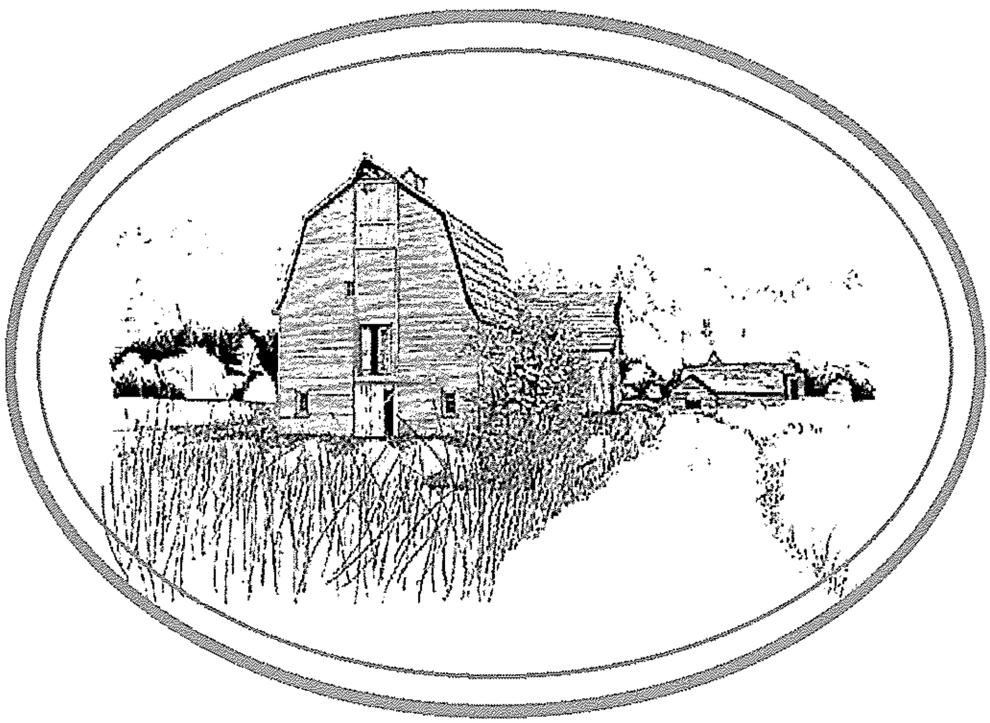
ANNUAL REPORT
OF THE
TOWN OF NEWBURGH
FOR 2025-2026



Presented by: Municipal Officers
Please bring this Town Report to the Town Meeting, June 12, 2025

IMPORTANT NOTICE TO TAXPAYERS

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

VETERANS EXEMPTION

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

DOG OWNERS – ATTENTION

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

HOMESTEAD EXEMPTION

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

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NOTES

Select Board Report

Dear Newburgh Residents,

As we look ahead to the coming year, I want to take a moment to share some of the exciting plans, priorities, and projects that will shape our community in 2025. Together, we continue to show the strength, resilience, and dedication that make Newburgh such a special place to live, work, and grow.

This spring, Katie Flores took the helm of the municipal offices and, as of May 12, 2025, has officially accepted the role of Town Manager — a fact we are very excited about. She brings both deep knowledge and a positive attitude to the job, and we look forward to her leadership as we continue to build a strong and responsive town government.

We are committed to upgrading key infrastructure this year, with several road improvements and repairs planned for Chapman Road, Mudget Road, Littlefield and Tapley Farm Road. Maintaining our roads is essential to protect our investments and ensure their long-term durability. In addition, our aging salt and sand shed is in need of replacement, and we are currently working to identify the most cost-effective solution to meet the town's needs.

Our Fire and Rescue team has worked tirelessly to provide the community with the highest level of safety and support. Over the past year, many hours have been dedicated to upgrading our equipment, trucks, and medical supplies to ensure we are prepared to respond effectively to any emergency. This work is especially important given the limited ambulance services currently available. At this time, we are contracting with Northern Light to cover our area, with the hope they will be available when called. This remains the only viable option for Newburgh at present. If you see one of our dedicated firefighters, please take a moment to thank them—their commitment and service are a cornerstone of our town's strength.

While the RSU 22 budget is naturally going to increase from year to year, we feel that this year they have done a reasonable job making cuts and budget changes. Those changes should have a positive impact on our communities while potentially giving more stability to our tax rate in the years to come. If we can take anything away from last year's budget fiasco it should be how important it is to stay informed and involved in where our tax dollars are being spent. We encourage all residents to attend school budget meetings, and make their voices heard throughout the voting process.

We appreciate all the support of the people of Newburgh and will continue to work tirelessly to keep improving our town in any way we can. Your involvement, feedback, and commitment help guide our efforts every step of the way.

Thank you for being a vital part of Newburgh.

Warm regards,
Kurt Giles
Chair, Newburgh Selectboard

Town Manager Report

To the Residents of Newburgh,

As I reflect on the past year, I want to take a moment to recognize and thank those who have dedicated their time to making our town a better place. First, I extend my appreciation to Rebecca Campbell for her unwavering commitment to Newburgh. Her hard work and dedication have not gone unnoticed, and I am grateful for all she does.

I also want to acknowledge the incredible efforts of our Fire & Rescue Department. Their dedication and service ensure the safety and well-being of our town, and I commend them for their continued willingness to step up in times of need. I appreciate everything they do throughout the year.

Looking ahead, an important milestone for our town is the upcoming revaluation process. It has been over 20 years since we have had a revaluation. We will be asking for funding at the June town meeting to complete this project. This effort is crucial to maintaining fair and accurate property assessments. This process will be extremely important when it comes to our state valuation which dictates how much of the homestead exemption everyone will receive. As most know we have had to make increases across the board in order for our town to keep our full homestead exception. This revaluation will allow us to become more consistent with our valuations and should make it, so we settle out for a bit, if the market doesn't go crazy.

I also want to address the school budget increase this year. This year's budget increase is due to the large amount of fund balance money that was put towards last year's school budget. This year that number will be greatly decreased as it should be not to cause long term harm to the Town's mil rate. While I understand that financial changes can spark concern, this decision was made with long-term fiscal stability in mind, ensuring we can continue to support our students and educators effectively.

I appreciate each and every one of you for your contributions to Newburgh. Together, we have built a strong and vibrant community, and I look forward to what we can accomplish in the future.

Sincerely,

Katie Flores
Interim Town Manager

Newburgh Fire & Rescue Annual Report

Hello to the Residents of Newburgh,

Newburgh Fire and Rescue would once again like to thank you for your continued support. We are now very well adjusted to our new station. Our department currently has 13 very active and extremely dedicated members. It was another busy year for us with 273 total calls: 152 EMS and 121 Fire.

The department conducted many very involved training sessions throughout the last year, including multiple Live Fire Trainings where we were accompanied by several mutual aid departments. This is in large part due to our training facility on Mudgett Road, which is an invaluable resource to us and our mutual aid partners, whom we cannot do this job without.

We have once again applied for the Assistance to Firefighters Grant (AFG) to replace our 1999 Tanker, Unit 464. We hope this process will be successful as we work on our vehicle replacement plan. Our other truck, 461, is a 2002, and we are working on a replacement plan for that engine as well. Including the AFG grant, we have submitted over $1.3 million worth of grants for the fiscal year 2024-2025, where we hope to be very successful.

I would like to remind everyone that the department is always looking for interested people to join our ranks. If you are 18 or older and interested in joining, you can get an application at the town office or from the fire department during our training sessions on the first, second, and third Mondays of each month, starting around 6:00 P.M.

Lastly, and never forgotten, we would like to acknowledge once again the passing of our valued member, Firefighter/EMT Scott Reglin. Scott was a dedicated member of the department for over 10 years, as well as a consummate family man and avid fisherman. Scott, we miss you and work every day to honor your service to this department, town, and region.

As always, we're here for you!

Thank you,
Chief Brent Somers
Assistant Chief Shawn Ross
And the rest of your Newburgh Fire Department

Cemetery Report

The Town is still currently looking for a sexton. If you are interested in the position, please call the town office at 234-4151.

Gary W Woolson Community Library Report 2025

Volunteer Staff= 453 hours:

- Anne Krebeck
- Ann Comeau
- Susan Landry
- Grace Pelletier

Patrons registered with the library = 370

- 217 adult visitors (2024)
- 150 children's visitors (2024)

Book Inventory 10,950 (adult and children's)

Special events and programs:

- Book Sale
- Traci Martin- Newburgh Author book signing for Wild Hearts Surrender
- Tech Time: Free technology tutoring program to residents and surrounding communities
- Little Broncos Academy is now using the library weekly.

The library volunteer staff would like to thank again the town staff, all the citizens of Newburgh and others from surrounding communities for their support of the library with monetary donations and books. We continue to miss Gary's expertise.

FISCAL YEAR 2024-2025

EXCISE TAX COLLECTOR'S REPORT

(These figures are as of April 30, 2025)

Excise Tax Collected	$297,744.28

MUNICIPAL AGENT'S REPORT

Motor Vehicle Registrations, Sales Tax & Title Fees:

Collected	$ 86,802.56
Paid to Secretary of State	$ 86,802.56

IFW/RV Registrations & Sales Tax:

Collected	$ 21,503.40
Paid Treasurer of State	$ 21,503.40

State Dog License Fees:

Collected	$134.80
Paid Treasurer of State	$134.80

Municipal Agent Fees:

Collected & Retained by Town	$ 9,041

TOWN CLERK REPORT
FISCAL YEAR 2024-2025
7/1/2024 through 4/30/2025

Births……………….14
Marriages……………. 5
Deaths……………….. 18

Penobscot County Sheriff's Office

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

Sheriff Troy J. Morton

April 15, 2025

Greetings,

The core mission of the Penobscot County Sheriff's Office is to protect lives and property, reduce crime and fear, enhance public safety, and improve the lives of the county's citizens.

