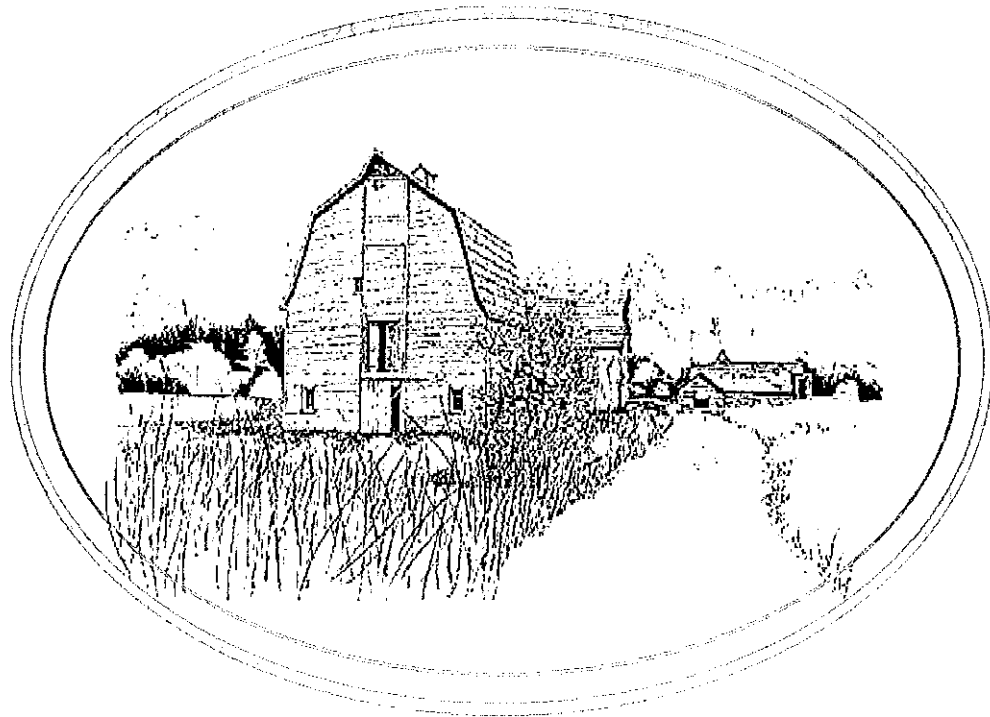


ANNUAL REPORT OF THE TOWN OF NEWBURGH FOR 2020-2021



Presented by: Municipal Officers

Please bring this Town Report to the Town Meeting, July 14, 2020

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.

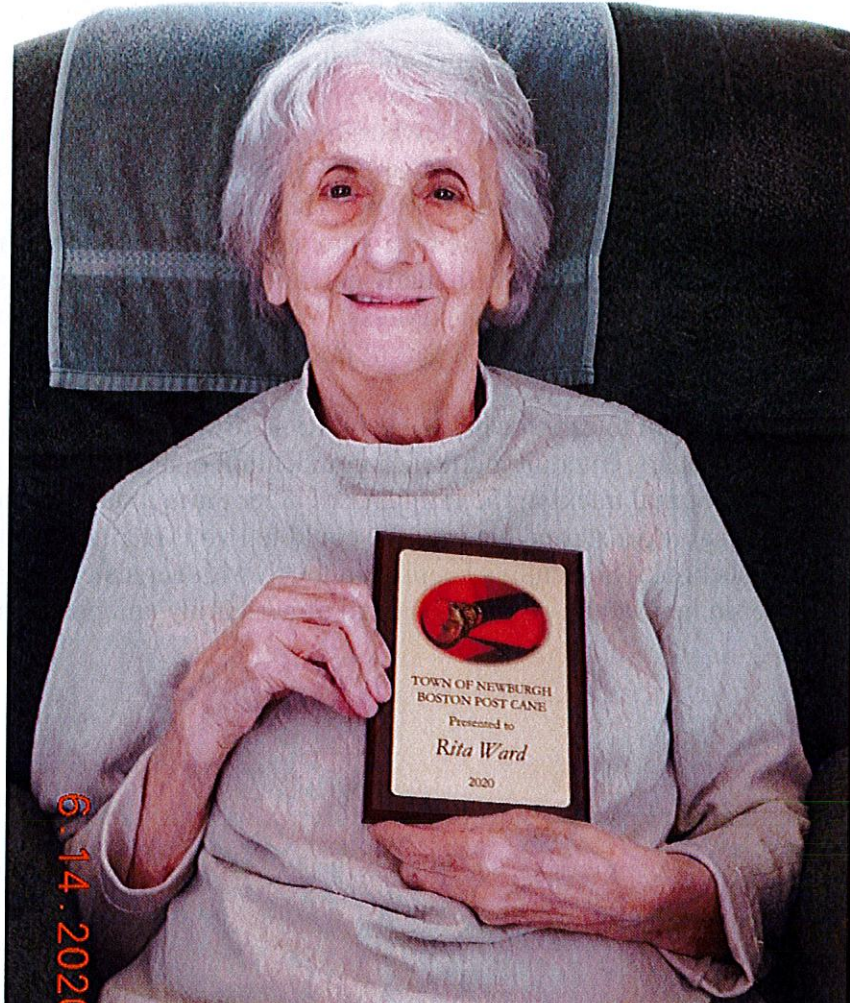
HOMESTEAD EXEMPTION

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



The Town of Newburgh is pleased to dedicate the Town Report to,
Mrs. Rita Ward

On June 6, 2020, Rita Ward celebrated her 95th birthday with her family and was officially awarded the Boston Post Cane Award as the oldest citizen in Newburgh. She has lived in Newburgh most of her life and has been a taxpayer in the community for 71 years.

Throughout her life, she has demonstrated persistence and hard work. Rita grew up on a farm in Exeter, Maine with her three brothers and three sisters after both of parents died when she was young. She was a very good student in school, and especially good at math. In addition to working on the family farm and taking care of her nieces, she worked picking potatoes and at a corn factory.

She went to work at Viner Shoe in Bangor after she left the farm. She met her husband, Richard Ward, when she boarded at his cousin Barbara's house in Brewer. They enjoyed going to the movies, dancing and listening to music. They were married on September 3, 1949, and she moved to Newburgh Farm of Alton & Vera Ward, where they lived for 2 ½ years. Their son Roger was born in October of 1950 and still lives on the family farm. When Roger was a 1 ½ years old, they bought a house on Route

69 and raised their family there while still being very active on the farm. Their daughter Rinda was born in 1956.

Rita worked at the cattle auctions as a bookkeeper and helped with the farm books while raising her children. She also helped the town with elections and town meetings. Rita's love for cooking and being with children was fulfilled while working at the Newburgh school lunch program for 7 years starting in 1963. She and fellow cook Esther Leavitt made great home cooked meals, and the children always enjoyed the rolls, mashed potatoes and yummy desserts. Her family has always loved her rolls (for which she has no written recipe) and would wrestle over who would get the last one at Thanksgiving. She is also an excellent seamstress, with many neighbors bringing her items for alterations. She also made her daughter Rinda's wedding dress. When her grandchildren were young, she would measure their hands and proved them with a pair of newly knitted mittens each Christmas.

She gave up her job at the school to care for her husband Richard when he became disabled. They enjoyed playing cards, taking rides, entertaining their 5 grandchildren, and keeping track of the farm. She has maintained a daily journal tracking the farm and weather throughout her adult life. If you wanted to know the day in 1977 that Roger started haying, she could tell you! Her new hobby is keeping up with family and friends on Facebook. She enjoys keeping in touch with her sister Claire via email and playing cards with her sister in law Donna. She is so proud of her family and now has 8 great-grandchildren.

