

TOWN OF OSBORN

Annual Report 2022

Fiscal Report & Audit for year ending June 30, 2022



Election June 13, 2023

Annual Town Meeting June 14, 2023

TOWN OF OSBORN

Annual Town Report

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2022-2023 Municipal Officers & Board Members

Elected Position	Name	Term Expires	Appointed Position	Name	Term Expires
Selectman	Dave Flannery	6/30/2025	Budget Committee	Per Charter 5.02	7 Members
Selectman	Ray Slaybaugh/ Dean Murphy	6/30/2024	Budget Board	Greg Bassett	6/30/2023
Selectman	Greg Bassett	6/30/2023	Budget Board	Dean Murphy	6/30/2023
Chairman Board	Ray Slaybaugh/ Greg Bassett	6/30/2023	Budget Board	David Flannery	6/30/2023
Treasurer	Kimberly Murphy	6/30/2024	Budget Treasurer	Kimberly Murphy	6/30/2023
Tax Collector	Christina Jordan-Rebar	6/30/2024	Budget School Brd	Christina Jordan/Rebar	6/30/2023
Excise Tax Collector	Jon Osgood / Christina Jordan-Rebar	6/30/2024	Budget Voter	John Osgood	6/30/2023
School Member	Vacant	6/30/2025	Budget Voter	Tim Varney	6/30/2023
School Member	Christina Jordan-Rebar	6/30/2024			
School Trustee	Vacant	6/30/2025			
School Trustee	Greg Bassett	6/30/2024			
School Trustee	Tina Eaton	6/30/2023	<u>Contracted/Hired</u>	Name	
Building Committee	Christina Jordan-Rebar	6/30/2024	Tax Assessor	Mark Gibson	
Building Committee	Arnona Silsby	6/30/2025	Code Enforcement	LUPC	
Building Committee	Tina Eaton	6/30/2023	LUPC	Karen Bolstridge	
			Plumbing Inspector	LUPC	
<u>Appointed Position</u>	Name	Term Expires	Auditor	James Wadman	
Town Clerk (3yr)	Christina Jordan-Rebar	6/30/2024	<u>Appointed Position</u>	Name	Term Expires
Deputy Clerk (w/clerk)	Kimberly Murphy	6/30/2024	Fire Warden	Bret Achorn	6/30/2023
Fire Chief (3yr)	Bret Achorn	6/30/2024	Deputy Fire Warden	Kenny Silsby	6/30/2023
Deputy Treasurer (w/Treasurer)	Vacant	6/30/2024	E911 Coordinator (1yr)	Greg Bassett	6/30/2023
Road Com. (1yr)	Vacant	6/30/2023	Civil Emerg. (1yr)	Select Board	6/30/2023
Adm. Constable (1yr)	Charlie Reed	6/30/2023	Public Affairs Officer	Select Board	6/30/2023
Adm. Constable (1yr)	Jacob Rebar	6/30/2023	GA Officer	Christy Jordan-Rebar	6/30/2023
Surveyor of Wood (1yr)	Vacant	6/30/2023	Fire Inspector	Bret Acorn	6/30/2023
Building Mgr(1yr)	Christy Jordan-Rebar	6/30/2023	Health Officer(3yr)	Leslie Slaybaugh	6/30/2024
Animal Controll (3yr)	Jacob Rebar	6/20/2024	Registrar (2yr)	Christina Jordan-Rebar	12/31/2023

Town Information

EMAIL

- **Town Office Hours –**
Tuesdays - 6 pm – 8 pm
1st & 3rd Saturdays – 9 am-11 am
- **Town Office Phone –** (207) 584-3424
- **Website –** www.osbornmaine.org
- **Town Fiscal Year –** July 1st – June 30th
- **Town Office Mailing Address –** 197 Moose Hill Road, Osborn, Me 04605
- **Select board Meetings – 3rd Tuesday – 6 pm (Everyone Welcome)**
- **Motor Vehicle Registration Information –**
Re-registrations and Excise Tax payment can be processed at the Osborn Town office. New Vehicle Registrations can be done at a Motor Vehicle office or at the Waltham town office. The town of Amherst will also accept registrations for Osborn.
Online - <https://www1.maine.gov/online/bmv/rapid-renewal/>
- **Dog Licensing**
Maine State Statute requires all canines be registered when they reach six months of age. Dog licenses expire on December 31, 2022. Dog licenses are available at the Town Office beginning in mid-October. A mandated penalty will be assessed if your dog is licensed after January 31st. Proof of rabies vaccination is required to register all dogs. Online - https://www1.maine.gov/cgi-bin/online/dog_license/index.pl
- **Assessing & Property Tax Information**
Osborn contracts with an out of town tax assessor, to set the value of all property as of April 1st of each year. **If you believe you qualify for a Homestead, Veterans or other exemption, you must file the application by April 1st.** The application can be obtained at the town office. **If you have removed a structure on your property, contact the town office, as this will be forwarded to the Tax Assessor.** Taxes are generally calculated by late summer and due on October 15th and March 15th, in two installments (subject to change, as approved by Town Meeting).
If you purchase property after April 1st and before July 1st, a copy of the Tax Bill will be mailed to you, as the new owner, but in the name of the old owner. Information about property is contained on assessment tax cards, at the town office.

- **Hunting & Fishing Licensing**

Osborn is an agent for the Maine Department of Inland Fisheries and Wildlife for hunting and fishing licenses. These licenses are sold through the MOSES system, at the town office. Proof of prior hunting license or hunter safety course completion is required, prior to purchasing a license.

Online - <https://moses.informe.org/>

- **Boats, ATVs and Snowmobiles**

Registrations for all recreational vehicles are performed at the Osborn Town Office, through the MOSES system. Boat registrations expire December 31st. Snowmobile and ATV registrations expire June 30th. New registrations require a bill of sale and sales tax is collected at the time of registration, unless the vehicle was purchased from a Maine dealer. Online - https://moses.informe.org/online/atv_snow/ (ATV & Snow)

Online - <https://www5.informe.org/online/boat/> (Boat)

- **General Assistance**

Osborn administers a General Assistance program, as required by state law. Applications are available at the Town Office. The Select board, follow the towns ordinance to determine eligibility for assistance.

- **Police, Fire and Ambulance**

Any call for an emergency should go to **9-1-1**. The call is answered by the Hancock County Regional Communications Center in Ellsworth and forwarded to the appropriate agency. Law Enforcement services are provided by the Hancock County Sheriff's Department and the Maine State Police on a call sharing system. Osborn contracts with Capital Ambulance for transport services and the Town maintains its own Municipal Volunteer Fire Department, for fire suppression and rescue coverage. All outdoor burning requires a permit, which can be obtained by the Towns Fire Warden/Fire chief or deputy fire Warden.

Online - www.maineburnpermit.com/

NON – Emergency Numbers;

Capital Ambulance (207) 945-9600

Hancock County Sheriff's Department (207) 667-7575

Maine State Police – (207) 973-3700

Maine Warden Service – (207) 941-4440

- **Permits & Ordinances**

Even though, Osborn is a small community in population, the necessity for some permits and ordinances are still required, some statutorily mandated and other

recommended to provide direction and uniformity. Osborn is not required to have a planning board, therefore contracts with LUPC (Land Use Planning Commission) for all building permits and zoning. Prior to any construction or development, a permit must be obtained.

A copy of the permit application can be found Online - maine.gov/dacf/lupc.
or a copy is available at the town office.

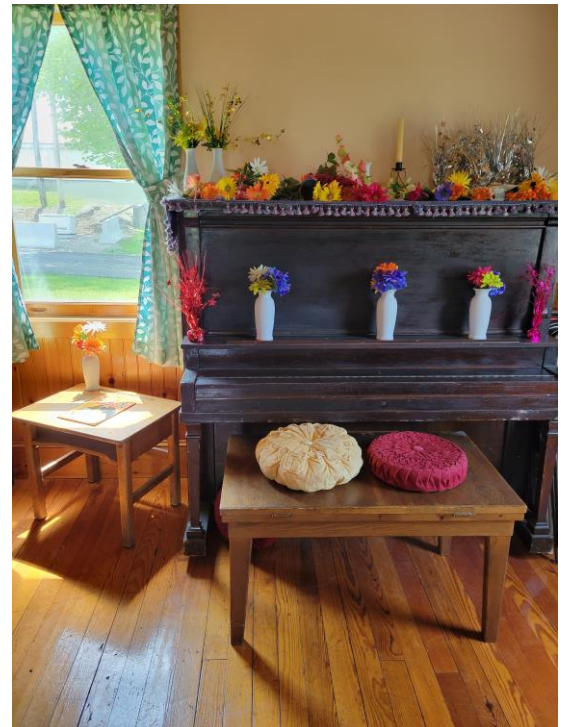
For additional information contact;

Karen Bolstridge (207) 215- 4685 - Bangor LUPC office.

Failure to obtain permits or violations of various ordinances, carry substantial penalties. Additionally, when applying for a building permit for new residential constructions, contact must be made with the town office, at that time, to secure the proper address through the E-911 Addressing Officer.

- **Volunteers & Appointed Officials**

In order for a town to exist, numerous elected and appointed positions need to be filled. Some positions may not be glamorous or in the spotlight, but the expectations of a few individuals wearing all the hats, may not be statutorily possible or possible due to the demand on time. Contact the town office for the availability of “open” appointed or elected positions. Our Municipal Fire Department is all “Volunteer” and individuals are always needed and welcomed, in any capacity. Please, contact the town office, Fire Chief or any member of the Fire Department to express your interest in being a member of our Municipal Volunteer Fire Department.





Town of Osborn
197 Moose Hill Rd
Osborn, Me 04605

Phone: (207) 584-3424

Webpage: <http://www.osbornmaine.org/>

GREETINGS FROM YOUR SELECT BOARD!

This past year has been both busy and eventful. We would again, like to remind every tax payer of this town, that it is in their best interest to become involved in town affairs. The majority of our meetings are open to the public, and all of you are encouraged to attend.

We are sorry to say that one of our Selectmen resigned early this year. We will miss his extensive knowledge in managing town affairs.

Two years ago, taxpayers were asked to approve substantial funds for capital improvements to the towns infrastructure. We have been able to execute many of these projects to date, but we have many left to be completed. One of our more interesting projects that has been completed is the installation of an electronic sign, in front of our community center. This installation should keep everyone informed of normal and special events. We have taken on over 12 projects that are in various stages of completion. Most of these items carry quite a price tag. We were able to plan and execute all of this work without raising your taxes. Our proposed 2023/2024 mil rate will reduce your tax rate more than \$1.00/\$1,000.00 (1 mil) of appraised value, Good News!

All of us from your Select board wish to thank you for your continued support. We look forward to serving you next year.

