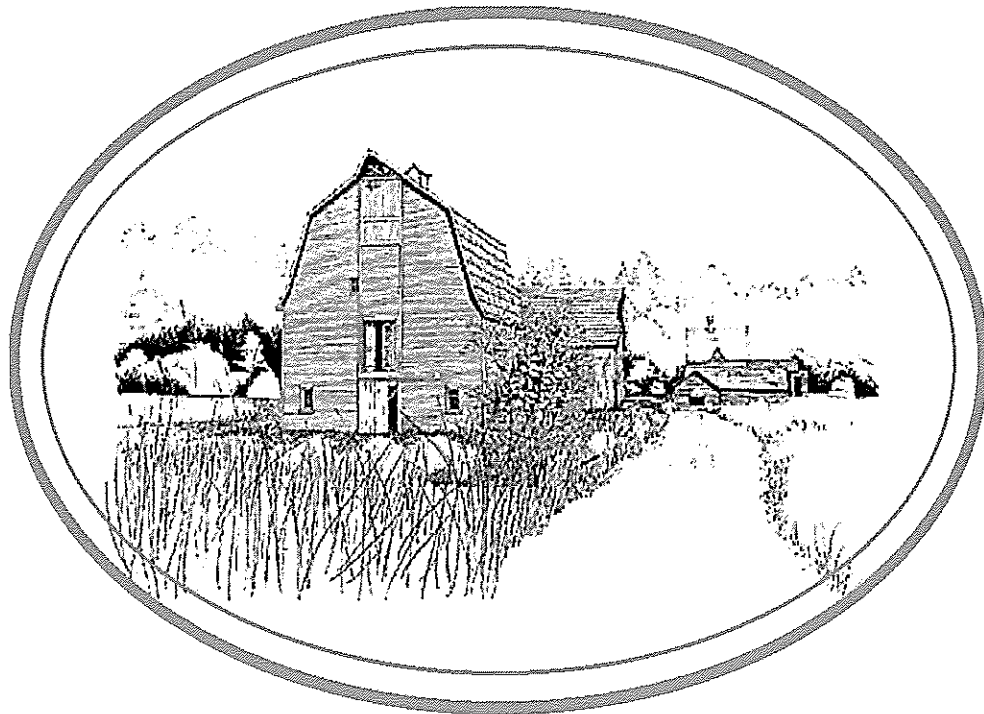


**ANNUAL REPORT
OF THE
TOWN OF NEWBURGH
FOR 2026-2027**



Presented by: Municipal Officers

Please bring this Town Report to the Town Meeting, June 11, 2026

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,

Once again, it's time for the town reports and annual town meeting. Time seems to pass faster each year as I feel I just finished writing my 2025 town report letter. As always, we would like to take this opportunity to thank all the board and committee members, department heads and the volunteers who all give so generously of their time.

The Town of Newburgh has made tremendous progress this past year under the leadership of Town Manager Katie Flores, as our front office has never been stronger or more community focused. This team has successfully led major community events, including the craft fair, town-wide yard sale, Trunk or Treat and the Easter egg hunt, and supported Newburgh Fire & Rescue with its first Hunter's Breakfast. We can't wait to see what they come up with next.

We were able to complete our paving and road maintenance projects this year. We were able to pave a portion of the Mudgett Road, Littlefield Road, Tapley Farm Road and we paved our entire portion of the North County Road. We replaced culverts on Littlefield Road, Mudgett Road and North Road. As for next year, we are looking to pave the North Road from Route 69 to just past Lindsey Road. We will also continue roadside mulching and ditching in the areas that need it.

Our Fire and Rescue team has worked tirelessly to provide the community with the highest level of safety and support. Over the past year, they were awarded grants that allowed us to be able to purchase a new set of battery powered Jaws of Life, a Lucas Device for the rescue truck, 8 new portable radios and new nozzles. The department had 5 new members join their ranks, which is not typical for a municipal volunteer department. They have made great strides at the training center on Mudgett Road, and you can find them there most Monday training nights now that the weather has warmed up. The members have worked hard fundraising this year by holding their first annual hunters' breakfast and will be holding a yard sale coming up on June 27th and 28th.

This year we are hopefully going to be able to tackle the project of replacing our salt shed on Mudgett Road. Our salt shed is finally in its final stages after 25 plus years of serving the town and no longer covered by our insurance company until replaced. We have done lots of research on how to accomplish this task without a large tax increase for the residents. Our solution is to replace what is there with the exact same setup that is currently there.

We would like to take a second and thank all our residents for your continuing support and welcome any input on of projects or concerns anyone might have. Our select board meetings are on the second Monday of the month at 6pm at the town office. We would love to see you there.

Thank you for being a vital part of Newburgh.

Warm regards,
Kurt Giles
Chair, Newburgh Selectboard

Town Manager Report

Dear Newburgh Residents,

I hope this message finds you well as we move into another productive year for our community. I'd like to share a few important updates regarding ongoing projects and the work happening here at the Town Office.

Revaluation Update

Our town-wide property revaluation remains underway. This is a detailed, multi-phase process, and we appreciate everyone's patience as the assessment team continues its work. Please note that the results of the revaluation will not go into effect until the 2027 tax bills. We will continue to provide updates as we move closer to that timeline, and residents will have opportunities to review and discuss their new valuations before they are finalized.

North Road Paving Project

We are also moving forward with plans to improve one of our most heavily traveled routes. The Town is preparing for a paving project on North Road, beginning at Route 69 and continuing just past Lindsey Road. This work is an important investment in safety and long-term infrastructure, and we will share scheduling details as soon as they are confirmed so residents can plan for any temporary traffic impacts.

RSU22 School Budget

This year during the budget process we were welcomed back to be part of the process and have a seat at the table with the board asking questions as we went over each article item and talked about ED279. ED279 is what the school receives from the state and tells them how much money they will be receiving and the amount that needs to come from local taxes. ED279 can be viewed online anytime.

We had some hard conversations this year as they made cuts to positions. This year's budget included cutting 17.2 Full time employees from the budget. While the majority of those were unfilled ed tech positions, there were some that were filled positions that were eliminated. Also, this year everyone was tasked with really looking at their budgets and making sure they aligned with the declining student population, that things are being billed out of the correct line items and that there truly was a need. I believe they finally realize that the taxpayers can't handle the big increases that keep coming.

At the end of the budget process the total increase for the 26/27 school budget came to a total increase of \$215,316.40 including the adult education. To me this is huge for a school district that has consistently added 1 million plus each year. However, I believe this is just a one-off year as there are bills that are taking effect over the next few years.

The bills that were put forth and pass by Legislature are LD34 which was passed last year, and LD 2226 which was passed just this past April. The LD34 bill is to increase teachers' salaries over the next 3 years. In 27/28 the minimum salary will be \$45,000, 28/29 will be \$47,500 and 29/30 will be \$50,000. Next bill is LD2226 which is an act to amend the essential programs and services school funding formula. This bill was passed on April 14th by both the House and Senate. What does this mean for RSU22? Well thankfully there are some guardrails built into this bill, and it won't affect us for the first 3 years and then it will slowly phase into changing our budget in 2031, 2032 and 2033. This bill's biggest impact will hit the large districts the most as they try to even the funding across the board for all schools. RSU22 is number 5 in that large district category to be affected by this bill so when the 2031 budget is approaching it will be one to watch.

A Note of Appreciation

I would also like to extend my sincere thanks to Rebecca Campbell for her dedication and steady support throughout the year. Her work in the Town Office has been essential in keeping day-to-day operations running smoothly, and we are grateful for her commitment to serving the residents of Newburgh.

Thank you all for your continued engagement, patience, and support as we work together to strengthen our community. Please don't hesitate to reach out to the Town Office with any questions.

Warm regards,

Katie Flores

Town Manager, Town of Newburgh

Newburgh Fire & Rescue Annual Report

Hello to the Residents of Newburgh,

Newburgh Fire and Rescue would once again like to thank community for their continued support. Our department currently has 18 very active and dedicated members. In 2025 for calls we ran 267 calls with 128 fire and 139 EMS.

The department conducted many very involved training sessions throughout the last year, including multiple Live Fire Trainings at our newly expanded training facility, where we were accompanied by several mutual aid departments. This training site is an invaluable resource to us and our mutual aid partners, whom we cannot do this job without.

Mutual aid has become increasingly critical as departments are regularly called to respond beyond their primary coverage areas. Limited daytime staffing often prevents departments from operating safely without additional support. Our frequent responses to communities such as Winterport, Hampden, Hermon, Dixmont, Carmel, Plymouth and Troy underscore the importance of strong, reliable regional partnerships.