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 first six months of 2020 have been unusual to say the least. We are living through an unprecedented global pandemic, the likes of which we have never seen, and it has changed the way we live and work. As many towns did, we chose to close the office for a short period of time (I think it was a total of two weeks) and reopened to the public the first of May. I believe the staff has been exceptional in their commitment to our residents and to the wellbeing of all those who come through the door. Our Town Manager did a great job staying on top of the guidelines issued by the state, communicating with departments and keeping them informed of new requirements as they were issued. We also had to schedule the Town meeting for a later date, but this date coincides with the RSU 22 school budget and state elections. 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 year we decided to combine the Fire and Rescue department into one. It is officially Newburgh Fire and Rescue. This has been in place for approximately three months and seems to be working very well. The department has one chief and an assistant chief for fire and an assistant chief for rescue. They communicate more often and more freely and share resources, grant application work and even some staff members. We did have an increase in the budget for this department this year. However, the increase is not due to the fact that we consolidated the departments but because we are now required by the State to pay our firefighters and rescue personnel minimum wage. We continue to see an increase in participation in both fire and rescue. Both of these departments continue to apply for grants for personal firefighting gear, radios, and many other kinds of equipment. Last year they received approximately \$70,000.00 directly from grants to help with the fire/rescue needs.

As far as other committees are concerned, we are very pleased that Erin DuMont has agreed to take the Town Sexton position, and we are looking for volunteers to put together a cemetery committee. 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.

We are still 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 if we could have one group of people get together to organize a “Trunk or Treat” event and a second group could organize a craft fair, yard sale or farmer’s market event. I think it would help to create a sense of community here in town.

Last year, we had a huge yard sale in the gym with all of the proceeds being set aside for a Veterans Memorial. I’m not sure that this is on our schedule for this year, but if anyone is interested in helping with this, please let us know. We are hoping to have some volunteers to sit on a Veterans Memorial Committee. The Town Manager and the Board have a preliminary plan for this memorial and would be happy to share our ideas and get other people involved to help with ideas and fund raising.

The Newburgh Community Library is run and staffed by Gary Woolson, Anne Krebeck , Colleen Fitzgerald and Connie MacDuffie . Gary has reopened the library; the hours are Thursday 1 – 5 pm. It is such a nice space and all the volunteers have done a great job keeping new books and resources on hand. 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 year ending May 30, 2020. 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.

I would like to take this opportunity to publicly thank Skip Smith for the 20 plus years of service to the Town of Newburgh. Skip was a member of the Fire Department for many, many years, and has held a selectmen position for 14 years. As a Board, we have always appreciated Skip's honest opinions, historical knowledge and levelheaded thinking. Skip stayed working for the Town during some of the most difficult times and we want to acknowledge his commitment and integrity through it all. We want to wish him the very best in his unofficial "retirement" and from the entire staff at the office and the Board we want to thank you sincerely for your service, and hope you enjoy the peace and quiet!

As always, we would like to encourage all residents to attend the annual Town Meeting, which will be held on Thursday, July 16th beginning at 6:30 pm.

Respectfully submitted:

Stanly Smith, III
Renee O'Donald
Brian Carlisle

Town Manager Report

Hello Newburgh residents hope everyone is dealing well with this pandemic and if anyone needs anything please call the office and we will try to help with whatever you need.

I would first like to take the opportunity to personally thank Katie Flores and Cindy McGinnis, they are a great asset to the Town of Newburgh and to me. They both live locally and care deeply for the Town and its residents. They are both doing a great job and are always going above and beyond to help the residents of Newburgh.

It has been a somewhat quiet but a busy year here in Newburgh. We have been working on many projects, such as grant applications. We received a Grant from the Stephen & Tabatha King foundation to purchase a new Air Truck for the Fire and Rescue Department, also a homeland security grant to replace our repeater system that was quite outdated. Our new antenna is attached to the cell tower and we are awaiting the rest of the equipment to bring it online. The town also received a couple of small grants that allowed us to purchase another set of turnout gear for the Fire and Rescue Dept. and replace old outdated radios and pagers.

I am sorry to announce that we did not get awarded the ConnectMe grant to bring Spectrum into Town. We continue to look for other options to still possibly bring them to town and will keep you informed as soon as we know anything.

There has been more growth in town this year and that is good because it keeps your taxes down. We are in hopes to do more community events this year, so keep your eyes open for postings of these events.

The Boston Post Cane was awarded to Rita Ward at a private family ceremony (due to Covid 19 restrictions) on June 6th, 2020. The Cane is displayed at the town office in a case made by Greg Nash of Newburgh.

As always, I enjoy serving the residents of Newburgh and look forward to seeing you in the new year.

Respectfully submitted,

Cynthia (Cindy) Grant

Fire & Rescue Annual Report

The Fire & Rescue Department has gone through some changes this last year. Fire Chief Shaw resigned due to time constraints between his full-time job, Carmel Fire and home life. Also resigning was Rescue Chief Fox. Assistant Chief Wiltbank became Interim Fire Chief.

After both Chiefs resigned the Department and Town agreed that we needed to proceed with a single Chief department and have an Assistant Chief of Fire and an Assistant Chief of Rescue. After the changeover, Interim Chief Wiltbank became Chief of Fire and Rescue. The Department continues to move forward with the change, and everything has gone smoothly.

The Department was awarded a grant for the Stephen and Tabitha King Foundation and we upgraded our cascade Unit to a new to us truck. The air unit is now on a vehicle that can better handle its weight and the truck also has a CAF's system (compressed air foam system) which will be of benefit to fighting car and other small fires.

We are currently working on our new training area behind the salt shed on the Mudgett Rd. We have removed the old burn trailer and have a new one being built by Maine trailer. Groundwork will be done soon, and we will have a great training aid not only available to us, but to our mutual aid partners.

As a Department we have worked hard at moving forward and making the Department better. We have built up our mutual aid and have added the Air National Guard Base to that support list. We have 2 members enrolled to attend the Maine Fire Academy and by the end of summer will have 10 members that are Firefighter 1&2 qualified. We are encouraging our members to go to different trainings to be better qualified and knowledgeable. The department is actively recruiting and adding new members to the roster.

As always, we thank the residents of Newburgh for their continued support of the Fire & Rescue Department.

Respectfully,
Chief Wiltbank

Animal Control Report ~2019

Hey there folks,

Another year is gone! With only 25 calls for the year, I can say it has been fairly quiet up this way and in this business that's not a bad thing.

This past year went rather well getting everyone to register those dogs. Letters were sent and I went to several houses. I super appreciate those that did register! As always, I do ask that you register your dog with the town not only because it is Maine Law, but the information is super helpful when I have picked up a pooch. The cost is \$6.00 for an altered dog or \$11.00 for unaltered. Don't forget to bring proof of current rabies or give the office a call to see if we may have it on file.

We contract with the Bangor Humane Society. The staff at the shelter are amazing and go above and beyond to accommodate our needs. This year I made 10 trips to the shelter and delivered 6 cats, 4 kittens, and 5 rabbits. If you would like to help the shelter with any donations, please feel free to drop them off at the Town Office and I will make sure it gets delivered.

The "Giving Garland" was strung in the office again this year and also featured the Pawnaments display. Both were a huge hit! I appreciate everyone who contributed to Making Those Spirits Bright. The garland was strung at 6 different locations. I was able to collect \$733.12 as well as an abundance of supplies! There is always a continuing need so please feel free to drop off any donations at the town office and I will be sure to get them to the shelter.

My goal for 2020 is get those dogs registered! We have received new rabies information from the State of Maine for all the new dog owners as well as current owners that have received a rabies vaccination. If you need some time to get a current rabies vaccination, please give me a holler.

I look forward to another year of helping your community with all its animal needs. Just a reminder I still do not do the wild animals but may be able to offer you contact information for someone who does. Thank you, Newburgh!

Crystal Nichols, ACO

Cell~716-6338

Home~948-2119

2019~ 25 Calls

Dogs~ 16 Goat~1 Cats~ 5 Cows~1 Rabbits~1 Bat~1

Annual Cemetery Report

Newburgh cemeteries: Spring cleaning went well and there are a few noted issues/items that are being taken care of such as trash can repairs, flower bed maintenance, cemetery rules posted, storm debris hauled away, etc.

