i>	<i>-</i>	<i>-</i>	<i>67,017</i>
<i>Deferred inflows of resources:</i>				
Deferred property tax revenue	61,355	-	-	61,355
Prepaid property taxes	7,810	-	-	7,810
<i>Total deferred inflows of resources</i>	<i>69,165</i>	<i>-</i>	<i>-</i>	<i>69,165</i>
<i>Fund balances:</i>				
Assigned	234,209	-	-	234,209
Committed	-	345,739	55,695	401,434
Unassigned	1,117,003	-	-	1,117,003
<i>Total fund balances</i>	<i>1,351,211</i>	<i>345,739</i>	<i>55,695</i>	<i>1,752,645</i>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 1,487,393	\$ 345,739	\$ 55,695	\$ 1,888,827
<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				3,722,023
Long-term liabilities, including bonds payable, as reported on Stmnt. 1				(1,333,333)
Deferred property taxes not reported on Stmnt. 1				61,355
Deferred outflows of resources - OPEB related expenditures				2,341
Deferred inflows of resources - OPEB related inflows				(1,812)
OPEB liabilities				(9,787)
NET POSITION OF GOVERNMENTAL ACTIVITIES				\$ 4,193,432

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, 2021

	General Fund	Major Fund Capital Reserve Fund	Other Governmental Funds	Total Governmental Funds
REVENUES:				
Property taxes	\$ 1,784,789	\$ -	\$ -	1,784,789
Excise taxes	367,209	-	-	367,209
Intergovernmental revenue	290,549	-	-	290,549
Charges for services	11,345	-	-	11,345
Licenses and permits	6,593	-	-	6,593
Investment income	4,826	82,192	223	87,241
Interest and lien fees	10,033	-	-	10,033
Other revenue	41,360	-	-	41,360
Total revenues	2,516,702	82,192	223	2,599,118
EXPENDITURES:				
General government	244,327	-	-	244,327
Protection	91,730	-	-	91,730
Health and sanitation	103,209	-	-	103,209
Public works	238,516	-	-	238,516
Social services	6,054	-	-	6,054
Special assessments	1,591,158	-	-	1,591,158
Unclassified	37,690	5,262	-	42,952
Total expenditures	2,312,684	5,262	-	2,317,946
<i>Excess (deficiency) of revenues over (under) expenditures</i>	204,019	76,930	223	281,171
OTHER FINANCING SOURCES (USES)				
Transfers in	8,980	1,000	-	9,980
Transfers (out)	(1,000)	(8,980)	-	(9,980)
Total other financing sources (uses)	7,980	(7,980)	-	-
Net change in fund balances	211,999	68,950	223	281,171
FUND BALANCES - BEGINNING	1,139,213	276,789	55,472	1,471,474
FUND BALANCES - ENDING	\$ 1,351,211	\$ 345,739	\$ 55,695	\$ 1,752,645

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, 2021

Net change in fund balances - total governmental funds (Statement 4)	\$	281,171
<p>Amounts reported for governmental activities in the Statement of Activities (Stmt. 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		(63,973)
Capital outlays expensed on the Governmental Funds Report (Stmt. 4), yet not considered an expense for the purposes of Statement of Activities (Stmt. 2)		37,905
Revenues in the Statement of Activities (Stmt 2) that do not provide current financial resources are not reported as revenues in the funds. More specifically, this amount represents the change in deferred property taxes and other deferred revenue.		(14,870)
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.		133,333
OPEB expenses under GASB #75 are not reported in the governmental fund statements		(1,407)
<hr/>		
Changes in net position of governmental activities (see Stmt. 2)	\$	<u>372,160</u>

TOWN OF NEWBURGH, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

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.

In evaluating how to define the Town for financial purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth in GASB Statement No. 14 *The Financial Reporting Entity* as amended by GASB Statement No. 39. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body’s ability to exercise oversight responsibility. Based on the criteria, it was determined that no other entities should be included in the Town’s financial statements.

Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 1989 that do not conflict with or contradict GASB pronouncements. Although the Town has the option to apply FASB-pronouncements issued after that date to its business-type activities, the Town has chosen not to do so.

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.

TOWN OF NEWBURGH, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

The Statement of Net Position reports all financial and capital resources of the Town and reports the difference between assets and liabilities, as “net position” not fund balance or equity. The Statement of Activities shows the degree to which the direct expenses of a given function or segment are offset by program revenue and reflects the “net (expense) revenue” of the Town’s individual functions before applying general revenues. The Town has elected not to allocate indirect costs among programs. Program revenues include 1) charges to customers for services and 2) grants and contributions that are restricted to meeting operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported as general revenues.

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the Government-wide financial statements. The focus of governmental and proprietary fund financial statements is on major funds. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements, with non-major funds being aggregated and displayed in a single column. The General Fund is always a major fund.

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. Measurement Focus and Basis of Accounting

Governmental Fund Types

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.

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting is a conceptual description of the timing of the accounting measurements made.

TOWN OF NEWBURGH, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The Government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting in accordance with GASB #34. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the grantor have been met.

As a general rule, the effect of interfund activity has been eliminated from the Government-wide financial statements.

Governmental Fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis concept, revenues are recognized when they become measurable (estimable as to the net amount to be collected) and available as current assets. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

When both restricted and unrestricted resources are available, it is the government's policy to use restricted resources first, and then unrestricted resources as they are needed.

D. 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 at the selectmen level, since individual department heads do not exist. All unencumbered budget appropriations lapse at the end of the year unless specifically designated by the Board of Selectmen or required by law.

E. 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 value.

Interfund Receivables and Payables

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

TOWN OF NEWBURGH, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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. The Town defines capital assets 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 costs if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. 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 their estimated useful lives ranging from 5 to 100 years.

Net Position and Fund Balances

In the Government-wide financial statements, the difference between the Town's total assets and total liabilities represents net position. Net position displays three components – invested in capital assets, net of related debt; restricted (distinguished between major categories of restrictions); and unrestricted. Unrestricted net position represents the net assets available for future operations.

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:

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

Committed – Funds that can only be used for a specific purpose pursuant to constraints imposed by residents through voting for the articles proposed during a Town meeting. The constraints on these amounts may only be modified or rescinded by a vote of the residents at a Town meeting.

Unassigned – Funds available for any purpose.

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 it 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.

TOWN OF NEWBURGH, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property Taxes

Property taxes for the current year were committed on August 10, 2020, on the assessed value listed as of April 1, 2020, for all real and personal property located in the Town. Payment of taxes was due in two installments; November 12, 2020 and March 11, 2021, with interest at 8% on all tax bills unpaid as of the due dates.

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 \$44,790 for the year ended June 30, 2021.

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.

Risk Management

The Town is exposed to various risks of loss related to torts; theft or, damage to, and destruction of assets, errors and omissions; and natural disasters for which the Town either carries commercial insurance, or participates in a public entity risk pool. Currently, the Town participates in a public risk pool for its workers compensation insurance sponsored by the Maine Municipal Association. Based on the coverage provided by the pool, as well as coverage provided by commercial insurance purchased, the Town is not aware of any material actual or potential claim liabilities, which should be recorded at June 30, 2019. There were no significant reductions in insurance coverage from that of the prior year. The Town is liable for deductibles ranging up to \$10,000 for settlements exceeding the limits of coverage, which range from \$400,000 to \$3,000,000. The amount of unpaid claims was \$0 at June 30, 2019.

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, 2021, cash deposits had a carrying value of \$1,433,338, all of which was covered by FDIC or collateralized.