For the fiscal year 25-26, we have been awarded just shy of \$100,000 in grants. With this grant money we have received a set of battery powered Holmatro jaws of life, a Lucas CPR device, 6 fire hose nozzles, a portable forestry pump and hose, 8 Kenwood portable radios, and 8 pairs of structural firefighting boots. All this equipment has been essential in improving our service to our community and surrounding communities alike.

With our aging apparatus, the department officers have developed a replacement plan to put new apparatus in our station with the least amount of burden to the townspeople. This will not happen overnight, however remaining proactive and looking at the safety of the town and its people are my number one priority.

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 6pm.

Once again, as a recognition to FF/EMT Scott Reglin, I would like to acknowledge the memory and dedication that he showed in this community. Let him never be forgotten.

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= 444 hours:

- Anne Krebeck
- Ann Comeau
- Susan Landry

Library Inventory= 11,020

Adult Books=6,991

Children's Books= 3,264

Adult Audio Books= 101

DVD's= 765

288 patron cards on file

Circulation of 445 books

259 books cataloged this year

Special Events: Ann K holds library time for Little Bronco's and reads in the pre-k classroom each week.

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 2025-2026
EXCISE TAX COLLECTOR'S REPORT

(These figures are as of April 30, 2026)

<u>Excise Tax Collected</u>	<u>\$324,948.60</u>
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MUNICIPAL AGENT'S REPORT

Motor Vehicle Registrations, Sales Tax & Title Fees:

<u>Collected</u>	<u>\$95,814.03</u>
<u>Paid to Secretary of State</u>	<u>\$95,814.03</u>

IFW/RV Registrations & Sales Tax:

<u>Collected</u>	<u>\$13,757.00</u>
<u>Paid Treasurer of State</u>	<u>\$13,757.00</u>

State Dog License Fees:

<u>Collected</u>	<u>\$1,287.00</u>
<u>Paid Treasurer of State</u>	<u>\$1,287.00</u>

Municipal Agent Fees:

<u>Collected & Retained by Town</u>	<u>\$8,909.20</u>
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TOWN CLERK REPORT
FISCAL YEAR 2025-2026
7/1/2025 through 4/30/2026

Births.....	10
Marriages.....	9
Deaths.....	14



Penobscot County Sheriff's Office

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

Sheriff Troy J. Morton

April 22, 2026

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 high-quality community policing that involves understanding and engaging with the communities we serve. This approach is crucial to delivering effective law enforcement services. It underscores the vital role that partnerships play in maintaining service levels.

In 2025, the Penobscot County Sheriff's Office responded to 411 calls for service in the Town of Newburgh. The following is a list of some of the calls for service:

Drugs/OUI 1	Motor vehicle crash PD/PI/Fatal 64
911 Hang/Open/Misdial 31	Alarms 13
Suicide threats/Attempts 5	Family fight /Assault/Disorderly 14
Suspicious/burglary/thefts 21	Traffic/Vehicle complaints 65
Citizen Assists/Civil 15	Welfare checks 30

In 2025, the Sheriff's Office investigated multiple thefts, burglaries, and missing persons cases, as well as 64 motor vehicle accidents, including 1 fatal accident. These cases often require extensive investigations, with the Criminal Investigation Division, Drone, Mapping, and Reconstruction teams participating. We are also proud to announce the launch of our new K-9 program with K-9 Memphis and handler Deputy Toni Bridges.

On behalf of all 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 of 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 07/01/2025 to 06/30/2026, at 14.9 mills, on a total taxable valuation of \$186,144,014

Assessments:

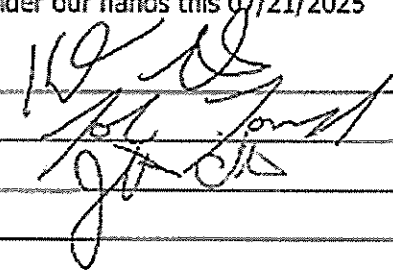
1. County tax	272,400.00	
2. Municipal appropriation	1,439,478.00	
3. Tax increment financing plan amount	0.00	
4. Local educational appropriation	1,787,360.00	
5. Overlay (not to exceed 5% of "net to be raised" (see tax rate calculation #16)	61,104.24	
6. Total assessments		3,560,342.24

Deductions:

7. State-municipal revenue sharing	200,000.00	
8. Homestead exemption reimbursement	126,138.04	
9. Business Equipment Tax Exemption reimbursement	1,376.39	
10. Other revenue	459,282.00	
11. Total deductions		786,796.43
12. <u>Net assessment for commitment</u> (line 6 minus line 11)		2,773,545.81

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

Given under our hands this 07/21/2025

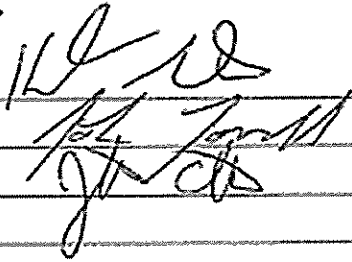

 _____ Municipal Assessor(s)

File the original certificate with the treasurer. File a copy in the commitment 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 county, district, and municipal taxes for the fiscal year 07/01/2025 to 06/30/2026 as they existed on the first day of April 2025.

IN WITNESS THEREOF, we have hereunto set our hands at Newburgh this 21 day of July, 2025.



Municipal Assessor(s)

MUNICIPAL TAX ASSESSMENT WARRANT

State of Maine Municipality Newburgh County Penobscot
To Katie E. Flores , Tax Collector

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

Assessments:

1. County Tax	272,400.00	
2. Municipal Appropriation	1,439,478.00	
3. Tax Increment financing plan amount	0.00	
4. Local Educational Appropriation	1,787,360.00	
5. Overlay (Not to Exceed 5% of "Net To Be Raised" (see tax rate calculation #16)	61,104.24	
6. Total Assessments		3,560,342.24

Deductions:

7. State Municipal Revenue Sharing	200,000.00	
8. Homestead exemption reimbursement	126,138.04	
9. Business Equipment Tax Exemption reimbursement	1,376.39	
10. Other Revenue	459,282.00	
11. Total Deductions		786,796.43
12. <u>Net Assessment for Commitment</u>		2,773,545.81

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

Hill Cemetery

Harold & Barbara Burgess	100.00	William H. Bishop	100.00
Leonette Bard	50.00	Claude & Edyth Bates	100.00
Linden Buzzell	150.00	Harold Curtis	100.00
Chester Emerson	100.00	Norman & Priscilla Fish	100.00
Fred Glidden	50.00	James Glidden	50.00
Richard & Penny Grace	100.00	Betty & Henry Grover	50.00
Doris & Stuart Hatch	200.00	Orville Holmes	50.00
Guy H & Elmyra L. Kimball	125.00	David & Percy King	200.00
Frank King	125.00	M. Elizabeth Knight	100.00
Kenneth & Dorothy Lindsey	250.00	Ernest Lindsey, Jr.	150.00
Charles & Barbara Lindsey	100.00	Ernest & Emily Lindsey	100.00
Morris Martin, Jr.	250.00	John Miller	300.00
Frank Page	50.00	Henry & Vivian Rines	150.00
Eugene & Charlotte Robinson	100.00	Franklin Sr. & Jean Robinson	100.00
Franklin Jr. & Dawna Robinson	100.00	Florian Rogers	100.00
Harold E. Rodgeron	100.00	Donald & Nesta Ross	100.00
Ronald & Shirley Ross	100.00	Leo & Marie Roy	150.00
Priscilla & Gary Sibley	450.00	Michael & Sandra Turner	100.00
Donald & Sandra Ward	250.00	Ronald & Carmen Roy	600.00
Mark Fergerson	50.00	Rodney & Virginia Overlock	50.00
Robert H, Bishop	100.00	Deidre Hibbard	100.00
Carlton Fergergson	50.00	Gary & Juanita Prescott	100.00
George & Mary Eyerer	300.00	Donald Cormier	50.00
Samuel & Melinda Hotham	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 9th, 2026

