

TOWN OF OSBORN

Annual Report 2021

Fiscal Report & Audit for year ending June 30, 2021

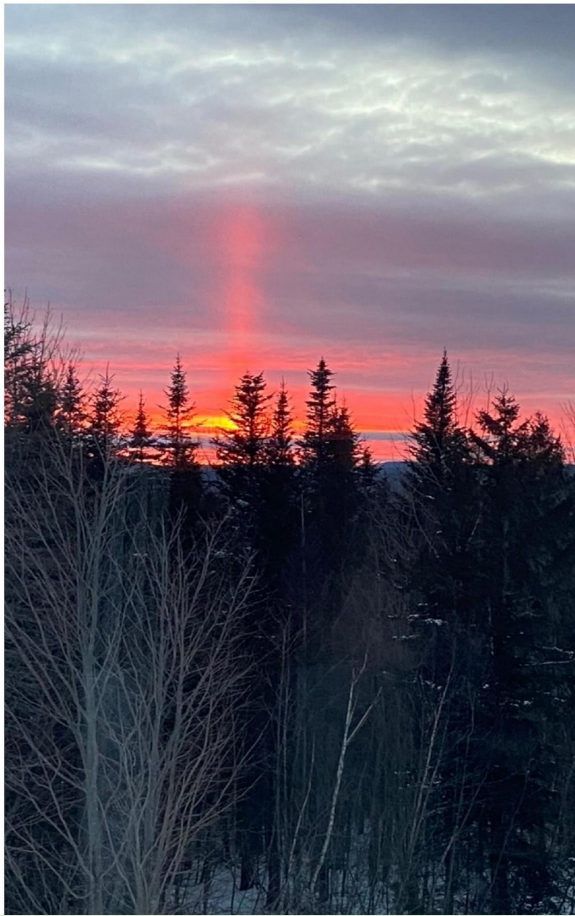
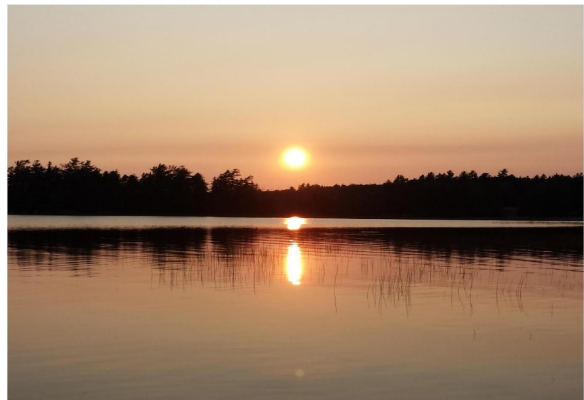
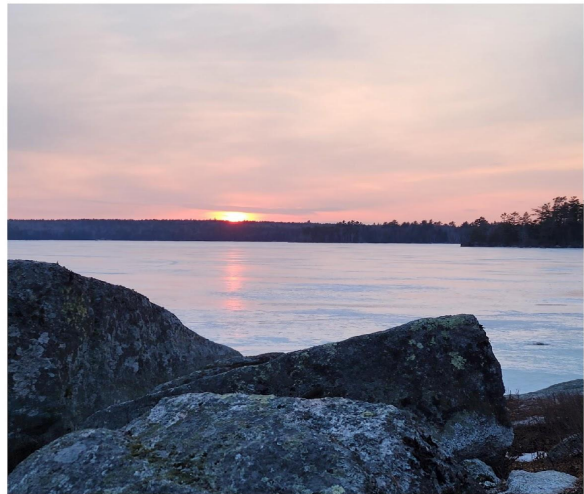


Photo Courtesy of Bruce Purpura
"Sunset on Moose Hill"



"Sunset on Spectacle Pond"

Election June 14, 2022

Annual Town Meeting June 15, 2022

TOWN OF OSBORN

Annual Town Report

<u>Table of Contents</u>	<u>Page</u>
2021-2022 Municipal Officers & Board Members.....	3
Town Information.....	4
Selectman Report.....	7
Osborn Volunteer Municipal Fire Department	8
Hancock County Sheriff's Department.....	10
Town Clerk's Report.....	11
Registrar's Report.....	11
Assessor's Certificate	12
Assessor's Property List.....	13
Tax Collector's Report.....	16
Treasurer's Report.....	17
Audit Report.....	19
Proposed Budget 2022-2023.....	27
Town Meeting Warrant.....	30
Letters from Legislature.....	35
Sample Ballot.....	39

2021-2022

Municipal Officers & Board Members

Elected Position	Name	Term Expires		Appointed Position	Name	Term Expires
Selectman	Ray Slaybaugh	6/30/2024		Budget Committee	Ray Slaybaugh	6/30/2022
Selectman	Dean Murphy	6/30/2022		Budget Committee	Dean Murphy	6/30/2022
Selectman	Greg Bassett	6/30/2023		Budget Committee	Greg Bassett	6/30/2022
Chairman Board	Ray Slaybaugh	6/30/2022		Budget Committee	Kimberly Murphy	6/30/2022
Treasurer	Kimberly Murphy	6/30/2024		Budget Committee	Christy Jordan-Rebar	6/30/2022
Tax Collector	Christina Jordan-Rebar	6/30/2024		Budget Committee	Paul Caggiano	6/30/2022
Excise Tax Collector	Jon Osgood	6/30/2024		Budget Committee	John Osgood	6/30/2022
School Member	Leslie Slaybaugh	6/30/2022		Budget Committee	Bret Achorn	6/30/2022
School Member	Christina Jordan-Rebar	6/30/2024		Budget Committee	Leslie Slaybaugh	6/30/2022
School Trustee	Roger Waterman	6/30/2022		Budget Committee	David Flannery	6/30/2022
School Trustee	Greg Bassett	6/30/2024		Budget Committee	Darren Lord	6/30/2022
School Trustee	Tina Eaton	6/30/2023		Contracted/Hired	Name	
Building Committee	Christina Jordan-Rebar	6/30/2024		Tax Assessor	Mark Gibson	
Building Committee	Jon Osgood	6/30/2022		Code Enforcement	LUPC	
Building Committee	Tina Eaton	6/30/2023		LUPC	Karen Bolstridge	
				Auditor	James Wadman	
				Plumbing Inspector	LUPC	
Appointed Position	Name	Term Expires				
Town Clerk (3yr)	Christina Jordan-Rebar	6/30/2024				
Deputy Clerk (w/clerk)	Kimberly Murphy	6/30/2024				
Fire Chief (3yr)	Bret Achorn	6/30/2024		Appointed Position	Name	Term Expires
Deputy Treasurer (w/Treasurer)	Vacant	6/30/2024		Fire Warden	Bret Achorn	6/30/2022
Road Com. (1yr)	Vacant	6/30/2022		Deputy Fire Warden	Kenny Silsby	6/30/2022
Adm. Constable (1yr)	Charlie Reed	6/30/2022		E911 Coordinator (1yr)	Greg Bassett	6/30/2022
Adm. Constable (1yr)	Jacob Rebar	6/30/2022		Civil Emerg. (1yr)	Select Board	6/30/2022
Surveyor of Wood (1yr)	Vacant	6/30/2022		Public Affairs Officer	Select Board	6/30/2022

Building Mgr(1yr)	Christy Jordan-Rebar	6/30/2022		GA Officer	Paul Caggiano	6/30/2022
Animal Controll (3yr)	Jacob Rebar	6/20/2024		Fire Inspector	Bret Acorn	6/30/2022
Registrar (2yr)	Christy Jordan-Rebar	12/31/2022				
Health Officer (3yr)	Leslie Slaybaugh	6/30/2024				

Town Information

Town Office Hours –

Tuesdays - 6 pm - 8 pm

Saturdays - 10 am - 12 pm

Town Office Phone – (207) 584-3424

Website – osbornmaine.org

EMAIL

Select board - selectmanosborn@gmail.com

Fire Chief – osbornfirechief@gmail.com

Tax Collector – osbornmxcollector@gmail.com

Treasurer – treasurersosborn@gmail.com

E-911 Addressing Officer – E911osborn@gmail.com

Clerk – osbornclerk@gmail.com

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.

Wind Environmental Fund - Report

Town of Osborn Energy, Environmental and Property Tax Relief Fund
Updated Dated 9/17/2019 -Appendix A

The Town of Osborn received it's first distribution of wind funds for this fund on May 21, 2021 for \$850,000 and the second distribution on February 28, 2022 for \$100,000 for a total amount of \$950,000. The funds were set up in an account at Camden National Bank called the Wind Environmental Fund.

* Applications were distributed by mail to all eligible tax-paying property owners (per the Appendix approved and Amended by the voters of the Town of Osborn).

* 128 Applications from Eligible Tax-paying property owners in the Town of Osborn were received, with which 128 checks were processed in the amount of \$858,250.00 and mailed the week of April 12, 2022.