Plans for 2020/2021: The cemetery signs need to be assessed and the cemetery committee consulted on repairs/replacements. Quotes are needed for minor fence repairs. Also, the Maine Cemetery Association has been approached for consultation on some older stone repairs.

I will continue organizing internments, selling plots and regular observation of the cemeteries. If you have any questions or concerns, please let me know.

Respectfully submitted,

Erin DuMont

Annual Library Report

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

The Library has expanded into the adjoining space to be used as a Children's Room. The donations of funds and books are greatly appreciated. We continue to add new books and movies to the improve service to our patrons. Anyone can request a book or DVD to be ordered and if our supplier has it, we will purchase it. The Library offers three great services of Free WI-FI, Ancestry.com and Encyclopedia Britannica.

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

Respectfully,

Library Volunteers

**FISCAL YEAR 2019-2020
EXCISE TAX COLLECTOR'S REPORT**

(These figures are as of April 30, 2020)

<u>Excise Tax Collected</u>	<u>\$ 258,154.83</u>
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MUNICIPAL AGENT'S REPORT

Motor Vehicle Registrations, Sales Tax & Title Fees:

<u>Collected</u>	<u>\$ 62,715.09</u>
<u>Paid to Secretary of State</u>	<u>\$ 62,715.09</u>

IFW/RV Registrations & Sales Tax:

<u>Collected</u>	<u>\$ 16,610.17</u>
<u>Paid Treasurer of State</u>	<u>\$ 16,610.17</u>

State Dog License Fees:

<u>Collected</u>	<u>\$1,423.00</u>
<u>Paid Treasurer of State</u>	<u>\$1,423.00</u>

Municipal Agent Fees:

<u>Collected & Retained by Town</u>	<u>\$ 6,909.70</u>
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**TOWN CLERK REPORT
FISCAL YEAR 2019-2020
7/1/2019 through 4/1/2020**

Births..... 15
Marriages.....8
Deaths.....13



Troy J. Morton
Sheriff

William R. Birch
Chief Deputy

85 Hammond Street
Bangor, ME 04401
(207) 947-4585

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 2019 the Penobscot County Sheriff's Office responded to 212 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 opioid epidemic continues to significantly impact our county and sadly effects nearly every family in Penobscot County. Working in partnership with many groups and services we hope to positively impact this situation. Together we will continue to make this the best place to live, raise a family and work.

The following is a list of the most common calls for service for the Town of Newburgh in 2019:

Motor Vehicle Crash	28	Property Check	9
Welfare Check	28	Motorist Assist	8
Information	20	Civil	6
Agency Assist	16	Family Fight	3
Directed Patrol	12	Suspicious	2
Erratic Vehicle	11	Threatening	2
Criminal Traffic Offense	10	Harassment	2
Alarm	9	Juvenile Problem	2
Adult Arrest	9	Communications	2

On behalf of Chief Deputy William Birch and myself, I would like to thank the citizens of Newburgh for their continued support of our office. We look forward to providing the highest level of service possible.

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 07/01/2019 to 06/30/2020, at 17.6 mills on the dollar, on a total taxable valuation of \$96,054,653

Assessments:

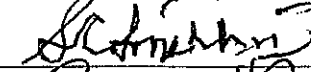
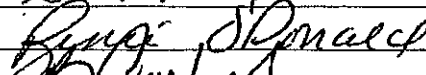
1. County Tax	157,824.00	
2. Municipal Appropriation	948,959.00	
3. TIF Financing Plan Amount	0.00	
4. Local Educational Appropriation	1,217,005.00	
5. Overlay (Not to Exceed 5% of "Net To Be Raised" (see tax rate calculation #16)	30,390.78	
6. Total Assessments		2,354,178.78

Deductions:

7. State Municipal Revenue Sharing	80,000.00	
8. Homestead Reimbursement	92,554.00	
9. BETE Reimbursement	1,471.89	
10. Other Revenue	489,591.00	
11. Total Deductions		663,616.89
12. Net Assessment for Commitment		1,690,561.89

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

Given under our hands this 07/17/2019


 _____ Municipal Assessor(s)


File the original with the Treasurer. File a copy in the 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 07/01/2019 to 06/30/2020 as they existed on the first day of April 2019.

IN WITNESS THEREOF, we have hereunto set our hands at Newburgh this 17 day of July, 2019.

St. Anthony, 125
Benny J. Donald
Blawie

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	157,824.00	
2. Municipal Appropriation	948,959.00	
3. TIF Financing Plan Amount	0.00	
4. Local Educational Appropriation	1,217,005.00	
5. Overlay (Not to Exceed 5% of "Net To Be Raised" (see tax rate calculation #16)	30,390.78	
6. Total Assessments		2,354,178.78

Deductions:

7. State Municipal Revenue Sharing	80,000.00	
8. Homestead Reimbursement	92,554.00	
9. BETE Reimbursement	1,471.89	
10. Other Revenue	489,591.00	
11. Total Deductions		663,616.89
12. <u>Net Assessment for Commitment</u>		1,690,561.89

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		

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 Fergerson	50.00	Gary & Juanita Prescott	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		

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

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

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 Fergergon	50.00	Gary & Juanita Prescott	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		

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		



Troy Morton
Sheriff

85 Hammond Street
Bangor, ME 04401
(207) 947-4585

William Sheehan
Chief Deputy

House Numbering Order Form
Newburgh

Single Sign

6 inch by 8 inch sign with four inch reflective numbers on aluminum backer single sided

PACKAGE-Two signs on a steel post are provided in order to make house numbering visible at the end of driveway from both directions of the roadway. Signs are most valuable if posted near the end of the entrance to the home/business as this makes them more visible for emergency responders who often search for the residence during darkness. A single sided sign without post may be purchased. Signs have a colored background chosen by the town.

Single Sign on Post

Four feet tall Post u-channel painted steel. Package includes mounting bolt for sign.

Mailbox Sign

Two sided sign with mounting hardware for attaching to the top of a rural type mailbox.

*(Mailbox mount requires homeowner to drill two holes on top of mailbox for installation)

Name:

Street Address:

Town:

Telephone Number:

CHECK

Costs: \$12.00 for the PACKAGE- two single sided signs, post and bolts ()

\$ 9.00 for one single sided sign, post and bolt ()

\$ 9.00 for double sided sign and mail box bracket (top mount) ()

(Mailbox mount requires homeowner to drill two holes on top of mailbox for installation)

\$ 6.00 for only single sided sign ()

The House Number you want on your sign - _____

Make checks payable to: TOWN OF NEWBURGH

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, ATV's)
- 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, ATV's)
- 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

Tony DeFeo, Vice President 234-2053

Land Mark Heritage Trust

Land Mark Heritage Trust

P.O Box 105

P.O Box 105

Dixmont, ME 04932-0105

Dixmont, ME 04932-0105

Lien Breakdown

Tax Year: 2018-1 To 2018-4

Name	Principal Due	Pre Lien Int	Costs	Interest	Total
Betts, Bryant A.	513.15	122.56	0.00	0.47	123.03
Cassidy, Brigitte	831.49	19.68	60.85	62.19	974.21
Clark, Marcia	480.59	11.38	60.85	35.95	588.77
Driscoll, Lauren	6,783.70	160.57	60.85	485.30	7,490.42
Ellis, David II & Dale D.	848.95	0.00	0.00	32.07	881.02
Frost, Robert G & Lori A	1,493.13	35.34	60.85	111.68	1,701.00
Gibbs, Charles	589.58	13.95	60.85	44.10	708.48
Gibbs, Charles F.	3,167.58	74.98	60.85	236.92	3,540.33
Hatt, Aimee J.	778.70	18.44	60.85	58.24	916.23
Leighton, Leroy	1,087.56	0.00	0.00	1.04	1,088.60
Martin, Wayne	373.03	8.83	60.85	27.90	470.61
Nash, Jr., Gregory	2,224.20	52.65	60.85	166.36	2,504.06
Simpson, Pamela J.	856.49	20.28	60.85	60.37	997.99
Smith, Peter S & Kimberly A	567.43	13.43	60.85	42.44	684.15
Tingley, Trustee, Stanwood	357.10	8.45	60.85	26.71	453.11
Toothaker, Devisees of Dolores	3,123.22	73.93	60.85	233.60	3,491.60
Whittaker, Lewis devisees	1140.41	25.40	57.63	79.91	1303.34