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

Giles, Kurt

Newburgh

Write-In

Municipality of Residence

Katie Flores Town Clerk

Newburgh Non-Zero Balance on All Accounts

Tax Year: 2025-1 To 2025-2

As of: 04/30/2026

Name ----	Year	Original Tax	Amount Due
Abercrombie, Mari	2025	4,432.60	4,432.60
Abercrombie, Mari	2025	2,581.28	2,581.28
Adams, Joseph Michael	2025	1,334.74	1,334.74
Anthony, Dale*	2025	3,355.93	1,677.96
B W Hewes & Sons LLC	2025	670.80	670.80
Baker, Sherilee*	2025	1,216.29	569.24
BRANN, SHARI	2025	1,794.26	877.13
Brinkworth, Deborah P	2025	765.12	765.12
Brooks, Susan A*	2025	270.14	270.14
Brown, Marcy L*	2025	2,068.57	2,068.57
Burgess, Steven C	2025	3,702.35	3,702.35
Burns, Michael J	2025	543.11	543.11
Calderwood, John*	2025	3,389.90	1,400.61
Cassidy, Brigitte	2025	897.43	897.43
Chadbourne, Robert L*	2025	671.99	671.99
Chauvin, Brenda J	2025	2,702.41	2,702.41
Cote, James D	2025	746.79	373.39
Craven-Valcourt, Angela M*	2025	1,767.14	444.11
Crooker, Michael	2025	2,526.15	1,263.07
Cross, Dolores L	2025	3,112.46	2,112.46
Debeck, Gordon*	2025	6,317.60	3,158.80
Dias, Arney L Disability Trust	2025	884.91	884.91
Dias, Arney L Disability Trust	2025	93.13	93.13
Dias, Arney L Disability Trust	2025	112.50	112.50
Dias, Arny Disability Trust	2025	456.69	456.69
Dow Holdings LLC*	2025	845.87	422.93
Dow Holdings LLC*	2025	627.29	313.64
Dow, Scott*	2025	5,635.03	2,817.51
Downs, Robin M	2025	693.89	693.89
Downs, Robin M	2025	638.02	638.02
Evans, John *	2025	196.68	98.34
Ferguson, Carlton	2025	3,251.93	3,251.93
Ford Properties *	2025	8,451.88	4,225.94
Forward Properties LLC *	2025	3,996.63	1,998.31
Frost, Ronald	2025	2,819.53	2,819.53
Getchell, Benjamin SD	2025	1,671.78	1,671.78
Getchell, Benjamin SD	2025	33.23	33.23
Getchell, Timothy	2025	856.75	428.37
Gibbs, Charles	2025	938.70	938.70
Gibbs, Charles F	2025	4,917.89	4,917.89
Gintautas, Baron Jonas *	2025	6,939.53	6,939.53
Gomm, James*	2025	2,445.24	1,145.24
Guerrette, Todd*	2025	2,293.86	1,146.93
Hartley, Andrew S	2025	1,163.54	581.77
Hatt, Aimee J	2025	3,426.40	3,426.40
Jackemeyer, Thomas P*	2025	2,441.96	1,973.07

Johnson, Melissa	2025	181.78	181.78
Johnson, Melissa	2025	655.15	655.15
JONES, DOUGLAS*	2025	1,484.79	1,484.79
Jordan, Scott	2025	1,325.06	1,325.06
Krebeck, Eric*	2025	119.80	59.90
Lamberton, Mark	2025	3,699.22	1,849.61
Leighton, Leroy*	2025	3,855.52	3,855.52
Lord, Gregory M *	2025	2,555.95	1,277.97
MARDEN, COOPER*	2025	539.98	539.98
Martin, Allen	2025	2.53	2.53
Moreau, Michael	2025	5,230.65	2,615.32
Morgan, Erlene	2025	4,390.43	4,390.43
Moyse, David W	2025	2,109.99	1,405.99
O'Donald, Richard A. Lvg Trust * 1/23/13*	2025	10,881.02	5.72
O'Donald's Concrete*	2025	4,717.04	2,358.52
O'Donald's Concrete *	2025	4,144.44	2,072.22
Ordway, Dwight H	2025	581.70	581.70
Perkins, Jeremias Quin	2025	2,094.79	1,047.39
Perry, Jordan C*	2025	4,862.17	2,431.08
Perry, Judith H	2025	3,183.09	3,183.09
Perry, Judith H revocable Living Trust of May 7, 2018	2025	3,075.36	3,075.36
Prescott, Barry *	2025	3,839.58	3,839.58
Prescott, David	2025	1,336.38	1,336.38
Prescott, David	2025	541.32	541.32
Ross, Carol	2025	1,239.38	1,239.38
Ross, Richie G	2025	1,510.41	760.01
Silver, Barney W*	2025	1,283.04	641.52
Silver, Barney W*	2025	7,710.01	3,855.00
Simpson, Pamela J	2025	1,400.45	1,400.45
Smith Living Trust, Sherry*	2025	1,693.39	846.69
SMITH, LISA A	2025	5,283.84	2,641.92
Smith, Peter S	2025	905.18	905.18
Smith, Roger Jr W	2025	4,062.49	3,856.96
Smith, Stanley C III	2025	1,640.34	1,640.34
Southard, Gary*	2025	3,685.22	1,842.61
Stymiest, Ricky L*	2025	1,887.68	1,887.68
Tanner, David A	2025	1,166.07	583.03
TANNER, DAVID A	2025	1,523.08	761.54
Thomas, Travis*	2025	828.59	423.15
Tocci, Anthony*	2025	2,599.60	1,299.80
Tocci, Anthony P	2025	1,270.97	635.48
Tolman, Carol*	2025	1,807.82	903.91
Toothaker, Devisees of Dolores	2025	4,730.15	4,730.15
Turner, Sandra	2025	406.17	406.17
Tweedie, Ryan d*	2025	552.34	276.17
Tweedie, Ryan P*	2025	4,234.73	2,117.36
Veinote, Jason*	2025	3,578.68	3,578.68
Wilde, Lucas	2025	1,312.84	656.42
Wilde, Lucas B	2025	807.88	403.94
Wilde, Lucas S	2025	6,513.83	3,256.91

Wilkerson, Marcus A*

2025

5,153.46

2,576.73

*Denotes payment on account in full

Newburgh Non-Zero Balance on All Accounts

Tax Year: 2024

As of: 04/30/2026

Name ----	Year	Original Tax	Amount Due
ABERCROMBIE, MARI L	2024	27.20	27.20

Newburgh Non-Zero Balance on All Accounts

Tax Year: 2025

As of: 04/30/2026

Name ----	Year	Original Tax	Amount Due
ABERCROMBIE, MARI L	2025	29.80	29.80
MCLAIN, E DONALD	2025	38.74	38.74
SHIELDS, ALEXANDER P	2025	214.56	214.56
Smith Living Trust, Sherry	2025	298.00	149.00

General Ledger Detail Report

ALL Accounts
JULY TO APRIL

ACCOUNT-----	BALANCE	BALANCE
DATE JRNL	DEBIT	CREDIT
1 - GENERAL FUND	0.00	
103-00 GENERAL FUND CASH MACHIAS	2,214,625.93	
103-01 HRA Account- Machias	350.00	
104-00 PETTY	200.00	
CASH		
105-00 LIBRARY CASH FUND	97.15	
106-00 CASH DRAWER	100.00	
107-00 MBB LOAN FUNDS CHECKING	6,744.43	
109-01 NEW FIRE DEPT BUILDING CONSTRU	0.00	
109-03 25-27 TOWN REVALUATION	65,780.00	
109-04 ROAD WORK FROM SURPLUS FUNDS	100,000.00	
112-00 TRASH MRC PERC FUNDS	84,806.96	
114-00 PASS THROUGH	0.00	
116-00 OVER /SHORT		1.00
120-00 OVERPAYMENTS REIMBURSED		0.30
120-14 2014 TAX RECEIVABLE		0.00
120-24 2024 TAX RECEIVABLE	6,260.20	
120-25 2025 TAX RECEIVABLE	157,894.38	
121-15 2015 PP Tax RECEIVABLE		0.02
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	0.00	
121-22 2022 PP Tax RECEIVABLE	5.44	
121-23 2023 PP TAX RECEIVABLE	38.70	
121-24 2024 PP Tax RECEIVABLE	35.80	
121-25 2025 PP TAX RECEIVABLE	447.03	
132-22 2022 TAX LIENS	1,835.91	
132-23 2023 TAX LIENS	5,720.36	
132-24 2024 TAX LIENS	16,135.19	
140-03 Due to/due from 3		25,097.00
151-00 HOUSING ASSISTANCE PROGRAM		88.05
160-00 FOOD CUPBOARD DONATIONS		220.34
161-00 MMA SAFETY ENHANCEMENT	0.00	
165-00 FORESTRY GRANT	0.00	
166-00 CREDIT CARD REFUNDS	76.15	
169-00 RESCUE SUST FUND GRANT-LUCAS M	0.00	
169-01 FD GLORIA MCKENZIE GRANT	0.00	
200-00 ACCOUNTS PAYABLE	0.00	
201-00 STATE MV REG FEES		4,174.42
203-00 STATE IFW FEES		1,122.50
204-00 STATE PLUMBING FEES 25%		77.50
207-00 STATE DOG LICENSE FEES		244.00
208-00 STATE VITAL RECORD FEES		13.60

