

Annual Report 2024

Fiscal Report & Audit for year ending June 30, 2024



Spectacle Pond Wildlife - Provided by Spec of Heaven Photography

Election June 10, 2025

Annual Town Meeting June 11, 2025

TOWN OF OSBORN

Annual Town Report

<u>Table of Contents</u>	<u>Page</u>
2024-2025 Municipal Officers & Board Members.....	3
Town Information.....	4
Selectman Report.....	7
Osborn Volunteer Municipal Fire Department	8
Hancock County Sheriff's Department.....	11
Town Clerk's Report.....	12
Registrar's Report.....	12
Assessor's Certificate	13
Assessor's Property List.....	14
Tax Collector's Report.....	16
Treasurer's Report.....	17
Audit Report.....	19
Proposed Budget 2025-2026.....	27
Town Meeting Warrant.....	30
Letters from Legislature.....	35
Sample Ballot.....	40

2024-2025**Municipal Officers & Board Members**

Elected Position	Name	Term Expires	Appointed Position	Name	Term Expires
Selectman	Dave Flannery	6/30/2025	Budget Committee	Dave Flannery	6/30/2025
Selectman	Dean Murphy	6/30/2027	Budget Committee	Dean Murphy	6/30/2025
Selectman	Greg Bassett	6/30/2026	Budget Committee	Greg Bassett	6/30/2025
Chairman Board	Greg Bassett	6/30/2026	Budget Committee	Kimberly Murphy	6/30/2025
Treasurer	Kimberly Murphy	6/30/2027	Budget Committee	Christy Jordan-Rebar	6/30/2025
Tax Collector	Christina J-Rebar	6/30/2027	Budget Committee	Paul Caggiano	6/30/2025
Excise Tax Collector	Christina J-Rebar	6/30/2027	Budget Committee	Timothy Varney	6/30/2025
School Member	Michelle Reed	6/30/2027	Budget Committee	Millie Caggiano	6/30/2025
School Member	Christina J-Rebar	6/30/2025			
School Trustee	Vacant	6/30/2025			
School Trustee	Vacant	6/30/2027			
School Trustee	Christina J-Rebar	6/30/2026	Contracted/Hired	Name	
Building Committee	Christina J-Rebar	6/30/2027	Tax Assessor	Mark Gibson	
Building Committee	Arnona Silsby	6/30/2025	Code Enforcement	LUPC	
Building Committee	Tina Eaton	6/30/2026	LUPC	Morgan Prentice	(207)215-4685
			Auditor	James Wadman	
			Plumbing Inspector	LUPC	
Appointed Position	Name	Term Expires			
Town Clerk 3 yr	Christina J-Rebar	6/30/2027	Appointed Position	Name	Term Expires
Deputy Clerk (w/clerk)	Kimberly Murphy	6/30/2027	Fire Warden 3 yr	Paul Caggiano	6/30/2027
Fire Chief 3 yr	Paul Caggiano	6/30/2027	Deputy Fire Warden	Kenny Silsby	6/30/2027
Deputy Treasurer (w/Treasurer)	Vacant	6/30/2027	E911 Coord. 1 yr	Greg Bassett	6/30/2025
Road Commission 1yr	Vacant	6/30/2025	Civil Emerg. 1 yr	Select Board	6/30/2025
Adm. Constable 1 yr	Charlie Reed	6/30/2025	Public Affairs Officer 1 yr	Select Board	6/30/2025
Adm. Constable 1 yr	Jacob Rebar	6/30/2025	GA Officer 1 yr	Christy J-Rebar	6/30/2025
Surveyor Wood 1 yr	Vacant	6/30/2025	Fire Inspector 1 yr	Paul Caggiano	6/30/2025
Building Mgr 1 yr	Christy J-Rebar	6/30/2025	Deputy Fire Chief	Bret Achorn	6/30/2025
Registrar 2 yr	Christy J-Rebar	12/31/2025	Health Officer 3 yr	Leslie Slaybaugh	6/30/2027

Town Information

- **Town Office Hours –**
Tuesdays - 6 pm – 8 pm
1st/3rd Saturdays – 9 am – 11 am
or Anytime you see staff in the office.
- **Town Office Phone –** (207) 584-3424
- **Website –** osbornmaine.org
- **Town Fiscal Year –** July 1st – June 30th
- **Town Office Mailing Address –** 197 Moose Hill Road, Osborn, Me 04605
- **Select board Meetings –** 4th Tuesday – 6 pm (**Everyone Welcome**)
- **Motor Vehicle Registration Information –**
Most New Registrations, Re-registrations and Excise Tax payments can be processed at the Osborn Town office, Waltham Town office or the Amherst Town office.
Rapid Renewal is also available for re-registrations;
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, 2025. 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.