TOWN OF NEWBURGH, MAINE
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2021

2. DEPOSITS AND INVESTMENTS (CONTINUED)

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, 2021, the Town’s investment balances were as follows:

Knowlton School Fund – with Maine Community Foundation \$ 288,916

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 7/1/20	Additions	Deletions	Balance 6/30/21
Capital assets being depreciated:				
Land & easements	\$ 75,553	\$ -	\$ -	\$ 75,553
Land improvements	16,637	-	-	16,637
Buildings	108,004	-	-	108,004
Equipment	90,521	20,620	-	111,141
Vehicles	423,942	-	-	423,942
Infrastructure	4,018,142	17,285	-	4,035,427
	<hr/>			<hr/>
<i>Total capital assets</i>	4,732,799	37,905	-	4,770,704
Less accumulated depreciation	(984,708)	(63,973)	-	(1,048,681)
	<hr/>			<hr/>
Governmental activities Capital assets, net	\$ 3,748,091	\$ (26,068)	\$ -	\$ 3,722,023
	<hr/>			<hr/>

Depreciation expense can be allocated to departments as follows:

Protection	\$ 17,904
General government	500
Public works	45,569
	<hr/>
	\$ 63,973

Town of Newburgh, Maine
 Schedule of Departmental Operations
 For the Year Ended June 30, 2021

	Balance 7/1/2020	Appropriations	Other Revenues	Transfers	Total Available	Expenditures	Lapsed	Carried
GENERAL GOVERNMENT								
General administration	\$ -	\$ 207,542	\$ -	\$ -	\$ 207,542	\$ 176,763	\$ -	\$ 30,779
Board of selectmen	-	6,670	-	-	6,670	4,127	-	2,543
Assessor/planning/CEO	-	15,886	-	-	15,886	10,306	-	5,680
Municipal building	-	29,872	-	-	29,872	25,532	-	4,340
Tax collector	-	3,350	-	-	3,350	1,077	-	1,273
Elections	-	1,300	-	-	1,300	987	-	313
Building repair/maintenance	-	10,100	-	-	10,100	3,599	-	6,501
Insurance	-	22,838	-	-	22,838	22,036	-	802
Total	-	296,558	-	-	296,558	344,327	-	53,331
PROTECTION								
Fire department - operating	-	41,375	-	(6,167)	35,208	35,208	-	-
Fire department - compensation	-	70,015	-	(28,217)	41,798	44,798	-	-
Fire department capital reserve	6,272	-	2,539	62,779	71,590	-	-	71,590
Fire department donations	4,639	-	-	-	4,639	-	-	3,592
Fire fighter charitable donations	300	-	-	-	300	1,038	-	300
First responders	-	10,750	-	(8,762)	1,988	1,988	-	-
Responders reserve account	9,661	-	1,080	-	10,741	-	-	5,625
Rescue capital reserve	309	-	720	-	1,029	-	-	1,029
P/S building utilities	-	6,740	-	(158)	6,582	6,582	-	-
Emergency 911	-	500	-	-	500	-	-	500
Total	21,172	129,380	4,339	19,474	174,365	91,730	500	82,136
HEALTH AND SANITATION								
Transfer station reserve	106,908	-	420	-	107,328	-	-	107,328
Solid waste disposal	-	103,670	-	-	103,670	103,309	-	461
Total	106,908	103,670	420	-	210,998	103,309	-	107,328
PUBLIC WORKS								
Summer roads	-	37,380	-	-	37,380	37,380	-	-
Winter roads	-	210,187	-	-	210,187	196,706	-	13,481
Sand shed	-	2,000	-	-	2,000	455	-	1,545
Road reserve	15,548	-	61	-	15,609	3,975	-	11,633
Total	15,548	249,567	61	-	265,176	238,516	-	15,036
SOCIAL SERVICES								
General assistance	-	1,000	-	-	1,000	-	-	1,000
Charities	-	4,577	-	-	4,577	4,577	-	-
Library	-	200	-	-	200	120	-	80
Library/donations reserve	2,646	-	245	-	2,892	1,357	-	1,535
Total	2,646	5,777	245	-	8,669	6,054	-	1,535

**TOWN MEETING WARRANT
ELECTION JUNE 14th, 2022 AND
OPEN TOWN MEETING JUNE 16th, 2022**

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 14th, 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 16th, 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 Selectman, Tax Assessor and Overseer of the Poor, for a term of three years, and one MSAD # 22 Director, for a term of 3 years.
.....