Municipal Fire Department Letter

Happy Summer and Happy Independence Day to the residents of Osborn from your Fire and Rescue Department. With summer now here with increased fire danger we would like to pass along a few tips to help everyone stay safe. Burn permits are required by state law for all open burning. They are for brush piles, wood debris and agricultural burns only. Burn permits are only valid after 5 pm and before 9 am. The only exceptions to these times if there is a steady rain falling or the ground is completely covered in snow. Exceptions can be made if you contact the fire department and we know that there will be enough resources during the day time if you run into trouble.

Burn permits are available in two ways. One is the online system accessed by going to "maineburnpermit.com". This is a free service. Burn permits are also available at no charge from the town fire warden, currently Kenny Silsby. You may also obtain one from the Assistant Fire Chief, Paul Caggiano. If there is increased fire danger a permit will not be issued. Please remember if don't have a permit you may be fined up to \$1000, plus if fire departments have to come and put it out you could have to pay restitution to any departments involved. If you are burning do not be surprised if the fire department asks to see your burn permit. If someone has smelled smoke or if they have seen a fire, they will be calling us to go check it out. If we know about your burn it saves us a lot of aggravation.

With the 4th of July coming up this is a reminder that only "consumer fireworks" can be bought or used in the state of Maine. Fireworks may only be used on your own private property or on someone else's property with their permission. So, if you are going to light fireworks, please do it safely, following all manufacturer's instructions and warnings. Make sure you have plenty of water available close by in case of fire. A fire extinguisher should also be available. You must be over 21 to buy or use fireworks. Be especially cautious when children are present.

From the rescue side of the department: if someone has an illness or injury that requires assistance you must call 911. Do not call fire department members directly. It is for your safety because then an ambulance can immediately be dispatched to provide a higher level of care if needed. This is necessary for us as well because we need to be able to officially document the call. Please be patient with RCC when they ask you questions. Answering the questions, they ask gets the appropriate help in the quickest way possible.

Just a reminder: If you see our Rescue vehicle and/or an ambulance in someone's yard, please understand we cannot give out any information. This includes names, what happened, diagnosis, etc. This information is protected by law under HIPPA. There would be serious repercussions for violations of this law.

If anyone would like to help us out we can use help in the winter shoveling snow, volunteering to wash our vehicles. Thank-you to former Chief Bruce Weymouth for coming and helping put up ladder hangers. Much appreciated. Have great summer. Stay safe, be careful and stay hydrated.

Bret, Paul, Millie, Zach and Alexa

**OSBORN VOLUNTEER
MUNICIPAL FIRE DEPARTMENT**

May 2022 – April 2023 (As of 4/30/23)

<u>Call Type</u>	Osborn	Mutual Aid Other Towns
Medical Emergency	4	16
Auto Accident		6
Missing Lost Person		
Traffic Control		2
Wild land Fires (Grass, Brush, Forest	1	
Structure Fire	1	1
Car Fire		3
Flooded basement		
ATV or Snowmobile Accident w/injuries		1
Domestic Violence		
Fire Prevention (controlled burns)		
Meetings		
Training – Training Workshops	103.5 hr	
Maintenance	115.25 hr	
Clearing Snow		
False Alarms	1	
Community Service	9	
Canceled Calls	7	

Thanks to Our Volunteers for their Dedicated Service

Anyone Interested in Joining the Fire Department –

Please Contact -

Bret Achorn / Fire Chief or the Town Office

Prepared by Millie Caggiano

Scott A. Kane
Sheriff



Patrick W. Kane
Chief Deputy

Hancock County Sheriff's Department
50 State Street, Suite 10
Ellsworth, Maine 04605
(207) 667-7575
Fax (207) 667-7516

TO THE RESIDENTS OF OSBORN

GREETINGS,

Each year, the Sheriff's Office provides documentation to communities which are a snapshot of law enforcement activities. Enclosed is a general list of complaints and calls for service that the Hancock County Sheriff's handled in Osborn in 2022. This does not include calls that were handled by the Maine State Police during the same time period per our call sharing agreement.

I encourage citizens to call our office if you have any concerns about any suspicious, criminal, or drug activity. We always need your help to do our job. No complaint is too small, so please contact us and together we can make all of our communities a safer place to live and raise a family.

911 Call	5
Assist Law Enforcement	1
Alarm	3
Check Well Being	1
Civil Problem	1
Trees in Power Lines	1
Fraud	1
First Responder Call	5
State Police Phone Transfer	3
Theft	1
Threatening	1
Traffic Violation	2

Respectfully,

Scott A. Kane

Scott A. Kane, Sheriff,
Hancock County

Town Clerk's Report

Dogs Licenses Issued for 2021 - 2022

Spayed / Neutered 15

Males / Females 11

Total Dogs Licensed 26

Un-licensed – Animal Control Officer Handling 0

There were 2 **Births** recorded for Osborn Residents for Calendar Year 2022

There were 0 **Marriages** recorded for Osborn Residents for Calendar Year 2022

Resident	Non-Resident
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There was 1 **Death** recorded for Osborn Residents for Calendar Year 2022

Clerk report – Prepared by Christina Jordan-Rebar – Clerk

Registrar's Report – 2022

Total Registered Voters: 52 (As of 11/8/2022)

Town Election	6/14/22	17 Voters
2022 Primary Election	6/14/22	21 Voters
Town Meeting	6/15/22	14 Voters 1 Non-Voter
2022 State General Election	11/8/22	37 Voters
Special Town Election/Meeting	2/21/23	13 Voters

Registrar report – Prepared by Christina Jordan-Rebar – Registrar

ASSESSORS' CERTIFICATION OF ASSESSMENT

WE HEREBY CERTIFY, that the pages herein, numbered from 1 to 24 inclusive, contain a list and valuation of Estates, Real and Personal, liable to be taxed in the Municipality of Osborn for State, County, District, and Municipal Taxes for the fiscal year 07/01/2022 to 06/30/2023 as they existed on the first day of April 2022.

IN WITNESS THEREOF, we have hereunto set our hands at Osborn this 30 day of August, 2022.

Ry L. Slybga
David Flannery

Municipal Assessor(s)

MUNICIPAL TAX ASSESSMENT WARRANT

State of Maine Municipality Osborn County Hancock
To Christina Jordan-Rebar, 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	8,642.00	
2. Municipal Appropriation	327,965.00	
3. TIF Financing Plan Amount	0.00	
4. Local Educational Appropriation	121,333.00	
5. Overlay (Not to Exceed 5% of "Net To Be Raised" (see tax rate calculation #16)	7,147.10	
6. Total Assessments		465,087.10

Deductions:

7. State Municipal Revenue Sharing	4,038.75	
8. Homestead Reimbursement	1,215.45	
9. BETE Reimbursement	0.00	
10. Other Revenue	152,708.48	
11. Total Deductions		157,962.68
12. <u>Net Assessment for Commitment</u>		307,124.42

Owner's Name	Map/Lot	Last Year's Land Value (Billing Value)	Last Year's Building Value (Billing Value)	Last Year's Total (Billing Value)	Exemption Amount	Net Assessment	Tax Amount
ACCARDI, WAYNE F	002-005	80,100.00	221,600.00	301,700.00	0.00	301,700.00	1,116.29
ACCARDI, WAYNE F	002-007	0.00	0.00	0.00	0.00	0.00	0.00
ACORD, CHRISTOPHER J	004-034	27,300.00	0.00	27,300.00	0.00	27,300.00	101.01
ACORD, COLLIN C	004-029	81,600.00	41,200.00	122,800.00	0.00	122,800.00	454.36
ALDERMAN, DAVID MICHAEL	004-011	30,700.00	20,300.00	51,000.00	0.00	51,000.00	188.70
ARMSTRONG, BRUCE H	004-024	73,200.00	31,100.00	104,300.00	0.00	104,300.00	385.91
BASSETT, GREGORY	002-015	39,000.00	152,800.00	191,800.00	25,000.00	166,800.00	617.16
BASSETT, GREGORY C	002-017	30,300.00	0.00	30,300.00	0.00	30,300.00	112.11
BASSETT, GREGORY C	002-016	22,800.00	0.00	22,800.00	0.00	22,800.00	84.36
BASSETT, MARIE E	002-013	20,000.00	4,200.00	24,200.00	0.00	24,200.00	89.54
BBC LAND LLC	003-021	0.00	0.00	0.00	0.00	0.00	0.00
BBC LAND LLC	001-006	186,300.00	0.00	186,300.00	0.00	186,300.00	689.31
BENNETT, ELAINE LOUISE	003-026	67,500.00	34,800.00	102,300.00	0.00	102,300.00	378.51
BENNETT, JOHN A JR	004-045	34,500.00	15,300.00	49,800.00	0.00	49,800.00	184.26
BERGEN, JENS-PETER W	004-019	120,000.00	27,100.00	147,100.00	0.00	147,100.00	544.27
BLACK, WILLIAM	003-019	0.00	9,100.00	9,100.00	0.00	9,100.00	33.67
BLOW, ERIC E	004-017	76,500.00	40,900.00	117,400.00	0.00	117,400.00	434.38
BOYCE, JOHNSON D	004-003	59,300.00	25,500.00	84,800.00	0.00	84,800.00	313.76
BROWN, FRED A	004-043	31,500.00	23,600.00	55,100.00	0.00	55,100.00	203.87
BROWN, SCOTT D	004-041	0.00	11,300.00	11,300.00	0.00	11,300.00	41.81
BUCHANAN, NOLA R	002-034	24,500.00	5,400.00	29,900.00	0.00	29,900.00	110.63
CAGGIANO, PAUL R	002-029	42,900.00	121,000.00	163,900.00	25,000.00	138,900.00	513.93
COBB, KATHY	002-020	31,000.00	0.00	31,000.00	0.00	31,000.00	114.70
COBB, KATHY L	002-003	26,000.00	55,800.00	81,800.00	25,000.00	56,800.00	210.16
COBB, LARRY	002-020	0.00	21,300.00	21,300.00	0.00	21,300.00	78.81
COBB, LARRY D III	002-019	14,400.00	1,000.00	15,400.00	0.00	15,400.00	56.98
CONNER, FRANK	003-023	28,600.00	7,700.00	36,300.00	0.00	36,300.00	134.31
CONNER, FRANK	003-022	89,700.00	52,100.00	141,800.00	0.00	141,800.00	524.66
CONNOLLY, MIKE	001-009	0.00	6,600.00	6,600.00	0.00	6,600.00	24.42
CORCORAN, MATTHEW J	004-035	32,200.00	43,500.00	75,700.00	0.00	75,700.00	280.09
COUILLARD, JOSEPH R	004-010	32,200.00	44,900.00	77,100.00	0.00	77,100.00	285.27
DIXON, DANIEL A	003-025	68,700.00	28,500.00	97,200.00	0.00	97,200.00	359.64
DOW, KEVIN C	003-016	76,500.00	42,300.00	118,800.00	0.00	118,800.00	439.56
EAGLE, CHRISTINA D	002-030	29,400.00	35,400.00	64,800.00	25,000.00	39,800.00	147.26
EATON, KYLE N	002-041	35,600.00	13,700.00	49,300.00	25,000.00	24,300.00	89.91
FARREN, EDWARD	004-009	90,300.00	47,200.00	137,500.00	0.00	137,500.00	508.75
FAULKINGHAM, PATRICK D	002-039	22,100.00	55,300.00	77,400.00	0.00	77,400.00	286.38
FLANNERY, DAVID C	004-042	37,600.00	55,200.00	92,800.00	0.00	92,800.00	343.36
FLANNERY, STEVEN	004-038	39,300.00	36,900.00	76,200.00	0.00	76,200.00	281.94
FROST, GENEVA DUNCAN	004-015	72,500.00	14,500.00	87,000.00	0.00	87,000.00	321.90
GARLAND, JON	001-008	10,100.00	6,100.00	16,200.00	0.00	16,200.00	59.94
GATCOMB, JACQUELINE M	003-002	88,300.00	48,200.00	136,500.00	0.00	136,500.00	505.05
GOSLAWSKA, JADWIGA (LE)	002-027	41,600.00	42,900.00	84,500.00	0.00	84,500.00	312.65
GREEN, JAMES F	001-014	76,200.00	9,100.00	85,300.00	0.00	85,300.00	315.61
HAGERTY, TIMOTHY	004-014	76,800.00	30,300.00	107,100.00	0.00	107,100.00	396.27
HAMMOND, ARTHUR W	004-026	77,000.00	24,300.00	101,300.00	0.00	101,300.00	374.81
HAMMOND, ELEANOR M	004-004	69,400.00	17,000.00	86,400.00	0.00	86,400.00	319.68
HAMMOND, FRANK H	003-027	68,400.00	11,700.00	80,100.00	0.00	80,100.00	296.37
HAMMOND, HAROLD	004-002	74,500.00	71,200.00	145,700.00	0.00	145,700.00	539.09
HARDISON, DOUGLAS	001-011	0.00	28,900.00	28,900.00	0.00	28,900.00	106.93
HARRINGTON, HEIDI BURGESS	003-004	37,600.00	48,500.00	86,100.00	0.00	86,100.00	318.57