Select board - selectmanosborn@gmail.com

Fire Chief – osbornfirechief@gmail.com

Tax Collector – osborntxcollector@gmail.com

Treasurer – treasurerosborn@gmail.com

E-911 Addressing Officer –

E911osborn@gmail.com

Clerk – osbornclerk@gmail.com

- **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 Northern Light Medical Transport 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 or online through the Maine Burn Permit System;

Online - www.maineburnpermit.com/

NON – Emergency Numbers;

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.

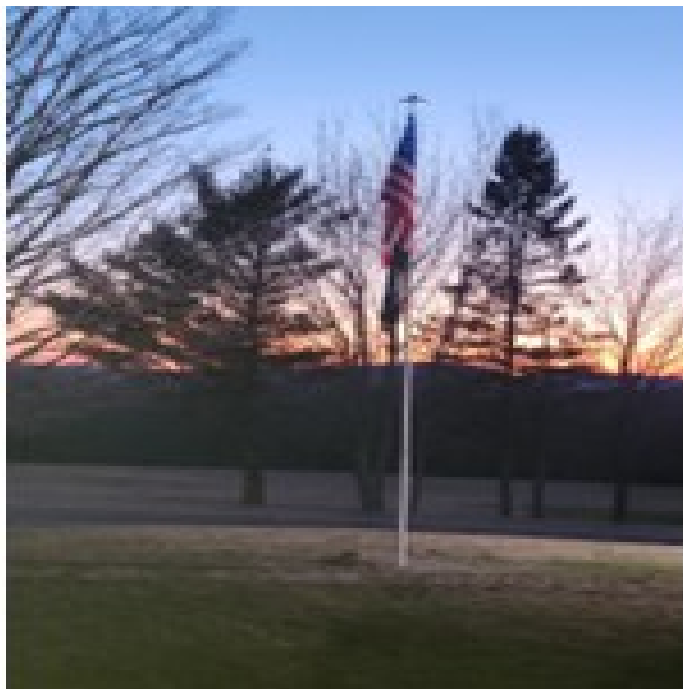
For additional information contact;

Morgan Prentice (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/>

SELECT BOARD REPORT

This past year, again has been extremely busy! We have been slowly working our way through our list of capital improvement projects already approved by town vote. This is a partial list of current projects and future projects not yet started;

1. New contract with Borelli Builder of Amherst, Maine. His task is mainly to replace the old windows and to upgrade our entrances to comply with NFPA 101 life safety code requirements. This project has turned out to be an extensive repair of structural concerns and a rework of some initial poor quality installations on our office addition.

2. We were able to, in house, upgrade the quality of our overhead lighting fixtures, and to increase the intensity of the lighting itself through the use of LED technology.

3. Our next substantial project is the fire house building. Our hope is that it will not be too extensive of a rehab. Time will tell.

4. Hillside Construction has tentatively agreed to rehab our fire pond dry hydrants, This will be funded by local funds as well as the American Rescue Plan Act or "ARPA" funds approved last year at town meeting.

5. Your Select Board has been working with Scott Beede on a new town snow removal contract for the next five years. Details will be finalized shortly.

6. We have, through our membership in the Union River Waste Management District Corporation, signed a new five year contract with Pinetree Waste, Inc. for curbside pick up for our household waste. This service is already in use.

7. Elliott Jordan & Sons were commissioned by the town to re-construct the boat launch road and parking facilities at Spectacle Pond. This project was completed during the month of January 2025.

As stated in numerous previous reports, 99.99% of all town business meetings are indeed open to the public. We are always looking forward to any constructive public input. We are unique as Americans to be able to speak our minds on how we are to be governed. Participation at the local level is at the center of our liberty.

All of us, from your Select Board, wish to thank you for your continued support. We look forward to serving you.

Osborn Volunteer Fire Department – Summer 2025

Happy Summer and Happy Independence Day to the residents of Osborn from your Osborn Municipal Volunteer Fire Department. Summer is almost here with its increased fire danger so 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 also required for camp fires that are bigger than 3 feet in diameter and/or 3 feet high.

Burn permits are available in two ways. One is the online system accessed by going to “maineburnpermit.com”. These is a free service. Burn permits are also available at no charge from the town deputy fire warden, currently Kenny Silsby. You may also obtain one from the Deputy Fire Chief, Paul Caggiano. If there is increased fire danger a permit will not be issued. Please remember if you don’t have a permit, you may be fined up to \$1000, plus if other 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 likely will call 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: Please make sure that you have smoke detectors installed and that you are testing them to make sure they are working properly.