We emphasize a model of providing a high level of community policing services, which involves understanding and engaging with the communities we serve. This approach is crucial for delivering positive law enforcement services. It underscores the vital role that partnerships play in maintaining service levels, especially in light of changes in our resource-sharing with the State Police.

In 2024, the Penobscot County Sheriff's Office responded to 458 calls for service in the Town of Newburgh. The following is a list of some of the calls for service:

Drugs/OUI	9	Motor vehicle crash PD/PI	63
911 Hang/Open/Misdial	45	Alarms	18
Suicide threats/Dead body	5	Family fight /Assault/Disorderly	17
Suspicious/burglary/thefts	19	Traffic/Vehicle complaints	73
Citizen Assists/Civil	24	Welfare checks	27

In 2024, the Sheriff's Office investigated multiple thefts/burglaries and motor vehicle accidents. These cases are often very extensive investigations which can result in the Criminal Investigation Division, Drone, Mapping, and Reconstruction teams all participating. The Sheriff's Office Special Response Team was also activated in 2024.

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

Respectfully,

Sheriff Troy Morton

CERTIFICATE OF ASSESSMENT TO BE RETURNED TO MUNICIPAL TREASURER

STATE OF MAINE

County Penobscot , ss.

We hereby certify, that we have assessed a tax on the estate, real and personal liable to be taxed in the Municipality of Newburgh for the fiscal year 07/01/2024 to 06/30/2025, at 13.6 mils on the dollar, on a total taxable valuation of $183,645,233

Assessments:

1.	County Tax	266,156.00	
2.	Municipal Appropriation	1,437,714.00	
3.	TIF Financing Plan Amount	0.00	
4.	Local Educational Appropriation	1,442,772.93	
5.	Overlay (Not to Exceed 5% of "Net To Be Raised" (see tax rate calculation #16)	60,001.88	
6.	**Total Assessments**		3,206,644.81

Deductions:

7.	State Municipal Revenue Sharing	175,000.00	
8.	Homestead Reimbursement	113,065.50	
9.	BETE Reimbursement	1,610.14	
10.	Other Revenue	419,394.00	
11.	**Total Deductions**		709,069.64
12.	**Net Assessment for Commitment**		2,497,575.17

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 08/19/2024

Municipal Assessor(s)

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

ASSESSORS' CERTIFICATION OF ASSESSMENT

WE HEREBY CERTIFY, that the pages herein, numbered from 1 to inclusive, contain a list and valuation of Estates, Real and Personal, liable to be taxed in the Municipality of Newburgh for State, County, District, and Municipal Taxes for the fiscal year 07/01/2024 to 06/30/2025 as they existed on the first day of April 2024.

IN WITNESS THEREOF, we have hereunto set our hands at Newburgh this 19 day of August, 2024.

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.

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11.	**Total Deductions**		709,069.64
12.	**Net Assessment for Commitment**		2,497,575.17

Arnolds Corner Cemetery

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

Bickford Cemetery

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

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

Brookside Cemetery

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

Knowlton Cemetery

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

Chapman Cemetery

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

Hill Cemetery

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

PROPERTY DECLARATION FOR NEWBURGH, MAINE

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

NAME OF OWNER____

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

Examples for Business Personal Property to include:
Furniture & Fixtures typically found in stores and offices
Machinery & Equipment including mechanical items & office equipment
Telecommunications Equipment (phones, faxes & modems)
Computer Equipment, Software & Printers
Field Crop Equipment used in the production of hay & field crops
Manufacturing Equipment used to produce goods including sawmills
Miscellaneous items such as rental equipment, storage/cargo trailers, liquid propane tanks, etc.
Vehicles that are not registered and excised (tractors, riding lawn tractors, golf carts, 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:______________________________

OFFICIAL BALLOT
MUNICIPAL ELECTION, TOWN OF NEWBURGH

JUNE 10th, 2025

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

FOR SELECTMAN – ASSESSOR - OVERSEER OF THE POOR

Three Year Term	Vote for not more than one	Municipality of Residence
☐	Clements, Jonathan	Newburgh
☐	____________ Write-In	____________ Municipality of Residence

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FOR RSU #22 DIRECTOR

Three Year Term	Vote for not more than one	Municipality of Residence
☐	Seavey, William	Newburgh
☐	____________ Write-In	____________ Municipality of Residence

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____________________ Town Clerk
Katie Flores

Lien Breakdown

Tax Year: 2023-1 To
2023-3
As Of: 04/30/2025

Name	Principal	Principal Due	Pre Lien Int	Costs	Interest	Total
Downs, Robin M	268.59	268.59	2.06	51.00	0.19	321.84
Downs, Robin M	40.36	40.36	0.32	51.00	0.03	91.71
Earl, Jacob	1,898.36	1,898.36	54.92	71.46	1.32	2,026.06
Gibbs, Charles	736.65	736.65	21.31	62.73	0.51	821.20
Gibbs, Charles F	3,884.46	3,884.46	112.38	62.73	2.70	4,062.27
Hatt, Aimee J	2,125.75	2,125.75	61.50	71.46	1.48	2,260.19
Johnson, Melissa	514.27	392.09	0.00	0.00	0.11	392.20
Jordan, Scott	1,044.51	686.50	0.00	0.00	0.26	686.76
Ordway, Dwight H	456.53	456.53	13.21	62.73	0.32	532.79
Prescott, David	874.69	332.22	0.00	0.00	0.04	332.26
Simpson, Pamela J	1,099.25	1,099.25	31.80	62.73	0.76	1,194.54
Smith, Roger Jr W	3,223.58	1,890.34	0.00	0.00	0.09	1,890.43
Smith, Stanley C III	1,259.07	1,236.61	0.00	0.00	0.74	1,237.35
Toothaker, Devisees of Dolores	3,753.09	3,753.09	108.58	62.73	2.61	3,927.01
					Total	19,776.61

Non Zero Balance on All Accounts

Tax Year: 2024-1 To 2024-1
As of: 04/30/2025

Name - ---	Year	Original Tax	Amount Due
Adams, Joseph Michael	2024	1,218.36	1,218.36
Armstrong, Mary living trust*	2024	4,315.20	2,157.60
B W Hewes &Sons LLC	2024	612.29	612.29
Bomarc Commercial Newburgh LLC*	2024	22,675.33	11.86
Bouchard, Melford*	2024	2,952.17	1,476.08
Brooks, Susan A*	2024	246.61	246.61
Burgess, Steven C	2024	3,379.40	3,379.40
Calderwood, John*	2024	3,094.14	1,153.92
Carter, Pamela J	2024	2,590.80	1,295.40
Chauvin, Brenda J	2024	2,466.52	1,784.99
Clark, David H	2024	3,098.24	1,549.12
Craig, Mark	2024	670.92	335.46
Craven-Valcourt, Angela M*	2024	1,615.98	401.04
Cronin, John L*	2024	3,930.71	1,965.35
Cross, Dolores L	2024	2,873.76	1,436.88
Dias, Arney L Disablility Trust	2024	807.66	403.83
Dias, Arney L Disablility Trust	2024	85.04	42.52
Dias, Arney L Disablility Trust	2024	102.63	51.31
Dias, Arny Disability Trust	2024	416.85	208.42
Downs, Robin M	2024	633.35	633.35
Downs, Robin M	2024	582.34	582.34
Dunton, Stanley W	2024	2,751.61	1,375.80
Earl, Jacob	2024	2,192.40	2,192.40
Foster, Robert*	2024	85.27	85.27
Foster, Robert*	2024	799.48	799.48
Foster, Robert*	2024	831.87	831.87
Foster, Robert W*	2024	3,718.40	3,718.40
Frost, Ronald	2024	2,733.68	2,733.68
Getchell, Benjamin SD	2024	1,526.44	1,526.44
Getchell, Benjamin SD	2024	30.37	30.37
Getchell, Jeffrey E	2024	543.03	271.51
GETCHELL, KENNETH C	2024	2,053.14	681.35
Gibbs, Charles	2024	856.70	856.70
Gibbs, Charles F	2024	4,546.15	4,546.15
Giles, Stanley*	2024	3,216.63	1,608.31