HARRIS, JOHN	002-036	33,500.00	26,200.00	59,700.00	0.00	59,700.00	220.89
HARVEY, BENJAMIN	004-022	80,000.00	32,000.00	112,000.00	0.00	112,000.00	414.40
HATCH, PERRY N	003-017	0.00	0.00	0.00	0.00	0.00	0.00
HAWES, ARICH L SR	004-037	0.00	21,700.00	21,700.00	0.00	21,700.00	80.29
HUTCHINSON, ROBERT C	004-006	68,600.00	29,400.00	98,000.00	0.00	98,000.00	362.60
JANSA, MICHAEL J	004-040	37,000.00	49,700.00	86,700.00	0.00	86,700.00	320.79
JERNIGAN, ROBERT E	003-018	34,100.00	28,700.00	62,800.00	0.00	62,800.00	232.36
JONES, BRADFORD E	004-048	33,100.00	15,600.00	48,700.00	0.00	48,700.00	180.19
JONES, BRETT	003-030	90,400.00	43,800.00	134,200.00	0.00	134,200.00	496.54
JORDAN, DONALD L	002-002	23,100.00	0.00	23,100.00	0.00	23,100.00	85.47
JORDAN, HERBERT R SR	003-001	81,500.00	35,600.00	117,100.00	0.00	117,100.00	433.27
KELLEY, KEITH J	003-010	33,400.00	22,000.00	55,400.00	0.00	55,400.00	204.98
KENONA FARM	002-026	0.00	23,800.00	23,800.00	0.00	23,800.00	88.06
KING, DONALD W	003-028	31,500.00	15,100.00	46,600.00	0.00	46,600.00	172.42
KING, JONATHAN	003-012	75,300.00	21,000.00	96,300.00	0.00	96,300.00	356.31
KRAWCHUK, DAYANA	004-018	71,800.00	43,000.00	114,800.00	0.00	114,800.00	424.76
KURS, LUIS III	002-032	38,100.00	800.00	38,900.00	0.00	38,900.00	143.93
KURS, LUIS III	002-033	21,600.00	11,100.00	32,700.00	0.00	32,700.00	120.99
LAFRENIERE, STEPHEN M	001-001	47,100.00	0.00	47,100.00	0.00	47,100.00	174.27
LANE, LEROY	004-047	40,100.00	67,500.00	107,600.00	0.00	107,600.00	398.12
LAWRENCE, MARJORIE CAIRNS	003-031	77,700.00	15,200.00	92,900.00	0.00	92,900.00	343.73
LAWRENCE, TOBY C	003-024	78,700.00	26,100.00	104,800.00	0.00	104,800.00	387.76
LAWSON, STEPHEN T	003-013	65,100.00	17,100.00	82,200.00	0.00	82,200.00	304.14
LEACH, ALLISON A	003-006	33,700.00	24,500.00	58,200.00	0.00	58,200.00	215.34
LIIMATAINEN, REINO E	002-044	50,800.00	83,400.00	134,200.00	0.00	134,200.00	496.54
LIIMATAINEN, REINO E	001-015	9,100.00	5,300.00	14,400.00	0.00	14,400.00	53.28
LINSKEY, TERRENCE	002-009	33,500.00	47,300.00	80,800.00	0.00	80,800.00	298.96
LINSKEY, TERRENCE	002-010	14,400.00	0.00	14,400.00	0.00	14,400.00	53.28
LITTLEJOHN, MATTHEW J	001-012	70,700.00	10,700.00	81,400.00	0.00	81,400.00	301.18
LORD, DARREN W	004-001	73,000.00	40,300.00	113,300.00	0.00	113,300.00	419.21
MACDONALD, DAVID L	004-039	33,700.00	17,400.00	51,100.00	0.00	51,100.00	189.07
MACE, ALBERT E II	002-042	26,600.00	32,600.00	59,200.00	0.00	59,200.00	219.04
MACE, BRUCE	002-028	22,000.00	2,200.00	24,200.00	0.00	24,200.00	89.54
MACE, TROY M	002-001	39,700.00	0.00	39,700.00	0.00	39,700.00	146.89
MAGOON, DAVID SR	002-011	33,000.00	11,100.00	44,100.00	25,000.00	19,100.00	70.67
MAGOON, DAVID SR	002-011	0.00	23,400.00	23,400.00	0.00	23,400.00	86.58
MAGOON, ELWOOD	002-004	30,000.00	26,200.00	56,200.00	25,000.00	31,200.00	115.44
MAGOON, JEANNE	002-008	26,000.00	19,500.00	45,500.00	0.00	45,500.00	168.35
MAINE BUREAU OF PUBLIC LAN	001-005	263,300.00	0.00	263,300.00	263,300.00	0.00	0.00
MAINE BUREAU OF PUBLIC LAN	001-004	141,800.00	0.00	141,800.00	141,800.00	0.00	0.00
MCADAMS, NIA L	002-006	37,800.00	40,500.00	78,300.00	0.00	78,300.00	289.71
MCCARTHY, THADDEUS M	004-046	36,400.00	23,800.00	60,200.00	0.00	60,200.00	222.74
MCGHEE, CHRISTOPHER	002-014	35,900.00	0.00	35,900.00	0.00	35,900.00	132.83
MCKINNON, RONALD B	001-013	82,200.00	70,100.00	152,300.00	0.00	152,300.00	563.51
MCPHAIL, PAUL	004-036	37,800.00	36,800.00	74,600.00	0.00	74,600.00	276.02
MOORES, ERIC	004-032	3,000.00	19,100.00	22,100.00	0.00	22,100.00	81.77
MUCHUGU, DENIS	002-018	64,800.00	0.00	64,800.00	0.00	64,800.00	239.76
MURPHY, DEAN W	004-007	85,800.00	122,200.00	208,000.00	25,000.00	183,000.00	677.10
MURPHY, DEAN W	003-020	82,900.00	33,000.00	115,900.00	0.00	115,900.00	428.83
MURRAY, DEBRA L	004-013	31,800.00	32,200.00	64,000.00	0.00	64,000.00	236.80
NASON, DAVID L	003-015	77,600.00	26,400.00	104,000.00	0.00	104,000.00	384.80
OSGOOD, JONATHAN S	004-025	72,900.00	32,100.00	105,000.00	25,000.00	80,000.00	296.00
PATCH, RICHARD A	003-009	73,100.00	11,600.00	84,700.00	0.00	84,700.00	313.39