- + \$850,000.00 (Initial Deposit of Funds per agreement)
- + \$100,000.00 (Final Deposit of Funds per agreement)
- + \$263.37 (interest through 5/31/22)
- \$858,250.00 (128 Applicant Disbursements)
- \$1,024.00 (128 @ 8.00 Fee Camden National Processing)

+ \$90,989.37 (Balance before Legal & Administrative Costs
—which after expenses will transfer to the Town Wind Surplus and remain in the designated Wind funds bank account for future use.)

During this process from start to finish, the general consensus of participants was that of an appreciation for the opportunity to participate in this value added benefit that would enhance their property in many ways for years to come.

Municipal Fire Department Letter

*Hello and Happy Summer to everyone **from your Fire and Rescue Department**. We have gained one new member recently. Zach McAdams has joined us and is working on getting training done and helping us out around the station and answering calls with us. In other news, we have had to replace our pumper, due to a leaking tank and the high cost of replacing it. We obtained another pumper as a gift from the town of Spencer, MA. It also is an older truck, that has been lightly used for a number of years. It does need some work before we can put it on the road. This will be done as soon as McDevitts can make the time to work on it. Once this is completed it should serve us well.*

As usual we would like to invite anyone who has an interest to come and talk to us about joining. We need more help so that if we want to go away for a few days that there will be coverage in town for fire, EMS and accident calls without having to wait for Aurora (who also doesn't have enough help.

Just a reminder as we head into summer. Summer is a season of higher risk for wildland and grassland fires. By Maine state law burn permits are required to do any open burning. They are available from the fire warden, Kenny Silsby as well as from the fire department. Also, and this is new, they are available for free online from the Maine Forest Service. Search for Maine Open Burn Permit. You must print it out, read it and sign it agreeing to all the stipulations on it. You may only burn on a class 1 or 2 day. It is your responsibility to check the class day on the day of burn because it may have changed. Also, the fire department may cancel the permit if it is deemed unsafe in our town for any reason. Reasons may include the weather is too dry or too windy or lack of fire coverage among other things. Remember that if you don't have a permit, you can be fined up to \$1000 if your fire gets away from you. Also, if other fire departments come to help put it out you may be liable for restitution costs to any departments involved. So, get your permit and be very careful.

Please remember that fireworks may only be used on your own property or with the owner's permission on someone else's property. Be careful, follow manufacturer's instructions, and make sure you have plenty of water available to put out any fire that ensues. A fire extinguisher should also be available.

From the rescue side of the department if you need assistance because of illness or injury call 911. They will notify us and also get an ambulance on route. When you call be prepared to answer their questions as to location, name, what is going on etc. This way we, as well as the ambulance personnel, have an idea what to be prepared for. Be aware that if you have symptoms that could be COVID but are not life-threatening we may not enter your home. We may wait in your driveway until the ambulance arrives to provide a higher level of care. If a more serious problem develops while waiting, we will come in and do what we can. This reduces the number of people exposed to COVID and lowers the risk of further spread.

*Be careful, stay hydrated, don't get overheated and drink plenty of water. Have a great summer.
Bret, Paul, Millie and Zach.*

**OSBORN VOLUNTEER
MUNICIPAL FIRE DEPARTMENT**

May 2021 – April 2022 (As of 4/30/22)

Call Type	Osborn	Mutual Aid Other Towns
Medical Emergency	2	12
Auto Accident	1	9
Missing Lost Person		1
Traffic Control		2
Wild land Fires (Grass, Brush, Forest		2
Structure Fire		
Power Lines Down		
Flooded basement		
ATV or Snowmobile Accident w/injuries		1
Domestic Violence		
Fire Prevention (controlled burns)		
Meetings		
Training – Training Workshops	74 hrs	32 hrs
Maintenance		42 hrs
Clearing Snow	8	
False Alarms		3
Community Service		4.25hr
Canceled Calls	1	6

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 snap shot of law enforcement activities. Your community is no different and yearly asks for the very same information. I am happy to report to you that in 2021, the Sheriff's Office did not respond to any calls for service in your community.

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.

Respectfully,

Scott A. Kane

Scott A. Kane

Sheriff, Hancock County

Town Clerk's Report

Dogs Licenses Issued for 2020 - 2021

Spayed / Neutered 14

Males / Females 8

Total Dogs Licensed 22

Un-licensed – Animal Control Officer Handling 1

There were 0 **Births** recorded for Osborn Residents for Calendar Year 2021

There were 3 **Marriages** recorded for Osborn Residents for Calendar Year 2021

2 Resident 1 Non-Resident

There was 1 **Death** recorded for Osborn Residents for Calendar Year 2021

Clerk report - Prepared by Christina Rebar – Jordan - Clerk

Registrar's Report – 2021

Total Registered Voters: 54 (As of 11/2/2021)

Town Election 6/8/21 14 Voters

Town Meeting 6/9/21 11 Voters 4 Non-Voters

2021 Referendum 11/2/21 33 Voters

Registrar report - Prepared by Christina Rebar-Jordan – Registrar

Assessor's Report – 2021 (Property as existed on 4/1/21)

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

IN WITNESS THEREOF, we have hereunto set our hands at Osborn this 25 day of August, 2021.

Ry J. Slybo
Deanne M. Murphy
Shawn B. Boud

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	7,133.49	
2. Municipal Appropriation	418,460.00	
3. TIF Financing Plan Amount	0.00	
4. Local Educational Appropriation	118,433.00	
5. Overlay (Not to Exceed 5% of "Net To Be Raised" (see tax rate calculation #16)	18,107.60	
6. Total Assessments		562,134.09

Deductions:

7. State Municipal Revenue Sharing	3,210.04	
8. Homestead Reimbursement	1,694.00	
9. BETE Reimbursement	0.00	
10. Other Revenue	144,143.09	
11. Total Deductions		149,047.13
12. <u>Net Assessment for Commitment</u>		413,086.96

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	25,000.00	276,700.00	1,217.48
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	120.12
ACORD, CHRISTOPHER J	004-029	81,600.00	41,200.00	122,800.00	0.00	122,800.00	540.32
ALDERMAN, DAVID MICHAEL	004-011	30,700.00	20,300.00	51,000.00	0.00	51,000.00	224.40
ARMSTRONG, BRUCE H	004-024	73,200.00	31,100.00	104,300.00	0.00	104,300.00	458.92
BASSETT, GREGORY	002-015	39,000.00	152,800.00	191,800.00	25,000.00	166,800.00	733.92
BASSETT, GREGORY C	002-017	30,300.00	0.00	30,300.00	0.00	30,300.00	133.32
BASSETT, GREGORY C	002-016	22,800.00	0.00	22,800.00	0.00	22,800.00	100.32
BASSETT, MARIE E	002-013	20,000.00	4,200.00	24,200.00	0.00	24,200.00	106.48
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	819.72
BENNETT, ELAINE LOUISE	003-026	67,500.00	34,800.00	102,300.00	0.00	102,300.00	450.12
BERGEN, JENS-PETER W	004-019	120,000.00	23,000.00	143,000.00	0.00	143,000.00	629.20
BLACK, WILLIAM	003-019	0.00	9,100.00	9,100.00	0.00	9,100.00	40.04
BLOW, ERIC E	004-017	76,500.00	40,900.00	117,400.00	0.00	117,400.00	516.56
BOYCE, JOHNSON D	004-003	59,300.00	22,200.00	81,500.00	0.00	81,500.00	358.60
BROWN, FRED A	004-043	31,500.00	23,600.00	55,100.00	0.00	55,100.00	242.44
BROWN, SCOTT D	004-041	0.00	11,300.00	11,300.00	0.00	11,300.00	49.72
BUCHANAN, NOLA R	002-034	24,500.00	5,700.00	30,200.00	0.00	30,200.00	132.88
CAGGIANO, PAUL R	002-029	42,900.00	121,000.00	163,900.00	25,000.00	138,900.00	611.16
COBB, KATHY	002-020	31,000.00	0.00	31,000.00	0.00	31,000.00	136.40
COBB, KATHY L	002-003	26,000.00	55,800.00	81,800.00	25,000.00	56,800.00	249.92
COBB, LARRY	002-020	0.00	21,300.00	21,300.00	0.00	21,300.00	93.72
COBB, LARRY D III	002-019	14,400.00	1,000.00	15,400.00	0.00	15,400.00	67.76
CONNER, FRANK	003-023	28,600.00	7,100.00	35,700.00	0.00	35,700.00	157.08
CONNER, FRANK	003-022	82,700.00	44,400.00	127,100.00	0.00	127,100.00	559.24
CONNOLLY, MIKE	001-009 L	0.00	6,600.00	6,600.00	0.00	6,600.00	29.04
CORCORAN, MATTHEW J	004-035	32,200.00	24,100.00	56,300.00	0.00	56,300.00	247.72
COUILLARD, JOSEPH R	004-010	32,200.00	44,900.00	77,100.00	0.00	77,100.00	339.24
DIXON, DANIEL A	003-025	68,700.00	28,500.00	97,200.00	0.00	97,200.00	427.68
DOW, KEVIN C	003-016	76,500.00	42,300.00	118,800.00	0.00	118,800.00	522.72
EAGLE, CHRISTINA D	002-030	29,400.00	35,400.00	64,800.00	25,000.00	39,800.00	175.12
EATON, KYLE N	002-041	35,600.00	11,200.00	46,800.00	25,000.00	21,800.00	95.92
FARREN, EDWARD	004-009	90,300.00	43,500.00	133,800.00	0.00	133,800.00	588.72
FAULKINGHAM, PATRICK D	002-039	22,100.00	55,300.00	77,400.00	0.00	77,400.00	340.56
FLANNERY, DAVID C	004-042	37,600.00	43,500.00	81,100.00	0.00	81,100.00	356.84
FLANNERY, STEVEN	004-038	39,300.00	36,900.00	76,200.00	25,000.00	51,200.00	225.28
FROST, GENEVA DUNCAN	004-015	72,500.00	14,500.00	87,000.00	0.00	87,000.00	382.80
GARLAND, JON	001-008	10,100.00	6,100.00	16,200.00	0.00	16,200.00	71.28
GATCOMB, JACQUELINE M	003-002	88,300.00	41,900.00	130,200.00	0.00	130,200.00	572.88
GETCHELL, ARNOLD ROY	003-007	69,300.00	31,700.00	101,000.00	0.00	101,000.00	444.40
GOSLAWSKI, KRZYSZTOF	002-027	41,600.00	42,900.00	84,500.00	0.00	84,500.00	371.80
GREEN, JAMES F	001-014	76,200.00	9,100.00	85,300.00	0.00	85,300.00	375.32
HAGERTY, TIMOTHY	004-014	76,800.00	30,300.00	107,100.00	0.00	107,100.00	471.24
HAMMOND, ARTHUR W	004-026	77,000.00	24,300.00	101,300.00	0.00	101,300.00	445.72
HAMMOND, ELEANOR M	004-004	69,400.00	17,000.00	86,400.00	0.00	86,400.00	380.16
HAMMOND, FRANK H	003-027	68,400.00	12,000.00	80,400.00	0.00	80,400.00	353.76
HAMMOND, HAROLD	004-002	74,500.00	71,200.00	145,700.00	0.00	145,700.00	641.08
HARDISON, DOUGLAS	001-011 L	0.00	28,900.00	28,900.00	0.00	28,900.00	127.16
HARRINGTON, HEIDI BURGESS	003-004	37,600.00	30,400.00	68,000.00	0.00	68,000.00	299.20
HARRIS, JOHN	002-036	33,500.00	26,200.00	59,700.00	0.00	59,700.00	262.68
HATCH, PERRY N	003-017	0.00	0.00	0.00	0.00	0.00	0.00
HATCH, THOMAS F	004-022	0.00	33,000.00	33,000.00	0.00	33,000.00	145.20