HATCH, JENNIFER B, JOSHUA, BENJAMIN, JERIMIAH, STUART, EILENE WATSON AND MISTY CHAIN	2024	3,719.34	3,719.34
Hatt, Aimee J	2024	2,798.74	2,798.74
HEMI, LLC*	2024	2,756.48	1,378.24
Homsted Enterprises Inc, C A	2024	2,846.64	2,846.64
Homsted Enterprises Inc, C A	2024	1,298.45	1,298.45
Homsted, III, Clarence A.	2024	3,978.60	3,978.60
Homsted, III, Clarence A.	2024	8,092.99	8,092.99
Jackemeyer, Thomas P	2024	2,238.11	2,238.11
Jackemeyer, Thomas P	2024	339.96	339.96
Jackemeyer, Thomas P	2024	7.06	7.06
Jewett, Donald*	2024	592.91	294.57
Johnson, Kenneth	2024	1,799.96	899.98
Johnson, Melissa	2024	165.88	165.88
Johnson, Melissa	2024	598.03	598.03
Jordan, Scott	2024	1,212.10	1,212.10
LAFRANCE, KEITH M*	2024	1,050.06	525.03
Lane, Kenneth D	2024	1,722.34	1,663.42
Leighton, Leroy	2024	3,562.08	3,562.08
MacDuffie, Malcolm	2024	3,454.40	1,727.20
McHale, Crystal	2024	89.90	44.95
MDC Properties LLC	2024	1,261.37	615.89
MELVIN, KEVIN L*	2024	831.26	415.63
Moyse, David W	2024	1,925.95	1,925.95
Nelson, Jeffrey D*	2024	545.03	545.03
Norris, Chad R*	2024	3,057.73	1,528.86
North 541 Rentals	2024	2,477.24	1,238.62
North 541 Rentals LLC	2024	634.79	317.39
O'Donald, David	2024	2,383.89	2,383.89
Ordway, Dwight H	2024	530.89	530.89
Parks, Lisa	2024	2,777.47	2,777.47
Perkins, Jeremias Quin	2024	1,933.70	1,933.70
Perry, Judith H	2024	1,595.73	1,595.73
Perry, Judith H revocable Living Trust of May 7, 2018	2024	2,807.03	2,807.03
Perry, Judith H revocable Living Trust of May 7, 2018	2024	628.71	628.71
Plaisted, Alicia I	2024	2,444.04	529.89
Prescott, David	2024	1,219.72	1,219.72
Prescott, David	2024	494.06	494.06
Prescott, Joseph	2024	594.48	3.65

Ross, Carol*	2024	1,132.91	1,132.91
Ross, Richie G	2024	1,381.47	690.73
Ryder Properties LLC*	2024	4,195.65	2,097.82
Ryder, Ted*	2024	136.00	68.00
Savoy, Kristina Babcock	2024	634.92	634.92
Shields, Alexander P	2024	3,580.49	1,790.24
SIMPSON, JULIA N*	2024	2,907.97	1,453.98
Simpson, Pamela J	2024	1,295.56	1,295.56
SMITH, LISA A	2024	5,162.90	2,631.35
Smith, Michael	2024	3,510.69	3,510.69
Smith, Roger Jr W	2024	3,747.45	3,747.45
Smith, Stanley C III	2024	1,497.22	1,497.22
Stymiest, Ricky L*	2024	1,742.04	1,742.04
Tanner, David A*	2024	1,064.34	1,064.34
Tocci, Anthony*	2024	2,372.81	1,186.40
Tocci, Anthony P*	2024	1,160.15	580.07
Toothaker, Devisees of Dolores	2024	4,364.97	4,364.97
Torrey, Amanda	2024	1,558.22	1,558.22
Turner, Sandra	2024	370.71	370.71
Unitel Inc	2024	2,055.63	2,055.63
Walsh, Travis M	2024	3,831.90	19.80
White, Kevin*	2024	374.24	187.12
WILLBANK, DANIEL D	2024	6,523.66	6,523.66
Wilson, Justin C	2024	2,218.60	2,218.60
Young, Arthur	2024	32.80	32.80
			143,853.59 Total

*Denotes payment on account in full

Non Zero Balance on All Accounts

Tax Year: 2023-1 To 2023-3

As of: 04/30/2025

Name ----	Year	Original Tax	Amount Due
ABERCROMBIE, MARI L	2023	25.80	25.80
Hopkins, James	2023	12.90	12.90
			38.70

Non Zero Balance on All Accounts

Tax Year: 2024-1 To 2024-1

As of: 04/30/2025

Name ----	Year	Original Tax	Amount Due
ABERCROMBIE, MARI L	2024	27.20	27.20
BOUCHARD, MELFORD	2024	61.20	61.20
Homsted, III, Clarence A.	2024	27.20	27.20
MACDUFFIE, MALCOLM	2024	16.32	16.32
SHIELDS, ALEXANDER P	2024	195.84	97.92
		Total	243.45

General Ledger
Detail Report
ALL Accounts

July to April

Account------------ Date	Jrnl	Desc---	-- BALANCE -- Debit	Credit
1 - GENERAL FUND			0.00	
100-00		FD LOAN FUNDS MACHIAS	0.00	
103-00		GENERAL FUND CASH MACHIAS	1,848,292.89	
104-00		PETTY CASH	200.00	
105-00		LIBRARY CASH FUND	97.15	
106-00		CASH DRAWER	100.00	
107-00		MBB LOAN FUNDS CHECKING	6,565.07	
109-01		NEW FIRE DEPT BUILDING CONSTRU	40,780.00	
109-02		FIRE STATION GRANT	0.00	
112-00		TRASH MRC PERC FUNDS	82,171.62	
114-00		PASS THROUGH		495.00
116-00		OVER /SHORT		50.24
120-00		OVERPAYMENTS REIMBURSED	0.00	
120-14		2014 TAX RECEIVABLE		0.00
120-23		2023 TAX RECEIVABLE	0.00	
120-24		2024 TAX RECEIVABLE	143,853.59	
121-15		2015 PP Tax RECEIVABLE		0.06
121-16		2016 PP Tax RECEIVABLE		0.00
121-17		2017 PP Tax RECEIVABLE		0.00
121-18		2018 PP Tax RECEIVABLE		0.00
121-19		2019 PP TAX RECEIVABLE		0.00
121-20		2020 PP TAX RECEIVABLE	0.00	
121-21		2021 PP Tax RECEIVABLE	0.01	
121-22		2022 PP Tax RECEIVABLE	5.46	
121-23		2023 PP TAX RECEIVABLE	38.72	
121-24		2024 PP Tax RECEIVABLE	243.46	
132-22		2022 TAX LIENS	3,927.76	
132-23		2023 TAX LIENS	18,800.80	
140-01		Due to/Due from fund 1	0.00	
140-03		Due to/due from 3		22,591.50
151-00		HOUSING ASSISTANCE PROGRAM	0.00	
153-00		REPLACEMENT TURN OUT GEAR	0.00	
160-00		FOOD CUPBOARD DONATIONS		220.34
162-00		AMERICAN RESCUE FUNDS	0.00	
164-00		OLD OUTSTANDING CHECKS	0.00	
165-00		FORESTRY GRANT	1,797.00	
166-00		CREDIT CARD REFUNDS	76.15	
167-00		O'HALLORAN LEGAL REIMBURSEMENT	0.00	
168-00		UNCASHED PAY CHECKS REISSUED	0.00	
169-00		RESCUE SUST FUND GRANT-LUCAS M		50,000.00
200-00		ACCOUNTS PAYABLE		17,347.96
201-00		STATE MV REG FEES		4,198.02
203-00		STATE IFW FEES		2,448.00
204-00		STATE PLUMBING FEES 25%	0.00	
207-00		STATE DOG LICENSE FEES		26.00
208-00		STATE VITAL RECORD FEES		22.80
210-00		PLUMBING INSPEC 75%	0.00	
213-00		REFUND FOR SNOWMOBILE CLUB		682.34
215-30		FICA/MEDI TAX	0.00	

215-35	FED W/H TAX	0.00	
215-40	ST W/H TAX		526.39
217-00	FD CAPITAL RESERVE		144,850.34
219-00	AFlac	0.00	
220-00	FD DRYER FUND		300.00
221-00	RSU22 WATER TESTING	310.00	
222-00	PENOBSCOT COUNTY GRANT FUNDS	0.00	
223-00	REGLIN BENEFIT DINNER FUND	42.00	
225-00	NEWBURGH FUEL FUND		10,888.71
225-02	FUNDS TO HELP NEWBURGH RESIDEN		1,835.21
228-00	VETERAN MEMORIAL FUND		5,290.32
229-00	FIRE STATION SALE FUND		12,670.97
230-10	DUE TO RESERVE FUND		30,012.52
290-00	DEFERRED PROPERTY TAX		40,479.00
292-00	ANIMAL CONTROL FEES TOWN		16,677.09
294-00	FD SAFETY ENHANCEMENT GRANT	0.00	
296-00	LIBRARY GRANT	0.00	
297-00	LIBRARY DONATIONS		2,478.98
298-00	RESPONDERS Training,Education		10,302.67
299-00	FIRE DEPARTMENT DONATIONS		927.50
299-01	FIRE FIIGHTER CHARITABLE GRANT		300.00
301-00	NEWBURGH VETERAN/FIRE MEMORIAL		60,000.00
302-00	NEWBURGH DAY DONATIONS		2,223.92
303-00	STRECHING CLASS		11.00
325-01	PERPETUAL CARE RESERVE 2011		3,250.00
500-00	UNDESIGNATED FUND BALANCE		1,076,835.55
505-00	DESIGNATED FUND BALANCE	0.00	
510-00	EXPENSE CONTROL		570,712.69
520-00	REVENUE CONTROL		58,646.55
	Fund........	0.01	