Remember to stay hydrated and take cool down breaks when outside in the heat.

Very important note: Please make sure that your house number is very visible. If not and you have an emergency; we and the ambulance may waste time looking for your home. Also in the winter, if it is at all possible make sure your driveway is plowed/shoveled and sanded as necessary. We need to get to you without getting stuck or falling and getting hurt trying to get in to your house. If you are able, please help us out by keeping hydrants near your home shoveled so we can get at them if needed. Some folks do this and a big thank-you to them.

If anyone would like to support us in what we do we can always use help. Examples are shoveling snow away from station doors, washing the trucks, sweeping the floor of the station, helping clean and organize things. You could even make cookies.

Have great summer. Stay safe, be careful and stay hydrated. **Paul, Millie, Bret and Zach**

**OSBORN VOLUNTEER
MUNICIPAL FIRE DEPARTMENT**

May 2024 – April 2025 (As of 4/30/25)

<u>Call Type</u>	<u>Osborn</u>	<u>Mutual Aid Other Towns</u>
<u>Medical Emergency</u>	<u>2</u>	<u>26</u>
<u>Auto Accident</u>	<u>1</u>	<u>5</u>
<u>Missing Lost Person</u>		
<u>Traffic Control</u>		<u>7</u>
<u>Wild land Fires (Grass, Brush, Forest)</u>		<u>2</u>
<u>Structure Fire</u>		<u>1</u>
<u>Propane Smell</u>		<u>1</u>
<u>Smoke Investigation</u>		<u>1</u>
<u>ATV or Snowmobile Accident w/injuries</u>		<u>1</u>
<u>Domestic Violence</u>		<u>2</u>
<u>Fire Prevention (controlled burns)</u>		
<u>Work Hours</u>	<u>98.75 hrs</u>	
<u>Training – Training Workshops</u>	<u>70 hrs</u>	
<u>Community Service (School)</u>	<u>3 hrs</u>	
<u>False Alarms</u>		
<u>Tree Removal</u>		<u>1</u>
<u>Canceled Calls</u>		<u>14</u>

Thanks to Our Volunteers for their Dedicated Service

Anyone Interested

PLEASE Join the Fire Department

Please Contact - Paul Caggiano/Fire Chief

or the Town Office (207) 584-3424

Prepared by Millie Caggiano



Scott A. Kane
Sheriff



William R. Birch
Chief Deputy

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

TO THE RESIDENTS OF OSBORN, MAINE

GREETINGS,

I am pleased to provide you with a summary of the events our Sheriff's Department was involved within your town of Osborn for the year 2024. Although most incidents were as a result of citizens from your town calling for assistance or to report a crime, some, such as the service of subpoenas, and protection orders were initiated by our office. Also remember this summary only reports those incidents we were involved in and does not include any activity by the Maine State Police.

<u>Nature of Incident</u>	<u>Total Incidents</u>
Abandoned Vehicle	1
Check well being	1
Civil Problem	2
Information Report	2
Motor Vehicle Complaint	1
Traffic Accident w/ Damage	1
Suspicious Person/Veh/Incident	1
Warrant Arrest	1
Total reported:	10

Respectfully Submitted,

A handwritten signature in black ink that reads "Scott A. Kane".

Scott A. Kane
Sheriff of Hancock County

Town Clerk's Report

Dogs Licenses Issued for 2023 - 2024

Spayed / Neutered 20

Males / Females 3

Service Dogs 2

Total Dogs Licensed 25

There were 1 **Births** recorded for Osborn Residents for Calendar Year 2024

There were 2 **Marriages** recorded for Osborn for Calendar Year 2024

0 Resident 2 Non-Resident

There was 0 **Death** recorded for Osborn Residents for Calendar Year 2024

Prepared by Christina Rebar-Jordan - Clerk

Registrar's Report – 2024

Total Registered Voters: 56 (As of 11/4/2024)

Presidential Primary 03/05/24 21 Voters

Town Election 06/11/24 21 Voters

State Primary 06/11/24 21 Voters

Town Meeting 06/12/24 14 Voters

Town Election (ARPA) 11/05/24 36 Voters

2024 General & Referendum 11/07//23 49 Voters

CTE Region Referendum 11/05/24 44 Voters

Prepared by Christina Jordan-Rebar - Registrar

Assessor's Report – 2024 (Property as existed on 4/1/24)

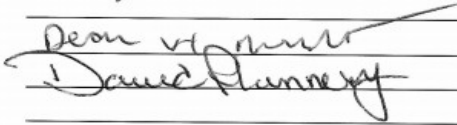
ASSESSORS' CERTIFICATION OF ASSESSMENT

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 07/01/2024 to 06/30/2025 as they existed on the first day of April 2024.