PATTEN, JOHN M	004-021	67,400.00	29,000.00	96,400.00	0.00	96,400.00	356.68
PIERCE, ANTHONY	002-038	33,800.00	52,100.00	85,900.00	0.00	85,900.00	317.83
PRATT, ANDREW P	002-046	12,400.00	0.00	12,400.00	0.00	12,400.00	45.88
PUNDT, RALPH	003-005	72,900.00	49,000.00	121,900.00	0.00	121,900.00	451.03
PURPURA, BRUCE M	002-024	0.00	0.00	0.00	0.00	0.00	0.00
PURPURA, BRUCE M	002-023	45,600.00	127,300.00	172,900.00	0.00	172,900.00	639.73
RANDALL, RICHARD P	004-023	79,100.00	44,500.00	123,600.00	0.00	123,600.00	457.32
REBAR, JACOB	002-040	44,200.00	58,500.00	102,700.00	25,000.00	77,700.00	287.49
REED, CHARLES W	002-048	14,200.00	0.00	14,200.00	0.00	14,200.00	52.54
REED, CHARLES W JR	002-021	52,200.00	118,100.00	170,300.00	25,000.00	145,300.00	537.61
REED, CHARLES W JR	002-037	18,000.00	0.00	18,000.00	0.00	18,000.00	66.60
REED, CHARLES W JR	002-049	34,800.00	13,500.00	48,300.00	0.00	48,300.00	178.71
REED, MICHELLE	002-050	20,500.00	100,200.00	120,700.00	25,000.00	95,700.00	354.09
REYNOLDS, JAY M	004-020	53,900.00	31,200.00	85,100.00	0.00	85,100.00	314.87
SANBORN, DANIEL	004-044	31,500.00	0.00	31,500.00	0.00	31,500.00	116.55
SANBORN, DANIEL E	004-027	77,500.00	26,600.00	104,100.00	0.00	104,100.00	385.17
SANTOS, NATHAN	003-003	71,300.00	24,200.00	95,500.00	0.00	95,500.00	353.35
SAWYER, SYLVIA	002-025	48,900.00	76,400.00	125,300.00	31,000.00	94,300.00	348.91
SEYMOUR, MICHAEL W	003-014	73,000.00	31,400.00	104,400.00	0.00	104,400.00	386.28
SHANNON, CHRISTOPHER M	004-033	40,400.00	21,400.00	61,800.00	0.00	61,800.00	228.66
SILSBY, KENNETH	002-026	43,800.00	44,400.00	88,200.00	25,000.00	63,200.00	233.84
SIMPSON, KENNETH R JR	004-028	76,600.00	19,500.00	96,100.00	0.00	96,100.00	355.57
SLAYBAUGH, RAY L	002-035	38,000.00	101,200.00	139,200.00	25,000.00	114,200.00	422.54
SMALLIDGE, PATRICK J	001-007	74,400.00	19,300.00	93,700.00	0.00	93,700.00	346.69
SMITH, MICHAEL A	004-008	83,400.00	41,000.00	124,400.00	0.00	124,400.00	460.28
STAPLES, GALEN S & JANICE E	003-011	71,400.00	23,700.00	95,100.00	0.00	95,100.00	351.87
STATE OF MAINE	004-050	54,900.00	0.00	54,900.00	54,900.00	0.00	0.00
STEPHENSON, JOHN J	002-012	26,000.00	110,600.00	136,600.00	31,000.00	105,600.00	390.72
SULLIVAN, CORNELIUS C	004-030	77,500.00	27,300.00	104,800.00	0.00	104,800.00	387.76
SULLIVAN, DONALD III	002-047	18,400.00	500.00	18,900.00	0.00	18,900.00	69.93
TAINTER, SYLVIA C	004-012	30,700.00	2,900.00	33,600.00	0.00	33,600.00	124.32
TIMM, JAMES	002-045	12,400.00	0.00	12,400.00	0.00	12,400.00	45.88
TOWN OF OSBORN	002-022	23,100.00	90,700.00	113,800.00	113,800.00	0.00	0.00
TREE TOP MANUFACTURING IN	001-002	828,500.00	234,400.00	1,062,900.00	0.00	1,062,900.00	3,932.73
TREE TOP MANUFACTURING IN	001-003	0.00	0.00	0.00	0.00	0.00	0.00
TROOP 160 MEMORIAL SCOUT	003-029	81,200.00	24,100.00	105,300.00	105,300.00	0.00	0.00
URSA MAJOR LLC	001-006	4,555,500.00	0.00	4,555,500.00	0.00	4,555,500.00	16,855.35
VARNEY, TIMOTHY D	002-031	42,900.00	112,800.00	155,700.00	25,000.00	130,700.00	483.59
VERSANT POWER		640,600.00	0.00	640,600.00	0.00	640,600.00	2,370.22
WARSHAW, JEREMY	003-007	69,300.00	31,700.00	101,000.00	0.00	101,000.00	373.70
WEAVER WIND LLC	001-006	0.00	66,000,000.00	66,000,000.00	0.00	66,000,000.00	244,200.00
WEYMOUTH, BRUCE W	002-043	29,400.00	28,100.00	57,500.00	31,000.00	26,500.00	98.05
WHITMORE, MARKHAM L	004-005	69,800.00	33,800.00	103,600.00	0.00	103,600.00	383.32
WILKINSON, DAVID G	004-049	32,700.00	38,100.00	70,800.00	0.00	70,800.00	261.96
WILLETTE, PARRIE F II	004-031	76,400.00	56,000.00	132,400.00	0.00	132,400.00	489.88
WILLEY, SHAWN C	003-008	78,400.00	75,000.00	153,400.00	0.00	153,400.00	567.58
WINGARD, GEOFFREY H	004-016	68,100.00	38,800.00	106,900.00	0.00	106,900.00	395.53
Total		13,174,000.00	70,979,700.00	84,153,700.00	1,147,100.00	83,006,600.00	307,124.42

Prepared by Kimberly Murphy – Information Provided by Mark Gibson

Tax Collector's Reports 2021-2022

Tax Commitment 8/25/21
413,086.96

4.4 Mill Rate

Total Valuation 93,883,400

7/1/21-6/30/22

Excise Tax Collected
in Osborn

9170.78

Excise Tax Collected
Amherst/Waltham/Rapid

6826.16

2021/2022 Name	LIENS Recorded 7/12/22				Total
Principal	Interest	Costs			
Mace, Bruce	106.48	3.40	54.35		164.23
Map/Lot 002-001					
Total:	106.48	3.40	54.35		164.23

PREPAID Taxes as of 6/30/22	PREPAID
<u>Balances over \$10</u>	<u>2021/2022</u>
# 45 Magoon, Jeanne	-397.36
# 46 Waterman, Roger	-1909.23
# 51 Garland, Jon	-157.94
#55 Hagerty, Timothy & Kathryn	-116.10
#59 McCarthy, Thaddeus	-15.13
#72 Patten, John	-376.74
#97 Moore, Eric & Tracy	-100.36
#115 Drake, Linda	-11.84
#133 Sullivan, Cornelius & Lane, Jason	-585.00
#141 Honey, David Sr.	-124.09
#143 Pratt, Andrew	-11.24
<u>Total PREPAID Taxes</u>	<u>-3805.03</u>

*Prepared by Christina Jordan-Rebar
Tax Collector*

Treasurer's Reports 2021-2022

1000-00 Camden Nat. xx16 - Checking	416880.72
1010-00 Camden Nat. xx76 - Contingency	27906.50
1014-00 Camden Nat. Wind xx24	212830.79
1014-50 Camden Nat Wind Tx Pyr xx32	90993.11
1015-00 Camden Nat. xx58 - Fire Equip.	18973.68
1020-00 Camden Nat. xx39 - Prop.Assess	4548.90
1025-00 Internet Account - Supplies	47.72
1030-00 BHB xx52 - 12/7/20 - 2%TRUST	214179.66
1035-00 BHB xx44 - 1/6/21 - 2%TRUST	31430.52
1045-00 CN xx44 - 3/12/24 - 1.55%	68186.63
1055-00 Petty Cash - Clerk	163.21
1150-00 A/R - Tree Growth, Home, Vet	77705.39
1200-17 2017 Real Estate Taxes Rec	0.00
1200-18 2018 Real Estate Taxes Rec	0.00
1200-19 2019 Real Estate Taxes Rec	0.00
1200-20 2020 Real Estate Taxes Rec	0.00
1200-21 2021 Real Estate Taxes Rec	432.19
1200-22 2022 Real Estate Taxes Rec	-1321.20
1300-17 2017 Liens Receivable	0.00
1300-19 2019 Liens Receivable	0.00
1300-20 2020 Liens Receivable	0.00
1500-00 FD Station Equipment, Supplies	34,085.00
1505-00 FD Rescue Equipment, Supplies	24,875.00
1506-00 FD Engine Equipment, Supplies	56,368.00
1510-00 2004 Ford F450 Rescue	102,758.00
1511-00 1990 Pierce Pumper Engine	65,726.00
1513-00 John Deere Snowblower	2,289.00
1514-00 Community Building	250,000.00
1515-00 Fire Dept. Building	220,207.00
1516-00 Generator - Generac	6878.00
1520-00 Land	100,000.00

Liabilities

2000-00 Accounts Payable	-542.21
2400-00 IFW	-174.00
2450-00 BMV	-225.00
2475-00 Other Excise	0
2480-00 Animal Welfare Account	-33.00
2485-00 Vitals	-30.20

Fund Balance

3000-10 Maine Revenue Sharing	-3612.73
3000-20 Town Trust Reserve Principal	-214,179.66
3000-25 Town Trust Reserve Expendable	-54774.66
3000-30 Wind Power Reserve	-134817.63
3000-35 Wind Power Community Benefit	-89839.20
3000-40 Unavailable Tax Revenue	-148.83
3000-45 Unassigned Fund Bal. (Surplus)	-354980.77
3000-65 Contingency Fund	-27906.50
3100-00 Net Investments in Capital Assets	-863186.00
3000-70 Building Capital Fund	-212799.36
3000-75 Revaluation Reserve	-4548.90
3000-80 Fire Department	-14359.01
3000-85 Fire Equipment & Gear	-12210.81
3000-88 911 Emergency Road Signs	-105.34
3000-90 Animal Control	-691.27
3000-95 ARPA Funds	-6978.74
3000-96 Fire Dept Vehicle Fund	-30000.00

Town Trust Reserve – Principal = \$214,179.66

Town Trust Reserve – Expendable = \$54774.66

Tax Liens 2020/2021

Recorded 7/28/21 – Maturity 1/28/23

As of 6/30/22 (over \$5)

Balance Due

Mace, Bruce 002-028

134.21

– All Paid In Full – Before Foreclosure Date

Tax Liens 2021/2022 (as of 6/01/23)

Recorded 7/12/22 –

Balance Due 6/1/23

All Accounts PAID in Full

Accounts Receivable 6/30/2022

- State of Maine Tree Growth 77,670.39
- State of Maine Veteran's 35.00

Accounts Payable 6/30/2022

- Versant – Community Build 70.59
- Versant – Fire Dept 53.00
- Amherst General Store 191.43
- US Cellular - Office 209.89
- US Cellular – Fire 17.30

Prepared by Kimberly Murphy

Treasurer's Reports 2021-2022

<u>Budget vs Actual</u>	<u>Budget</u>	<u>Audit YTD</u>	<u>Unexpended</u>
10 - Admin	98,859.00	67,975.00	30,884.00
20 - Fire Department*	31,125.00	22,264.06	8,860.94
40 - Animal Cntrl*			0.00
30 - Com Building	9,200.00	6,745.00	2,455.00
50 - School	118,433.00	118,432.00	1.00
60 - G Assistance	1,250.00		1,250.00
70 - Highway Acct	16,000.00	15,750.00	250.00
80 - Contribution			0.00
95 - Solid Waste	13,960.00	13,464.00	496.00
Overlay	18,108.00		18,108.00
Budget vs Actual	306,935.00	244,630.06	62,304.94
Lapsed Balance			8,860.94
Adj. Surplus			53,444.00
Excess Tree Growth			57,670.00
Audit Adj Surplus	Homestead, Tax Rev, Rec Share		4,981.32
Surplus Balance 6/30/21		1.00	Surplus Balance 6/30/22
238,967.80		116,095.32	355,063.12

As always, thank you for allowing me the opportunity as it has been my pleasure to serve the Town of Osborn in the capacity of Treasurer.

Thanks to everyone who worked on committees and attended meetings throughout all of 2022.