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

ARTICLE 4. To see if the Town will vote to appropriate \$1,019.48 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 10th, 2022 and March 09th, 2023, and to fix the rate of interest at between 4% to be charged on the unpaid amounts beginning December 10th, 2022 and April 09, 2023.

Board of Selectmen Recommends **Yes**

The Maximum rate set by the State of Maine is 4%
.....

ARTICLE 6. To see if the town will vote to authorize the Selectmen to spend Overlay Funds for Abatements & Unanticipated expenses (examples: a Forest Fire, Major Break Down of Fire Equipment).

Board of Selectmen Recommends **Yes**

.....
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.

Board of Selectmen Recommends **Yes**
 Budget Committee Recommends **Yes**

INT ON TAXES	1,500.00	RSU #22 REIMB	2,000.00
LIEN COST	2,000.00	STATE REV	125,000.00
MV EXCISE TX	290,000.00	DOT BLOCK	25,000.00
BOAT EXCISE	800.00	SNOWMOBILE	1,019.48
AGENT FEES	7,500.00	MISC INCOME	1,000.00
INT EARNED	2,000.00		
FAX/COPY	100.00		
PERSISTENCE	5,000.00		

.....
ARTICLE 8. To see if the Town will vote to authorize the Board of Selectmen, 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 a local paper, Town Website, weekly e-news, Town Crier, on such terms as they deem advisable and to execute a quit-claim deed for such property, except the Board of Selectmen 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).

Board of Selectmen Recommends **Yes**

.....
ARTICLE 9. To see if the town will vote to accept any revenues, gifts, unanticipated donations, 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 Board of Selectmen determine that the gifts, donations, or pass through funds are in the best interest of the town.

Board of Selectmen Recommends **Yes**

.....
ARTICLE 10. To nominate and elect one (1) member to the planning board for terms of 3 years and.

.....
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.**

Board of Selectmen Recommends	\$ 286,093
Budget Committee Recommends	\$ 286,093

Administration	\$ 217,499
(Items paid out of administration: wages, health insurance, office supplies, street light, equipment, audit, postage, town report, MMA dues, training)	
Select Board	\$ 6,688
Municipal Building	\$ 40,034
Tax Collector	\$ 2,665
Elections	\$ 1,600
Assessing, Planning Board, CEO	\$ 17,607

.....

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

Board of Selectmen Recommends	\$152,275
Budget Committee Recommends	\$152,275

Fire Dept. Operating Budget	\$ 47,375
Fire Dept. Chief and Compensation	\$ 10,850
Assistant Chief & personnel Compensation	\$ 74,400
First Responder Operating Budget	\$ 11,250
Public Safety Building Utilities	\$ 8,400

.....

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

Board of Selectmen Recommends	\$7,784
Budget Committee Recommends	\$7,784

ACO Officer	\$ 4,584
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.**

Board of Selectmen Recommends	\$440,199
Budget Committee Recommends	\$440,199

Winter Roads	\$ 227,655
Summer Roads	\$ 211,544
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.**

Board of Selectmen Recommends **\$112,830**
Budget Committee Recommends **\$112,830**

Bulky Waste Clean Up \$ 12,000
PERC Tipping Fees \$ 52,000
Curbside Pickup \$ 48,830

.....

ARTICLE 17. To see what sum of money the Town will vote to raise and appropriate for **Building Repair and Maintenance.**

Board of Selectmen Recommends **\$ 13,000**
Budget Committee Recommends **\$ 13,000**

Municipal Office \$ 3,000
Fire Department \$ 7,000
Buildings Other \$ 3,000

.....

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

Board of Selectmen Recommends **\$ 27,333**
Budget Committee Recommends **\$ 27,333**

Workers Compensation \$ 9,108
Unemployment \$ 1,995
MMA Risk Pool \$ 16,230

.....