Non Zero Balance on All Accounts

Tax Year: 2019-1 To 2019-2

Name ----	Year	Original Tax	Amount Due
A. J. Scott Properties	2019	2,209.01	733.59
Adams, Joseph Michael	2019	869.97	879.82
Allard, Lauren R	2019	503.20	261.45
B W Hewes & Sons LLC	2019	435.35	445.20
Babcock, Allen D	2019	1,154.38	1,154.38
Betts, Bryant A.	2019	531.26	541.11
Brinkworth, Deborah P	2019	496.60	506.45
Butterfield, Michael	2019	1,031.69	1,041.54
Cassidy, Brigitte	2019	820.53	830.38
Chadbourne, Robert L	2019	436.18	222.11
Chauvin, Brenda A.	2019	1,741.94	1,618.19
Clark, Marcia	2019	495.44	505.29
Cullins, Sharon	2019	494.56	504.41
Cullins, Sharon	2019	1,631.38	1,053.50
Day, Bryan	2019	2,797.41	2,807.26
Dias, Arney L Disability Trust	2019	574.29	584.14
Dias, Arney L Disability Trust	2019	60.46	70.31
Dias, Arney L Disability Trust	2019	72.97	82.82
Dias, Arny Disability Trust	2019	296.40	306.25
Driscoll, Lauren	2019	6,953.60	6,963.45
Dunton, Alan	2019	2,051.03	1,035.36
Earl, Jacob	2019	1,615.72	817.71
Ellis, David II & Dale D.	2019	1,083.72	1,093.57
Ferguson, Mark	2019	1,971.75	1,981.60
Frost, Robert G & Lori A	2019	1,543.92	1,553.77
Gibbs, Charles	2019	610.39	620.24
Gibbs, Charles F.	2019	3,243.73	3,253.58
Hatt, Aimee J.	2019	1,324.93	982.78
Leighton, Leroy	2019	2,497.97	2,507.82
Lucas, Jeffrey W.	2019	414.62	217.16
Martin, Wayne	2019	385.74	395.59
Nash, Jr., Gregory	2019	2,276.98	2,286.83
Penobscot Pony Club	2019	1,001.23	1,011.08
Perry, Judith	2019	2,008.16	2,018.01
Porter, Dwayne	2019	835.30	427.50
Prescott, David & Cynthia	2019	916.98	926.83
Prescott, David & Cynthia	2019	351.30	361.15

**Non Zero Balance on All
Accounts**

Tax Year: 2019-1 To 2019-2

Name ----	Year	Original Tax	Amount Due
Simpson, Jr., Devises of Lloyd	2019	2,176.77	2,186.62
Simpson, Pamela J.	2019	874.17	884.02
Smith, Peter S & Kimberly A	2019	587.45	597.30
Stepp, Martha I	2019	3,520.93	1,770.31
Swain, Robert J.	2019	1,915.48	967.59
Tingley, Trustee, Stanwood	2019	369.71	379.56
Toothaker, Devises of Dolores	2019	3,233.45	3,243.30
Toothaker, Et Als, Vernon	2019	1,023.88	14.77
Torrey, Amanda	2019	1,087.03	553.36
Torrey, Roscoe	2019	1,314.24	763.20
Veinote, Gregory	2019	1,263.31	641.50
Whittaker, Lewis	2019	34.55	44.40
Whittaker, Lewis devisees	2019	5,867.01	5,876.86
Wilde, Lucas B	2019	524.32	534.17
Wilde, Lucas S. & Hannah P.	2019	4,246.26	4,256.11
Young, Denise A.	2019	804.57	814.42

**Non Zero Balance on All
Accounts- Personal Property**

Tax Year: 2018-1 To 2018-4

Name ----	Year	Original Tax	Amount Due
Abercrombie, Mari	2018	34.00	34.00
Babcock, Allen	2018	255.00	255.00
Torrey, Roscoe	2018	102.00	102.00
ViaSat Inc	2018	16.35	16.35

**Non Zero Balance on All
Accounts- Personal
Property**

Tax Year: 2019-1 To 2019-2

Name ----	Year	Original Tax	Amount Due
Abercrombie, Mari	2019	35.20	35.20
Babcock, Allen	2019	264.00	264.00
Hopkins, James	2019	17.60	17.60
Nickerson, Lawrance	2019	79.20	39.60
Pozzy, William S	2019	72.16	72.16
Shields, Alexander	2019	253.44	126.72
Stillman, Harland & Sharon	2019	26.40	13.20
Torrey, Roscoe	2019	105.60	105.60
ViaSat Inc	2019	8.47	8.47

**OFFICIAL BALLOT
MUNICIPAL ELECTION, TOWN OF NEWBURGH**

JULY 14th, 2020

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

Lovell, John (Ed)

Newburgh
Municipality of Residence

Willbank, Jessica

Newburgh
Municipality of Residence

Write-In

Municipality of Residence

Town Clerk

CYNTHIA GRANT

**General
Ledger
Detail
Report**
ALL Accounts
July to May

Account----- Date Jrnl	-- B A L A N C E --	Debit	Credit
1 - GENERAL FUND		0.00	
103-00 G/F CASH M		1,124,534.81	
104-00 PETTY CASH		100.00	
105-00 LIBRY CSH FD		97.15	
106-00 CASH DRAWER		100.00	
107-00 ROAD LOAN CK		15,539.41	
110-04 DUE FR GRANT		0.00	
111-06 TF DUE FR GF			400.00
112-00 TRASH ACCT		106,851.03	
116-00 OVER/SHORT			1.20
119-00 INS ROAD WOR		0.00	
120-00 OVERPAY		0.00	
120-13 2013 RE TAX		0.00	
120-14 2014 RE TAX			0.00
120-15 2015 RE TAX		0.00	
120-16 2016 RE TAX		0.00	
120-17 2017 RE TAX		0.00	
120-18 2018 RE TAX		162.15	
120-19 2019 RE TAX		86,719.72	
120-20 2020 RE TAX			839.06
121-11 2011 PP TAX		47.10	
121-12 2012 PP TAX		238.68	
121-13 2013 PP TAX		607.97	
121-14 2014 PP TAX		314.60	
121-15 2015 PP TAX		483.97	
121-16 2016 PP TAX		345.18	
121-17 2017 PP TAX		329.70	
121-18 2018 PP Tax		407.36	
121-19 2019 PP TAX		682.58	
132-11 2011 LEINS		0.00	
132-12 2012 LEINS		0.00	
132-13 2013 LEINS		0.00	
132-14 2014 LEINS		0.00	
132-15 2015 LEINS		0.00	
132-16 2016 LEINS		0.00	
132-17 2017 LEINS		161.41	
132-18 2018 LEINS		31,322.49	
132-19 2019 LEINS		0.00	
140-03 Due/From 3		6,928.90	
150-00 COPIER CONTR		0.00	
151-00 PASS THRU-HA		0.00	
152-00 PASS THRU-IA		0.00	
153-00 PASS THRU-HO		5,540.70	
154-00 PASS THRU-IN		0.00	
155-00 PASS THRU-CO		0.00	
1 - GENERAL FUND CONT'D			
156-00 PASS THRU-CO		0.00	
157-00 PASS THRU-SC		0.00	
191-00 ACCTS RECEIV		2,994.00	
200-00 ACCTS PAY		518.05	
201-00 ST MV REG			4,765.50
203-00 STATE IFW			4,162.93
204-00 ST PLUMBING		0.00	