HAWES, ARICH L SR	004-037	0.00	21,700.00	21,700.00	0.00	21,700.00	95.48
HUTCHINSON, ROBERT C	004-006	68,600.00	29,400.00	98,000.00	0.00	98,000.00	431.20
JANSA, MICHAEL J	004-040	37,000.00	49,700.00	86,700.00	0.00	86,700.00	381.48
JERNIGAN, ROBERT E	003-018	34,100.00	28,700.00	62,800.00	0.00	62,800.00	276.32
JONES, BRADFORD E	004-048	33,100.00	15,600.00	48,700.00	0.00	48,700.00	214.28
JONES, BRETT	003-030	90,400.00	43,800.00	134,200.00	0.00	134,200.00	590.48
JORDAN, DONALD L	002-002	22,600.00	0.00	22,600.00	0.00	22,600.00	99.44
JORDAN, HERBERT R SR	003-001	81,500.00	31,900.00	113,400.00	0.00	113,400.00	498.96
KELLEY, KEITH J	003-010	33,400.00	16,400.00	49,800.00	0.00	49,800.00	219.12
KENONA FARM	002-026	0.00	23,800.00	23,800.00	0.00	23,800.00	104.72
KING, DONALD W	003-028	31,500.00	15,100.00	46,600.00	0.00	46,600.00	205.04
KRAWCHUK, DAYANA	004-018	71,800.00	43,000.00	114,800.00	0.00	114,800.00	505.12
KURS, LUIS III	002-032	38,100.00	800.00	38,900.00	0.00	38,900.00	171.16
KURS, LUIS III	002-033	21,600.00	11,100.00	32,700.00	25,000.00	7,700.00	33.88
LAFRENIERE, STEPHEN M	001-001	46,400.00	0.00	46,400.00	0.00	46,400.00	204.16
LANE, LEROY	004-047	40,100.00	67,500.00	107,600.00	0.00	107,600.00	473.44
LAWRENCE, MARJORIE CAIRNS	003-031	77,700.00	15,200.00	92,900.00	0.00	92,900.00	408.76
LAWRENCE, TOBY C	003-024	78,700.00	24,200.00	102,900.00	0.00	102,900.00	452.76
LAWSON, STEPHEN T	003-013	65,100.00	17,100.00	82,200.00	0.00	82,200.00	361.68
LEACH, ALLISON A	003-006	33,700.00	24,400.00	58,100.00	0.00	58,100.00	255.64
LIIMATAINEN, REINO E	002-044	50,500.00	83,400.00	133,900.00	0.00	133,900.00	589.16
LIIMATAINEN, REINO E	001-015	9,100.00	5,300.00	14,400.00	0.00	14,400.00	63.36
LINSKEY, TERRENCE	002-009	33,500.00	47,300.00	80,800.00	0.00	80,800.00	355.52
LINSKEY, TERRENCE	002-010	14,400.00	0.00	14,400.00	0.00	14,400.00	63.36
LITTLEJOHN, MATTHEW J	001-012	70,700.00	10,700.00	81,400.00	0.00	81,400.00	358.16
LORD, DARREN W	004-001	73,000.00	39,000.00	112,000.00	0.00	112,000.00	492.80
MACDONALD, DAVID L	004-039	33,700.00	17,400.00	51,100.00	0.00	51,100.00	224.84
MACDONALD, JUSTIN D	004-045	34,500.00	15,300.00	49,800.00	0.00	49,800.00	219.12
MACE, ALBERT E II	002-042	26,600.00	32,600.00	59,200.00	31,000.00	28,200.00	124.08
MACE, BRUCE	002-028	22,000.00	2,200.00	24,200.00	0.00	24,200.00	106.48
MACE, TROY M	002-001	39,700.00	0.00	39,700.00	0.00	39,700.00	174.68
MAGOON, DAVID SR	002-011	33,000.00	11,100.00	44,100.00	25,000.00	19,100.00	84.04
MAGOON, DAVID SR	002-011	0.00	23,400.00	23,400.00	0.00	23,400.00	102.96
MAGOON, ELWOOD	002-004	30,000.00	26,200.00	56,200.00	25,000.00	31,200.00	137.28
MAGOON, JEANNE	002-008	26,000.00	19,500.00	45,500.00	0.00	45,500.00	200.20
MAINE BUREAU OF PUBLIC LANDS	001-005	263,300.00	0.00	263,300.00	263,300.00	0.00	0.00
MAINE BUREAU OF PUBLIC LANDS	001-004	141,800.00	0.00	141,800.00	141,800.00	0.00	0.00
MANRING, GLENN	003-012	75,300.00	21,000.00	96,300.00	0.00	96,300.00	423.72
MCADAMS, NIA L	002-006	37,800.00	40,500.00	78,300.00	25,000.00	53,300.00	234.52
MCCARTHY, THADDEUS M	004-046	36,400.00	23,800.00	60,200.00	0.00	60,200.00	264.88
MCGHEE, CHRISTOPHER	002-014	12,400.00	0.00	12,400.00	0.00	12,400.00	54.56
MCKINNON, RONALD B	001-013	82,200.00	70,100.00	152,300.00	0.00	152,300.00	670.12
MCPHAIL, PAUL	004-036	37,800.00	36,800.00	74,600.00	0.00	74,600.00	328.24
MOORES, ERIC	004-032	3,000.00	19,100.00	22,100.00	0.00	22,100.00	97.24
MTGLO INVESTORS LP	002-038	33,800.00	52,100.00	85,900.00	0.00	85,900.00	377.96
MUCHUGU, DENIS	002-018	64,400.00	0.00	64,400.00	0.00	64,400.00	283.36
MURPHY, DEAN W	004-007	85,800.00	122,200.00	208,000.00	25,000.00	183,000.00	805.20
MURPHY, DEAN W	003-020	82,900.00	32,600.00	115,500.00	0.00	115,500.00	508.20
MURRAY, DEBRA L	004-013	31,800.00	32,200.00	64,000.00	0.00	64,000.00	281.60
NASON, DAVID L	003-015	77,600.00	26,400.00	104,000.00	0.00	104,000.00	457.60
OSGOOD, JONATHAN S	004-025	72,900.00	25,800.00	98,700.00	25,000.00	73,700.00	324.28
PATCH, RICHARD A	003-009	73,100.00	11,600.00	84,700.00	0.00	84,700.00	372.68
PATTEN, JOHN M	004-021	68,400.00	26,000.00	94,400.00	0.00	94,400.00	415.36
PRATT, ANDREW P	002-046	12,400.00	0.00	12,400.00	0.00	12,400.00	54.56
PUNDT, RALPH	003-005	72,900.00	49,000.00	121,900.00	0.00	121,900.00	536.36
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	760.76