1 - GENERAL FUND CONT'D		
210-00	PLUMBING INSPEC 75%	495.00
213-00	REFUND FOR SNOWMOBILE CLUB	788.12
215-40	ST W/H	0.00
TAX		
217-00	FD CAPITAL RESERVE	178,865.48
219-00	AFlac	443.06
220-00	FD DRYER FUND	300.00
221-00	RSU22 WATER TESTING	310.00
223-00	REGLIN BENEFIT DINNER FUND	42.00
225-00	NEWBURGH FUEL FUND	11,276.79
225-02	FUNDS TO HELP NEWBURGH RESIDEN	1,835.21
228-00	VETERAN MEMORIAL FUND	5,680.32
229-00	FIRE STATION SALE FUND	430.97
230-10	DUE TO RESERVE FUND	58,622.02
290-00	DEFERRED PROPERTY TAX	57,626.00
292-00	ANIMAL CONTROL FEES TOWN	18,293.09
297-00	LIBRARY DONATIONS	2,586.48
298-00	RESPONDERS Training,Education	7,738.67
299-00	FIRE DEPARTMENT DONATIONS	3,970.37
299-01	FIRE FIIGHTER CHARITABLE GRANT	300.00
301-00	NEWBURGH VETERAN/FIRE MEMORIAL	60,000.00
302-00	NEWBURGH DAY DONATIONS	1,607.00
303-00	STRECHING CLASS	11.00
325-01	PERPETUAL CARE RESERVE 2011	3,400.00
500-00	UNDESIGNATED FUND BALANCE	1,393,617.76
505-06	HRA Fund	350.00
510-00	EXPENSE CONTROL	714,929.60
520-00	REVENUE CONTROL	108,186.07
		0.01
2 - TRUST FUND		
		0.00
100-00	Miscellaneous Cash	61,231.12
300-00	Alma Bicknell Fund	581.28
305-00	Bessie Whitney Fund	7,971.14
310-00	George Bickford Fund	639.27
315-00	Knowlton Fence Fund Principal	897.77
320-00	Myron Foster Reserve Fund	15,231.09
325-00	Perpetual Care Fund	33,306.08
330-00	Shirley Burgess Fund	2,604.49
		0.00
3 - RESERVE FUND		
		0.00
123-10	Due From General Fund	58,622.02
123-15	MCF Investments	286,590.08
140-01	Due to/Due from Fund 1	25,097.00
313-01	Building Fund	75,953.12
313-04	Town Woodlot	7,765.90
3 - RESERVE FUND CONT'D		
313-05	Knowlton School Reserve	286,590.08
		0.00
Final Totals		
		0.01

Expense Detail Report

ALL Accounts
JULY TO APRIL

DESC---	CURRENT BUDGET	NET	UNEXPENDED BALANCE
01 - GENERAL GOVT	325,828.00	0.00	325,828.00
01 - ADMIN	225,156.00	0.00	225,156.00
01 - COMPENSATION	125,000.00	0.00	125,000.00
05 - WAGES	125,000.00	98,673.12	26,326.88
Expense.....	125,000.00	98,673.12	26,326.88
05 - INSURANCE	55,568.00	0.00	55,568.00
01 - FICA/MEDI	12,358.00	7,471.62	4,886.38
15 - HEALTH	35,000.00	18,273.88	16,726.12
16 - RETIREMENT	3,460.00	3,002.50	457.50
19 - PFML	1,250.00	974.22	275.78
Expense.....	52,068.00	29,722.22	22,345.78
10 - SUPPLIES	6,700.00	0.00	6,700.00
01 - OFFICE	3,000.00	1,625.06	1,374.94
05 - POSTAGE/SHIP	3,700.00	1,438.52	2,261.48
Expense.....	6,700.00	3,063.58	3,636.42
15 - UTILITIES	2,150.00	0.00	2,150.00
02 - TOWN SIGN	1,200.00	966.88	233.12
03 - CELL PHONE	500.00	388.43	111.57
06 - STREET LIGHT	450.00	489.69	-39.69
Expense.....	2,150.00	1,845.00	305.00
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	1,562.90	1,437.10
Expense.....	4,000.00	1,562.90	2,437.10
30 - PROF SERVICE	31,738.00	0.00	31,738.00
01 - ADS	100.00	0.00	100.00
03 - BANGOR PAYRO	1,400.00	1,891.70	-491.70
05 - BANK FEES	240.00	200.00	40.00
10 - AUDIT	7,000.00	5,700.00	1,300.00
14 - COMP MAINT	2,000.00	1,599.98	400.02
15 - COMPUTER SVS	14,583.00	4,758.19	9,824.81
40 - LIENS/TRANS	1,615.00	25.00	1,590.00
60 - DUES	3,600.00	3,190.62	409.38
80 - TRAIN/TRAVEL	1,200.00	439.00	761.00
Expense.....	31,738.00	17,804.49	13,933.51
Division....	221,656.00	152,671.31	68,984.69
05 - BD OF SELECT	6,949.00	0.00	6,949.00
01 - COMPENSATION	6,100.00	0.00	6,100.00
05 - WAGES	6,100.00	5,000.10	1,099.90
Expense.....	6,100.00	5,000.10	1,099.90
05 - INSURANCE	549.00	0.00	549.00
01 - FICA/MEDI	488.00	383.28	104.72
19 - PFML	61.00	50.01	10.99
Expense.....	549.00	433.29	115.71
30 - PROF SERVICE	300.00	0.00	300.00
80 - TRAIN/TRAVEL	300.00	210.00	90.00
Expense.....	300.00	210.00	90.00
Division....	6,949.00	5,643.39	1,305.61
10 - MUN BLDG	62,390.00	0.00	62,390.00
01 - COMPENSATION	11,275.00	0.00	11,275.00
05 - WAGES	11,275.00	8,553.00	2,722.00
Expense.....	11,275.00	8,553.00	2,722.00
05 - INSURANCE	976.00	0.00	976.00