2 - TRUST FUND		0.00	
100-00	Miscellaneous Cash	59,603.47	
300-00	Alma Bicknell Fund		565.81
305-00	Bessie Whitney Fund		7,759.25
310-00	George Bickford Fund		622.30
315-00	Knowlton Fence Fund Principal		873.90
320-00	Myron Foster Reserve Fund		14,826.21
325-00	Perpetual Care Fund		32,420.73
330-00	Shirley Burgess Fund		2,535.27
	Fund........		0.00

3 - RESERVE FUND CONT'D

3 - RESERVE FUND		0.00	
123-10	Due From General Fund	50,173.43	
123-15	MCF Investments	254,499.83	
140-01	Due to/Due from Fund 1		6,218.86
313-01	Building Fund		36,188.67
313-04	Town Woodlot		7,765.90
313-05	Knowlton School Reserve		254,499.83
	Fund........		0.00

Final Totals 0.01

Expense Detail Report

ALL Accounts

July to April

Account------------ Date	Jrnl	Desc---	Current Budget	Net	Unexpended Balance
01 - GENERAL GOVT			346,363.00	0.00	346,363.00
01 - ADMIN			**267,509.00**	**0.00**	**267,509.00**
01 - COMPENSATION			157,558.00	0.00	157,558.00
05 - WAGES			157,558.00	146,723.17	10,834.83
		Expense.....	**157,558.00**	**146,723.17**	**10,834.83**
05 - INSURANCE			63,379.00	0.00	63,379.00
01 - FICA/MEDI			12,056.00	11,120.94	935.06
15 - HEALTH			46,648.00	42,694.74	3,953.26
16 - RETIREMENT			4,675.00	0.00	4,675.00
		Expense.....	**63,379.00**	**53,815.68**	**9,563.32**
10 - SUPPLIES			6,700.00	0.00	6,700.00
01 - OFFICE			3,000.00	2,139.31	860.69
05 - POSTAGE/SHIP			3,700.00	1,442.39	2,257.61
20 - SUPPLY/MATRL			0.00	0.00	0.00
		Expense.....	**6,700.00**	**3,581.70**	**3,118.30**
15 - UTILITIES			1,500.00	0.00	1,500.00
02 - TOWN SIGN			1,100.00	893.70	206.30
06 - STREET LIGHT			400.00	404.05	-4.05
		Expense.....	**1,500.00**	**1,297.75**	**202.25**
20 - MAINT/REPAIR			4,000.00	0.00	4,000.00
01 - EQUIP REPLAC			1,000.00	0.00	1,000.00
15 - COPIER			3,000.00	1,752.74	1,247.26
		Expense.....	**4,000.00**	**1,752.74**	**2,247.26**
30 - PROF SERVICE			34,372.00	0.00	34,372.00
01 - ADS			100.00	0.00	100.00
10 - AUDIT			7,000.00	5,600.00	1,400.00
14 - COMP MAINT			2,000.00	565.56	1,434.44
15 - COMPUTER SVS			17,757.00	4,500.29	13,256.71
40 - LIENS/TRANS			1,615.00	0.00	1,615.00
60 - DUES			3,500.00	3,139.00	361.00
80 - TRAIN/TRAVEL			2,400.00	1,075.00	1,325.00
		Expense.....	**34,372.00**	**14,879.85**	**19,492.15**
		Division....	**267,509.00**	**222,050.89**	**45,458.11**
05 - BD OF SELECT			**6,688.00**	**0.00**	**6,688.00**
01 - COMPENSATION			6,100.00	0.00	6,100.00
05 - WAGES			6,100.00	3,833.41	2,266.59
		Expense.....	**6,100.00**	**3,833.41**	**2,266.59**
05 - INSURANCE			488.00	0.00	488.00
01 - FICA/MEDI			488.00	293.25	194.75
		Expense.....	**488.00**	**293.25**	**194.75**
30 - PROF SERVICE			100.00	0.00	100.00
80 - TRAIN/TRAVEL			100.00	10.00	90.00
		Expense.....	**100.00**	**10.00**	**90.00**
		Division....	**6,688.00**	**4,136.66**	**2,551.34**
10 - MUN BLDG			**48,881.00**	**0.00**	**48,881.00**
01 - COMPENSATION			11,000.00	0.00	11,000.00
05 - WAGES			11,000.00	8,307.48	2,692.52
		Expense.....	**11,000.00**	**8,307.48**	**2,692.52**
05 - INSURANCE			842.00	0.00	842.00
01 - FICA/MEDI			842.00	612.68	229.32
		Expense.....	**842.00**	**612.68**	**229.32**
10 - SUPPLIES			1,000.00	0.00	1,000.00

20 - SUPPLY/MATRL		1,000.00	591.85	408.15
	Expense.....	**1,000.00**	**591.85**	**408.15**
15 - UTILITIES		26,900.00	0.00	26,900.00
01 - PHONE/INTERN		3,500.00	2,837.85	662.15
05 - ELECTRICITY		8,400.00	21,205.44	-12,805.44
10 - FUEL		15,000.00	11,832.39	3,167.61
	Expense.....	**26,900.00**	**35,875.68**	**-8,975.68**
20 - MAINT/REPAIR		9,139.00	0.00	9,139.00
05 - EQUIP MAINT		1,000.00	0.00	1,000.00
10 - EQUIP SERVCS		1,814.00	0.00	1,814.00
55 - MOWING		6,325.00	3,795.00	2,530.00
	Expense.....	**9,139.00**	**3,795.00**	**5,344.00**
	Division....	**48,881.00**	**49,182.69**	**-301.69**
20 - ELECTIONS		**2,000.00**	**0.00**	**2,000.00**
01 - COMPENSATION		2,000.00	0.00	2,000.00
05 - WAGES		1,700.00	1,132.00	568.00
25 - VEHICLE EXP		300.00	46.47	253.53
	Expense.....	**2,000.00**	**1,178.47**	**821.53**
	Division....	**2,000.00**	**1,178.47**	**821.53**
25 - ASSESS/PLANN		**21,285.00**	**0.00**	**21,285.00**
01 - COMPENSATION		13,920.00	0.00	13,920.00
05 - WAGES		13,920.00	6,900.00	7,020.00
	Expense.....	**13,920.00**	**6,900.00**	**7,020.00**
05 - INSURANCE		1,065.00	0.00	1,065.00
01 - FICA/MEDI		1,065.00	754.12	310.88
	Expense.....	**1,065.00**	**754.12**	**310.88**
10 - SUPPLIES		650.00	0.00	650.00
01 - OFFICE		450.00	229.64	220.36
05 - POSTAGE/SHIP		200.00	26.40	173.60
	Expense.....	**650.00**	**256.04**	**393.96**
30 - PROF SERVICE		5,650.00	0.00	5,650.00
01 - ADS		150.00	0.00	150.00
16 - MAPPING SERV		5,000.00	4,600.00	400.00
85 - ZONING		500.00	0.00	500.00
	Expense.....	**5,650.00**	**4,600.00**	**1,050.00**
	Division....	**21,285.00**	**12,510.16**	**8,774.84**
	Department..	**346,363.00**	**289,058.87**	**57,304.13**
02 - BUILDINGS		13,000.00	0.00	13,000.00
01 - BUILD MAINT		**13,000.00**	**0.00**	**13,000.00**
20 - MAINT/REPAIR		13,000.00	0.00	13,000.00
68 - BUILDINGS		3,000.00	478.00	2,522.00
69 - MUNI OFFICE		9,000.00	5,765.50	3,234.50
70 - FD MAIN		1,000.00	486.92	513.08
	Expense.....	**13,000.00**	**6,730.42**	**6,269.58**
	Division....	**13,000.00**	**6,730.42**	**6,269.58**
	Department..	**13,000.00**	**6,730.42**	**6,269.58**
03 - INSUR/TAXES		36,140.00	0.00	36,140.00
01 - W/C		**10,655.00**	**0.00**	**10,655.00**
05 - INSURANCE		10,655.00	0.00	10,655.00
02 - OFFICE		618.00	403.28	214.72
04 - CUST/BUILD		363.00	223.54	139.46
05 - ACO		65.00	39.16	25.84
08 - FD/RES		9,249.00	7,157.89	2,091.11
10 - W/C		174.00	173.91	0.09
14 - CEMETERIES		186.00	99.52	86.48
	Expense.....	**10,655.00**	**8,097.30**	**2,557.70**
	Division....	**10,655.00**	**8,097.30**	**2,557.70**
02 - UNEMPLOYMENT		**2,337.00**	**0.00**	**2,337.00**
05 - INSURANCE		2,337.00	0.00	2,337.00