Kimberly Murphy - Treasurer

Prepared by Kimberly Murphy – Treasurer

TOWN OF OSBORN, MAINE				
OPENING BALANCES / CONSOLIDATED AUDIT ADJUSTMENT				
JULY 1, 2022				
		<i>TRIO Balance</i>	<i>Adjustment</i>	<i>Audit Balance</i>
		<i>Debit / (Credit)</i>	<i>Debit / (Credit)</i>	<i>Debit / (Credit)</i>
1000-00	Camden National Checking #1704516	\$336,157.78	\$80,722.94	\$416,880.72
1010-00	Contingency Savings CNB #91114876	\$27,906.50	\$0.00	\$27,906.50
1014-00	Camden National Wind #15935224	\$212,830.79	\$0.00	\$212,830.79
1014-50	Camden National Wind #16489932	\$90,993.11	\$0.00	\$90,993.11
1015-00	Fire Equipment Savings(CNB.#660634858)	\$18,973.68	\$0.00	\$18,973.68
1020-00	Property Revaluation Fund CNB#810096439	\$4,548.90	\$0.00	\$4,548.90
1025-00	PayPal Account	\$47.72	\$0.00	\$47.72
1035-50	Town Trust CD(BHSL #25448483)	\$214,179.66	\$0.00	\$214,179.66
1040-00	Town Trust CD(BHSL #25445736)	\$31,430.52	\$0.00	\$31,430.52
1045-00	Town CD (CNB #1369644)	\$68,186.63	\$0.00	\$68,186.63
1055-00	Petty Cash Fund	\$163.21	\$0.00	\$163.21
1100-00	Accounts Receivable	(\$25,305.27)	\$103,093.01	\$77,787.74
1150-00	Accounts Receivable - Tree Growth, Homestead, Veterans	\$26,513.90	(\$26,513.90)	\$0.00
1200-16	Taxes Due - 2016	\$3.82	(\$3.82)	\$0.00
1200-18	Taxes Due - 2018	\$113.02	(\$113.02)	\$0.00
1200-19	Taxes Due - 2019	\$0.01	(\$0.01)	\$0.00
1200-20	Taxes Due - 2020	\$0.03	(\$0.03)	\$0.00
1200-21	Taxes Due - 2021	(\$626.66)	\$1,058.85	\$432.19
1200-22	Taxes Due - 2022	(\$1,493.78)	\$172.58	(\$1,321.20)
1300-17	Tax Liens - 2017	\$343.65	(\$343.65)	\$0.00
1300-19	Tax Liens - 2019	\$11.78	(\$11.78)	\$0.00
1300-20	Tax Liens - 2020	\$666.78	(\$666.78)	\$0.00
1500-00	FD Station Equipment	\$34,085.00	\$0.00	\$34,085.00
1505-00	FD Rescue Equipment	\$24,875.00	\$0.00	\$24,875.00
1506-00	FD Engine Equipment	\$56,368.00	\$0.00	\$56,368.00
1510-00	2004 Ford F450 Rescue	\$102,758.00	\$0.00	\$102,758.00
1511-00	1990 Pierce Pumper Engine	\$65,726.00	\$0.00	\$65,726.00
1513-00	John Deere Snowblower	\$2,289.00	\$0.00	\$2,289.00
1514-00	Community Building	\$250,000.00	\$0.00	\$250,000.00
1515-00	FD Building	\$220,207.00	\$0.00	\$220,207.00
1516-00	Generator	\$6,878.00	\$0.00	\$6,878.00
1520-00	Land	\$100,000.00	\$0.00	\$100,000.00
2000-00	Accounts Payable	(\$19,718.85)	\$19,176.64	(\$542.21)
2400-00	IFW	(\$314.00)	\$140.00	(\$174.00)
2450-00	BMV	(\$482.00)	\$257.00	(\$225.00)
2475-00	Other Excise	(\$40.00)	\$40.00	\$0.00
2480-00	Animal Control	\$63.04	(\$96.04)	(\$33.00)
2485-00	Vital Statistics	(\$30.20)	\$0.00	(\$30.20)
3000-00	Fund Balance	(\$969,441.55)	\$969,441.55	\$0.00
3000-10	State Revenue Sharing	(\$2,749.57)	(\$863.16)	(\$3,612.73)
3000-20	Town Trust Reserve - Principal	(\$214,179.66)	\$0.00	(\$214,179.66)
3000-25	Town Trust Reserve - Expendable	(\$53,227.10)	(\$1,547.56)	(\$54,774.66)
3000-30	Wind Power Reserve	(\$134,817.63)	\$0.00	(\$134,817.63)
3000-35	Wind Power Community Benefit Agreement	(\$89,839.20)	\$0.00	(\$89,839.20)
3000-40	Unavailable Tax Revenue	(\$1,647.40)	\$1,498.57	(\$148.83)
3000-45	Unassigned Fund Balance	\$533,474.10	(\$888,537.22)	(\$355,063.12)
3000-65	Contingency Fund	(\$27,892.55)	(\$13.95)	(\$27,906.50)
3100-00	Net Investment in Capital Assets	(\$856,308.00)	(\$6,878.00)	(\$863,186.00)
3000-70	Building Maintenance Capital Fund	(\$4,477.36)	(\$208,322.00)	(\$212,799.36)
3000-75	Revaluation Reserve	(\$4,546.62)	(\$2.28)	(\$4,548.90)
3000-80	Fire Department	(\$19,708.48)	\$5,349.47	(\$14,359.01)
3000-85	Fire Equipment Fund	(\$2,201.33)	(\$10,009.48)	(\$12,210.81)
3000-88	Fire Vehicle Fund	(\$105.34)	\$0.00	(\$105.34)
3000-90	Animal Control	(\$642.08)	(\$49.19)	(\$691.27)
New	ARPA Funds	\$0.00	(\$6,978.74)	(\$6,978.74)
New	Fire Department Vehicle Reserve	\$0.00	(\$30,000.00)	(\$30,000.00)
		\$0.00	\$0.00	\$0.00

Audit Reports July 1, 2021- June 30, 2022

James W. Wadman

Certified Public Accountant

Telephone 207-667-6500

Facsimile 207-667-3636

James W. Wadman, C.P.A.

Ronald C. Bean, C.P.A.

Kellie M. Bowden, C.P.A.

Wanese L. Lynch, C.P.A.

Amy E. Atherton, C.P.A.

INDEPENDENT AUDITOR'S REPORT

Members of the Board of Selectmen
Town of Osborn
Osborn, ME 04605

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the Town of Osborn, Maine (the Town) as of and for the year ended June 30, 2022, including the related notes to the 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 and each major fund of the Town of Osborn, Maine as of June 30, 2022, and the respective changes in financial position thereof 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 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that 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 these 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 the 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 the Town's ability to continue as a going concern for twelve months beyond the financial statements 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 the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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 the Town'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 the Town'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 and budgetary comparison information on pages 3 through 6 and page 17 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's basic financial statements. The accompanying supplementary information is 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 relates 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 to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Respectfully Submitted,

James W. Wadman, CPA

James W. Wadman, CPA
May 24, 2023

TOWN OF OSBORN, MAINE
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2022

(Exhibit III)

	<i>General Fund</i>	<i>Permanent Fund</i>	<i>Total</i>
<u>Assets</u>			
Cash and Cash Equivalents	\$817,187	\$268,954	\$1,086,141
Accounts Receivable	\$77,788		\$77,788
Taxes Due - Current Year	\$432		\$432
<u>Total Assets</u>	<u>\$895,407</u>	<u>\$268,954</u>	<u>\$1,164,361</u>
<u>Liabilities, Deferred Inflows & Fund Balances</u>			
<u>Liabilities:</u>			
Accounts Payable	\$1,004		\$1,004
<u>Total Liabilities</u>	<u>\$1,004</u>	<u>\$0</u>	<u>\$1,004</u>
<u>Deferred Inflows of Resources:</u>			
Property Taxes Collected in Advance	\$1,321		\$1,321
Unavailable Tax Revenue	\$149		\$149
<u>Total Deferred Inflows of Resources</u>	<u>\$1,470</u>	<u>\$0</u>	<u>\$1,470</u>
<u>Fund Balances:</u>			
Nonspendable	\$0	\$214,180	\$214,180
Restricted	\$10,591	\$0	\$10,591
Committed	\$302,621	\$54,775	\$357,396
Assigned	\$224,657	\$0	\$224,657
Unassigned	\$355,063	\$0	\$355,063
<u>Total Fund Balances</u>	<u>\$892,933</u>	<u>\$268,954</u>	<u>\$1,161,887</u>
<u>Total Liabilities, Deferred Inflows & Fund Balances</u>	<u>\$895,407</u>	<u>\$268,954</u>	<u>\$1,164,361</u>
<u>Total Fund Balance - Governmental Funds</u>			\$1,161,887
<i>Net position reported for governmental activities in the statement of net position is different because:</i>			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds			\$245,768
Delinquent taxes are recognized as revenue in the period for which levied in the government-wide financial statements, but are reported as unavailable revenue (a deferred inflow) in governmental funds			\$149
<u>Net Position of Governmental Activities</u>			<u>\$1,407,803</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF OSBORN, MAINE

(Exhibit IV)

STATEMENT OF REVENUES, EXPENDITURES & CHANGES

IN FUND BALANCES - GOVERNMENTAL FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	<u>General Fund</u>	<u>Permanent Fund</u>	<u>Total</u>
<u>Revenues:</u>			
Property Tax Revenues	\$415,086		\$415,086
Homestead Reimbursement	\$2,083		\$2,083
Excise Taxes	\$15,665		\$15,665
State Revenue Sharing	\$4,073		\$4,073
Interest Earned	\$644	\$1,548	\$2,191
ARPA Funds	\$6,979		\$6,979
Tree Growth Reimbursements	\$77,670		\$77,670
Interest on Delinquent Taxes	\$317		\$317
Wind Power Revenue	\$152,000		\$152,000
Other Revenues	\$984		\$984
<u>Total Revenues</u>	<u>\$675,500</u>	<u>\$1,548</u>	<u>\$677,048</u>
<u>Expenditures(Net of Departmental Revenues):</u>			
General Government	\$77,664		\$77,664
Public Safety	\$31,716		\$31,716
Health & Sanitation	\$13,464		\$13,464
Public Transportation	\$15,750		\$15,750
Unclassified	\$2,957		\$2,957
Education	\$118,432		\$118,432
Assessments	\$7,133		\$7,133
<u>Total Expenditures</u>	<u>\$267,117</u>	<u>\$0</u>	<u>\$267,117</u>
<u>Excess Revenues Over Expenditures</u>	<u>\$408,384</u>	<u>\$1,548</u>	<u>\$409,931</u>
<u>Other Financing Sources (Uses):</u>			
Community Benefit Payments and Related Costs	(\$860,161)		(\$860,161)
<u>Excess Revenues and Other Financing Sources over Expenditures and Other Financing Uses</u>	<u>(\$451,777)</u>	<u>\$1,548</u>	<u>(\$450,230)</u>
<u>Beginning Fund Balance</u>	<u>\$1,344,710</u>	<u>\$267,407</u>	<u>\$1,612,117</u>
<u>Ending Fund Balance</u>	<u>\$892,933</u>	<u>\$268,954</u>	<u>\$1,161,887</u>
<u>Reconciliation to Statement of Activities, change in Net Position:</u>			
Net Change in Fund Balances - Above			(\$450,230)
Delinquent taxes are recognized as revenue in the period for which levied in the Government-Wide financial statements, but are recorded as unavailable revenue (a deferred inflow) in governmental funds			(\$1,499)
Depreciation expense on capital assets is reported in the Government-Wide Statement of Activities and Changes in Net Position, but they do not require the use of current financial resources.			
Therefore, depreciation expense is not reported as expenditures in Governmental Funds.			(\$4,266)
<u>Change in Net Position of Governmental Activities</u>			<u>(\$455,995)</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF OSBORN, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

(Exhibit V)