207-00 ST DOG LIC		10.00
208-00 ST VITAL FEE	0.00	
209-00 Street Signs	0.00	
210-00 IN PLUMBING	0.00	
211-00 NSF Fees		10.00
213-00 SNOWREFUND		2,820.12
215-30 FICA/MEDI TX	0.00	
215-35 FED W/H TAX	0.00	
215-40 ST W/H TAX		946.57
217-00 FD CAP RESER		2,067.00
218-00 RES CAP RESE		293.00
219-00 Aflac	0.00	
220-00 COM CALENDAR		17.00
225-00 NEWB FUEL FU		9,735.28
225-01 NEWBURGH BIC		238.67
226-00 OLD BICK RD		779.70
227-00 OLD BICK SCH		779.70
228-00 VET MEM		1,333.35
230-10 DU TO RES FD		58,872.00
290-00 DEF PROP TAX		75,040.00
292-00 ANIMAL CONT		12,989.95
293-00 TAX CORR	5,791.66	
297-00 LIBRARY DONA		2,522.35
298-00 RESPON TEE		9,661.12
298-01 RESPON CAPIT		15.75
299-00 FD DONATIONS		5,175.49
299-01 FCF GRANT		300.00
299-02 FD CAPITAL		3,189.25
302-00 NEWBURGH DAY		3,745.49
303-00 STRECHING		489.56
325-01 PC CEM RESER		1,200.00
500-00 UNDESIG F/B		750,958.27
505-00 DESIG F/B		134,374.24
506-00 UNDESIG F/B		1,154.38
510-00 EXP CONTROL		255,410.73
520-00 REV CONTROL		46,520.95
	0.01	
2 - TRUST FUND	0.00	
100-00 Misc	55,411.57	
200-05 Due Frm GF	400.00	
200-10 Due To Rs FD		295.53
300-00 Alma Bknl FD		525.62
305-00 Bes Why FD		7,214.65
310-00 G Bickfrd FD		578.58
315-00 Kwltn Fc FD		516.67
320-00 Myn Fstr RF		13,781.61
325-00 Perptl Cr FD		30,541.96
330-00 Shrly Brg FD		2,356.95
		0.00
3 - RESERVE FUND	0.00	
123-10 Due Frm GF	61,872.00	
123-15 MCF Invests	216,178.71	
123-50 Due Frm TF	295.53	
140-01 Due/from 1		13,049.12
313-01 Bldg Fund		41,056.98
313-04 Town Woodlt		7,765.90
313-05 Kwltn S R		216,178.71
313-06 Kwltn Fc Spe		295.53
		0.00
Final Totals	0.01	

Expense Detail Report

ALL Accounts
July to May

Account-----				Unexpended
Date	Jrnl	Desc---	Budget	Net
				Balance
01 - GENERAL GOVT			242,998.00	0.00
01 - ADMIN			186,920.00	0.00
01 - COMPENSATION			114,188.00	97,560.64
05 - INSURANCE			38,192.00	31,763.92
10 - SUPPLIES			6,500.00	4,130.31
15 - UTILITIES			290.00	200.09
20 - MAINT/REPAIR			2,950.00	2,520.95
30 - PROF SERVICE			24,800.00	15,018.97
		Division....	186,920.00	151,194.88
05 - BD OF SELECT			6,670.00	0.00
01 - COMPENSATION			6,100.00	3,666.74
05 - INSURANCE			470.00	280.50
30 - PROF SERVICE			100.00	0.00
		Division....	6,670.00	3,947.24
10 - MUN BLDG			29,872.00	0.00
01 - COMPENSATION			5,720.00	4,641.50
05 - INSURANCE			438.00	358.60
10 - SUPPLIES			500.00	115.16
15 - UTILITIES			14,000.00	6,820.18
20 - MAINT/REPAIR			9,214.00	7,264.81
		Division....	29,872.00	19,200.25
15 - TAX COLLECT			2,350.00	0.00
10 - SUPPLIES			450.00	450.00
30 - PROF SERVICE			1,900.00	0.00
		Division....	2,350.00	450.00
20 - ELECTIONS			1,300.00	0.00
01 - COMPENSATION			1,300.00	643.03
		Division....	1,300.00	643.03
25 - ASSESS/PLANN			15,886.00	0.00
01 - COMPENSATION			11,000.00	4,125.00
05 - INSURANCE			536.00	449.31
10 - SUPPLIES			1,450.00	172.30
30 - PROF SERVICE			2,900.00	975.00
		Division....	15,886.00	5,721.61
		Department..	242,998.00	181,157.01
02 - BUILDINGS			4,600.00	0.00
01 - BUILD MAINT			4,600.00	0.00
05 - INSURANCE			0.00	0.00
20 - MAINT/REPAIR			4,600.00	4,448.99
		Division....	4,600.00	4,448.99
		Department..	4,600.00	4,448.99
03 - INSURANCE			19,007.00	0.00
01 - W/C			5,087.00	0.00
05 - INSURANCE			5,087.00	6,063.30
		Division....	5,087.00	6,063.30

02 - UNEMPLOYMENT		772.00	0.00	772.00
05 - INSURANCE		772.00	653.27	118.73
	Division....	772.00	653.27	118.73
03 - GROUP		13,148.00	0.00	13,148.00
05 - INSURANCE		13,148.00	13,672.00	-524.00
	Division....	13,148.00	13,672.00	-524.00
03 - INSURANCE CONT'D				
	Department..	19,007.00	20,388.57	-1,381.57
04 - RESERVE FUND		1,000.00	0.00	1,000.00
01 - BUILDING		1,000.00	0.00	1,000.00
02 - RESERVE FUND		1,000.00	0.00	1,000.00
	Division....	1,000.00	0.00	1,000.00
	Department..	1,000.00	0.00	1,000.00
05 - PUBLIC SAFET		123,698.00	0.00	123,698.00
02 - E911		600.00	0.00	600.00
10 - SUPPLIES		400.00	0.00	400.00
30 - PROF SERVICE		200.00	0.00	200.00
	Division....	600.00	0.00	600.00
03 - FD/R Wages		34,247.00	0.00	34,247.00
01 - COMPENSATION		29,700.00	24,028.86	5,671.14
05 - INSURANCE		4,547.00	2,844.75	1,702.25
	Division....	34,247.00	26,873.61	7,373.39
05 - FIRE DEPT		36,375.00	0.00	36,375.00
10 - SUPPLIES		1,950.00	1,846.28	103.72
20 - MAINT/REPAIR		32,000.00	20,516.19	11,483.81
25 - EQUIPMENT		1,000.00	3,124.09	-2,124.09
30 - PROF SERVICE		1,425.00	195.00	1,230.00
	Division....	36,375.00	25,681.56	10,693.44
06 - ANIMAL CONT		7,161.00	0.00	7,161.00
01 - COMPENSATION		4,300.00	4,102.90	197.10
05 - INSURANCE		284.00	273.46	10.54
10 - SUPPLIES		200.00	0.00	200.00
30 - PROF SERVICE		2,377.00	2,330.16	46.84
	Division....	7,161.00	6,706.52	454.48
07 - FD WAGES		10,765.00	0.00	10,765.00
01 - COMPENSATION		10,000.00	5,833.38	4,166.62
05 - INSURANCE		765.00	446.25	318.75
	Division....	10,765.00	6,279.63	4,485.37
09 - FD/R BUILDING		6,200.00	0.00	6,200.00
15 - UTILITIES		6,200.00	4,853.43	1,346.57
	Division....	6,200.00	4,853.43	1,346.57
10 - FIRST RESP		13,300.00	0.00	13,300.00
10 - SUPPLIES		8,000.00	3,032.68	4,967.32
20 - MAINT/REPAIR		5,000.00	2,847.57	2,152.43
30 - PROF SERVICE		300.00	25.00	275.00
	Division....	13,300.00	5,905.25	7,394.75
11 - FIRST RESP W		15,050.00	0.00	15,050.00
01 - COMPENSATION		13,980.00	7,673.36	6,306.64
05 - INSURANCE		1,070.00	587.01	482.99
	Division....	15,050.00	8,260.37	6,789.63
	Department..	123,698.00	84,560.37	39,137.63
10 - PUBLIC WORKS		419,058.00	0.00	419,058.00
01 - SUMMER ROADS		211,543.00	0.00	211,543.00
50 - DEBT SERVICE		176,543.00	176,542.67	0.33
55 - MISC		35,000.00	27,266.00	7,734.00