02 - OFFICE		589.00	712.91	-123.91
04 - CUST/BUILD		129.00	128.30	0.70
05 - ACO		60.00	53.18	6.82
06 - CEO/PLANN		171.00	151.54	19.46
08 - FD/RES		1,271.00	750.12	520.88
14 - CEMETERIES		41.00	0.00	41.00
45 - GROUP		76.00	0.00	76.00
	Expense.....	**2,337.00**	**1,796.05**	**540.95**
	Division....	**2,337.00**	**1,796.05**	**540.95**
03 - GROUP		**23,148.00**	**0.00**	**23,148.00**
05 - INSURANCE		23,148.00	0.00	23,148.00
02 - OFFICE		6,767.00	6,790.50	-23.50
08 - FD/RES		14,876.00	10,814.50	4,061.50
09 - ROADS		1,505.00	1,146.00	359.00
	Expense.....	**23,148.00**	**18,751.00**	**4,397.00**
	Division....	**23,148.00**	**18,751.00**	**4,397.00**
	Department..	**36,140.00**	**28,644.35**	**7,495.65**
04 - RESERVE FUND		1,000.00	0.00	1,000.00
01 - BUILDING		**1,000.00**	**0.00**	**1,000.00**
02 - RESERVE FUND		1,000.00	0.00	1,000.00
01 - BUILDING RES		1,000.00	0.00	1,000.00
	Expense.....	**1,000.00**	**0.00**	**1,000.00**
	Division....	**1,000.00**	**0.00**	**1,000.00**
	Department..	**1,000.00**	**0.00**	**1,000.00**
05 - PUBLIC SAFET		186,742.00	0.00	186,742.00
02 - E911		**500.00**	**0.00**	**500.00**
10 - SUPPLIES		400.00	0.00	400.00
20 - SUPPLY/MATRL		400.00	28.90	371.10
	Expense.....	**400.00**	**28.90**	**371.10**
30 - PROF SERVICE		100.00	0.00	100.00
80 - TRAIN/TRAVEL		100.00	0.00	100.00
	Expense.....	**100.00**	**0.00**	**100.00**
	Division....	**500.00**	**28.90**	**471.10**
03 - FD/R Wages		**96,890.00**	**0.00**	**96,890.00**
01 - COMPENSATION		90,000.00	0.00	90,000.00
05 - WAGES		90,000.00	55,137.30	34,862.70
	Expense.....	**90,000.00**	**55,137.30**	**34,862.70**
05 - INSURANCE		6,890.00	0.00	6,890.00
01 - FICA/MEDI		6,890.00	4,131.99	2,758.01
	Expense.....	**6,890.00**	**4,131.99**	**2,758.01**
	Division....	**96,890.00**	**59,269.29**	**37,620.71**
05 - FIRE DEPT		**60,875.00**	**0.00**	**60,875.00**
01 - COMPENSATION		0.00	0.00	0.00
05 - WAGES		0.00	0.00	0.00
	Expense.....	**0.00**	**0.00**	**0.00**
10 - SUPPLIES		6,450.00	0.00	6,450.00
01 - OFFICE		450.00	109.90	340.10
25 - GAS/OIL/LUBE		3,500.00	1,551.39	1,948.61
32 - UNIFORMS		2,500.00	1,275.00	1,225.00
	Expense.....	**6,450.00**	**2,936.29**	**3,513.71**
20 - MAINT/REPAIR		38,500.00	0.00	38,500.00
05 - EQUIP MAINT		16,000.00	10,158.72	5,841.28
10 - EQUIP SERVCS		4,500.00	2,694.00	1,806.00
20 - COMM MAINT		6,000.00	2,694.76	3,305.24
25 - VEHICLE MAIN		12,000.00	8,121.24	3,878.76
	Expense.....	**38,500.00**	**23,668.72**	**14,831.28**
25 - EQUIPMENT		1,000.00	0.00	1,000.00
05 - SAFETY		1,000.00	19.92	980.08
	Expense.....	**1,000.00**	**19.92**	**980.08**

30 - PROF SERVICE		14,925.00	0.00	14,925.00
02 - TESTING		2,000.00	1,162.00	838.00
60 - DUES		425.00	0.00	425.00
80 - TRAIN/TRAVEL		1,000.00	425.92	574.08
81 - TRAIN FACILI		3,000.00	1,635.00	1,365.00
82 - PPE		8,500.00	7,191.86	1,308.14
	Expense.....	**14,925.00**	**10,414.78**	**4,510.22**
	Division....	**60,875.00**	**37,039.71**	**23,835.29**
06 - ANIMAL CONT		**8,377.00**	**0.00**	**8,377.00**
01 - COMPENSATION		4,851.00	0.00	4,851.00
05 - WAGES		4,251.00	3,510.00	741.00
25 - VEHICLE EXP		600.00	0.00	600.00
	Expense.....	**4,851.00**	**3,510.00**	**1,341.00**
05 - INSURANCE		326.00	0.00	326.00
01 - FICA/MEDI		326.00	268.50	57.50
	Expense.....	**326.00**	**268.50**	**57.50**
10 - SUPPLIES		200.00	0.00	200.00
01 - OFFICE		200.00	0.00	200.00
	Expense.....	**200.00**	**0.00**	**200.00**
30 - PROF SERVICE		3,000.00	0.00	3,000.00
50 - SHELTER		3,000.00	1,853.00	1,147.00
	Expense.....	**3,000.00**	**1,853.00**	**1,147.00**
	Division....	**8,377.00**	**5,631.50**	**2,745.50**
09 - FD/R BUILING		**11,000.00**	**0.00**	**11,000.00**
15 - UTILITIES		11,000.00	0.00	11,000.00
01 - PHONE/INTERN		1,000.00	701.20	298.80
05 - ELECTRICITY		6,000.00	3,957.40	2,042.60
10 - FUEL		4,000.00	2,530.75	1,469.25
	Expense.....	**11,000.00**	**7,189.35**	**3,810.65**
	Division....	**11,000.00**	**7,189.35**	**3,810.65**
10 - FIRST RESP		**9,100.00**	**0.00**	**9,100.00**
10 - SUPPLIES		5,200.00	0.00	5,200.00
25 - GAS/OIL/LUBE		1,000.00	268.48	731.52
30 - EMS SUPPLIES		2,200.00	2,231.98	-31.98
31 - RESCUE EQUIP		2,000.00	511.33	1,488.67
	Expense.....	**5,200.00**	**3,011.79**	**2,188.21**
20 - MAINT/REPAIR		3,500.00	0.00	3,500.00
25 - VEHICLE MAIN		3,500.00	0.00	3,500.00
	Expense.....	**3,500.00**	**0.00**	**3,500.00**
30 - PROF SERVICE		400.00	0.00	400.00
60 - DUES		400.00	433.00	-33.00
	Expense.....	**400.00**	**433.00**	**-33.00**
	Division....	**9,100.00**	**3,444.79**	**5,655.21**
15 - CAPITAL FUND		**0.00**	**0.00**	**0.00**
06 - CAPITAL FUND		0.00	0.00	0.00
01 - CAPITAL FUND		5,000.00	0.00	5,000.00
	Expense.....	**5,000.00**	**0.00**	**5,000.00**
	Division....	**5,000.00**	**0.00**	**5,000.00**
16 - AMBULANCE SE		**0.00**	**0.00**	**0.00**
11 - AMBULANCE SE		0.00	0.00	0.00
01 - AMBLANCE SER		29,000.00	0.00	29,000.00
	Expense.....	**29,000.00**	**0.00**	**29,000.00**
	Division....	**29,000.00**	**0.00**	**29,000.00**
	Department..	**220,742.00**	**112,603.54**	**108,138.46**
06 - IT SUPPORT		2,200.00	0.00	2,200.00
01 - IT SUPPORT		**2,200.00**	**0.00**	**2,200.00**
05 - INSURANCE		0.00	0.00	0.00
01 - FICA/MEDI		0.00	168.30	-168.30
	Expense.....	**0.00**	**168.30**	**-168.30**
30 - PROF SERVICE		2,200.00	0.00	2,200.00

20 - CONTRACT SVS		2,200.00	2,200.00	0.00
	Expense.....	**2,200.00**	**2,200.00**	**0.00**
	Division....	**2,200.00**	**2,368.30**	**-168.30**
	Department..	**2,200.00**	**2,368.30**	**-168.30**
08 - 1-TIME APPRO		0.00	0.00	0.00
01 - 1-TIME APPRO		**0.00**	**0.00**	**0.00**
07 - FD AED		0.00	0.00	0.00
01 - FD AED		3,600.00	0.00	3,600.00
	Expense.....	**3,600.00**	**0.00**	**3,600.00**
08 - PLAN COMPUTE		0.00	0.00	0.00
01 - PLAN COMPUTE		1,000.00	718.99	281.01
	Expense.....	**1,000.00**	**718.99**	**281.01**
09 - SAND ENG PLA		0.00	0.00	0.00
01 - ENGINEER PLA		25,000.00	6,873.22	18,126.78
	Expense.....	**25,000.00**	**6,873.22**	**18,126.78**
	Division....	**29,600.00**	**7,592.21**	**22,007.79**
	Department..	**29,600.00**	**7,592.21**	**22,007.79**
10 - PUBLIC WORKS		648,628.00	0.00	648,628.00
01 - SUMMER ROADS		**331,544.00**	**0.00**	**331,544.00**
50 - DEBT SERVICE		161,636.00	0.00	161,636.00
02 - ROAD LOAN		161,636.00	161,636.26	-0.26
	Expense.....	**161,636.00**	**161,636.26**	**-0.26**
55 - MISC		169,908.00	0.00	169,908.00
02 - UNASSIGNED		169,908.00	44,950.00	124,958.00
	Expense.....	**169,908.00**	**44,950.00**	**124,958.00**
	Division....	**331,544.00**	**206,586.26**	**124,957.74**
03 - SALTSHED		**1,000.00**	**0.00**	**1,000.00**
20 - MAINT/REPAIR		1,000.00	0.00	1,000.00
66 - SALT SHED		1,000.00	0.00	1,000.00
	Expense.....	**1,000.00**	**0.00**	**1,000.00**
	Division....	**1,000.00**	**0.00**	**1,000.00**
05 - WINTER ROADS		**316,084.00**	**0.00**	**316,084.00**
10 - SUPPLIES		22,440.00	0.00	22,440.00
40 - SALT		22,440.00	15,544.58	6,895.42
	Expense.....	**22,440.00**	**15,544.58**	**6,895.42**
15 - UTILITIES		900.00	0.00	900.00
05 - ELECTRICITY		900.00	1,176.84	-276.84
	Expense.....	**900.00**	**1,176.84**	**-276.84**
22 - FUEL SURCHAR		3,600.00	0.00	3,600.00
01 - FUEL CHARGE		3,600.00	0.00	3,600.00
	Expense.....	**3,600.00**	**0.00**	**3,600.00**
30 - PROF SERVICE		289,144.00	0.00	289,144.00
20 - CONTRACT SVS		262,204.00	250,880.00	11,324.00
	Expense.....	**262,204.00**	**250,880.00**	**11,324.00**
	Division....	**289,144.00**	**267,601.42**	**21,542.58**
	Department..	**621,688.00**	**474,187.68**	**147,500.32**
15 - WASTE MGEMNT		143,228.00	0.00	143,228.00
10 - SOL WSTE/REC		**143,228.00**	**0.00**	**143,228.00**
20 - MAINT/REPAIR		11,000.00	0.00	11,000.00
65 - SPRING CLEAN		11,000.00	0.00	11,000.00
	Expense.....	**11,000.00**	**0.00**	**11,000.00**
22 - FUEL SURCHAR		1,500.00	0.00	1,500.00
01 - FUEL CHARGE		1,500.00	0.00	1,500.00
	Expense.....	**1,500.00**	**0.00**	**1,500.00**
30 - PROF SERVICE		130,728.00	0.00	130,728.00
53 - TIPPING FEES		55,728.00	37,836.55	17,891.45
56 - ROADSIDE PU		75,000.00	52,497.00	22,503.00
	Expense.....	**130,728.00**	**90,333.55**	**40,394.45**