01 - GENERAL GOVT CONT'D			
01 - FICA/MEDI	863.00	655.61	207.39
19 - PFML	113.00	85.51	27.49
Expense.....	976.00	741.12	234.88
10 - SUPPLIES	1,000.00	0.00	1,000.00
20 - SUPPLY/MATRL	1,000.00	653.86	346.14
25 - GAS/OIL/LUBE	0.00	0.00	0.00
Expense.....	1,000.00	653.86	346.14
15 - UTILITIES	40,500.00	0.00	40,500.00
01 - PHONE/INTERN	3,500.00	2,873.70	626.30
05 - ELECTRICITY	22,000.00	10,691.74	11,308.26
10 - FUEL	15,000.00	11,531.74	3,468.26
Expense.....	40,500.00	25,097.18	15,402.82
20 - MAINT/REPAIR	8,639.00	0.00	8,639.00
05 - EQUIP MAINT	1,000.00	160.00	840.00
10 - EQUIP SERVCS	1,814.00	0.00	1,814.00
55 - MOWING	5,825.00	3,495.00	2,330.00
Expense.....	8,639.00	3,655.00	4,984.00
Division....	62,390.00	38,700.16	23,689.84
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	615.32	1,084.68
25 - VEHICLE EXP	300.00	17.99	282.01
Expense.....	2,000.00	633.31	1,366.69
Division....	2,000.00	633.31	1,366.69
25 - ASSESS/PLANN	29,333.00	0.00	29,333.00
01 - COMPENSATION	21,374.00	0.00	21,374.00
05 - WAGES	21,374.00	15,978.30	5,395.70
Expense.....	21,374.00	15,978.30	5,395.70
05 - INSURANCE	1,659.00	0.00	1,659.00
01 - FICA/MEDI	1,467.00	1,324.65	142.35
19 - PFML	192.00	172.81	19.19
Expense.....	1,659.00	1,497.46	161.54
10 - SUPPLIES	650.00	0.00	650.00
01 - OFFICE	450.00	40.82	409.18
05 - POSTAGE/SHIP	200.00	88.80	111.20
Expense.....	650.00	129.62	520.38
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	4,800.00	200.00
85 - ZONING	500.00	0.00	500.00
Expense.....	5,650.00	4,800.00	850.00
Division....	29,333.00	22,405.38	6,927.62
Department..	322,328.00	220,053.55	102,274.45
02 - BUILDINGS	13,000.00	0.00	13,000.00
01 - BUILD MAINT	13,000.00	0.00	13,000.00
15 - UTILITIES	0.00	0.00	0.00
10 - FUEL	0.00	0.00	0.00
Expense.....	0.00	0.00	0.00
20 - MAINT/REPAIR	13,000.00	0.00	13,000.00
68 - BUILDINGS	3,000.00	1,024.31	1,975.69
69 - MUNI OFFICE	9,000.00	6,837.94	2,162.06
70 - FD MAIN	1,000.00	1,166.74	-166.74
02 - BUILDINGS CONT'D	Expense.....	13,000.00	9,028.99
Division....	13,000.00	9,028.99	3,971.01
Department..	13,000.00	9,028.99	3,971.01
03 - INSUR/TAXES	36,845.00	0.00	36,845.00
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	329.36	288.64
04 - CUST/BUILD	363.00	213.82	149.18
05 - ACO	65.00	38.64	26.36
08 - FD/RES	9,249.00	6,595.82	2,653.18
10 - W/C	174.00	253.76	-79.76
14 - CEMETERIES	186.00	98.40	87.60
Expense.....	10,655.00	7,529.80	3,125.20
Division....	10,655.00	7,529.80	3,125.20
02 - UNEMPLOYMENT	3,042.00	0.00	3,042.00
05 - INSURANCE	3,042.00	0.00	3,042.00
02 - OFFICE	652.00	620.25	31.75
04 - CUST/BUILD	205.00	162.45	42.55
05 - ACO	77.00	66.66	10.34
06 - CEO/PLANN	348.00	263.60	84.40
08 - FD/RES	1,629.00	1,381.02	247.98
14 - CEMETERIES	55.00	0.00	55.00
45 - GROUP	76.00	0.00	76.00
Expense.....	3,042.00	2,493.98	548.02
Division....	3,042.00	2,493.98	548.02
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	6,506.68	260.32
08 - FD/RES	14,876.00	10,177.12	4,698.88
09 - ROADS	1,505.00	1,728.20	-223.20
Expense.....	23,148.00	18,412.00	4,736.00
Division....	23,148.00	18,412.00	4,736.00
Department..	36,845.00	28,435.78	8,409.22
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
02 - REGIONAL RES	5,000.00	0.00	5,000.00
Expense.....	6,000.00	0.00	6,000.00
Division....	6,000.00	0.00	6,000.00
Department..	6,000.00	0.00	6,000.00
05 - PUBLIC SAFET	194,085.00	0.00	194,085.00
02 - E911	500.00	0.00	500.00
10 - SUPPLIES	400.00	0.00	400.00
20 - SUPPLY/MATRL	400.00	0.00	400.00
Expense.....	400.00	0.00	400.00
30 - PROF SERVICE	100.00	0.00	100.00
80 - TRAIN/TRAVEL	100.00	0.00	100.00
Expense.....	100.00	0.00	100.00
Division....	500.00	0.00	500.00
03 - FD/R Wages	97,790.00	0.00	97,790.00
05 - PUBLIC SAFET CONT'D			
01 - COMPENSATION	90,000.00	0.00	90,000.00
05 - WAGES	90,000.00	67,900.38	22,099.62
Expense.....	90,000.00	67,900.38	22,099.62
05 - INSURANCE	7,790.00	0.00	7,790.00
01 - FICA/MEDI	6,890.00	6,177.81	712.19
19 - PFML	900.00	806.11	93.89
Expense.....	7,790.00	6,983.92	806.08
Division....	97,790.00	74,884.30	22,905.70
05 - FIRE DEPT	65,275.00	0.00	65,275.00
10 - SUPPLIES	7,850.00	0.00	7,850.00
01 - OFFICE	1,850.00	963.04	886.96
25 - GAS/OIL/LUBE	3,500.00	1,620.06	1,879.94
30 - EMS SUPPLIES	0.00	0.00	0.00
32 - UNIFORMS	2,500.00	400.00	2,100.00

	Expense.....	7,850.00	2,983.10	4,866.90
20 - MAINT/REPAIR		41,000.00	0.00	41,000.00
05 - EQUIP MAINT		16,000.00	11,685.61	4,314.39
10 - EQUIP SERVCS		5,000.00	5,000.00	0.00
20 - COMM MAINT		6,000.00	215.59	5,784.41
25 - VEHICLE MAIN		14,000.00	9,228.47	4,771.53
	Expense.....	41,000.00	26,129.67	14,870.33
25 - EQUIPMENT		1,000.00	0.00	1,000.00
05 - SAFETY		1,000.00	111.34	888.66
	Expense.....	1,000.00	111.34	888.66
30 - PROF SERVICE		15,425.00	0.00	15,425.00
02 - TESTING		2,000.00	1,623.50	376.50
60 - DUES		425.00	55.00	370.00
80 - TRAIN/TRAVEL		1,000.00	248.03	751.97
81 - TRAIN FACILI		3,500.00	615.00	2,885.00
82 - PPE		8,500.00	8,142.04	357.96
	Expense.....	15,425.00	10,683.57	4,741.43
	Division....	65,275.00	39,907.68	25,367.32
06 - ANIMAL CONT		8,320.00	0.00	8,320.00
01 - COMPENSATION		4,551.00	0.00	4,551.00
05 - WAGES		4,251.00	3,510.00	741.00
10 - CALL WAGES		0.00	0.00	0.00
25 - VEHICLE EXP		300.00	0.00	300.00
	Expense.....	4,551.00	3,510.00	1,041.00
05 - INSURANCE		369.00	0.00	369.00
01 - FICA/MEDI		326.00	269.04	56.96
19 - PFML		43.00	35.10	7.90
	Expense.....	369.00	304.14	64.86
10 - SUPPLIES		400.00	0.00	400.00
01 - OFFICE		400.00	0.00	400.00
	Expense.....	400.00	0.00	400.00
30 - PROF SERVICE		3,000.00	0.00	3,000.00
50 - SHELTER		3,000.00	1,583.00	1,417.00
	Expense.....	3,000.00	1,583.00	1,417.00
	Division....	8,320.00	5,397.14	2,922.86
09 - FD/R BUILDING		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 - PUBLIC SAFET CONT'D				
05 - ELECTRICITY		6,000.00	4,928.05	1,071.95
10 - FUEL		4,000.00	3,407.19	592.81
	Expense.....	11,000.00	9,036.44	1,963.56
	Division....	11,000.00	9,036.44	1,963.56
10 - FIRST RESP		11,200.00	0.00	11,200.00
10 - SUPPLIES		6,700.00	0.00	6,700.00
25 - GAS/OIL/LUBE		1,000.00	327.76	672.24
30 - EMS SUPPLIES		3,700.00	1,828.24	1,871.76
31 - RESCUE EQUIP		2,000.00	0.00	2,000.00
	Expense.....	6,700.00	2,156.00	4,544.00
15 - UTILITIES		0.00	0.00	0.00
10 - FUEL		0.00	0.00	0.00
	Expense.....	0.00	0.00	0.00
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		1,000.00	0.00	1,000.00
60 - DUES		1,000.00	100.00	900.00
	Expense.....	1,000.00	100.00	900.00
	Division....	11,200.00	2,256.00	8,944.00
	Department..	194,085.00	131,481.56	62,603.44
06 - IT SUPPORT				
		2,463.00	0.00	2,463.00