	Division....	211,543.00	203,808.67	7,734.33
03 - SALTSLED		2,000.00	0.00	2,000.00
10 - PUBLIC WORKS CONT'D				
20 - MAINT/REPAIR		2,000.00	500.00	1,500.00
	Division....	2,000.00	500.00	1,500.00
05 - WINTER ROADS		205,515.00	0.00	205,515.00
10 - SUPPLIES		49,000.00	46,631.80	2,368.20
15 - UTILITIES		800.00	900.40	-100.40
30 - PROF SERVICE		155,715.00	155,715.00	0.00
	Division....	205,515.00	203,247.20	2,267.80
	Department..	419,058.00	407,555.87	11,502.13
15 - WASTE MGE MNT		111,769.00	0.00	111,769.00
10 - SOL WSTE/REC		111,769.00	0.00	111,769.00
20 - MAINT/REPAIR		8,000.00	0.00	8,000.00
30 - PROF SERVICE		103,769.00	80,873.06	22,895.94
	Division....	111,769.00	80,873.06	30,895.94
	Department..	111,769.00	80,873.06	30,895.94
20 - RECREATION		200.00	0.00	200.00
01 - PARKS/REC		0.00	0.00	0.00
01 - COMPENSATION		0.00	0.00	0.00
05 - INSURANCE		0.00	0.00	0.00
	Division....	0.00	0.00	0.00
10 - LIBRARY		200.00	0.00	200.00
10 - SUPPLIES		200.00	178.86	21.14
	Division....	200.00	178.86	21.14
	Department..	200.00	178.86	21.14
30 - CEMETERIES		19,883.00	0.00	19,883.00
10 - BLD/GRNDS		19,883.00	0.00	19,883.00
01 - COMPENSATION		2,500.00	2,291.63	208.37
05 - INSURANCE		383.00	291.80	91.20
10 - SUPPLIES		2,500.00	648.10	1,851.90
20 - MAINT/REPAIR		14,500.00	10,186.05	4,313.95
	Division....	19,883.00	13,417.58	6,465.42
	Department..	19,883.00	13,417.58	6,465.42
38 - OUTSIDE AGCY		5,246.00	0.00	5,246.00
10 - OUTSIDE AGCY		5,246.00	0.00	5,246.00
04 - OUTSIDE AGCY		5,246.00	5,246.00	0.00
	Division....	5,246.00	5,246.00	0.00
	Department..	5,246.00	5,246.00	0.00
40 - GEN ASSIST		1,500.00	0.00	1,500.00
10 - GEN'L ASSIST		1,500.00	0.00	1,500.00
43 - WELFARE		1,500.00	0.00	1,500.00
	Division....	1,500.00	0.00	1,500.00
	Department..	1,500.00	0.00	1,500.00
45 - COUNTY TAX		157,824.00	0.00	157,824.00
10 - PEN CTY TAX		157,824.00	0.00	157,824.00
55 - MISC		157,824.00	157,824.00	0.00
	Division....	157,824.00	157,824.00	0.00
	Department..	157,824.00	157,824.00	0.00
65 - EDUCATION		1,217,005.00	0.00	1,217,005.00

10 - EDUCATION		1,217,005.00	0.00	1,217,005.00
55 - MISC		1,217,005.00	1,115,587.88	101,417.12
65 - EDUCATION CONT'D				
	Division....	1,217,005.00	1,115,587.88	101,417.12
	Department..	1,217,005.00	1,115,587.88	101,417.12
67 - COMM OVERLAY		0.00	0.00	0.00
01 - OVERLAY		0.00	0.00	0.00
55 - MISC		30,391.00	27,530.08	2,860.92
	Division....	30,391.00	27,530.08	2,860.92
	Department..	30,391.00	27,530.08	2,860.92
Final Totals		2,354,179.00	2,098,768.27	255,410.73

Revenue Detail Report

ALL Accounts
July to May

Account----- Date	Jrnl	Desc---	Current Budget	Net	Uncollected Balance
01 - GENERAL GOVT			2,344,475.00	0.00	2,344,475.00
01 - PROPERTY TAX			1,690,562.00	1,690,561.95	0.05
03 - INT ON TAXES			1,500.00	3,725.07	-2,225.07
05 - LIEN COSTS			2,000.00	3,139.78	-1,139.78
07 - SUPPLEMENTAL			0.00	2,264.26	-2,264.26
08 - ABATEMENTS			0.00	-2,361.23	2,361.23
09 - SALE TAX ACQ			0.00	843.61	-843.61
10 - DUNTON RIEMB			0.00	800.00	-800.00
14 - AIRCRAFT EXC			0.00	68.17	-68.17
15 - MV EXCISE TX			280,000.00	294,985.96	-14,985.96
17 - BOAT EXCISE			1,500.00	1,726.80	-226.80
18 - AGENT FEES			7,500.00	8,046.70	-546.70
23 - INT EARNED			2,500.00	6,211.20	-3,711.20
27 - PLUMBING FEE			0.00	40.00	-40.00
29 - BUILDING PER			800.00	4,672.00	-3,872.00
30 - TRASH INT			0.00	637.40	-637.40
31 - PLANNING BD			0.00	675.00	-675.00
32 - ROAD INT			0.00	92.69	-92.69
39 - FAX/COPY			200.00	194.00	6.00
45 - PERSISTENCE			5,000.00	5,499.00	-499.00
79 - MISC INCOME			1,000.00	1,425.63	-425.63
80 - HOMESTEAD			92,554.00	93,246.00	-692.00
81 - TREE GROWTH			5,000.00	4,620.46	379.54
82 - VET REIMB			900.00	864.00	36.00
85 - BETE REIMB			3,094.00	1,490.00	1,604.00
86 - GA REIMB			400.00	0.00	400.00
87 - MSAD REIMB			4,000.00	3,888.65	111.35
88 - STATE REV			80,000.00	93,936.85	-13,936.85
99 - F/B APPROP			130,000.00	130,000.00	0.00
		Department..	2,308,510.00	2,351,293.95	-42,783.95
05 - PUBLIC SAFET			0.00	0.00	0.00
01 - ANIMAL CTRL			0.00	8.00	-8.00
21 - BURN PERMITS			0.00	280.00	-280.00
		Department..	0.00	288.00	-288.00
10 - PUBLIC WORKS			25,000.00	0.00	25,000.00
05 - CEMETERY LOT			0.00	200.00	-200.00
10 - DOT BLOCK			25,000.00	26,532.00	-1,532.00
		Department..	25,000.00	26,732.00	-1,732.00
20 - RECREATION			669.00	0.00	669.00
40 - SNOWMOBILE			669.00	0.00	669.00
		Department..	669.00	0.00	669.00
70 - DESIG FUNDS			20,000.00	0.00	20,000.00
02 - BICKFORD SCH			6,000.00	9,013.00	-3,013.00
04 - BICKFORD RD			6,000.00	9,013.00	-3,013.00
05 - KNOWLTON SCH			8,000.00	4,360.00	3,640.00
		Department..	20,000.00	22,386.00	-2,386.00
Final Totals			2,354,179.00	2,400,699.95	-46,520.95

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

JUNE 30, 2019

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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, 2019, 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.