	Division....	**143,228.00**	**90,333.55**	**52,894.45**
	Department..	**143,228.00**	**90,333.55**	**52,894.45**
20 - RECREATION		1,000.00	0.00	1,000.00
10 - LIBRARY		**1,000.00**	**0.00**	**1,000.00**
10 - SUPPLIES		500.00	0.00	500.00
20 - SUPPLY/MATRL		500.00	185.06	314.94
	Expense.....	**500.00**	**185.06**	**314.94**
30 - PROF SERVICE		500.00	0.00	500.00
15 - COMPUTER SVS		500.00	525.00	-25.00
	Expense.....	**500.00**	**525.00**	**-25.00**
	Division....	**1,000.00**	**710.06**	**289.94**
	Department..	**1,000.00**	**710.06**	**289.94**
30 - CEMETERIES		20,959.00	0.00	20,959.00
10 - BLDS/GRNDS		**20,959.00**	**0.00**	**20,959.00**
01 - COMPENSATION		3,000.00	0.00	3,000.00
05 - WAGES		3,000.00	0.00	3,000.00
	Expense.....	**3,000.00**	**0.00**	**3,000.00**
05 - INSURANCE		459.00	0.00	459.00
01 - FICA/MEDI		459.00	0.00	459.00
	Expense.....	**459.00**	**0.00**	**459.00**
10 - SUPPLIES		2,500.00	0.00	2,500.00
20 - SUPPLY/MATRL		2,500.00	360.00	2,140.00
30 - CEMETERIES CONT'D				
	Expense.....	**2,500.00**	**360.00**	**2,140.00**
20 - MAINT/REPAIR		15,000.00	0.00	15,000.00
50 - GROUNDS IMP		3,000.00	0.00	3,000.00
55 - MOWING		12,000.00	6,435.00	5,565.00
	Expense.....	**15,000.00**	**6,435.00**	**8,565.00**
	Division....	**20,959.00**	**6,795.00**	**14,164.00**
	Department..	**20,959.00**	**6,795.00**	**14,164.00**
38 - OUTSIDE AGCY		794.00	0.00	794.00
10 - OUTSIDE AGCY		**794.00**	**0.00**	**794.00**
04 - OUTSIDE AGCY		794.00	0.00	794.00
06 - SNOWMOBILE		794.00	794.00	0.00
	Expense.....	**794.00**	**794.00**	**0.00**
	Division....	**794.00**	**794.00**	**0.00**
	Department..	**794.00**	**794.00**	**0.00**
40 - GEN ASSIST		1,000.00	0.00	1,000.00
10 - GEN'L ASSIST		**1,000.00**	**0.00**	**1,000.00**
43 - WELFARE		1,000.00	0.00	1,000.00
01 - EXPENSES		1,000.00	0.00	1,000.00
	Expense.....	**1,000.00**	**0.00**	**1,000.00**
	Division....	**1,000.00**	**0.00**	**1,000.00**
	Department..	**1,000.00**	**0.00**	**1,000.00**
45 - COUNTY TAX		266,156.00	0.00	266,156.00
10 - PEN CTY TAX		**266,156.00**	**0.00**	**266,156.00**
55 - MISC		266,156.00	0.00	266,156.00
10 - COUNTY TAX		266,156.00	266,155.16	0.84
	Expense.....	**266,156.00**	**266,155.16**	**0.84**
	Division....	**266,156.00**	**266,155.16**	**0.84**
	Department..	**266,156.00**	**266,155.16**	**0.84**
65 - EDUCATION		1,598,326.00	0.00	1,598,326.00
10 - EDUCATION		**1,598,326.00**	**0.00**	**1,598,326.00**
55 - MISC		1,598,326.00	0.00	1,598,326.00

20 - ED GENL SVS		1,442,773.00	1,322,541.89	120,231.11
	Expense.....	**1,442,773.00**	**1,322,541.89**	**120,231.11**
	Division....	**1,442,773.00**	**1,322,541.89**	**120,231.11**
	Department..	**1,442,773.00**	**1,322,541.89**	**120,231.11**
67 - COMM OVERLAY		56,262.00	0.00	56,262.00
01 - OVERLAY		**56,262.00**	**0.00**	**56,262.00**
05 - INSURANCE		0.00	0.00	0.00
01 - FICA/MEDI		0.00	334.44	-334.44
	Expense.....	**0.00**	**334.44**	**-334.44**
55 - MISC		56,262.00	0.00	56,262.00
01 - OVERLAY		60,002.00	17,482.84	42,519.16
	Expense.....	**60,002.00**	**17,482.84**	**42,519.16**
	Division....	**60,002.00**	**17,817.28**	**42,184.72**
	Department..	**60,002.00**	**17,817.28**	**42,184.72**
Final Totals		**3,206,645.00**	**2,626,332.31**	**580,312.69**

Revenue Detail Report

ALL Accounts

July to April

Account------------ Date Jrnl	Desc---	Current Budget	Net	Uncollected Balance
01 - GENERAL GOVT		2,801,682.00	0.00	2,801,682.00
01 - PROPERTY TAX		**2,497,575.00**	**2,497,575.19**	**-0.19**
03 - INT ON TAXES		**1,500.00**	**1,249.98**	**250.02**
05 - LIEN COSTS		**1,700.00**	**1,883.08**	**-183.08**
14 - AIRCRAFT EXC		**0.00**	**10.00**	**-10.00**
15 - MV EXCISE TX		**290,000.00**	**298,744.28**	**-8,744.28**
17 - BOAT EXCISE		**800.00**	**1,210.60**	**-410.60**
18 - AGENT FEES		**7,500.00**	**9,041.00**	**-1,541.00**
23 - INT EARNED		**6,000.00**	**35,115.00**	**-29,115.00**
25 - RENTAL INC		**0.00**	**100.00**	**-100.00**
27 - PLUMBING FEE		**0.00**	**30.00**	**-30.00**
29 - BUILDING PER		**0.00**	**3,285.00**	**-3,285.00**
31 - PLANNING BD		**0.00**	**550.00**	**-550.00**
32 - ROAD INT		**0.00**	**2,604.79**	**-2,604.79**
39 - FAX/COPY		**100.00**	**328.05**	**-228.05**
45 - PERSISTENCE		**5,000.00**	**6,142.00**	**-1,142.00**
79 - MISC INCOME		**1,000.00**	**6,344.00**	**-5,344.00**
80 - HOMESTEAD		**113,065.00**	**95,800.16**	**17,264.84**
81 - TREE GROWTH		**0.00**	**9,284.45**	**-9,284.45**
82 - VET REIMB		**0.00**	**592.00**	**-592.00**
85 - BETE REIMB		**1,611.00**	**1,610.00**	**1.00**
87 - MSAD REIMB		**0.00**	**1,471.07**	**-1,471.07**
88 - STATE REV		**175,000.00**	**176,386.76**	**-1,386.76**
89 - RENEWABLE EN		**0.00**	**240.00**	**-240.00**
99 - F/B APPROP		**60,000.00**	**60,000.00**	**0.00**
	Department..	**3,160,851.00**	**3,209,597.41**	**-48,746.41**
10 - PUBLIC WORKS		25,000.00	0.00	25,000.00
05 - CEMETERY LOT		**0.00**	**350.00**	**-350.00**
10 - DOT BLOCK		**25,000.00**	**30,712.00**	**-5,712.00**
	Department..	**25,000.00**	**31,062.00**	**-6,062.00**
20 - RECREATION		794.00	0.00	794.00
05 - LIB DONATION		**0.00**	**6.00**	**-6.00**
40 - SNOWMOBILE		**794.00**	**794.00**	**0.00**
	Department..	**794.00**	**800.00**	**-6.00**
70 - DESIG FUNDS		20,000.00	0.00	20,000.00
02 - BICKFORD SCH		**6,000.00**	**6,812.10**	**-812.10**
04 - BICKFORD RD		**6,000.00**	**6,812.10**	**-812.10**
05 - KNOWLTON SCH		**8,000.00**	**10,425.00**	**-2,425.00**
	Department..	**20,000.00**	**24,049.20**	**-4,049.20**
Final Totals		**3,206,645.00**	**3,265,508.61**	**-58,863.61**