01 - IT SUPPORT	2,463.00	0.00	2,463.00
05 - INSURANCE	197.00	0.00	197.00
01 - FICA/MEDI	174.00	168.30	5.70
19 - PFML	23.00	22.00	1.00
Expense.....	197.00	190.30	6.70
30 - PROF SERVICE	2,266.00	0.00	2,266.00
20 - CONTRACT SVS	2,239.00	2,200.00	39.00
Expense.....	2,239.00	2,200.00	39.00
Division....	2,436.00	2,390.30	45.70
Department..	2,436.00	2,390.30	45.70
08 - 1-TIME APPRO	0.00	0.00	0.00
01 - 1-TIME APPRO	0.00	0.00	0.00
07 - FENCE & PIN	0.00	0.00	0.00
01 - FENCE & PIN	13,500.00	6,250.00	7,250.00
Expense.....	13,500.00	6,250.00	7,250.00
Division....	13,500.00	6,250.00	7,250.00
Department..	13,500.00	6,250.00	7,250.00
09 - FRD CAPITAL	32,500.00	0.00	32,500.00
15 - CAPITAL FUND	32,500.00	0.00	32,500.00
06 - CAPITAL FUND	32,500.00	0.00	32,500.00
01 - CAPITAL FUND	32,500.00	32,500.00	0.00
Expense.....	32,500.00	32,500.00	0.00
Division....	32,500.00	32,500.00	0.00
Department..	32,500.00	32,500.00	0.00
10 - PUBLIC WORKS	628,635.00	0.00	628,635.00
01 - SUMMER ROADS	331,544.00	0.00	331,544.00
50 - DEBT SERVICE	157,970.00	0.00	157,970.00
02 - ROAD LOAN	157,970.00	157,969.33	0.67
Expense.....	157,970.00	157,969.33	0.67
10 - PUBLIC WORKS			
CONT'D			
55 - MISC	173,574.00	0.00	173,574.00
02 - UNASSIGNED	173,574.00	85,821.34	87,752.66
Expense.....	173,574.00	85,821.34	87,752.66
Division....	331,544.00	243,790.67	87,753.33
03 - SALTSHED	1,000.00	0.00	1,000.00
20 - MAINT/REPAIR	1,000.00	0.00	1,000.00
66 - SALT SHED	1,000.00	1,000.00	0.00
Expense.....	1,000.00	1,000.00	0.00
Division....	1,000.00	1,000.00	0.00
05 - WINTER ROADS	296,091.00	0.00	296,091.00
10 - SUPPLIES	22,440.00	0.00	22,440.00
40 - SALT	22,440.00	24,648.79	-2,208.79
Expense.....	22,440.00	24,648.79	-2,208.79
15 - UTILITIES	900.00	0.00	900.00
05 - ELECTRICITY	900.00	1,223.70	-323.70
Expense.....	900.00	1,223.70	-323.70
22 - FUEL SURCHAR	1,800.00	0.00	1,800.00
01 - FUEL CHARGE	1,800.00	0.00	1,800.00
Expense.....	1,800.00	0.00	1,800.00
30 - PROF SERVICE	270,951.00	0.00	270,951.00
20 - CONTRACT SVS	270,951.00	270,950.40	0.60
Expense.....	270,951.00	270,950.40	0.60
Division....	296,091.00	296,822.89	-731.89
Department..	628,635.00	541,613.56	87,021.44
12 - AMBULANCE SE	28,000.00	0.00	28,000.00
16 - AMBULANCE SE	28,000.00	0.00	28,000.00
11 - AMBULANCE SE	28,000.00	0.00	28,000.00
01 - AMBLANCE SER	28,000.00	0.00	28,000.00

	Expense.....	28,000.00	0.00	28,000.00
	Division....	28,000.00	0.00	28,000.00
	Department..	28,000.00	0.00	28,000.00
15 - WASTE MGEMNT		140,228.00	0.00	140,228.00
10 - SOL WSTE/REC		140,228.00	0.00	140,228.00
20 - MAINT/REPAIR		8,000.00	0.00	8,000.00
65 - SPRING CLEAN		8,000.00	0.00	8,000.00
	Expense.....	8,000.00	0.00	8,000.00
22 - FUEL SURCHAR		1,500.00	0.00	1,500.00
01 - FUEL CHARGE		1,500.00	70.00	1,430.00
	Expense.....	1,500.00	70.00	1,430.00
30 - PROF SERVICE		130,728.00	0.00	130,728.00
53 - TIPPING FEES		55,728.00	37,426.29	18,301.71
56 - ROADSIDE PU		75,000.00	57,185.10	17,814.90
	Expense.....	130,728.00	94,611.39	36,116.61
	Division....	140,228.00	94,681.39	45,546.61
	Department..	140,228.00	94,681.39	45,546.61
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	254.10	245.90
	Expense.....	500.00	254.10	245.90
30 - PROF SERVICE		500.00	0.00	500.00
20 - RECREATION CONT'D				
15 - COMPUTER SVS		500.00	0.00	500.00
	Expense.....	500.00	0.00	500.00
	Division....	1,000.00	254.10	745.90
	Department..	1,000.00	254.10	745.90
30 - CEMETERIES		19,239.00	0.00	19,239.00
10 - BLDG/GRNDS		19,239.00	0.00	19,239.00
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		489.00	0.00	489.00
01 - FICA/MEDI		459.00	0.00	459.00
19 - PFML		30.00	0.00	30.00
	Expense.....	489.00	0.00	489.00
10 - SUPPLIES		2,500.00	0.00	2,500.00
20 - SUPPLY/MATRL		2,500.00	0.00	2,500.00
	Expense.....	2,500.00	0.00	2,500.00
20 - MAINT/REPAIR		13,250.00	0.00	13,250.00
50 - GROUNDS IMP		3,000.00	0.00	3,000.00
55 - MOWING		10,250.00	6,150.00	4,100.00
	Expense.....	13,250.00	6,150.00	7,100.00
	Division....	19,239.00	6,150.00	13,089.00
	Department..	19,239.00	6,150.00	13,089.00
38 - OUTSIDE AGCY		682.00	0.00	682.00
10 - OUTSIDE AGCY		682.00	0.00	682.00
04 - OUTSIDE AGCY		682.00	0.00	682.00
06 - SNOWMOBILE		682.00	682.00	0.00
	Expense.....	682.00	682.00	0.00
	Division....	682.00	682.00	0.00
	Department..	682.00	682.00	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		272,400.00	0.00	272,400.00
10 - PEN CTY TAX		272,400.00	0.00	272,400.00
55 - MISC		272,400.00	0.00	272,400.00
10 - COUNTY TAX		272,400.00	272,399.64	0.36
	Expense.....	272,400.00	272,399.64	0.36
	Division....	272,400.00	272,399.64	0.36
	Department..	272,400.00	272,399.64	0.36
65 - EDUCATION		1,787,360.00	0.00	1,787,360.00
10 - EDUCATION		1,787,360.00	0.00	1,787,360.00
55 - MISC		1,787,360.00	0.00	1,787,360.00
20 - ED GENL SVS		1,787,360.00	1,489,466.40	297,893.60
	Expense.....	1,787,360.00	1,489,466.40	297,893.60
	Division....	1,787,360.00	1,489,466.40	297,893.60
	Department..	1,787,360.00	1,489,466.40	297,893.60
67 - COMM OVERLAY CONT'D		0.00	0.00	0.00
67 - COMM OVERLAY		0.00	0.00	0.00
01 - OVERLAY		0.00	0.00	0.00
55 - MISC		0.00	0.00	0.00
01 - OVERLAY		61,105.00	10,026.13	51,078.87
	Expense.....	61,105.00	10,026.13	51,078.87
	Division....	61,105.00	10,026.13	51,078.87
	Department..	61,105.00	10,026.13	51,078.87
Final Totals		3,560,343.00	2,845,413.40	714,929.60

Revenue Detail Report

ALL Accounts
JULY TO APRIL

DESC---	CURRENT BUDGET	NET	UNCOLLECTED BALANCE
01 - GENERAL GOVT	614,100.00	0.00	614,100.00
01 - PROPERTY TAX	2,773,546.00	2,773,546.33	-0.33
03 - INT ON TAXES	1,500.00	2,568.40	-1,068.40
05 - LIEN COSTS	1,700.00	2,009.29	-309.29
07 -	0.00	290.80	-290.80
SUPPLEMENTAL			
15 - MV EXCISE TX	290,000.00	324,948.60	-34,948.60
17 - BOAT EXCISE	800.00	1,070.40	-270.40
18 - AGENT FEES	7,500.00	8,909.20	-1,409.20
23 - INT EARNED	6,000.00	35,718.88	-29,718.88
25 - RENTAL INC	0.00	400.00	-400.00
29 - BUILDING PER	0.00	1,702.50	-1,702.50
31 - PLANNING BD	0.00	500.00	-500.00
32 - ROAD INT	0.00	1,772.57	-1,772.57
39 - FAX/COPY	100.00	364.75	-264.75
45 - PERSISTENCE	5,000.00	6,501.00	-1,501.00
79 - MISC INCOME	1,000.00	9,335.58	-8,335.58
80 - HOMESTEAD	126,138.00	125,830.50	307.50
81 - TREE GROWTH	0.00	13,942.40	-13,942.40
82 - VET REIMB	0.00	611.00	-611.00
85 - BETE REIMB	1,377.00	1,376.00	1.00
88 - STATE REV	200,000.00	201,368.07	-1,368.07
99 - F/B APPROP	100,000.00	100,000.00	0.00
Department..	3,514,661.00	3,612,766.27	-98,105.27
10 - PUBLIC WORKS	25,000.00	0.00	25,000.00
05 - CEMETERY LOT	0.00	150.00	-150.00
10 - DOT BLOCK	25,000.00	32,612.00	-7,612.00
Department..	25,000.00	32,762.00	-7,762.00
15 - WASTE MGEMNT	0.00	0.00	0.00
11 - HAZ WASTE	0.00	250.00	-250.00
Department..	0.00	250.00	-250.00
20 - RECREATION	682.00	0.00	682.00
24 - NEWBURGH	0.00	0.00	0.00
DAY			
40 - SNOWMOBILE	682.00	682.00	0.00
Department..	682.00	682.00	0.00
70 - DESIG FUNDS	20,000.00	0.00	20,000.00
02 - BICKFORD SCH	6,000.00	8,354.40	-2,354.40
04 - BICKFORD RD	6,000.00	8,354.40	-2,354.40
05 - KNOWLTON	8,000.00	5,360.00	2,640.00
SCH			
Department..	20,000.00	22,068.80	-2,068.80
Final Totals	3,560,343.00	3,668,529.07	-108,186.07