OPINION

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, 2019, and the respective changes in financial position in accordance with accounting principles generally accepted in the United States of America.

3

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 on page 5 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.

The budgetary comparison information on page 22 is required by accounting principles generally accepted in the United States of America. This 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. The budgetary comparison schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements.

Other Information

The other supplemental information section is the responsibility of management and the schedules 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 to the basic financial statements. In our opinion, the other supplemental information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Maine Municipal Audit Services, PA

Levant, Maine
September 6, 2019

Town of Newburgh, Maine
Balance Sheet
Governmental Funds
June 30, 2019

	General Fund	Major Fund Capital Reserve Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 1,113,979	\$ -	\$ 55,512	\$ 1,169,491
Investments	-	228,032	-	228,032
Interfund receivable	-	55,853	-	55,853
Accounts receivable	43,413	-	-	43,413
Prepaid expenses	2,465	-	-	2,465
Taxes receivable, net	5,456	-	-	5,456
Tax liens receivable	76,776	-	-	76,776
TOTAL ASSETS	\$ 1,242,090	\$ 283,884	\$ 55,512	\$ 1,581,485
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
<i>Liabilities:</i>				
Accounts payable	\$ 8,412	\$ -	\$ -	\$ 8,412
Interfund payable	55,557	-	296	55,853
Other accrued expenses	35,827	-	-	35,827
<i>Total liabilities</i>	<i>99,796</i>	<i>-</i>	<i>296</i>	<i>100,091</i>
<i>Deferred inflows of resources:</i>				
Deferred property tax revenue	65,786	-	-	65,786
Prepaid property taxes	20	-	-	20
<i>Total deferred inflows of resources</i>	<i>65,806</i>	<i>-</i>	<i>-</i>	<i>65,806</i>
<i>Fund balances:</i>				
Assigned	155,395	-	-	155,395
Committed	-	283,884	55,216	339,100
Unassigned	921,092	-	-	921,092
<i>Total fund balances</i>	<i>1,076,487</i>	<i>283,884</i>	<i>55,216</i>	<i>1,415,587</i>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 1,242,090	\$ 283,884	\$ 55,512	
<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				3,750,971
Long-term liabilities, including bonds payable, as reported on Stmnt. 1				(1,600,000)
Deferred property taxes not reported on Stmnt. 1				65,786
Deferred outflows of resources - OPEB related expenditures				351
Deferred inflows of resources - OPEB related inflows				(6,743)
OPEB liabilities				-
NET POSITION OF GOVERNMENTAL ACTIVITIES				\$ 3,625,963

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, 2019

	General Fund	Major Fund Capital Reserve Fund	Other Governmental Funds	Total Governmental Funds
REVENUES:				
Property taxes	\$ 1,624,496	\$ -	\$ -	1,624,496
Excise taxes	330,455	-	-	330,455
Intergovernmental revenue	215,167	-	-	215,167
Charges for services	7,814	-	-	7,814
Licenses and permits	5,620	-	-	5,620
Investment income	7,033	11,161	357	18,551
Interest and lien fees	14,506	-	-	14,506
Other revenue	136,056	-	-	136,056
Total revenues	2,341,147	11,161	357	2,352,665
EXPENDITURES:				
General government	240,256	-	-	240,256
Protection	221,046	-	-	221,046
Health and sanitation	106,066	-	-	106,066
Public works	238,593	-	-	238,593
Social services	5,667	-	-	5,667
Special assessments	1,492,806	-	-	1,492,806
Unclassified	30,080	15,386	-	45,466
Total expenditures	2,334,515	15,386	-	2,349,901
Excess (deficiency) of revenues over (under) expenditures	6,632	(4,224)	357	2,765
OTHER FINANCING SOURCES (USES)				
Transfers in	-	1,000	-	1,000
Transfers (out)	(1,000)	-	-	(1,000)
Total other financing sources (uses)	(1,000)	1,000	-	-
Net change in fund balances	5,632	(3,224)	357	2,765
FUND BALANCES - BEGINNING	1,070,856	287,108	54,859	1,412,823
FUND BALANCES - ENDING	\$ 1,076,488	\$ 283,884	\$ 55,216	\$ 1,415,588

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, 2019

Net change in fund balances - total governmental funds (Statement 4)	\$	2,765
Amounts reported for governmental activities in the Statement of Activities (Stmt. 2) are different due to the following items:		
Depreciation expense recorded on Statement of Activities, yet not required to be recorded as expenditures on Governmental Funds Report		(56,350)
Capital outlays expensed on the Governmental Funds Report (Stmt. 4), yet not considered an expense for the purposes of Statement of Activities (Stmt. 2)		155,327
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.		(9,254)
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		(1,442)
Changes in net position of governmental activities (see Stmt. 2)	\$	224,379

The accompanying notes are an integral part of this statement.

**TOWN OF NEWBURGH, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019**

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, 2019**

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, 2019**

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, 2019**

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, 2019**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property Taxes

Property taxes for the current year were committed on July 18, 2018, on the assessed value listed as of April 1, 2018, for all real and personal property located in the Town. Payment of taxes was due in two installments; December 14, 2018 and April 13, 2019, 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 \$27,599 for the year ended June 30, 2019.

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

Deposits

Custodial credit risk of deposits is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. GASB Statement No. 40 directs that deposits be disclosed as exposed to custodial credit risk if they are not covered by depository insurance and the deposits are either uncollateralized or collateralized by securities held by the pledging financial institution's trust department but not in the Town's name. At June 30, 2019, cash deposits had a carrying value of \$1,169,491. All deposits were covered by federal depository insurance and additional protection provided by Machias Savings Bank. Accordingly, the Town was not exposed to credit risk at June 30, 2019.

**TOWN OF NEWBURGH, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019**

2. DEPOSITS AND INVESTMENTS (CONTINUED)

Investments

The Town had \$228,032 held in common trust at the Maine Community Foundation from the spendable portion of the Knowlton trust.

3. CAPITAL ASSETS

Governmental activities:	Balance 7/1/2018	Additions	Deletions	Balance 6/30/19
Capital assets being depreciated:				
Land & easements	\$ 75,553.00	\$ -	\$ -	\$ 75,553.00
Land improvements	16,637.00	-	-	16,637.00
Buildings	100,504.00	7,500.00	-	108,004.00
Equipment	16,518.00	67,996.00	-	84,514.00
Vehicles	330,839.00	55,203.00	-	386,042.00
Infrastructure	3,979,829.00	24,628.00	-	4,004,457.00
<i>Total capital assets</i>	4,519,880.00	155,327.00	-	4,675,207.00
Less accumulated depreciation	(867,886.00)	(56,350.00)	-	(924,236.00)
Governmental activities Capital assets, net	<u>\$ 3,651,994.00</u>	<u>\$ 98,977.00</u>	<u>\$ -</u>	<u>\$ 3,750,971.00</u>

Depreciation expense can be allocated to departments as follows:

Protection	\$ 11,907
General government	292
Public works	<u>44,151</u>
	\$ 56,350

Town of Newburgh, Maine
 Schedule of Departmental Operations
 For the Year Ended June 30, 2019