TOWN OF NEWBURGH, MAINE

INDEPENDENT AUDITORS' REPORT AND FINANCIAL STATEMENTS

JUNE 30, 2024

Mindy J. Cyr, CPA

Independent Auditors' Report

To the Select Board
Town of Newburgh
Newburgh, Maine

OPINIONS

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Newburgh, Maine, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Town of Newburgh, Maine's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Newburgh, Maine, as of June 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

BASIS FOR OPINIONS

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

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

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

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

REQUIRED SUPPLEMENTARY INFORMATION

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

SUPPLEMENTARY INFORMATION

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

Maine Municipal Audit Services, PA

Levant, Maine
August 14, 2024

Statement 3

Town of Newburgh, Maine
Balance Sheet
Governmental Funds
June 30, 2024

	General Fund	*Major Fund* Capital Reserve Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	$ 1,609,726	$ -	$ 58,137	$ 1,667,863
Investments	-	273,377	-	273,377
Interfund receivable	-	30,013	-	30,013
Accounts receivable	14,912	-	-	14,912
Prepaid expenses	11,798	-	-	11,798
Taxes receivable, net	584	-	-	584
Tax liens receivable	50,014	-	-	50,014
TOTAL ASSETS	$ 1,687,034	$ 303,389	$ 58,137	$ 2,048,560
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 43,334	$ -	$ -	$ 43,334
Interfund payable	30,013	-	-	30,013
Total liabilities	73,346	-	-	73,346
Deferred inflows of resources:				
Taxes collected in advance	10	-	-	10
Uncollected property taxes	40,479	-	-	40,479
Total deferred inflows of resources	40,489	-	-	40,489
Fund balances:				
Assigned - *see footnotes*	516,334	-	-	516,334
Committed - *see footnotes*	-	303,389	58,137	361,526
Unassigned	1,056,866	-	-	1,056,866
Total fund balances	1,573,200	303,389	58,137	1,934,726
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 1,687,034	$ 303,389	$ 58,137	
Amounts reported for governmental activities in the statement of net position (Stmt. 1) are different because:				
Depreciable and non-depreciable capital assets as reported in Stmt. 1				5,119,213
Long-term liabilities, including bonds payable, as reported on Stmt. 1				(933,639)
Deferred property taxes not reported on Stmt. 1				40,479
Deferred outflows of resources - OPEB related expenditures				2,516
Deferred inflows of resources - OPEB related inflows				(1,688)
OPEB liabilities				(13,006)
NET POSITION OF GOVERNMENTAL ACTIVITIES				$ 6,148,600

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, 2024

	General Fund	*Major Fund* Capital Reserve Fund	Other Governmental Funds	Total Governmental Funds
REVENUES:				
Property taxes	$ 2,177,966	$ -	$ -	$ 2,177,966
Excise taxes	362,393	-	-	362,393
Intergovernmental revenue	342,731	-	-	342,731
Charges for services	12,170	-	-	12,170
Licenses and permits	1,872	-	-	1,872
Investment income	48,351	1,734	1,439	51,525
Interest and lien fees	8,178	-	-	8,178
Other revenue	320,318	-	-	320,318
Total revenues	3,273,980	1,734	1,439	3,277,153
EXPENDITURES:				
General government	338,728	-	-	338,728
Protection	2,380,198	-	-	2,380,198
Health and sanitation	171,265	-	-	171,265
Public works	361,063	-	-	361,063
Social services	3,070	-	-	3,070
Special assessments	1,873,851	-	-	1,873,851
Unclassified	81,719	13,941	-	95,659
Total expenditures	5,209,894	13,941	-	5,223,834
Excess (deficiency) of revenues over (under) expenditures	(1,935,914)	(12,206)	1,439	(1,946,681)
OTHER FINANCING SOURCES (USES)				
Transfers in	10,425	1,000	-	11,425
Transfers (out)	(1,000)	(10,425)	-	(11,425)
USDA grant	1,000,000	-	-	1,000,000
Gain (loss) on investment	-	41,371	-	41,371
Total other financing sources (uses)	1,009,425	31,946	-	1,041,371
Net change in fund balances	(926,489)	19,739	1,439	(905,310)
FUND BALANCES - BEGINNING	2,499,688	283,650	56,698	2,840,036
FUND BALANCES - ENDING	**$ 1,573,200**	**$ 303,389**	**$ 58,137**	**$ 1,934,726**

The accompanying notes are an integral part of this statement.

Statement 4
(Continued)

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, 2024

Net change in fund balances - total governmental funds (Statement 4)	$	(905,310)
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		(130,062)
Capital outlays expensed on the Governmental Funds Report (Stmt. 4), yet not considered an expense for the purposes of Statement of Activities (Stmt. 2)		540,699
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.		(23,869)
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.		1,835,122
OPEB expenses under GASB #75 are not reported in the governmental fund statements		248
Changes in net position of governmental activities (see Stmt. 2)	$	1,316,828

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

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

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

B. Basis of Presentation

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

Government-Wide Financial Statements

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Fund Financial Statements

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

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

C. Fund Accounting

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

Governmental Fund Types

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus

Government-Wide Financial Statements:

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

Fund Financial Statements

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

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

E. Basis of Accounting

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

Revenues – Exchange and Non-Exchange Transactions

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

Expenses/Expenditures

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

F. Budgets and Budgetary Accounting

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Cash and Cash Equivalents

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

Interfund Receivables and Payables

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

Compensated Absences

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

Capital Assets and Depreciation

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

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

Net Position and Fund Balances

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

Unassigned – Funds available for any purpose.

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

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

Deferred Revenue

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

Property Taxes

Property taxes for the current year were committed on July 17, 2023, on the assessed value listed as of April 1, 2023, for all real and personal property located in the Town. Payment of taxes was due November 9, 2023 and March 7, 2024, with interest at 8% on all tax bills unpaid as of the due date.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to $56,262 for the year period ended June 30, 2024.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

2. DEPOSITS AND INVESTMENTS

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

Custodial Credit Risk – Deposits - the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town uses only financial institutions that are insured by the FDIC or additional insurance. At June 30, 2024, cash deposits had a carrying value of $1,667,863, all of which was covered by FDIC or collaterized.

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

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

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

At June 30, 2024, the Town's investment balances were as follows:

Knowlton School Fund – with Maine Community Foundation	$ 273,377

2. DEPOSITS AND INVESTMENTS (CONTINUED)

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

3. CAPITAL ASSETS

Governmental activities:	Balance 7/1/2023	Additions	Deletions	Balance 6/30/2024
Land & easements	$ 75,553	$ -	$ -	$ 75,553
Land improvements	16,637	-	-	16,637
Buildings	1,153,034	342,551	-	1,495,585
Equipment	172,741	32,193	-	204,934
Vehicles	436,834	-	-	436,834
Infrastructure	4,042,190	165,955	-	4,208,145
Total capital assets	5,896,989	540,699	-	6,437,688
Less accumulated depreciation	(1,188,412)	(130,062)	-	(1,318,474)
Governmental activities Capital assets, net	**$ 4,708,577**	**$ 410,637**	**$ -**	**$ 5,119,214**

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

4. ACCOUNTS RECEIVABLE

Accounts receivable is made up of the following at June 30, 2024:

Homestead reimbursement	$ 10,026
Forestry grant	1,320
FD safety grant	2,263
RSU #22 reimbursement	711
Veteran's reimbursement	592
	$ 14,912

Schedule D

Town of Newburgh, Maine
Schedule of Departmental Operations
For the Year Ended June 30, 2024