RANDALL, RICHARD P	004-023	79,100.00	44,500.00	123,600.00	0.00	123,600.00	543.84
REBAR, JACOB	002-040	44,000.00	58,500.00	102,500.00	0.00	102,500.00	451.00
REED, CHARLES W	002-048	14,200.00	0.00	14,200.00	0.00	14,200.00	62.48
REED, CHARLES W JR	002-021	52,200.00	118,100.00	170,300.00	25,000.00	145,300.00	639.32
REED, CHARLES W JR	002-037	18,000.00	0.00	18,000.00	0.00	18,000.00	79.20
REED, CHARLES W JR	002-049	34,500.00	8,400.00	42,900.00	0.00	42,900.00	188.76
REED, MICHELLE	002-050	20,500.00	100,200.00	120,700.00	25,000.00	95,700.00	421.08
REYNOLDS, JAY M	004-020	53,900.00	31,200.00	85,100.00	0.00	85,100.00	374.44
SANBORN, DANIEL	004-044	31,500.00	300.00	31,800.00	0.00	31,800.00	139.92
SANBORN, DANIEL E	004-027	77,500.00	26,600.00	104,100.00	0.00	104,100.00	458.04
SANTOS, NATHAN	003-003	71,300.00	24,200.00	95,500.00	0.00	95,500.00	420.20
SAWYER, SYLVIA	002-025	48,900.00	76,400.00	125,300.00	31,000.00	94,300.00	414.92
SEYMOUR, MICHAEL W	003-014	73,000.00	31,400.00	104,400.00	0.00	104,400.00	459.36
SHANNON, CHRISTOPHER M	004-033	40,400.00	21,400.00	61,800.00	0.00	61,800.00	271.92
SILSBY, KENNETH	002-026	43,800.00	44,400.00	88,200.00	25,000.00	63,200.00	278.08
SIMPSON, KENNETH R JR	004-028	76,600.00	19,500.00	96,100.00	0.00	96,100.00	422.84
SLAYBAUGH, RAY L	002-035	38,000.00	101,200.00	139,200.00	25,000.00	114,200.00	502.48
SMALLIDGE, PATRICK J	001-007	63,500.00	19,300.00	82,800.00	0.00	82,800.00	364.32
SMITH, MICHAEL A	004-008	83,400.00	41,000.00	124,400.00	0.00	124,400.00	547.36
STAPLES, GALEN S & JANICE E	003-011	71,400.00	23,700.00	95,100.00	0.00	95,100.00	418.44
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	464.64
SULLIVAN, CORNELIUS C	004-030	77,500.00	27,300.00	104,800.00	0.00	104,800.00	461.12
SULLIVAN, DONALD III	002-047	18,400.00	500.00	18,900.00	0.00	18,900.00	83.16
TAINTER, SYLVIA C	004-012	30,700.00	2,900.00	33,600.00	0.00	33,600.00	147.84
TIMM, JAMES	002-045	12,400.00	0.00	12,400.00	0.00	12,400.00	54.56
TOWN OF OSBORN	002-022	23,100.00	90,700.00	113,800.00	113,800.00	0.00	0.00
TREE TOP MANUFACTURING INC	001-002	824,500.00	234,400.00	1,058,900.00	0.00	1,058,900.00	4,659.16
TREE TOP MANUFACTURING INC	001-003	0.00	0.00	0.00	0.00	0.00	0.00
TROOP 160 MEMORIAL SCOUT CA	003-029	81,200.00	24,100.00	105,300.00	105,300.00	0.00	0.00
URSA MAJOR LLC	001-006	4,505,400.00	0.00	4,505,400.00	0.00	4,505,400.00	19,823.76
VARNEY, TIMOTHY D	002-031	42,900.00	112,800.00	155,700.00	25,000.00	130,700.00	575.08
VERSANT POWER		616,700.00	0.00	616,700.00	0.00	616,700.00	2,713.48
WEAVER WIND LLC	001-006	0.00	77,297,800.00	77,297,800.00	0.00	77,297,800.00	340,110.32
WEYMOUTH, BRUCE W	002-043	29,400.00	28,100.00	57,500.00	31,000.00	26,500.00	116.60
WHITMORE, MARKHAM L	004-005	69,800.00	33,800.00	103,600.00	0.00	103,600.00	455.84
WILKINSON, DAVID G	004-049	32,700.00	28,700.00	61,400.00	0.00	61,400.00	270.16
WILLETTE, PARRIE SR	004-031	76,400.00	56,000.00	132,400.00	0.00	132,400.00	582.56
WILLEY, SHAWN C	003-008	78,400.00	73,100.00	151,500.00	0.00	151,500.00	666.60
WINGARD, GEOFFREY H	004-016	68,100.00	38,800.00	106,900.00	0.00	106,900.00	470.36

Tax Collector's Reports 2020-2021

2020/2021

LIENS Recorded 7/28/21

Name	Principal	Interest	Costs	Total
Hawes, Arich	138.93	5.80	48.00	192.73
Map/Lot 004-037				
Lafreniere, Stephen	276.52	11.40	48.00	335.92
Map/Lot 001-001				
Mace, Bruce	83.73	2.48	48.00	134.21
Map/Lot 002-028				
Mace, Bruce	136.96	4.05	48.00	189.01
Map/Lot 002-001				
Moores, Eric	152.49	5.06	48.00	205.55
Map/Lot 004-032				
Staples, Galen	11.80	.35	48.00	60.15
Map/Lot 003-011				
Wells Fargo	583.05	24.92	48.00	655.97
Map/Lot 002-027				
Wingard, Geoffrey	368.80	8.33	48.00	425.13
Map/Lot 004-016				
Total:	1752.28	62.39	384.00	2198.67

Tax Commitment 10/3/20

124,772.70

6.9 Mill Rate

Total Valuation 18,083,000

7/1/20-6/30/21

Excise Tax Collected

18,020

PREPAID Taxes as of 6/30/21 PREPAID <u>Balances over \$10</u>	PREPAID <u>2020/2021</u>
# 45 Magoon, Jeanne	-397.36
# 51 Garland, Jon	-157.94
#59 McCarthy, Thaddeus	-15.13
#72 Patten, John	-80.69
#97 Moores, Eric	-100.36
#115 Conner, Frank	-11.84
#133 Sullivan, Cornelius	-455.00
#143 Pratt, Andrew	-11.24
<u>Total PREPAID Taxes</u>	<u>-1229.56</u>

Prepared by Christina Rebar-Jordan – Tax Collector

Treasurer's Reports 2020-2021

Account # Account Name

Balance 6/30/2021

Town Trust Reserve – Principal = \$214,179.66 Town Trust Reserve – Expendable = \$53,227.10
--

01 - General Fund (OOB)

1000-00	Camden Nat. xx16 - Checking	1070923.68
1010-00	Camden Nat. xx76 - Contingency	27892.55
1014-00	Camden Nat. Wind	160736.94
1015-00	Camden Nat. xx58 - Fire Equip.	18964.20
1020-00	Camden Nat. xx39 - Prop.Assess	4,546.62
1025-00	Internet Account - Supplies	47.72
1030-00	BHB xx52 - 12/7/20 - 2%TRUST	178169.84
1035-00	BHB xx44 - 1/6/21 - 2%TRUST	66941.44
1045-00	CN xx44 - 3/12/24 - 1.55%	67137.97
1055-00	Petty Cash - Clerk	163.21
1150-00	A/R - Tree Growth, Home, Vet	27722.53
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	.05
1200-20	2020 Real Estate Taxes Rec	3978.78
1200-21	2021 Real Estate Taxes Rec	-520.22
1300-17	2017 Liens Receivable	343.65
1300-19	2019 Liens Receivable	150.25
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
1520-00	Land	100,000.00

Liabilities

2000-00	Accounts Payable	-12900.02
2400-00	IFW	-371.00
2450-00	BMV	-90.00
2480-00	Animal Welfare Account	-23.77
2485-00	Vitals	-10.40
2475-00	Other Excise	-40.00