	<i>Original Budget</i>	<i>Final Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<u>Revenues:</u>				
Property Tax Revenues	\$413,087	\$413,087	\$415,086	\$1,999
Homestead Reimbursement	\$1,694	\$1,694	\$2,083	\$389
Excise Taxes	\$13,000	\$13,000	\$15,665	\$2,665
State Revenue Sharing	\$3,210	\$3,210	\$4,073	\$863
Interest Earned	\$0	\$0	\$644	\$644
ARPA Funds	\$0	\$0	\$6,979	\$6,979
Tree Growth Reimbursements	\$20,000	\$20,000	\$77,670	\$57,670
Interest on Delinquent Taxes	\$0	\$0	\$317	\$317
Wind Power Revenue	\$100,000	\$100,000	\$152,000	\$52,000
Other Revenues	\$0	\$0	\$984	\$984
<u>Total Revenues</u>	<u>\$550,991</u>	<u>\$550,991</u>	<u>\$675,500</u>	<u>\$124,509</u>
<u>Expenditures (Net of Department Revenues):</u>				
General Government	\$316,125	\$316,125	\$77,664	\$238,461
Public Safety	\$71,125	\$71,125	\$31,716	\$39,409
Health & Sanitation	\$13,960	\$13,960	\$13,464	\$496
Public Transportation	\$16,000	\$16,000	\$15,750	\$250
Unclassified	\$1,250	\$3,250	\$2,957	\$293
Education	\$118,433	\$118,433	\$118,432	\$1
Assessments	\$25,241	\$25,241	\$7,133	\$18,108
<u>Total Expenditures</u>	<u>\$562,134</u>	<u>\$564,134</u>	<u>\$267,117</u>	<u>\$297,017</u>
<u>Excess Revenues Over Expenditures</u>	<u>(\$11,143)</u>	<u>(\$13,143)</u>	<u>\$408,384</u>	<u>\$421,527</u>
<u>Other Financing Sources (Uses):</u>				
Community Benefit Payments & Related Costs	\$0	\$0	(\$860,161)	(\$860,161)
<u>Excess Revenues and Other Financing Sources over Expenditures and Other Financing Uses</u>	<u>(\$11,143)</u>	<u>(\$13,143)</u>	<u>(\$451,777)</u>	<u>(\$438,634)</u>
<u>Beginning Fund Balances</u>	<u>\$1,344,710</u>	<u>\$1,344,710</u>	<u>\$1,344,710</u>	<u>\$0</u>
<u>Ending Fund Balances</u>	<u>\$1,333,567</u>	<u>\$1,331,567</u>	<u>\$892,933</u>	<u>(\$438,634)</u>

TOWN OF OSBORN, MAINE

(Schedule 1, Page 1 of 2)

SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<u>Department</u>	<u>Beginning Balance</u>	<u>Approp- riations</u>	<u>Departmental Revenues</u>	<u>Total Available</u>	<u>Expenditures/ Transfers Out</u>	<u>Lapsed Unexpended (Overdraft)</u>	<u>Ending Balance</u>
<u>General Government:</u>							
Administration		\$91,725	\$0	\$91,725	\$60,842	\$30,883	
Community Building		\$9,200	\$0	\$9,200	\$6,745	\$2,455	
Building Capital Fund	\$7,676	\$215,200	\$0	\$222,876	\$10,077	\$0	\$212,799
	\$7,676	\$316,125	\$0	\$323,801	\$77,664	\$33,338	\$212,799
<u>Public Safety:</u>							
Fire Department	\$19,708	\$31,125	\$0	\$50,833	\$36,474	\$0	\$14,359
Emergency Road Signs	\$105	\$0	\$0	\$105	\$0	\$0	\$105
Fire Department Vehicle		\$30,000	\$0	\$30,000	\$0	\$0	\$30,000
Fire Department Equipment & Gear	\$8,595	\$10,000	\$9	\$18,605	\$6,394	\$0	\$12,211
	\$28,409	\$71,125	\$9	\$99,544	\$42,868	\$0	\$56,675
<u>Health & Sanitation:</u>							
Solid Waste Disposal		\$13,960	\$0	\$13,960	\$13,464	\$496	
	\$0	\$13,960	\$0	\$13,960	\$13,464	\$496	\$0
<u>Public Transportation:</u>							
Highway Department		\$16,000	\$0	\$16,000	\$15,750	\$250	
	\$0	\$16,000	\$0	\$16,000	\$15,750	\$250	\$0
<u>Education:</u>							
School Assessment		\$118,433	\$0	\$118,433	\$118,432	\$1	
	\$0	\$118,433	\$0	\$118,433	\$118,432	\$1	\$0

TOWN OF OSBORN, MAINE

(Schedule 1, Page 2 of 2)

SCHEDULE OF DEPARTMENTAL OPERATIONS - (CONTINUED)FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<u>Department</u>	<u>Beginning Balance</u>	<u>Approp- riations</u>	<u>Departmental Revenues</u>	<u>Total Available</u>	<u>Expenditures/ Transfers Out</u>	<u>Lapsed Unexpended (Overdraft)</u>	<u>Ending Balance</u>
<u>Unclassified:</u>							
Property Tax Revaluation	\$4,547	\$0	\$2	\$4,549	\$0	\$0	\$4,549
Animal Control	\$1,650	\$2,000	\$169	\$3,819	\$3,128	\$0	\$691
General Assistance		\$1,250	\$0	\$1,250	\$0	\$1,250	
	\$6,197	\$3,250	\$171	\$9,618	\$3,128	\$1,250	\$5,240
<u>Other Assessments:</u>							
County Tax		\$7,133	\$0	\$7,133	\$7,133	\$0	
Overlay		\$18,108	\$0	\$18,108	\$0	\$18,108	
	\$0	\$25,241	\$0	\$25,241	\$7,133	\$18,108	\$0
<u>TOTALS</u>	<u>\$42,282</u>	<u>\$564,134</u>	<u>\$181</u>	<u>\$606,597</u>	<u>\$278,441</u>	<u>\$53,442</u>	<u>\$274,715</u>

Budget Report – Committee Worksheets

Accounts	2022-2023 Budget	2023-2024 Committee	Accounts	2022-2023 Budget	2023-2024 Committee
Dept: 10 Admin					
Utilities			99-80 Civil Em Off	100.00	100.00
60-15 Phone/Net	2,000.00	2,500.00	99-85 Ballot Clerk	1,500.00	1,700.00
Insurance			99-90 Moderator	400.00	400.00
70-20 Building	920.00	1012.00	99-95 Payroll Tax	2,700.00	2,700.00
70-30 Bonds	800.00	1068.00	99-99 Payroll Fee	1,000.00	1,500.00
70-35 Admin	1,900.00	2,090.00	Administration	105,195.00	108,200.00
70-40 W/C	300.00	330.00			
Office					
73-05 IT Support	4,500.00	4,500.00			
73-10 Website	2400.00	2400.00			
73-15 Office Equip	750.00	750.00			
73-20 Supplies	900.00	900.00			
73-25 Software	300.00	300.00			
73-30 Printing	300.00	300.00			
73-35 Twn Report	800.00	900.00			
73-45 Postage	350.00	400.00			
Dues/Fees					
75-01 MMA	1,550.00	1,600.00			
75-20 E911	775.00	800.00			
75-23 E911 Signs	0.00	0.00			
75-25 Notary	0.00	0.00			
75-30 Dues & Sub	400.00	400.00			
75-35 Lupc	17,000.00	17,000.00			
75-40 Legal Fees	25,000.00	25,000.00			
75-43 Code Enforce	0.00	0.00			
75-45 Charter Fees	0.00	0.00			
75-55 Assessor	4,000.00	4,000.00			
75-60 Tax Map	0.00	0.00			
75-65 Audit	5,500.00	5,500.00			
78-10 Cemetery	2000.00	1000.00			
Train/Travel					
95-10 Official Tr.	750.00	750.00			
95-20 Travel Admin	750.00	750.00			
Payroll					
99-05 Clerk	5,000.00	5,000.00			
99-06 Deputy Clerk	600.00	600.00			
99-10 Registrar	1,000.00	1,000.00			
99-15 Selectman 1	1,500.00	1,500.00			
99-16 Selectman 2	1,500.00	1,500.00			
99-17 Selectman 3	1,500.00	1,500.00			
99-25 1st Selectman	3,500.00	3,500.00			
99-35 Treasurer	2,500.00	2,500.00			
99-36 Deputy Treas	500.00	500.00			
99-40 Tax Real Est	5,000.00	5,000.00			
99-41 Tax Excise	2,800.00	2,800.00			
99-42 Deputy Tax	750.00	750.00			
99-45 School Com1	500.00	500.00			
99-46 School Com2	500.00	500.00			
99-55 Constable 1	50.00	50.00			
99-56 Constable 2	50.00	50.00			
99-60 Building MGR	100.00	100.00			
99-65 Health	100.00	100.00			
99-75 911 Coord.	100.00	100.00			

It may be less;
Matching Aurora
They are not sure
How Much they
will budget as of
06/01/23

Dept: 20 Fire Department

	2022-2023	2023-2024
Utilities		
60-05 Electricity	1300.00	1400.00
60-10 Heating Oil	4,000.00	4,000.00
60-15 Phone/Net	750.00	750.00
Build/Ground		
65-05 Furn. Clean	250.00	350.00
65-20 Plowing	2,000.00	2,300.00
65-40 Repairs	750.00	750.00
Insurance		
70-20 Building	725.00	825.00
70-25 Liability	2,900.00	3,000.00
70-30 Bonds	400.00	500.00
70-40 W/C	375.00	475.00
Office		
73-08 Compliance	1,000.00	1,000.00
Dues/Fees		
75-03 EMS Fee	225.00	225.00
75-05 EMS Inspect	200.00	200.00
75-10 EMS License	225.00	225.00
75-15 HCCF	100.00	100.00
75-36 Professional	0.00	0.00
Fuel		
80-05 Engine 2	500.00	550.00
80-10 Rescue	500.00	550.00
80-15 Pump Oils	50.00	50.00
Repair/Maint		
85-05 Engine 2	3,700.00	3,700.00
85-10 Rescue	2,000.00	2,000.00
85-15 Hydrant	400.00	400.00
85-20 Rescue Insp.	75.00	75.00
85-25 Engine Insp.	75.00	100.00
85-30 Extinguisher	125.00	125.00
85-35 Hose/Ladder	900.00	900.00
Tools /Equip		
90-05 Air Packs	0.00	0.00
90-10 Radios	500.00	500.00
90-15 Turnout Gear	0.00	0.00
90-20 Hose & Fit	200.00	400.00
90-30 Other	300.00	300.00
90-35 EMS	1,000.00	1,200.00
90-40 Clerical	275.00	275.00
Train/Travel		
95-05 Fire/EMS Tr.	1,000.00	1,250.00
95-15 Travel	500.00	500.00
95-22 Lifeflight	750.00	750.00
Payroll		
99-30 Fire Chief	3,000.00	3,000.00
99-31 Dep Chief		2,000.00
99-33 EMS Sprvisor	750.00	2000.00
99-34 Fire/Stipend	1,000.00	1,000.00
99-37 EMS/Stipend	1,000.00	1,000.00
Fire Department	33,800.00	38,725.00