	Balance 7/1/2018	Appropriations	Additional Appropriations	Total Available	Expenditures	Lapsed	Balances Carried
GENERAL GOVERNMENT							
General administration	\$ -	\$ -	\$ -	\$ -	\$ 169,197	\$ -	\$ 11,078
Board of selectmen	-	6,670	-	6,670	4,466	-	2,204
Assessor/planning/CEO	-	18,586	-	18,586	17,121	-	1,465
Municipal building	-	29,672	-	29,672	25,542	-	4,130
Tax collector	-	2,350	-	2,350	1,046	-	1,304
Elections	-	1,500	-	1,500	742	-	758
Building repair/maintenance	-	4,800	-	4,800	4,700	-	100
Insurance	-	17,928	-	17,928	17,593	-	335
Total	-	262,581	-	262,581	240,256	-	22,325
PROTECTION							
Fire department	-	58,140	6,003	64,143	61,866	-	2,277
First responders	-	28,350	-	28,350	20,337	-	8,013
P/S building utilities	-	6,774	-	6,774	6,632	-	142
Alparks	-	67,986	-	67,986	67,986	-	-
Rescue truck	-	63,889	-	63,889	63,889	-	-
Emergency 911	-	600	-	600	147	-	453
Total	-	225,749	6,003	231,752	221,046	-	10,705
HEALTH AND SANITATION							
Solid waste disposal	113,168	110,724	-	223,892	108,056	-	115,836
PUBLIC WORKS							
Summer roads	-	30,000	-	30,000	27,033	-	2,967
Winter roads	-	200,980	-	200,980	211,353	-	(10,373)
Sand shed	-	2,000	-	2,000	207	-	1,793
Road reserve	15,349	-	-	15,349	-	-	15,349
Total	15,349	232,980	-	248,329	238,593	-	9,736
SOCIAL SERVICES							
General assistance	-	1,500	-	1,500	475	-	1,025
Charities	-	5,117	-	5,117	5,117	-	-
Library	-	200	-	200	75	-	125
Total	-	6,817	-	6,817	5,667	-	1,150

Town of Newburgh, Maine
 Schedule of Departmental Operations
 For the Year Ended June 30, 2019

	Balance 7/1/2018	Appropriations	Additional Appropriations	Total Available	Expenditures	Lapsed	Balance	Carried
SPECIAL ASSESSMENTS								
County Tax	\$ -	\$ 150,269	\$ -	\$ 150,269	\$ 150,269	\$ -	\$ -	\$ -
Education	-	1,163,961	-	1,163,961	1,163,961	-	-	-
Debt Service	-	178,576	-	178,576	178,576	-	-	-
Total	-	1,492,806	-	1,492,806	1,492,806	-	-	-
UNCLASSIFIED								
Recreation	-	728	-	728	728	-	-	-
Cemeteries	-	17,210	-	17,210	13,879	-	3,331	-
Overlay	-	27,598	(5,003)	21,596	8,686	-	12,910	-
Animal Control	10,525	7,161	1,312	18,998	6,777	-	-	12,221
Total	10,525	52,698	(4,691)	58,532	30,080	-	16,231	12,221
TOTAL EXPENDITURES	\$ 149,041	\$ 2,384,355	\$ 1,312	\$ 2,534,708	\$ 2,334,515	\$ 44,798	\$ -	\$ 155,995

NOTES

**TOWN MEETING WARRANT
ELECTION JULY 14th, 2020 AND
OPEN TOWN MEETING JULY 16th, 2020**

To Cindy McGinnis, 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 Elementary School Building, in said Town, on Tuesday, the 14th, day of July, A.D. 2020, 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 Elementary School in said Town on Thursday, the 16th, day of July, A.D. 2020, 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.
.....

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 \$841.00 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 12th, 2020 and March 11th, 2021, and to fix the rate of interest at 8.00% to be charged on the unpaid amounts beginning December 13, 2020 and April 11, 2021.

Board of Selectmen Recommends **Yes**

The Maximum rate set by the State of Maine is 8.0%
.....

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	4,000.00
LIEN COST	2,000.00	STATE REV	80,000.00
MV EXCISE TX	280,000.00	DOT BLOCK	25,000.00
BOAT EXCISE	1,000.00	SNOWMOBILE	841 .00
AGENT FEES	7,500.00	MISC INCOME	1,000.00
INT EARNED	2,500.00		
BUILDING PERMITS	800.00		
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, 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 two (2) members to the planning board for terms of 3 years and (1) member for a 1-year term.

.....

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 **\$ 263,620**
Budget Committee Recommends **\$ 263,620**

Administration \$ 207,542
(Items paid out of administration: wages, health insurance, office supplies, street light, equipment, audit, postage, town report, MMA dues, training)
Select Board \$ 6,670
Municipal Building \$ 29,872
Tax Collector \$ 2,350
Elections \$ 1,300
Assessing, Planning Board, CEO \$ 15,886

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

Board of Selectmen Recommends **\$128,880**
Budget Committee Recommends **\$128,880**

Fire Dept. Operating Budget \$ 41,375
Fire Dept. Chief and Compensation \$ 10,765
Assistant Chief & personal Compensation \$ 59,250
First Responder Operating Budget \$ 10,750
Public Safety Building Utilities \$ 6,740

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

Board of Selectmen Recommends **\$7,114**
Budget Committee Recommends **\$7,114**

ACO Officer \$ 4,584
Supplies \$ 200
Shelter Contract \$ 2,330

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

Board of Selectmen Recommends **\$423,730**
Budget Committee Recommends **\$423,730**

Winter Roads \$ 210,187
Summer Roads \$ 211,543
Salt Shed Maintenance \$ 2,000

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 **\$103,670**
Budget Committee Recommends **\$103,670**

Bulky Waste Clean Up \$ 8,000
PERC Tipping Fees \$ 52,000
Curbside Pickup \$ 43,670

.....

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 **\$ 10,100**
Budget Committee Recommends **\$ 4,600**

(The difference in these amounts are the select board decided to try and get the fire Station painted and have a new sign made for over the town office town door.)

Municipal Office \$ 1,500
Fire Department \$ 6,600
Buildings Other \$ 2,000

.....

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

Board of Selectmen Recommends **\$ 22,838**
Budget Committee Recommends **\$ 22,838**

Workers Compensation \$ 7,170
Unemployment \$ 1,397
MMA Risk Pool \$ 14,271

.....

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

Board of Selectmen Recommends **\$200**
Budget Committee Recommends **\$200**

.....

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 **\$19,883**
Budget Committee Recommends **\$19,883**

Sexton \$ 2,883
Supplies \$ 2,500
Mowing/Grounds Improvement \$ 14,500

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

Eastern Agency on Aging Requested: **\$ 900**
Penquis CAP Requested: **\$ 1,099**
Community Health & Counseling Requested **\$ 503**
Spruce Run Requested **\$ 700**
LifeFlight Requested **\$ 775**
Health Equity Alliance Requested **\$ 500**
Maine Public Radio Requested **\$ 100**

.....
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 **\$120,000**
Budget Committee Recommends **\$120,000**

.....

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, 2020 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


.....

Given under our hands in the Town of Newburgh this 6 day of ^{July}~~June~~, 2020.

Stanley Smith II, Selectman



Brian Carlisle, Selectman



Renee O'Donald, Selectman

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.com

TOWN LIBRARY

Location: 2220 Western Ave., Newburgh

Hours: Wednesday 10-1
Thursday 1-5

TOWN CONTACTS

Selectman:	Brian Carlisle	234-2342
Selectman:	Renee' O'Donald	234-7262
Selectman:	Stanley "Skip" Smith	234-4475
Town Manager:	Cynthia Grant	234-4151
Deputy Town Clerk:	Katie Flores	234-4151
Deputy Town Clerk:	Cindy McGinnis	234-4151
Fire Chief:	Drew Wiltbank	234-4151
Animal Control:	Crystal Nichols	716-6338
Assessor/CEO/LPI:	Jackie Robbins	852-1840
Planning Board:	Ryan Ward	234-4151
Sexton:	Erin Dumont	234-4151
Website Admin:	Cynthia Grant	newburghmgr@uninets.net

JULY 2020 TOWN MEETING SCHEDULE

Newburgh Town Office (Newburgh Elementary School)
2220 Western Ave

Secret Ballot Election

Tuesday, July 14th, 2020

8:00am to 8:00pm- Polls open for voting

Open Town Meeting

Thursday, July 16th, 2020

5:30pm- Doors open: Voter Registration

6:30pm- Meeting Reconvenes