Fund Balance

3000-10	Maine Revenue Sharing	-2749.57
3000-20	Town Trust Reserve Principal	-214,179.66
3000-25	Town Trust Reserve Expendable	-53227.10
3000-30	Wind Power Reserve	-1032817.63
3000-40	Unavailable Tax Revenue	-1647.40
3000-45	Unassigned Fund Bal. (Surplus)	-238967.80
3000-65	Contingency Fund	-27892.55
3100-00	Net Investments in Capital Assets	-856308.00
3000-70	Building Capital Fund	-7676.36
3000-75	Revaluation Reserve	-4546.62
3000-80	Fire Department	-19708.48
3000-85	Fire Equipment & Gear	-8595.20
3000-88	911 Emergency Road Signs	-105.34
3000-90	Animal Control	-1650.31

0.00

Tax Liens 2019/2020

Recorded 9/2/20 – Maturity 3/2/22

As of 6/30/21 (over \$5)

Balance Due

Patten, John 004-0021**204.54****– All Paid In Full – Before Foreclosure Date****Tax Liens 2020/2021 (as of 5/22/22)**

Accounts Receivable 6/30/2021

<input type="checkbox"/>	State of Maine Tree Growth	26,513.90
<input type="checkbox"/>	State of Maine Homestead	663.00
<input type="checkbox"/>	State of Maine Veteran's	55.00
<input type="checkbox"/>	Town of Waltham (Excise)	408.28

Accounts Payable 6/30/2021

<input type="checkbox"/>	Millie Caggiano	632.75
<input type="checkbox"/>	Versant	64.54
<input type="checkbox"/>	Versant	51.67
<input type="checkbox"/>	Harris Disposal	70.00
<input type="checkbox"/>	Amherst General	70.57
<input type="checkbox"/>	Bangor Payroll	11,712.48
<input type="checkbox"/>	Bret Achorn	95.57
<input type="checkbox"/>	US Cellular	56.03

Prepared by Kimberly Murphy
 Accounts Payable

146.41

Treasurer's Reports 2020-2021

<u>Budget vs Actual</u>	<u>Budget</u>	<u>Audit YTD</u>	<u>Revenues</u>	<u>Unexpended</u>
10 - Admin	59,963.00	50,842.00		9,121.00
20 - Fire Department*	27,425.00	17,255.00	300.00	10,470.00
40 - Animal Cntrl*				0
30 - Com Building	8,975.00	802.00		8,173.00

50 - School	114,112.00	114,112.00	0
60 - G Assistance	1,250.00		1,250.00
70 - Highway Acct	16,000.00	16,000.00	0
80 - Contribution			0
95 - Solid Waste	15,840.00	12,180.00	3,660.00
Overlay	5,961.94		5,961.94
Transfer Per Article 10			-30,000.00
Audit to Contingency			-27,867.00
Tree Growth Penalties			46,112.00
*Carry Over Balance			-10,470.00
Other Revenue Additions			5,838.36
Adj. Surplus Audit			22,609.30
Surplus Balance 6/30/20			Surplus Balance 6/30/21
216358.50	+22,609.30		23,8967.80

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 2021.

Kimberly Murphy - Treasurer

Prepared by Kimberly Murphy – Treasurer

Audit Reports July 1, 2020- June 30, 2021

TOWN OF OSBORN, MAINE				
OPENING BALANCES / CONSOLIDATED AUDIT ADJUSTMENT				
JULY 1, 2021				
		TRIO Balance	Adjustment	Audit Balance
		Debit / (Credit)	Debit / (Credit)	Debit / (Credit)
1000-00	Camden National Checking #1704516	\$1,070,778.32	\$145.36	\$1,070,923.68
1010-00	Contingency Savings CNB #91114876	\$27,892.55	\$0.00	\$27,892.55
1014-00	Camden National Wind	\$160,736.94	\$0.00	\$160,736.94
1015-00	Fire Equipment Savings(CNB.#660634858)	\$18,964.20	\$0.00	\$18,964.20
1020-00	Property Revaluation Fund CNB#810096439	\$4,546.62	\$0.00	\$4,546.62
1025-00	PayPal Account	\$47.72	\$0.00	\$47.72
1030-00	Town Trust CD(BHSL #25341752)	\$178,169.84	\$0.00	\$178,169.84
1035-00	Town Trust CD(BHSL #2534334)	\$66,941.44	\$0.00	\$66,941.44
1045-00	Town CD (CNB #1369644)	\$67,137.97	\$0.00	\$67,137.97
1055-00	Petty Cash Fund	\$163.21	\$0.00	\$163.21
1100-00	Accounts Receivable	(\$674.00)	\$1,882.63	\$1,208.63
1150-00	Accounts Receivable - Tree Growth, Homestead, Veterans	\$20,821.10	\$5,692.80	\$26,513.90
1200-17	Taxes Due - 2017	\$168.61	(\$168.61)	\$0.00
1200-18	Taxes Due - 2018	\$1,239.82	(\$1,239.82)	\$0.00
1200-19	Taxes Due - 2019	(\$989.82)	\$989.87	\$0.05
1200-20	Taxes Due - 2020	\$3,978.78	\$0.00	\$3,978.78
1200-21	Taxes Due - 2021	(\$520.22)	\$0.00	(\$520.22)
1300-17	Tax Liens - 2017	\$343.65	\$0.00	\$343.65
1300-19	Tax Liens - 2019	\$150.25	\$0.00	\$150.25
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
1520-00	Land	\$100,000.00	\$0.00	\$100,000.00
2000-00	Accounts Payable	(\$1,839.54)	(\$11,060.48)	(\$12,900.02)
2400-00	IFW	(\$495.35)	\$124.35	(\$371.00)
2450-00	BMV	\$42.00	(\$132.00)	(\$90.00)
2475-00	Other Excise	(\$40.00)	\$0.00	(\$40.00)
2480-00	Animal Control	(\$23.77)	\$0.00	(\$23.77)
2485-00	Vital Statistics	(\$10.40)	\$0.00	(\$10.40)
3000-10	State Revenue Sharing	(\$1,556.05)	(\$1,193.52)	(\$2,749.57)
3000-20	Town Trust Reserve - Principal	(\$214,179.66)	\$0.00	(\$214,179.66)
3000-25	Town Trust Reserve - Expendable	(\$49,039.08)	(\$4,188.02)	(\$53,227.10)
3000-30	Wind Power Reserve	(\$88,417.63)	(\$944,400.00)	(\$1,032,817.63)
3000-40	Unavailable Tax Revenue	(\$1,448.12)	(\$199.28)	(\$1,647.40)
3000-45	Unassigned Fund Balance	(\$1,195,573.07)	\$956,605.27	(\$238,967.80)
3000-65	Contingency Fund	(\$27,866.98)	(\$25.57)	(\$27,892.55)
3100-00	Net Investment in Capital Assets	(\$856,308.00)	\$0.00	(\$856,308.00)
3000-70	Building Maintenance Capital Fund	(\$7,676.36)	\$0.00	(\$7,676.36)
3000-75	Revaluation Reserve	(\$4,542.45)	(\$4.17)	(\$4,546.62)
3000-80	Fire Department	(\$16,915.06)	(\$2,793.42)	(\$19,708.48)
3000-85	Fire Equipment Fund	(\$8,577.81)	(\$17.39)	(\$8,595.20)
3000-88	Emergency Road Signs	(\$105.34)	\$0.00	(\$105.34)
3000-90	Animal Control	(\$1,632.31)	(\$18.00)	(\$1,650.31)
		\$0.00	(\$0.00)	\$0.00

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 Financial Statements

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 fiscal year ended June 30, 2021, including the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Town of Osborn, Maine as of June 30, 2021, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

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 17, respectively, 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 Osborn, Maine's basic financial statements. The supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. The other supplementary 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the financial statements as a whole.

Respectfully Submitted,

James W. Wadman, C.P.A.