Dept: 30 Community Building

	2022-2023	2023-2024
Utilities		
60-05 Electricity	1500.00	2000.00
60-10 Heating Oil	5,000.00	6,000.00
65-05 Furn. Clean	250.00	400.00
65-10 Cleaning	900.00	1300.00
65-15 Mowing	300.00	500.00
65-20 Plowing	3,200.00	3,200.00
65-25 Heat Maint	0.00	0.00
65-30 Secure Room	0.00	0.00
65-35 Security	250.00	250.00
65-40 Repairs	2,000.00	2,000.00
Com. Building	13,400.00	15,650.00
73-40 ACO Supplies	0.00	0.00
99-70 Animal Cntrl	0.00	1000.00
Animal Cntrl	0.00	1000.00
50-10 School	121,333.00	132,326.00
School	121,333.00	132,326.00
79-00 GA	1,250.00	1,250.00
G Assistance	1,250.00	1,250.00
55-05 Salt Shed	0.00	0.00
55-10 Sand & Salt	0.00	0.00
55-15 Plowing 179	16,000.00	18,500.00
Highway Acct	16,000.00	18,500.00
78-00 Contribution	0.00	0.00
78-10 Cemetary	0.00	0.00
Contribution	0.00	0.00
77-10 County Tax	7,134.00	9,611.00
County Tax	7,134.00	9,611.00
58-05 Trash Pickup	13,000.00	13,700.00
58-10 Dumpster	960.00	2500.00
Solid Waste	13,960.00	16,200.00
Total Budget	288,827.00	341,462.00

Budget - Proposed

Proposed Budget 2023-2024

(Reference : Articles 4-10)

<u>Budget Category</u>	<u>Proposed</u>	<u>2023-2024</u>
Administration	(Includes County Tax 9,611)	117,811.00
Animal Control		1,000.00
Airline School District	(Budget Voted Airline School 5/31/23)	132,326.00
Highway		18,500.00
Solid Waste		16,200.00
General Assistance		1,250.00
Fire Department		38,725.00
Community Building		15,650.00
<u>Total Municipal Budget 23/24</u>		<u>341,462.00</u>

*Respectfully Submitted by
the Budget Committee Members/Attendees
and Board of Selectman –*

*Bret Achorn, Greg Bassett, Paul Caggiano, Millie Caggiano,
David Flannery, Christy Jordan-Rebar, Dean Murphy,
Kimberly Murphy, Jonathan Osgood, Timothy Varney*

Copy of the Warrant

Town of Osborn

Secret Ballot Election and Town Meeting Warrant

Tues, June 13, 2023 & Wednesday, June 14, 2023

TO: Charles Reed, a constable of the Town of Osborn, in the County of Hancock, 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 Osborn in said County and State qualified by law to vote in Town affairs, to meet at the Emery L. Jordan Community Building in said Town on Tuesday, the 13th day of June 2023 A.D. at 3:00 pm o'clock in the evening to act upon Article 1 and by secret ballot on Article 2 as set out below, the polling hours therefore to be from Three o'clock pm in the evening until Seven o'clock in the evening. The Registrar will be available for voter registration during those same hours; And, to notify and warn said inhabitants that at that time the meeting will adjourn and reassemble at the Emery L Jordan Community Building in said town on Wednesday, 14th of June 2023 at Six o'clock in the P.M. to act upon the remaining articles, to wit:

ARTICLE

- 1. To choose a moderator to preside over said Town Meeting:**
- 2. To elect the following Town Officers by secret ballot:**
 - a. Selectman (1 position, term to end June 2026)**
 - b. School Board Member (1 position, term to end 2025)**
 - c. School Trustee (1 position, term to end June 2026)**
 - d. School Trustee (1 position, term to end June 2025)**
 - e. Building Committee Member (1 position, term to end June 2026)**

Open Town Meeting - Wednesday, June 14th, 2023 - 6:00 pm

To announce the results of the secret ballot election of June 13, 2023.

- 3. To see if the Town will authorize the Selectmen to set the office hours and the location where all town business will be conducted, for all elected and appointed officials, for the ensuing year at 197 Moose Hill Rd., Osborn, ME 04605. (*Board recommends: Approval*)**

4. To see if the Town will vote to raise and appropriate \$117,811.00 (includes County Tax assessed \$9,611.00) for the Administration account and to set the salaries of the following elected officers whose salaries will be paid from the administration account of the General Fund and to authorize the Board of Selectmen with the consultation from the Budget Committee to establish the rate of compensation for appointed officials. *(Board & Budget Committee recommends: Approval)*

Salaries – Elected Officials

1st Selectman	3,500.00
School Committee 1	500.00
School Committee 2	500.00
Selectman 1	1,500.00
Selectman 2	1,500.00
Selectman 3	1,500.00
Tax Collector – Excise	2,800.00
Tax Collector -Property	5,000.00
Treasurer	2,500.00

5. \To see if the Town will vote to raise and appropriate \$18,500.00 for the Highway account. *(Board & Budget Committee recommends: Approval)*
6. To see if the Town will vote to raise and appropriate \$16,200.00 for the Solid Waste Account. *(Board & Budget Committee recommends: Approval)*
7. To see if the Town will vote to raise and appropriate \$1,250.00 for the General Assistance account. *(Budget Committee recommends: Approval)*
8. To see if the Town will vote to raise and appropriate \$38,725.00 for the Fire Department account. *(Board & Budget Committee recommends: Approval)*
9. To see if the Town will vote to raise and appropriate \$15,650.00 for the Community Building account. *(Board & Budget Committee recommends: Approval)*

10. To see if the Town will vote to raise and appropriate \$1,000.00 for the Animal Control Account. *(Board & Budget Committee recommends: Approval)*
11. To see if the Town will vote to appropriate \$ 13,300.00 of the Building Capital Fund balance from former projects for the following;
- Heat & Cooling Pumps – Fire Department & Community Building (cost after Efficiency of Maine Rebates) *(Board recommends: Approval)*
12. To see which revenues the Town will vote to appropriate for inclusion in the budget to offset local property taxes.

Excise Tax (Vehicle & Boat)	15,000.00
Tree Growth	50,000.00
Wind Power	100,000.00
2021/2022 Fire Dept. Balance	14,359.01
Total	179,359.01

**Municipal Revenue Sharing and Homestead Reimbursement will also reduce the tax commitment and is not included in the above figure.*

(Board & Budget Committee recommends: Approval)

13. To see if the Town will vote to continue and establish the following funds;

Audit Balance as of 6/30/22

Contingency Fund Savings Fund	27,906.50
Fire Gear & Equipment Fund	12,210.81
Revaluation Reserve Fund	4,548.90
A.C.O Fund	691.27
Wind power	134,817.63
Building Capital Fund	212,799.36
Arpa Funds	6,978.74
Wind Power CBA Energy Fund	89,839.20
E911 Road Signs Fund	105.34
Total	489,897.75

**Note that most funds are part of continuing operations, so the Audit Balance as of 6/30/22, does not reflect any re-appropriations for next year's budget, expenditures or revenues for the current fiscal year. (Board & Budget Committee recommends: Approval)*

- 14. To see if the Town will vote to set the date that property taxes will be due in two equal payments on October 15, 2023 and March 15, 2024 and to fix the rate of interest at 6.0% to be charged on the unpaid amounts beginning October 16, 2023 and March 16, 2024 respectively, and to fix the rate of interest paid for over-payments at 2.0% per annum. *(Board recommends: Approval)***
- 15. To see if the Town will vote to authorize the tax collector or treasurer to accept pre-payments of 2023/2024 and 2024/2025 taxes not yet committed and set the rate of interest at 0% for over-payments pursuant to 36 MRSA §506:
*(Board recommends: Approval)***
- 16. To see if the Town will vote to authorize expenditures to pay tax abatements and applicable interest granted by the Town appointed Tax Assessor or the Board of Selectmen during the fiscal year beginning July 1 2023, in an aggregate amount not to exceed the property tax commitment overlay, pursuant to 36 M.R.S.A §710.
*(Board recommends: Approval)***
- 17. To See if the Town will vote to authorize the Selectmen to offer to sell any property automatically acquired by tax liens to the previous owner(s) for payment of all back taxes, fees and interest; should the previous owner decline to redeem the property after 30-days' notice, to authorize the Board of Selectmen to advertise for sealed bids on same and stating the lowest bid acceptable and to execute, upon specific town meeting approval, a quit claim deed to the highest responsible bidder and further to allow the Selectmen to authorize the Treasurer to waive automatic lien foreclosures when it is in the best interest of the Town. If sale is to anyone other than the former owner, the Board of Selectmen shall follow the special sale process required by 36 M.R.S.A §943-C for qualifying homestead property.
*(Board recommends: Approval)***
- 18. To see if the Town will vote to authorize the Municipal Officers to spend an amount not to exceed 3/12 of the budgeted amount in each budget category of the annual budget during the period from July to the annual town meeting should the annual town meeting fail to be held in June before the books close on June 30, 2023.
*(Board recommends: Approval)***
- 19. To see if the Town will vote to authorize the Board of Selectman to make transfers and disbursements from Un-appropriated Surplus, Reserve Funds and Capital Improvement Funds for the purpose of local matching funds up to \$5,000.00 for the year, should the Town receive a grant or grants requiring matching funds.
*(Board recommends: Approval)***

20. To see if the Town will vote to appropriate all funds from the money received from the State of Maine for registration of snowmobiles to the Airline Riders Snowmobile Club for the purpose of maintaining snowmobile trails.

(Board recommends: Approval)

21. To see if the Town will authorize the Osborn Community Building (197 Moose Hill Road, Osborn) to be used by the public, for purposes other than daily governance of the Town of Osborn. These purposes may include receptions, meetings, trainings, social gatherings and the like. (Board recommends: Approval)

22. Motion to Adjourn.



STATE OF MAINE
OFFICE OF THE GOVERNOR
1 STATE HOUSE STATION
AUGUSTA, MAINE
04333-0001

Dear Friends:

For four years it has been my privilege to guide our great state, working with the Legislature to keep Maine people safe and put our economy on a path to recovery.

Since the arrival of the COVID-19 vaccines in December 2020, we have worked hard to get as many shots into the arms of Maine people as quickly as possible. Since the COVID-19 vaccine became available, more than a million Maine people have gotten fully vaccinated from COVID-19. It is thanks to them that our state has one of the highest vaccination rates and one of the lowest death rates from COVID-19, despite having a much older population than other states. People are coming to Maine because we are one of the safest states in the nation.

Following the recommendations of the Economic Recovery Committee, our economy has not only fully recovered, but has surpassed pre-pandemic projections and unemployment claims have dropped to pre-pandemic levels. And, last year, I was pleased to sign a balanced, bipartisan budget that finally achieves the State's commitment to 55 percent education funding, fully restores revenue sharing, and expands property tax relief for Maine residents.