TOWN OF NEWBURGH, MAINE

INDEPENDENT AUDITORS' REPORT AND
FINANCIAL STATEMENTS

JUNE 30, 2025

Maine Municipal Audit Services, PA

Mindy J. Cyr, CPA

Independent Auditors' Report

To the Select Board
Town of Newburgh
Newburgh, Maine

OPINIONS

We have audited the accompanying financial statements of the governmental activities, 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, 2025, 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, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

BASIS FOR OPINIONS

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

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

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

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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PO Box 313, Levant, Maine 04456
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

September 30, 2025

Town of Newburgh, Maine
Balance Sheet
Governmental Funds
June 30, 2025

	General Fund	Major Fund Capital Reserve Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 1,850,329	\$ -	\$ 60,046	\$ 1,940,375
Investments	-	286,590	-	286,590
Interfund receivable	-	58,622	-	58,622
Accounts receivable	33,439	-	-	33,439
Prepaid expenses	14,004	-	-	14,004
Taxes receivable, net	8,661	-	-	8,661
Tax liens receivable	63,371	-	-	63,371
TOTAL ASSETS	\$ 2,002,004	\$ 345,212	\$ 60,046	\$ 2,407,262
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	44,131	\$ -	\$ -	44,131
Interfund payable	58,622	-	-	58,622
Total liabilities	102,753	-	-	102,753
Deferred inflows of resources:				
Taxes collected in advance	-	-	-	-
Uncollected property taxes	57,626	-	-	57,626
Total deferred inflows of resources	57,626	-	-	57,626
Fund balances:				
Assigned - see footnotes	403,487	-	-	403,487
Committed - see footnotes	-	345,212	60,046	403,258
Unassigned	1,438,138	-	-	1,438,138
Total fund balances	1,841,625	345,212	60,046	2,246,883
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 2,002,004	\$ 345,212	\$ 60,046	\$ 2,407,262
<i>Amounts reported for governmental activities in the statement of net position (Stmnt. 1) are different because:</i>				
Depreciable and non-depreciable capital assets as reported in Stmnt. 1				5,150,101
Long-term liabilities, including bonds payable, as reported on Stmnt. 1				(800,000)
Deferred property taxes not reported on Stmnt. 1				57,626
Deferred outflows of resources - OPEB related expenditures				4,051
Deferred inflows of resources - OPEB related inflows				(4,729)
OPEB liabilities				(20,220)
NET POSITION OF GOVERNMENTAL ACTIVITIES				\$ 6,636,712

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, 2025

	General Fund	Major Fund Capital Reserve Fund	Other Governmental Funds	Total Governmental Funds
REVENUES:				
Property taxes	\$ 2,480,428	\$ -	\$ -	2,480,428
Excise taxes	372,467	-	-	372,467
Intergovernmental revenue	376,811	-	-	376,811
Charges for services	12,196	20,055	-	32,251
Licenses and permits	3,922	-	-	3,922
Investment income	51,232	3,175	1,909	56,315
Interest and fees	6,718	-	-	6,718
Other revenue	63,889	-	-	63,889
Total revenues	3,987,663	23,230	1,909	3,992,802
EXPENDITURES:				
General government	380,111	-	-	380,111
Protection	297,950	-	-	297,950
Health and sanitation	124,401	-	-	124,401
Public works	341,159	-	-	341,159
Social services	909	-	-	909
Special assessments	1,870,564	-	-	1,870,564
Unclassified	100,782	8,021	-	108,783
Total expenditures	3,115,856	8,021	-	3,123,877
Excess (deficiency) of revenues over (under) expenditures	251,807	15,209	1,909	268,925
OTHER FINANCING SOURCES (USES)				
Transfers in	26,210	9,592	-	35,802
Transfers (out)	(9,592)	(26,210)	-	(35,802)
Gain (loss) on investment	-	43,232	-	43,232
Total other financing sources (uses)	16,618	26,614	-	43,232
Net change in fund balances	268,425	41,823	1,909	312,157
FUND BALANCES - BEGINNING	1,573,200	303,390	58,137	1,934,726
FUND BALANCES - ENDING	\$ 1,841,625	\$ 345,212	\$ 60,046	\$ 2,246,883

The accompanying notes are an integral part of this statement.

Town of Newburgh, Maine
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended June 30, 2025

Net change in fund balances - total governmental funds (Statement 4)	\$	312,157
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		(144,830)
Capital outlays expensed on the Governmental Funds Report (Stmt. 4), yet not considered an expense for the purposes of Statement of Activities (Stmt. 2)		175,718
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.		17,147
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. More specifically, this represents the net amount of principal reduction in debt service made during the fiscal year.		133,640
OPEB expenses under GASB #75 are not reported in the governmental fund statements		(5,720)
Changes in net position of governmental activities (see Stmt. 2)	\$	488,112

**TOWN OF NEWBURGH, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

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

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

B. Basis of Presentation

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

Government-Wide Financial Statements

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

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

TOWN OF NEWBURGH, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Fund Financial Statements

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

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

C. Fund Accounting

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

Governmental Fund Types

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

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

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

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

**TOWN OF NEWBURGH, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus

Government-Wide Financial Statements:

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

Fund Financial Statements

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

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

E. Basis of Accounting

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

Revenues – Exchange and Non-Exchange Transactions

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

**TOWN OF NEWBURGH, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

Expenses/Expenditures

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

F. Budgets and Budgetary Accounting

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

**TOWN OF NEWBURGH, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Cash and Cash Equivalents

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

Interfund Receivables and Payables

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

Compensated Absences

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

Capital Assets and Depreciation

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

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

Net Position and Fund Balances

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

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

**TOWN OF NEWBURGH, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

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 August 19, 2024, on the assessed value listed as of April 1, 2024, for all real and personal property located in the Town. Payment of taxes was due November 7, 2024 and March 6, 2025, with interest at 8.5% on all tax bills unpaid as of the due date.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$60,002 for the year period ended June 30, 2025.

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

**TOWN OF NEWBURGH, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

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, 2025, cash deposits had a carrying value of \$1,940,575, all of which was covered by FDIC or collateralized.

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

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

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

At June 30, 2025, the Town's investment balances were as follows:

Knowlton School Fund – with Maine Community Foundation	\$286,590
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**TOWN OF NEWBURGH, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

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 7/1/2024	Additions	Deletions	Balance 6/30/2025
Land & easements	\$ 75,553	\$ -	\$ -	\$ 75,553
Land improvements	16,637	-	-	16,637
Buildings	1,495,585	26,237	-	1,521,822
Equipment	204,934	68,575	-	273,509
Vehicles	436,834	-	-	436,834
Infrastructure	4,208,145	80,906	-	4,289,051
<i>Total capital assets</i>	6,437,688	175,718	-	6,613,406
Less accumulated depreciation	(1,318,474)	(144,829)	-	(1,463,303)
Governmental activities Capital assets, net	<u>\$ 5,119,214</u>	<u>\$ 30,889</u>	<u>\$ -</u>	<u>\$ 5,150,103</u>

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, 2025:

Homestead reimbursement	\$ 27,292
Forestry grant	1,797
Versant rebate	6,000
RSU #22 reimbursement	310
Veteran's reimbursement	<u>40</u>
	<u>\$ 35,439</u>

Town of Newburgh, Maine
 Schedule of Departmental Operations
 For the Year Ended June 30, 2025