James W. Wadman, C.P.A.
January 26, 2022

TOWN OF OSBORN, MAINE
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2021

(Exhibit III)

	<u>General Fund</u>	<u>Permanent Fund</u>	<u>Total</u>
<u>Assets</u>			
Cash and Cash Equivalents	\$1,328,117	\$267,407	\$1,595,524
Accounts Receivable	\$27,723		\$27,723
Taxes Due - Current Year	\$3,979		\$3,979
Taxes Due - Prior Year	\$494		\$494
<u>Total Assets</u>	<u>\$1,360,313</u>	<u>\$267,407</u>	<u>\$1,627,719</u>
<u>Liabilities, Deferred Inflows & Fund Balances</u>			
<u>Liabilities:</u>			
Accounts Payable	\$13,435		\$13,435
<u>Total Liabilities</u>	<u>\$13,435</u>	<u>\$0</u>	<u>\$13,435</u>
<u>Deferred Inflows of Resources:</u>			
Property Taxes Collected in Advance	\$520		\$520
Unavailable Tax Revenue	\$1,647		\$1,647
<u>Total Deferred Inflows of Resources</u>	<u>\$2,168</u>	<u>\$0</u>	<u>\$2,168</u>
<u>Fund Balances:</u>			
Nonspendable	\$0	\$214,180	\$214,180
Restricted	\$2,750	\$0	\$2,750
Committed	\$70,175	\$53,227	\$123,402
Assigned	\$1,032,818	\$0	\$1,032,818
Unassigned	\$238,968	\$0	\$238,968
<u>Total Fund Balances</u>	<u>\$1,344,710</u>	<u>\$267,407</u>	<u>\$1,612,117</u>
<u>Total Liabilities, Deferred Inflows & Fund Balances</u>	<u>\$1,360,313</u>	<u>\$267,407</u>	<u>\$1,627,719</u>
<u>Total Fund Balance - Governmental Funds</u>			\$1,612,117
<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			\$250,034
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			\$1,647
<u>Net Position of Governmental Activities</u>			<u>\$1,863,798</u>

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

TOWN OF OSBORN, MAINE
STATEMENT OF REVENUES, EXPENDITURES & CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

(Exhibit IV)

	<i>General Fund</i>	<i>Permanent Fund</i>	<i>Total</i>
<u>Revenues:</u>			
Property Tax Revenues	\$124,573		\$124,573
Homestead Reimbursement	\$2,777		\$2,777
Excise Taxes	\$18,020		\$18,020
State Revenue Sharing	\$2,494		\$2,494
Interest Earned	\$343	\$4,188	\$4,531
Tree Growth Penalties	\$39,598		\$39,598
Tree Growth Reimbursements	\$26,514		\$26,514
Interest on Delinquent Taxes	\$272		\$272
Wind Power Revenue	\$994,400		\$994,400
Other Revenues	\$468		\$468
<u>Total Revenues</u>	<u>\$1,209,459</u>	<u>\$4,188</u>	<u>\$1,213,647</u>
<u>Expenditures(Net of Departmental Revenues):</u>			
General Government	\$44,372		\$44,372
Public Safety	\$25,355		\$25,355
Health & Sanitation	\$12,180		\$12,180
Public Transportation	\$16,000		\$16,000
Unclassified	\$0		\$0
Education	\$114,112		\$114,112
Assessments	\$6,912		\$6,912
<u>Total Expenditures</u>	<u>\$218,930</u>	<u>\$0</u>	<u>\$218,930</u>
<u>Excess Revenues Over Expenditures</u>	<u>\$990,528</u>	<u>\$4,188</u>	<u>\$994,716</u>
<u>Other Financing Sources (Uses):</u>			
Operating Transfer In			\$0
Operating Transfer Out			\$0
<u>Excess Revenues and Other Financing Sources over Expenditures and Other Financing Uses</u>	<u>\$990,528</u>	<u>\$4,188</u>	<u>\$994,716</u>
<u>Beginning Fund Balance</u>	<u>\$354,182</u>	<u>\$263,219</u>	<u>\$617,400</u>
<u>Ending Fund Balance</u>	<u>\$1,344,710</u>	<u>\$267,407</u>	<u>\$1,612,117</u>
<u>Reconciliation to Statement of Activities, change in Net Position:</u>			
Net Change in Fund Balances - Above			\$994,716
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			\$199
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.			(\$5,150)
<u>Change in Net Position of Governmental Activities</u>			<u>\$989,765</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, 2021

(Exhibit V)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>				
Property Tax Revenues	\$124,773	\$124,773	\$124,573	(\$199)
Homestead Reimbursement	\$2,777	\$2,777	\$2,777	(\$0)
Excise Taxes	\$13,000	\$13,000	\$18,020	\$5,020
State Revenue Sharing	\$1,300	\$1,300	\$2,494	\$1,194
Interest Earned	\$0	\$0	\$343	\$343
Tree Growth Penalties	\$0	\$0	\$39,598	\$39,598
Tree Growth Reimbursements	\$20,000	\$20,000	\$26,514	\$6,514
Interest on Delinquent Taxes	\$0	\$0	\$272	\$272
Wind Power Revenue	\$50,000	\$50,000	\$994,400	\$944,400
Other Revenues	\$0	\$0	\$468	\$468
<u>Total Revenues</u>	<u>\$211,850</u>	<u>\$211,850</u>	<u>\$1,209,459</u>	<u>\$997,609</u>
<u>Expenditures (Net of Department Revenues):</u>				
General Government	\$62,025	\$62,025	\$44,372	\$17,653
Public Safety	\$19,748	\$19,748	\$25,355	(\$5,607)
Health & Sanitation	\$15,840	\$15,840	\$12,180	\$3,660
Public Transportation	\$16,000	\$16,000	\$16,000	\$0
Unclassified	\$1,250	\$1,250	\$0	\$1,250
Education	\$114,112	\$114,112	\$114,112	\$0
Assessments	\$12,875	\$12,875	\$6,912	\$5,963
<u>Total Expenditures</u>	<u>\$241,850</u>	<u>\$241,850</u>	<u>\$218,930</u>	<u>\$22,920</u>
<u>Excess Revenues Over Expenditures</u>	<u>(\$30,000)</u>	<u>(\$30,000)</u>	<u>\$990,528</u>	<u>\$1,020,528</u>
<u>Other Financing Sources (Uses):</u>				
Operating Transfer In	\$0	\$0	\$0	\$0
<u>Excess Revenues and Other Financing Sources over Expenditures and Other Financing Uses</u>	<u>(\$30,000)</u>	<u>(\$30,000)</u>	<u>\$990,528</u>	<u>\$1,020,528</u>
<u>Beginning Fund Balances</u>	<u>\$354,182</u>	<u>\$354,182</u>	<u>\$354,182</u>	<u>\$0</u>
<u>Ending Fund Balances</u>	<u>\$324,182</u>	<u>\$324,182</u>	<u>\$1,344,710</u>	<u>\$1,020,528</u>

TOWN OF OSBORN, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Department	Beginning Balance	Approp- riations	Departmental Revenues	Total Available	Expenditures/ Transfers Out	Lapsed Unexpended (Overdraft)	Ending Balance
<u>General Government:</u>							
Administration		\$53,050	\$0	\$53,050	\$43,570	\$9,480	
Community Building		\$8,975	\$0	\$8,975	\$802	\$8,173	
Building Capital Fund	\$7,676	\$0	\$0	\$7,676	\$0	\$0	\$7,676
	\$7,676	\$62,025	\$0	\$69,701	\$44,372	\$17,653	\$7,676
<u>Public Safety:</u>							
Fire Department	\$16,915	\$19,748	\$300	\$36,963	\$17,255	\$0	\$19,708
Emergency Road Signs	\$105	\$0	\$0	\$105	\$0	\$0	\$105
Fire Department Equipment & Gear	\$16,978	\$0	\$17	\$16,995	\$8,400	\$0	\$8,595
	\$33,998	\$19,748	\$317	\$54,064	\$25,655	\$0	\$28,409
<u>Health & Sanitation:</u>							
Solid Waste Disposal		\$15,840	\$0	\$15,840	\$12,180	\$3,660	
	\$0	\$15,840	\$0	\$15,840	\$12,180	\$3,660	\$0
<u>Public Transportation:</u>							
Highway Department		\$14,000	\$0	\$14,000	\$14,000	\$0	
Aurora Sand & Salt Building		\$2,000	\$0	\$2,000	\$2,000	\$0	
	\$0	\$16,000	\$0	\$16,000	\$16,000	\$0	\$0
<u>Education:</u>							
School Assessment		\$114,112	\$0	\$114,112	\$114,112	\$0	
	\$0	\$114,112	\$0	\$114,112	\$114,112	\$0	\$0

TOWN OF OSBORN, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS - (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

<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	\$4,542	\$0	\$4	\$4,547	\$0	\$0	\$4,547
Animal Control	\$1,632	\$0	\$18	\$1,650	\$0	\$0	\$1,650
General Assistance		\$1,250	\$0	\$1,250	\$0	\$1,250	
	\$6,175	\$1,250	\$22	\$7,447	\$0	\$1,250	\$6,197
<u>Other Assessments:</u>							
County Tax		\$6,913	\$0	\$6,913	\$6,912	\$1	
Overlay		\$5,962	\$0	\$5,962	\$0	\$5,962	
	\$0	\$12,875	\$0	\$12,875	\$6,912	\$5,963	\$0
<u>TOTALS</u>	<u>\$47,849</u>	<u>\$241,850</u>	<u>\$340</u>	<u>\$290,039</u>	<u>\$219,230</u>	<u>\$28,526</u>	<u>\$42,282</u>