Maine can be proud of our nation-leading progress, but our work is far from done. Through the Maine Jobs & Recovery Plan, we will continue to address our longstanding workforce shortage, the expansion of broadband, education and job training opportunities, housing, child care, and transportation. Drawing on the hard work and resilience of Maine people, together we will rebuild our economy and rise from this unprecedented challenge a state that is stronger than ever.

In 2022, we focused on our economy, on our climate, on our kids, on keeping people safe and on the health and welfare of all Maine people. We have persevered, and, while challenges remain, we will get through them together. I am proud of the people of Maine, and I am proud to be your Governor.

Thank you,

A handwritten signature in dark ink, appearing to read "Janet T. Mills".

Janet T. Mills
Governor

PHONE: (207) 287-3531 (Voice)

888-577-6690 (TTY)

FAX: (207) 287-1034

www.maine.gov

SUSAN M. COLLINS
MAINE

#13 DIRKVEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2977
(202) 224-2983 (FAX)

United States Senate
WASHINGTON, DC 20510-1904

COMMITTEES:
APPROPRIATIONS
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE
SPECIAL COMMITTEE
ON AGING

Dear Friends:

It is an honor to represent Maine in the U.S. Senate. I am grateful for the trust that Mainers have placed in me and welcome this opportunity to share some key accomplishments for our state.

Last year, I secured more than \$500 million for 285 projects from Aroostook County to York County that will promote job creation, workforce training, and economic development; expand access to health care; improve public safety, infrastructure, and community resources; and protect our environment. To address the crisis of soaring inflation and high energy prices, I led efforts to provide \$2 billion in supplemental funds to the Low-Income Home Energy Assistance Program. In the new Congress that begins in 2023, I expect to be the Vice Chairman of the Appropriations Committee and will continue to champion investments to support Maine's communities and families.

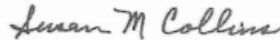
Strengthening our economy and supporting good jobs remain a top priority. Along with the Governor and the rest of the Maine Delegation and the associations representing the lobster industry, I worked to protect our hardworking lobstermen and women by pausing for six years the onerous federal regulations that jeopardize our lobster fishery's very existence. Another ongoing threat to Maine's small businesses is the shortage of workers. That's why I led an effort to push the Administration to nearly double the number of H-2B visas that are critical to our hospitality industry. Additionally, when the Administration proposed to cut the construction of a destroyer to be built by Bath Iron Works, I restored this funding to protect Maine jobs and our national security.

When Maine Veterans' Homes announced last year that it planned to close its facilities in Caribou and Machias, I opposed that decision which would have had such a devastating effect on rural veterans and their families. I am glad that the decision was reversed, and I have secured \$3 million to help with upgrades to these facilities. My *AUTO for Vets Act* also became law, which will help disabled veterans maintain their independence by supporting the purchase of a new adaptive vehicle once a decade.

This past year, Congress demonstrated how effective it can be on behalf of the American people when both parties work together. A few of the bipartisan achievements that I was involved in include the *Respect for Marriage Act*, which will provide certainty to millions of loving couples in same-sex marriages while protecting religious liberties, and the *Electoral Count Reform Act*, which establishes clear guidelines for our system of certifying and counting electoral votes for President and Vice President.

No one works harder than the people of Maine, and I have honored that work ethic by showing up for every vote. During my Senate service, I have cast more than 8,500 consecutive votes, never having missed one. I remain committed to doing all that I can to address your community's concerns in 2023. If I may be of assistance to you in any way, I encourage you to contact one of my six state offices.

Sincerely,



Susan M. Collins
United States Senator

Washington Office
1222 Longworth House Office Building
Washington, D.C. 20515
Phone: (202) 225-6006
Fax: (202) 225-2943
www.golden.house.gov



Committee on Armed Services
Committee on Small Business

Jared Golden
Congress of the United States
2nd District of Maine

Dear Friends,

I hope this letter finds you safe and well. It's an honor to continue serving as your representative in Congress, and I take the responsibility very seriously. I appreciate the opportunity to update you on what I've been working on behalf of the people of the Second Congressional District.

In August, I voted for the *Inflation Reduction Act* because it represented a dramatic turnaround from misguided efforts to pass sweeping, ill-designed legislation that tried to accomplish too many things through budget gimmicks, setting up problematic fiscal cliffs in numerous programs and refusing to make the difficult decisions to allow for a fiscally responsible bill.

The *Inflation Reduction Act*, which was signed into law by the president, was fiscally responsible and targeted four key priorities: reducing our national debt and putting our country back on a more sustainable path, lowering the cost of prescription drugs, and making health care more affordable, investing in an all-of-the-above energy strategy to significantly increase oil, gas, and renewable energy production to lower energy costs for Americans, and cracking down on the tax avoidance of billion-dollar multinational corporations. This bill was the first major legislation in the last decade to use the reconciliation process to create a fiscally responsible budget to reduce deficits. The Congressional Budget Office estimated it would reduce deficits by approximately \$300 billion.

As a member of the House Armed Services Committee, I also helped pass the Fiscal Year 2023 National Defense Authorization Act, which among other things, included key wins for Bath shipbuilders, UMaine, and servicemembers and their families. For shipbuilders, the bill secured authorization for a third DDG-51 destroyer; established a new contract for up to 15 DDG-51 destroyers over the next five years, many of which will be built at Bath Iron Works; and included funding for shipyard infrastructure. The bill also authorized over \$25 million for defense research programs, including UMaine's large-scale manufacturing program. Finally, the bill authorized a 4.6% pay increase to help servicemembers and their families deal with rising costs due to inflation.

Additionally, at the end of 2022, Congress passed a spending bill to fund the government through September of 2023. The bill funds nearly \$27 million in funding for community projects across the Second Congressional District, a lifeline for our lobster industry that freezes any regulatory action for at least six years, and secures millions in additional funding for the Low Income Housing Energy Assistance Program (LIHEAP) to help Mainers heat their homes.

Regardless of the year, one of my top priorities is ensuring I'm accessible to you. My staff and I can help answer questions about and navigate federal programs; find resources in Maine; and resolve issues with Medicare, Social Security, the VA, and other federal agencies and programs. We are here to help:

- **Caribou Office:** 7 Hatch Drive, Suite 230, Caribou, ME 04736. Phone: (207) 492-6009
- **Lewiston Office:** 179 Lisbon Street, Lewiston, ME 04240. Phone: (207) 241-6767
- **Bangor Office:** 6 State Street, Suite 101, Bangor, ME 04401. Phone: (207) 249-7400

I look forward to building on momentum from recent legislative wins for Mainers and continuing to work on your behalf in 2023. Do not hesitate to reach out and voice an opinion on legislation, let us know about local events, or seek assistance navigating federal agencies or programs. It's an honor to represent you in Congress, and I wish you a healthy and prosperous year to come.

Respectfully,

Jared F. Golden
Member of Congress

January 1, 2023

Dear Friends,

I've often thought that Maine is just one big small town connected by long roads. Well, in the past year or two, those roads have gotten steeper and bumpier as we dealt with an unprecedented pandemic and the resulting economic troubles.

As we faced the historic challenges, something impressive happened. We came together and lent a hand to our neighbors wherever we could to keep things running and spirits high.

Down in Washington, Congress tried to help Maine communities get through this struggle, so that our state would come out stronger. To do that, we put in the work and set some things into motion that are already helping Maine people. That's why you hired us, after all.

The pandemic made something we'd known for a while clear: those roads and networks that connect our big town needed repair, improvements, and expansion – from bridges to broadband. So, while Maine was uniting towards a common purpose, Congress came together to pass the *Bipartisan Infrastructure Law* – legislation that makes generational investments in physical infrastructure, broadband connections, harbors, and the energy grid. These efforts will lay the foundation for Maine's 21st century economy and make sure even the most rural areas aren't left behind.

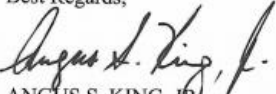
Over the last two years, as we drove up and down our state, you couldn't help but see storefronts in trouble and prices rising as the economy struggled through a global recession. And again, while you focused your efforts on getting through the difficult times, Congress took meaningful action. We passed the *American Rescue Plan* in 2021, which enabled Governor Mills and the state of Maine to better meet the health and economic difficulties of the pandemic. At a critical moment it expanded healthcare efforts to confront COVID and invested in the state to keep the economy in far better shape than most others nationwide.

Congress didn't stop there. This year, we took even more concrete steps to cut costs, create jobs, and provide more affordable, cleaner energy. The bipartisan *CHIPS Act* will bring home the manufacturing of the technical components known as "chips" that are used in everything these days – from smartphones to microwaves to cars – and in doing so reduce prices and create good American jobs. We also passed the *Inflation Reduction Act (IRA)* to lower healthcare costs, allow Medicare to negotiate drug prices, and cut energy bills with new rebates for things like heat pumps and solar panels.

Beyond these major investments, we also passed vital legislation to improve the day-to-day lives of Maine people and Americans nationwide. On a bipartisan basis, we expanded health care for veterans exposed to toxins, strengthened protections for marriage equality, supported Ukraine as it fought off a bloody Russian invasion, secured our elections and the peaceful transfer of power, and delivered millions in federal investments to projects up and down our state.

So, as Maine worked to get through hard times, Congress took steps to support our state – and we're already starting to see brighter days ahead. I'm proud to have played a small part down here; it's a true privilege to listen to you, work with you, and build a brighter future for all the incredible people up and down the roads that connect our big small town. Mary and I wish you a happy, and safe 2023.

Best Regards,



ANGUS S. KING, JR.
United States Senator

Sample

**SAMPLE BALLOT
MUNICIPAL ELECTION
TOWN OF OSBORN
JUNE 13, 2023**

Sample

Instructions: Mark a cross (X) or check (✓) in the square at the left of the name of the candidate or response for which you wish to vote. Follow directions as to the number of candidates to be voted on for each office. You may vote for a person whose name does not appear on the ballot by writing in his/her name in the proper blank space, marking a cross (X) or check (✓) in the proper square at the left and writing in also the municipality of residence of the person of choice. Do not erase names.

For Selectman

Term Ending 6/30/2026

(Vote for not more than one)

☐ Bassett, Gregory Osborn, ME

☐ Liimatainen, Reino Osborn, ME

☐ _____
Write-in name & municipality of residence

For School Board Member

Term Ending 6/30/2025

(Vote for not more than one)

☐ Eaton, Alexa Osborn, ME

☐ _____
Write-in name & municipality of residence

For Building Committee Member

Term Ending 6/30/2026

(Vote for not more than one)

☐ _____
☐ _____
Write-in name & municipality of residence

For School Trustee

Term Ending 6/30/2025

(Vote for not more than one)

☐ _____
Write-in name & municipality of residence

For School Trustee

Term Ending 6/30/2026

(Vote for not more than one)

☐ _____
Write-in name & municipality of residence

X

Christina Jordan-Rebar
Clerk