	Balance 7/1/2024	Appropriations	Other Revenues	Total Available	Expenditures	Lapsed	Carried
GENERAL GOVERNMENT							
General administration	\$ -	\$ 267,509	\$ -	\$ 267,509	\$ 256,964	\$ -	\$ 10,545
Select board	-	6,688	-	6,688	4,864	-	1,824
Assessor/planning/CEO	-	21,285	-	21,285	15,572	-	5,713
Municipal building	-	48,881	6,000	54,881	60,915	(6,034)	-
Building security system	-	2,200	-	2,200	2,968	-	(168)
Elections	-	2,000	-	2,000	1,559	-	441
Building repair/maintenance	-	13,000	-	13,000	8,001	-	4,999
Planning board	-	1,000	-	1,000	719	-	281
Insurance	-	56,140	-	56,140	29,149	-	26,991
Total	-	398,708	6,000	404,708	580,111	24,592	-
PROTECTION							
Fire department - operating	-	60,875	-	60,875	57,754	-	3,121
Fire department - compensation	-	96,890	-	96,890	73,019	-	23,871
Fire department capital reserve	143,249	5,000	1,602	149,851	-	-	149,851
Fire department donations	428	-	600	1,028	183	-	845
Fire fighter charitable donations	300	-	-	300	-	-	300
First responders	-	9,100	-	9,100	4,055	-	5,045
Responders reserve account	-	-	3,957	3,957	-	-	3,957
Ambulance	6,546	29,000	-	35,546	26,367	-	9,179
P/S building utilities	-	11,000	-	11,000	9,259	-	1,741
Rescue grant - Lucas device	-	-	50,000	50,000	27,575	-	22,425
Fire station grant, construction, and loan	-	-	-	-	40,780	-	40,780
FD dryer fund	62,337	-	-	62,337	-	-	62,337
Sale of old fire station	300	-	-	300	-	-	300
ASD machines	136,593	-	(68,593)	68,000	55,329	-	12,671
Emergency 911	-	3,600	-	3,600	3,600	-	-
	-	500	-	500	29	-	471
Total	349,553	215,965	(12,636)	553,054	297,950	24,592	218,252
HEALTH AND SANITATION							
Transfer station reserve	78,694	-	3,033	81,727	-	-	81,727
Solid waste disposal	-	143,228	-	143,228	124,401	-	18,827
Total	78,694	143,228	3,033	224,955	124,401	-	102,554
PUBLIC WORKS							
Summer roads	-	169,908	-	169,908	64,922	104,986	-
Winter roads	-	289,144	-	289,144	267,847	21,297	-
Sand shed	-	1,000	-	1,000	-	-	1,000
Sand shed engineering	-	25,000	-	25,000	8,390	-	16,610
Road reserve	614	-	-	614	-	-	614
Total	614	485,052	-	485,666	341,159	148,893	614
SOCIAL SERVICES							
General assistance	-	1,000	-	1,000	-	-	1,000
Library	-	1,000	-	1,000	788	-	212
Library donations reserve	2,318	-	382	2,700	121	-	2,479
Total	2,318	2,000	382	4,600	909	-	2,479

NOTES

TOWN MEETING WARRANT
ELECTION JUNE 9TH,2026 AND
OPEN TOWN MEETING JUNE 11TH, 2026

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 9th day of June, A.D.2026, at eight o'clock in the forenoon, then 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 11th day of June, A.D.2026, 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.

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

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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 authorize the Select Board to spend Overlay Funds for Abatements & Unanticipated expenses. (examples: a forest fire, major breakdown of equipment)

.....

ARTICLE 5. 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 newspaper, 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 the property by payment of all unpaid taxes on said property, plus interest, lien costs, and recording fees, and the Select Board shall use the special sale process required by 36 M.R.S. 943-C for qualifying homestead properties if they choose to sell it to anyone other than the former owner(s).

.....

ARTICLE 6. 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, 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 7. 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.

ARTICLE 8. 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. (examples- Trash, Winter Roads, Ambulance Service)

.....

ARTICLE 9. To see if the town will vote to set the date that property taxes will be due in two equal payments on November 5th, 2026 and March 4th, 2027, and to fix the rate of interest at 7% to be charged on the unpaid amounts beginning December 5th, 2026 and April 4th, 2027.

The maximum rate set by the State of Maine is 7%

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

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

.....

ARTICLE 12. 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.

Interest on taxes	\$1500.00	Fax/Copy	\$100.00
Lien Cost	\$1700.00	Persistence	\$5,500.00
MV Excise Tax	\$290,000.00	State Revenue Sharing	\$328,000.00
Boat Excise	\$800.00	DOT block	\$30,000.00
Agent Fees	\$7500.00	Snowmobile	\$787.78
Interest Earned	\$6000.00	Misc Income	\$1000.00

Budget Committee Recommends- Yes

Select Board Recommends- Yes

.....

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

Recommended Amount \$ 321,271.00

Administration	\$226,293.00
Select Board	\$6,949.00
Municipal Building	\$56,590.00
Elections	\$2,000.00
Assessing, Planning Board & CEO	\$29,439.00

Budget Committee Recommends- \$321,271

Select Board Recommends- \$321,271

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

Recommended Amount \$200,149

Fire Dept Operating Budget	\$64,075.00
Chief, Asst Chief & Personnel Compensation	\$114,074.00
First Responder Operating Budget	\$10,000.00
Public Safety Building Utilities	\$12,000.00

Budget Committee Recommends-\$188,293

Select Board Recommends-\$200,149

.....

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

Recommended Amount \$9,308

ACO officer	\$4,920.00
Supplies	\$400.00
Shelter Contract	\$3,988.00

Budget Committee Recommends-\$9,308

Select Board Recommends-\$9,308

.....

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

Recommended Amount \$708,452

Winter Roads	\$325,908.00
Summer Roads	\$381,544.00
Salt Shed Maintenance	\$1,000.00

Budget Committee Recommends-\$713,452

Select Board Recommends-\$708,452

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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 \$146,068

Bulky Waste Clean Up	\$8,000.00
Toters	\$2,000.00
EPEC Tipping Fees	\$55,728.00
Curbside Pickup	\$78,840.00
Fuel Surcharge	\$1,500.00

Budget Committee Recommends-\$146,068

Select Board Recommends-\$146,068

.....

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

Recommended Amount \$13,000

Municipal Office	\$9,000.00
Fire Department	\$1,000.00
Buildings Other	\$3,000.00

Budget Committee Recommends- \$13,000

Select Board Recommends-\$13,000

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

Recommended Amount \$38,122

Workers Compensation	\$10,748.00
Unemployment	\$3,685.00
MMA Risk Pool	\$23,689.00

Budget Committee Recommends-\$37,919

Select Board Recommends-\$38,122

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

Recommended Amount \$1000.00

Budget Committee Recommends- \$1,000

Select Board Recommends- \$1,000

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

Recommended Amount \$500

Budget Committee Recommends-

Select Board Recommends-

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

Recommended Amount \$19,239

Sexton	\$3,489.00
Supplies	\$2,500.00
Mowing/Ground Improvements	\$13,250.00

Budget Committee Recommends- \$19,239

Select Board Recommends-\$19,239

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

Recommended Amount \$ 1000

Budget Committee Recommends- \$1,000

Select Board Recommends-\$1,000

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ARTICLE 24. To see what sum of money the town will raise and appropriate for **IT Support**.

Recommended Amount \$ 2,463

Budget Committee Recommends- \$2,463

Select Board Recommends- \$2,463

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ARTICLE 25. To see what sum of money the town will raise and appropriate for Building Reserve Fund.

Recommended Amount \$1,000

Budget Committee Recommends- \$1,000

Select Board Recommends-\$1,000

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ARTICLE 26. To see if the town will vote to establish a Fire Department Capital Equipment Reserve Account, pursuant to 30-A MRS 5801(2), for the following capital equipment (New Fire Truck, Turnout Gear, Fire Equipment); to transfer \$178,865.48 from the existing Fire Department Capital Fund to the Fire Department Capital Equipment Reserve Account; and to authorize the select board to expend funds in the Fire Department Capital Equipment Reserve Account for the identified equipment on terms as deemed in the best interest of the town by the Select Board.

ARTICLE 27. To see if the town will vote to raise and appropriate \$32,500 for the Fire Department Capital Equipment Reserve Account.

Recommended Amount \$32,500

Budget Committee Recommends-\$32,500

Select Board Recommends-\$32,500

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ARTICLE 28. To see if the town will vote to raise and appropriate \$28,775 for ambulance services.

Recommended Amount \$28,775

Budget Committee Recommends- \$28,775

Select Board Recommends-\$28,775

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ARTICLE 29. To see if the town will vote to appropriate \$787.78 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.


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ARTICLE 30. To see if the town will vote to raise and appropriate \$2,000 to the Newburgh Regional Community Food Pantry.

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ARTICLE 31. To see if the Town will vote to appropriate from undesignated fund balance \$270,000 to repair and rebuild the sand shed on Mudgett Road.


Given under our hands in the Town of Newburgh the 20, day of May, 2026.



Kurt Giles



John Lovell



Jonathan Clements

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:	Jonathan Clements	944-5983
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:	Perri Peterson	659-2158
Assessor/CEO/LPI:	Travis Gould	924-4057
Sexton:	Vacant	234-4151
Planning Board:	Adrian Smith	234-4151

JUNE 2026 TOWN MEETING SCHEDULE

Newburgh Town Office (Newburgh Elementary School)
2220 Western Ave

Secret Ballot Election

Tuesday, June 9, 2026

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

Open Town Meeting

Thursday, June 11, 2026

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