Budget Report – Committee Worksheets

Accounts	2021-2022 Budget	2022-2023 Committee	Accounts	2021-2022 Budget	2022-2023 Committee
Dept: 10 Admin					
Utilities					
60-15 Phone/Net	1,500.00	2,000.00	99-90 Moderator	400.00	400.00
Insurance			99-95 Payroll Tax	2,700.00	2,700.00
70-20 Building	875.00	920.00	99-99 Payroll Fee	1,000.00	1,000.00
70-30 Bonds	750.00	800.00	Administration	91,725.00	105,195.00
70-35 Admin	1,800.00	1,900.00			
70-40 W/C	275.00	300.00			
Office					
73-05 IT Support	3,500.00	4,500.00			
73-10 Website	300.00	2400.00			
73-15 Office Equip	4,000.00	750.00			
73-20 Supplies	800.00	900.00			
73-25 Software	500.00	300.00			
73-30 Printing	300.00	300.00			
73-35 Twn Report	650.00	800.00			
73-45 Postage	500.00	350.00			
Dues/Fees					
75-01 MMA	1,500.00	1,550.00			
75-20 E911	725.00	775.00			
75-23 E911 Signs	1,000.00	0.00			
75-25 Notary	0.00	0.00			
75-30 Dues & Sub	500.00	400.00			
75-35 Lupc	3,000.00	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			
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 Selecman	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			
99-80 Civil Em Off	100.00	100.00			

99-85 Ballot Clerk	1,500.00	1,500.00		
Dept: 20 Fire Department	2021-2022	2022-2023	Dept: 30 Community Building	
Utilities			Utilities	2021-2022 2022-2023
60-05 Electricity	750.00	1300.00	60-05 Electricity	850.00 1500.00
60-10 Heating Oil	2,000.00	4,000.00	60-10 Heating Oil	2,500.00 5,000.00
60-15 Phone/Net	1,500.00	750.00		
Build/Ground			65-05 Furn. Clean	200.00 250.00
65-05 Furn. Clean	200.00	250.00	65-10 Cleaning	900.00 900.00
65-20 Plowing	1,000.00	2,000.00	65-15 Mowing	300.00 300.00
65-40 Repairs	750.00	750.00	65-20 Plowing	2,200.00 3,200.00
Insurance			65-25 Heat Maint	0.00 0.00
70-20 Building	690.00	725.00	65-30 Secure Room	0.00 0.00
70-25 Liability	2,700.00	2,900.00	65-35 Security	250.00 250.00
70-30 Bonds	385.00	400.00	65-40 Repairs	2,000.00 2,000.00
70-40 W/C	350.00	375.00	Com. Building	9,200.00 13,400.00
Office				
73-08 Compliance	1,000.00	1,000.00	73-40 ACO Supplies	0.00 0.00
Dues/Fees			99-70 Animal Cntrl	0.00 0.00
75-03 EMS Fee	200.00	225.00	Animal Cntrl	0.00 0.00
75-05 EMS Inspect	200.00	200.00		
75-10 EMS License	175.00	225.00	50-10 School	118,433.00 121,333.00
75-15 HCCF	150.00	100.00	School	118,433.00 121,333.00
75-36 Professional	0.00	0.00		
Fuel			79-00 GA	1,250.00 1,250.00
80-05 Engine 2	300.00	500.00	G Assistance	1,250.00 1,250.00
80-10 Rescue	300.00	500.00		
80-15 Pump Oils	50.00	50.00	55-05 Salt Shed	0.00 0.00
Repair/Maint			55-10 Sand & Salt	0.00 0.00
85-05 Engine 2	3,700.00	3,700.00	55-15 Plowing 179	16,000.00 16,000.00
85-10 Rescue	2,000.00	2,000.00	Highway Acct	16,000.00 16,000.00
85-15 Hydrant	400.00	400.00		
85-20 Rescue Insp.	50.00	75.00	78-00 Contribution	0.00 0.00
85-25 Engine Insp.	50.00	75.00	78-10 Cemetary	0.00 0.00
85-30 Extinguisher	125.00	125.00	Contribution	0.00 0.00
85-35 Hose/Ladder	1,800.00	900.00		
Tools /Equip			77-10 County Tax	7,134.00 8,642.00
90-05 Air Packs	0.00	0.00	County Tax	7,134.00 8,642.00
90-10 Radios	500.00	500.00		
90-15 Turnout Gear	0.00	0.00	58-05 Trash Pickup	13,000.00 13,500.00
90-20 Hose & Fit	200.00	200.00	58-10 Dumpster	960.00 1600.00
90-30 Other	300.00	300.00	Solid Waste	13,960.00 15,100.00
90-35 EMS	1,000.00	1,000.00		
90-40 Clerical	550.00	275.00	Total Budget	288,827.00 314,720.00
Train/Travel				
95-05 Fire/EMS Tr.	1,000.00	1,000.00		
95-15 Travel	500.00	500.00		
95-22 Lifeflight	500.00	750.00		
Payroll				
99-30 Fire Chief	3,000.00	3,000.00		
99-33 EMS Sprvisor	750.00	750.00		
99-34 Fire/Stipend	1,000.00	1,000.00		
99-37 EMS/Stipend	1,000.00	1,000.00		
Fire Department	31,125.00	33,800.00		

Budget - Proposed

Proposed Budget 2022-2023

(Reference : Articles 4-9)

<u>Budget Category</u>	<u>Proposed</u>	<u>2022-2023</u>
Administration	(Includes County Tax 8,642)	113,837.00
Animal Control		
Airline School District	(Budget Scheduled for Vote Airline School 05/25/22)	121,333.00
Highway		16,000.00
Solid Waste		15,100.00
General Assistance		1,250.00
Fire Department		33,800.00
Community Building		13,400.00
<u>Total Municipal Budget 22/23</u>		<u>314,720.00</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, Darren Lord, Leslie Slaybaugh, Ray
Slaybaugh,*

Copy of the Warrant
Town of Osborn
Secret Ballot Election and Town Meeting Warrant
Tues, June 14, 2022 & Wednesday, June 15, 2022

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 14th day of June 2022 A.D. at Ten o'clock am in the morning to act upon Article 1 and by secret ballot on Article 2 as set out below, the polling hours therefore to be from Ten o'clock am in the morning until Eight 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, 15th of June 2022 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 2025)**
 - b. School Board Member (1 position, term to end 2025)**
 - c. School Trustee (1 position, term to end June 2025)**
 - d. Building Committee Member (1 position, term to end June 2025)**

Open Town Meeting - Wednesday, June 15th, 2022 - 6:00 pm

To announce the results of the secret ballot election of June 14, 2022.

- 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 \$113,837.00 (includes County Tax assessed \$8,642.00) 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 \$16,000.00 for the Highway account. *(Board & Budget Committee recommends: Approval)*
6. To see if the Town will vote to raise and appropriate \$15,100.00 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 \$33,800.00 for the Fire Department account. *(Board & Budget Committee recommends: Approval)*
9. To see if the Town will vote to raise and appropriate \$13,400.00 for the Community Building account. *(Board & Budget Committee recommends: Approval)*
10. To see if the Town will vote to raise and appropriate \$141,220.00 to go to the Building Capital Fund for the following;
 - Additional Costs Generator Installation
 - Public Boat Ramp / Road

Fire Department Doors Replacement
Kitchen Remodel Community Building
Scholarship Fund
Flag Pole
Shed Floor / Remodel
Drainage South side of Community Building
Spectacle Pond Fisheries
(Board & Budget Committee recommends: Approval)

- 11. To see which revenues the Town will vote to appropriate for inclusion in the budget to offset local property taxes.**

Excise Tax (Vehicle & Boat)	13,000.00
Tree Growth	20,000.00
Wind Power	100,000.00
2020/2021 Fire Dept. Balance	19,708.48
Total	152,708.48

**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)

- 12. To see if the Town will vote to continue and establish the following funds;**

Audit Balance as of 6/30/21

Contingency Fund Savings Fund	27,892.55
Fire Gear & Equipment Fund	8,595.20
Revaluation Reserve Fund	4,546.62
A.C.O Fund	1,650.31
Wind power	182,817.63
Building Capital Fund	7,676.36
E911 Road Signs Fund	105.34

Total	233,284.01
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***Note that most funds are part of continuing operations, so the Audit Balance as of 6/30/21, does not reflect any re-appropriations for next year's budget, expenditures or revenues for the current fiscal year. (Board & Budget Committee recommends: Approval)**

- 13. To see if the Town will vote to raise and appropriate \$2,000.00 for the Aurora-Osborn Cemetery Association (T13-C81 Non-Profit Corporation) (Board & Budget Committee recommend: NON-Approval) (Non-Approval reasoning based on;
a. Lack of financial transparency/audit(s)
b. The non-inclusion of a large percentage of Osborn Tax Payers/Property Owners in allowing the opportunity to purchase burial plots.)**
- 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, 2022 and March 15, 2023 and to fix the rate of interest at 4.0% to be charged on the unpaid amounts beginning October 16, 2022 and March 16, 2023 respectively, and to fix the rate of interest paid for overpayments at 1.0% 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 2022/2023 and 2023/2024 taxes not yet committed and set the rate of interest at 0% for overpayments 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 2022, 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.**



HOUSE OF REPRESENTATIVES

Billy Bob Faulkingham

P.O. Box 121

Winter Harbor, ME 04693

Cell Phone: (207) 460-6967

William.Faulkingham@legislature.maine.gov

2 STATE HOUSE STATION

AUGUSTA, MAINE 04333

(207) 287-1440

TTY: (207) 287-4469

January 2022

Dear Friends and Neighbors,

I am honored that you have once again entrusted me with the responsibility of being your State Representative. I continue to serve as the Lead Republican on the Joint Committee for Marine Resources where our economics and resources are in constantly being tested.