	Balance 7/1/2023	Appropriations	Other Revenues	Total Available	Expenditures	Balances Lapsed	Balances Carried
GENERAL GOVERNMENT							
General administration	$ -	$ 240,864	$ -	$ 240,864	$ 233,497	$ 7,367	$ -
Select board	-	6,688	-	6,688	6,459	229	-
Assessor/planning/CEO	-	17,007	-	17,007	15,749	1,258	-
Municipal building	-	50,635	-	50,635	34,051	16,584	-
Building security system	-	6,000	-	6,000	4,356	1,644	-
Elections	-	2,000	-	2,000	1,720	280	-
Building repair/maintenance	-	13,000	-	13,000	14,104	(1,104)	-
Insurance	-	28,719	-	28,719	28,792	(73)	-
Total	-	364,913	-	364,913	338,728	26,185	-
PROTECTION							
Fire department - operating	-	47,875	-	47,875	37,660	10,215	-
Fire department - compensation	-	77,102	-	77,102	82,793	(5,691)	-
Fire department capital reserve	129,339	5,000	8,910	143,249	-	-	143,249
Fire department donations	710	-	-	710	283	-	428
Fire fighter charitable donations	300	-	-	300	-	-	300
First responders	-	4,850	-	4,850	4,769	81	-
Responders reserve account	4,266	-	2,080	6,346	-	-	6,346
Rescue grant	15,000	-	-	15,000	15,000	-	-
P/S building utilities	-	9,400	-	9,400	9,568	(168)	-
Fire station grant, construction, and loan	1,290,801	-	1,000,000	2,290,801	2,228,464	-	62,337
FD dryer fund	-	-	300	300	-	-	300
Sale of old fire station	-	-	137,830	137,830	1,238	-	136,593
Emergency 911	-	500	-	500	425	75	-
Total	1,440,415	144,727	1,149,120	2,734,262	2,380,198	4,513	349,551
HEALTH AND SANITATION							
Transfer station reserve	109,367	-	14,753	124,121	45,427	-	78,694
Solid waste disposal	-	133,500	-	133,500	125,838	7,662	-
Total	109,367	133,500	14,753	257,621	171,265	7,662	78,694
PUBLIC WORKS							
Summer roads	-	166,428	-	166,428	146,640	19,788	-
Winter roads	-	240,950	-	240,950	208,807	32,143	-
Sand shed	-	1,000	-	1,000	-	1,000	-
Road reserve	6,044	-	186	6,230	5,616	-	614
Total	6,044	408,378	186	414,608	361,063	52,931	614
SOCIAL SERVICES							
General assistance	-	1,000	-	1,000	-	1,000	-
Newburgh food pantry	-	2,000	-	2,000	2,000	-	-
Library	-	1,000	-	1,000	918	82	-
Library grant	-	-	-	-	-	-	-
Library donations reserve	1,479	-	991	2,470	151	-	2,318
Total	1,479	4,000	991	6,470	3,070	1,082	2,318

NOTES

TOWN MEETING WARRANT
ELECTION JUNE 10th, 2025, AND
OPEN TOWN MEETING JUNE 12th, 2025

To Anne Krebeck, a resident of the Town of Newburgh, in the County of Penobscot, State of Maine.

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Newburgh in said County and State, qualified by law to vote in town affairs, to meet at the Newburgh Municipal Building, in said Town, on Tuesday, the 10th, day of June, A.D. 2025, at eight o'clock in the forenoon, then to act on Articles 1 and 2.

And to notify and warn the voters to meet at the Newburgh Municipal Building in said Town on Thursday, the 12th, day of June, A.D. 2025, at six-thirty PM in the evening, then and there to act upon Articles # 3 through all at Open Town Meeting, said articles being set out below, to wit:

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

....

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

....

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

....

ARTICLE 4. To see if the Town will vote to appropriate $682 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 6th, 2025 and March 5th, 2026, and to fix the rate of interest at 7.5% to be charged on the unpaid amounts beginning December 6th, 2025 and April 5th, 2026.

The Maximum rate set by the State of Maine is 7.5%

....

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

....

ARTICLE 7. To see if the Town will vote to establish the Fire & Rescue Regionalization Reserve Account, a non-lapsing reserve account for the purpose of fire & rescue regionalization planning and to raise and appropriate $5,000 to said reserve.

....

ARTICLE 8. To see if the Town will vote to accept and expend any and all donations, grants, revenues, reimbursements, State or Federal FEMA monies and any or all other federal, state, private, or international grants or reimbursements as provided by the Maine State Legislature, State of Maine divisions, departments, or bureaus, and/or federal, local, or private sources.

INT ON TAXES	1,500.00		
LIEN COST	1,700.00	STATE REV	200,000.00
MV EXCISE TX	290,000.00	DOT BLOCK	25,000.00
BOAT EXCISE	800.00	SNOWMOBILE	682.00
AGENT FEES	7,500.00	MISC INCOME	1,000.00
INT EARNED	6,000.00		
FAX/COPY	100.00		
PERSISTENCE	5,500.00		

....

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

....

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

....

ARTICLE 11. To nominate and elect one (1) member to the planning board for terms of 3 years.

....

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

....

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

Recommended Amount **$ 325,828.00**

Administration	$ 225,156

(Items paid out of administration: wages, health insurance, office supplies, streetlight, electronic sign, equipment, audit, postage, town report, MMA dues, training)

Select Board	$ 6,949
Municipal Building	$ 62,390
Elections	$ 2,000
Assessing, Planning Board, CEO	$ 29,333

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

Recommended Amount **$185,265**

Fire Dept. Operating Budget	$ 65,275
Chief, Assistant Chiefs & Personnel Compensation	$ 97,790
First Responder Operating Budget	$ 11,200
Public Safety Building Utilities	$ 11,000

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

Recommended Amount **$8,320**

ACO Officer	$ 4,920
Supplies	$ 400
Shelter Contract	$ 3,000

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

Recommended Amount **$628,635**

Winter Roads	$ 296,091
Summer Roads	$ 331,544
Salt Shed Maintenance	$ 1,000

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

Recommended Amount **$140,228**

Bulky Waste Clean Up	$ 8,000
PERC Tipping Fees	$ 55,728
Curbside Pickup	$ 75,000
Fuel Surcharge	$ 1,500

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

Recommended Amount **$ 13,000**

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

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

Recommended Amount **$ 36,845**

Workers Compensation	$10,655
Unemployment	$ 3,042
MMA Risk Pool	$23,148

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

Recommended Amount **$1000**

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

Recommended Amount **$ 500**

(This is for the Addressing Officer and supplies)

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

Recommended Amount **$19,239**

Sexton	$ 3,489
Supplies	$ 2,500
Mowing/Grounds Improvement	$ 13,250

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

Recommended Amount **$1,000**

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

Recommended Amount **$ 20,000**

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

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

Recommended Amount **$100,000**

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

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ARTICLE 27. To see if the Town will vote to raise and appropriate **$2,463** for **IT Support.**

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

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ARTICLE 29. To see if the town will vote to authorize the tax collector and treasurer to accept the prepayment of taxes not yet committed, pursuant to 36 M.R.S § 506 and pay no interest thereon.

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ARTICLE 30. To see if the town will vote to raise and appropriate $32,500 for the Public Safety Capital Equipment account.

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ARTICLE 31. To see if the town will vote to raise and appropriate $13,500 for pinning and fence extension at Knowlton cemetery.

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ARTICLE 32. To see if the town will vote to raise and appropriate $28,000 for ambulance services.

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ARTICLE 33. To see if the town will vote to appropriate from fund balance (surplus) an amount not to exceed $100,000 dollars for the paving projects planned in the 25/26 budget year.

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ARTICLE 34. To see if the town will vote to appropriate from fund balance $156,354 for revaluation services from Maine Assessment & Appraisal to complete a revaluation of the town.

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ARTICLE 35. To see if the town will vote to authorize the Select Board to spend the proceeds from the sale of the old fire station for the following: $3,500 shore power charging system in Truck 461, $2000 to supplement the purchase of a new Thermal Camera and $7,170 for the Training Facility Project.

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ARTICLE 36. Shall an ordinance entitled Land Use of the Town of Newburgh be enacted?
(Copies available at the Town Clerk's office)

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ARTICLE 37. To see if the town will vote to authorize the select board on behalf of the town to enter into a 15-year contract for waste disposal services with Eagle Point Energy Center (EPEC); to further authorize the select board to negotiate and execute said contract under additional terms and conditions they deem in the best interest of the Town.

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ARTICLE 38. To see if the Town will vote to adopt the following Community Resilience Partnership resolution:

WHEREAS, the Town of Newburgh has completed the Community Resilience Partnership's Community Resilience Self-Assessment and list of Community Actions, and held a community workshop on May 7th, 2025, which prioritized the following action areas:

BE IT RESOLVED, the Town of Newburgh designates the Town Manager to coordinate planning, implementation, and monitoring of energy and resilience projects and to be the primary point of contact to the Community Resilience Partnership.

Given under our hands in the Town of Newburgh this 22, day of May ,2025.

Kurt Giles

John Lovell

TOWN OFFICE

Location:	2220 Western Ave, Newburgh	
Hours:	Monday	9-6
	Tuesday	8-5
	Wednesday	8-5
	Thursday	8-5
	Friday	Closed

Phone: 234-4151 or 234 - 2490
Fax: 234-2791
Email: newburghmgr@gmail.com- Katie Flores
newburghdeputyclerk@gmail.com- Rebecca Campbell
Website: www.townofnewburghmaine.com

TOWN LIBRARY

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

TOWN CONTACTS

Select Board Member:		234-4151
Select Board Member:	John "Ed" Lovell	735-8329
Select Board Member:	Kurt Giles	404-0056
Town Manager:	Katie Flores	234-4151
Deputy Town Clerk:	Rebecca Campbell	234-4151
Fire Chief:	Brent Somers	478-8760
Animal Control:	Peri Peterson	659-2158
Assessor/CEO/LPI:	Travis Gould	924-4057
Sexton:	Vacant	234-4151
Planning Board:	Adrian Smith	234-4151

JUNE 2025 TOWN MEETING SCHEDULE

Newburgh Town Office (Newburgh Elementary School)
2220 Western Ave

Secret Ballot Election

Tuesday, June 10, 2025
8:00am to 8:00pm- Polls open for voting.
State, Town & School Ballots

Open Town Meeting

Thursday, June 12, 2025
5:30pm- Doors open: Voter Registration
6:30pm- Meeting Reconvenes