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

Board of Selectmen Recommends **\$500**
Budget Committee Recommends **\$500**

.....

ARTICLE 20. To see what sum of money the Town will vote to raise and appropriate for **E911.**

Board of Selectmen Recommends **\$ 500**
Budget Committee Recommends **\$ 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.**

Board of Selectmen Recommends **\$20,383**
 Budget Committee Recommends **\$20,383**

Sexton \$ 2,883
 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

	Requested:	2021	2022
Eastern Agency on Aging	Requested:	\$900	\$ 900
Penquis CAP	Requested:	\$1,864	\$ 5,071
Community Health & Counseling	Requested:	\$250	\$ 100
Partners for Peace	Requested:	\$700	\$ 700
LifeFlight	Requested:	\$3,102	\$ 776
Newburgh Regional Food Pantry	Requested:	\$200	\$1,500
Maine Public Radio	Requested:	\$0.00	\$ 200

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

Board of Selectmen Recommends **\$1,000**
 Budget Committee Recommends **\$1,000**

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

Board of Selectman Recommends **\$ 20,000**
 Budget Committee Recommends **\$ 20,000**

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

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

Board of Selectmen Recommends **\$110,000**
 Budget Committee Recommends **\$110,000**

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

Board of Selectmen Recommends YES

ARTICLE 27. To see if the town will authorize the Board of Selectmen to spend an amount not to exceed 3/12 of the budgeted amount in each budget category during the period beginning July 1, 2022 until such time that the annual budget is adopted.

Board of Selectmen Recommends YES

ARTICLE 28. To see if the town will vote to authorize all unexpended funds in the Public Safety Budget at the end of the year be transferred to the Capital Equipment account.

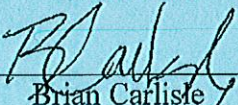
Board of Selectmen Recommends YES

ARTICLE 29. To see if the town will vote to appropriate \$80,215.20 from Coronavirus local Fiscal Recovery Funds (aka American Rescue Plan Act or ARPA funds) received by the town from the federal government for the following projects: Electronic sign, Digital Town Maps, Dry Hydrant installation, Storm Water management (ditching & culvert work).

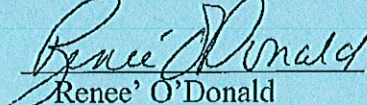
ARTICLE 30. To see if the Town will vote to authorize the Board of Selectmen to procure a loan for up to 1.7 million dollars to build a new Fire Station on the grounds of the Newburgh Municipal Building.

ARTICLE 31. To see if the Town will vote to authorize the Board of Selectmen to spend up to \$600,000 dollars out of the towns Undesignated fund balance to build a new Fire Station on the grounds of the Newburgh Municipal Building.

Given under our hands in the Town of Newburgh this 24, day of May 2022.



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@uninets.net
townclerk@uninets.net
Website: www.newburghmaine.ipage.com

TOWN LIBRARY

Location: 2220 Western Ave., Newburgh
Hours: Thursday 1-5

TOWN CONTACTS

Selectman:	Brian Carlisle	234-2342
Selectman:	Renee' O'Donald	234-7262
Selectman:	Lucille DeBeck	234-4151
Town Manager:	Cynthia Grant	234-4151
Deputy Town Clerk:	Katie Flores	234-4151
Deputy Town Clerk:	Cindy McGinnis	234-4151
Fire Chief:	Brent Somers	234-4151
Animal Control:	Crystal Nichols	716-6338
Assessor/CEO/LPI:	Jackie Robbins	852-1840
Sexton:	Vacant	234-4151
Planning Board:	Adrian Smith	planningboardnewbugh@gmail.com
Website Admin:	Cynthia Grant	newburghmgr@uninets.net

JUNE 2022 TOWN MEETING SCHEDULE

Newburgh Town Office (Newburgh Elementary School)
2220 Western Ave

Secret Ballot Election

Tuesday, June 14th, 2022

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

Open Town Meeting

Thursday, June 16th, 2022

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