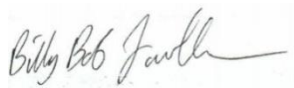
The first session of the 130th Legislature convened in the midst of the COVID-19 pandemic, which meant we met in the Augusta Civic Center every few weeks through May 19 to preserve social distancing for safety. This enabled us to begin voting on over two thousand bills that were before us. Among those bills was the proposed Amendment to the Maine Constitution –protecting the Right to Food. Our country and our legislature seemed more divided than ever, but the Right to Food was the issue that brought Democrats and Republicans together. Maine People love their freedom and their self-sufficiency - and to them it's not political.

With over 60% of the vote, Maine was the first in the nation to constitutionally protect food freedom! Voting for a constitutional amendment that I sponsored was quite an amazing experience, but I give all my glory to our Lord and Savior. I also want to share this glory with all of the grassroots supporters who gave up their nights and weekends to fight for food freedom, as well as the amazing multi-partisan support in the legislature and at the ballot box.

I encourage you to actively participate in your state government. Using the homepage of the Maine Legislature: **Legislature.Maine.Gov**, you will find access to Zoom meetings and YouTube videos. I also send a weekly email with current state news. If you wish to receive these updates, please contact me at William.Faulkingham@Legislature.Maine.Gov and we will gladly add you to our list.

Again, thank you for giving me the honor of serving you at the State House and may you all have a safe and healthy 2022.

Sincerely,



Billy Bob Faulkingham

State Representative

6 State Street, Suite 101
Bangor, ME 04101
Phone: (207) 249-7400

7 Hatch Drive, Suite 230
Caribou, ME 04736
Phone: (207) 492-6009

179 Lisbon Street
Lewiston, ME 04240
Phone: (207) 241-6767

Dear Friends,

January 1, 2022

On the heels of 2020's challenges, 2021 brought us both amazing progress and frustrating setbacks. The incredible rollout of several effective, FDA approved COVID-19 vaccines helped reduce the risks of this deadly pandemic – but vaccine hesitancy, combined with the dangers of new variants, have prolonged this crisis and created new risks for Maine people. The challenges raised tension levels to boiling points during the fallout of the 2020 presidential election and the January 6th Capitol attack. But despite that, Congress was able to deliver for a nation gripped by an unprecedented pandemic. As we reflect back on the year, we see the important action that will make a difference for Maine people – as well as work still unfinished.

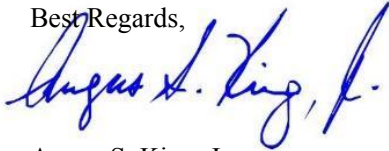
As COVID-19 continued to impact communities across our state and the country, Congress's first priority this year was to confront the pandemic's health threats and economic toll. We immediately got to work on the *American Rescue Plan*, crafting an emergency bill to meet the moment and get our nation back on stable footing. The legislation delivered essential support to businesses facing crises, households in need, and the medical professionals on the front lines of this fight. The funds helped get vaccine shots in arms, while also confronting the damage done to our economy. All told, the *American Rescue Plan* is bringing billions of dollars to Maine, helping the state continue to push through this crisis and bounce back stronger than ever.

After passing the *American Rescue Plan*, Congress turned its attention to a longstanding but unfulfilled priority: infrastructure. Through hard work and compromise, both parties came together to pass a bipartisan bill that finally addresses key infrastructure needs. For Maine people, the bill means an estimated \$1.5 billion to repair crumbling roads and out-of-date bridges, \$390 million to improve access to clean drinking water, and more. I am most excited about the significant funding for broadband – because, as we have seen during the pandemic, broadband is a necessity to succeed in the 21st century economy. The historic investments in the bipartisan infrastructure bill, combined with additional funding I pushed for in *the American Rescue Plan*, will bring an estimated \$400 million for broadband home to Maine. These funds will be nothing short of transformational, creating new opportunities across our state.

These two bills have made and will continue to make a real difference for Maine people, helping to both address the challenges of COVID-19 and lay a foundation for long-term success. I am proud of what we've

accomplished this year – but I know there is still a lot of work to do and that the road ahead is challenging. Even still, I am filled with optimism because I know the true nature of our citizens, though challenged, has not changed. Despite every hardship, people in towns and communities have stepped up with strong local leadership, a willingness to help, and a Maine ‘neighborhood’ spirit. It is why I truly believe we can and will get through anything together. Mary and I wish you a happy, healthy, and safe 2022.

Best Regards,



Angus S. King, Jr.

United States Senator

SUSAN M. COLLINS
MAINE
413 DIRKEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2623
(202) 224-2693 (FAX)

United States Senate
WASHINGTON, DC 20510-1904

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

Dear Friends:

I am deeply honored to serve the people of Maine in the U.S. Senate, and I welcome this opportunity to share some of the areas I have been working on over the past year.

The ongoing COVID-19 pandemic continues to pose enormous challenges for our state and our country. When the pandemic began, I co-authored the Paycheck Protection Program that helped small businesses remain afloat and keep their employees paid. In Maine, our small businesses received more than 47,000 forgivable loans totaling \$3.2 billion. I also led efforts to provide relief for loggers, lobstermen, and bus companies.

In addition, I helped secure \$700 million to assist Maine’s overwhelmed hospitals and nursing homes, and a new law I led prevented Medicare payment cuts to help further ease the financial strain on our hospitals. I also urged the CDC to update its recommendations so that our students and teachers could safely return to their classrooms, and I pressed the Administration to end the closure of the U.S.-Canada border.

While addressing the pandemic has been a major focus, I’ve also worked hard to ensure Maine’s other needs are met. A group of 10 Senators, of which I was a part, negotiated the landmark bipartisan infrastructure bill that was signed into law in November. I co-authored the section of the bill that will provide Maine with as much as \$300 million to expand high-speed internet in rural and underserved areas.

Soaring inflation is another crisis, particularly when it comes to the cost of heating oil. I have strongly supported federal programs that help Maine families stay warm. In November, Maine was awarded \$35 million to help low-income Mainers pay their energy bills. And the bipartisan infrastructure bill included \$3.5 billion to help families make energy efficiency improvements that would permanently lower their heating costs.

As a senior member of the Appropriations Committee, I have supported investments in Maine’s communities. This year’s funding bills include \$265 million I championed for 106 projects across Maine. These projects would help create jobs, improve workforce training, address the opioid crisis, and increase access to childcare and health care services. In addition, I worked to reverse proposed cuts to our Navy in order to help protect America and keep the skilled workers at Bath Iron Works on the job. The bills also include \$475 million for the construction of a new dry dock at Maine’s Portsmouth Naval Shipyard that will allow the Navy to continue to carry out its submarine missions. I will keep working to get these important bills enacted.

No one works harder than the people of Maine, and this year I honored that work ethic when I cast my 8,000th consecutive vote, becoming the only Senator in history to do so without ever having missed a roll call vote. The Lugar Center at Georgetown University once again ranked me as the most bipartisan Senator for the eighth year in a row.

In the New Year, I will keep working to solve problems and make life better for the people of Maine and America. May 2022 be a happy, healthy, and successful one for you, your family, and our state.

Sincerely,



Susan M. Collins
United States Senator



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

Dear Friends:

For three 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. In the last year, more than a million Maine people have gotten fully vaccinated from COVID-19. It is thanks to them that our state has one of 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, I will be 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 blue ink, appearing to read 'Janet T. Mills', with a stylized, flowing script.

Janet T. Mills

Governor

**SAMPLE BALLOT
TOWN OF OSBORN
MUNICIPAL ELECTION
JUNE 14, 2022**

Instructions to Voters

- * To Vote for the candidate of your choice, **Mark an X** to the left of the Candidate
- * To Vote for a write-in candidate, **Mark an X** to the left of the write-in space and write in the person's name.
- * To have your vote count, do NOT erase or cross out your choice.
- * If you make **mistake**, ask for a **new ballot**.

<p>SELECTMAN TERM 3 YEARS</p> <p> <input type="radio"/> FLANNERY, DAVID <input type="radio"/> Write In <i>Must be Resident of Osborn</i> </p>	<p>SCHOOL BOARD TERM 3 YEARS</p> <p> <input type="radio"/> Write In <i>Must be Resident of Osborn</i> </p>	<p>SCHOOL TRUSTEE TERM 3 YEARS</p> <p> <input type="radio"/> Write In <i>Must be Resident of Osborn</i> </p>
<p>BUILDING COMMITTEE TERM 3 YEARS</p> <p> <input type="radio"/> Write In </p>		