IN WITNESS THEREOF, we have hereunto set our hands at Osborn this 30 day of August, 2024.



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	11,209.00	
2. Municipal Appropriation	249,540.00	
3. TIF Financing Plan Amount	0.00	
4. Local Educational Appropriation	180,967.00	
5. Overlay (Not to Exceed 5% of "Net To Be Raised" (see tax rate calculation #16)	3,378.85	
6. Total Assessments		445,094.85

Deductions:

7. State Municipal Revenue Sharing	3,101.27	
8. Homestead Reimbursement	1,149.12	
9. BETE Reimbursement	0.00	
10. Other Revenue	112,000.00	
11. Total Deductions		116,250.39
12. <u>Net Assessment for Commitment</u>		328,844.46

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	254,700	334,800	0	334,800	1,406.16
ACCARDI, WAYNE F	002-007	0	0	0	0	0	0.00
ACORD, COLLIN C	004-029	81,600	41,200	122,800	0	122,800	515.76
ALDERMAN, DAVID MICHAEL	004-011	30,700	20,300	51,000	0	51,000	214.20
ARMSTRONG, BRUCE H	004-024	73,200	31,100	104,300	0	104,300	438.06
BASSETT, GREGORY C (TTEE)	002-013	18,000	0	18,000	0	18,000	75.60
BASSETT, GREGORY C (TTEE)	002-015	39,000	155,500	194,500	20,000	174,500	732.90
BASSETT, GREGORY C (TTEE)	002-017	30,300	0	30,300	0	30,300	127.26
BASSETT, GREGORY C (TTEE)	002-016	22,800	0	22,800	0	22,800	95.76
BBC LAND LLC	003-021	0	0	0	0	0	0.00
BBC LAND LLC	001-006	186,300	0	186,300	0	186,300	782.46
BENNETT, ELAINE LOUISE	003-026	67,500	34,800	102,300	0	102,300	429.66
BENNETT, JOHN A JR	004-045	34,500	15,300	49,800	0	49,800	209.16
BERGEN, JENS-PETER W	004-019	120,000	27,100	147,100	0	147,100	617.82
BLACK, WILLIAM	003-019	0	9,100	9,100	0	9,100	38.22
BLOW, ERIC E	004-017	76,500	40,900	117,400	0	117,400	493.08
BOYCE, JOHNSON D	004-003	59,300	25,500	84,800	0	84,800	356.16
BROWN, FRED A	004-043	31,500	23,600	55,100	0	55,100	231.42
BROWN, SCOTT D	004-041	0	11,300	11,300	0	11,300	47.46
BUCHANAN, NOLA R	002-034	24,500	5,400	29,900	0	29,900	125.58
CAGGIANO, PAUL R	002-029	42,900	121,000	163,900	20,000	143,900	604.38
COBB, KATHY	002-020	31,000	0	31,000	0	31,000	130.20
COBB, KATHY L	002-003	26,000	55,800	81,800	20,000	61,800	259.56
COBB, LARRY	002-020 ON	0	21,300	21,300	0	21,300	89.46
COBB, LARRY D III	002-019	14,400	1,000	15,400	0	15,400	64.68
CONNER, FRANK	003-023	28,600	13,200	41,800	0	41,800	175.56
CONNER, FRANK	003-022	89,700	52,100	141,800	0	141,800	595.56
CONNOLLY, MIKE	001-009 LSE	0	6,600	6,600	0	6,600	27.72
CORCORAN, MATTHEW J	004-035	32,200	43,500	75,700	0	75,700	317.94
COUILLARD, JOSEPH R	004-010	32,200	44,900	77,100	0	77,100	323.82
DIXON, DANIEL A	003-025	68,700	28,500	97,200	0	97,200	408.24
DOW, KEVIN C	003-016	76,500	42,300	118,800	0	118,800	498.96
EAGLE, CHRISTINA D	002-030	29,400	35,400	64,800	20,000	44,800	188.16
EATON, KYLE N	002-041	35,600	13,700	49,300	20,000	29,300	123.06
FARREN, EDWARD	004-009	90,300	47,200	137,500	0	137,500	577.50
FAULKINGHAM, PATRICK D	002-039	22,100	55,300	77,400	0	77,400	325.08
FLANNERY, DAVID C	004-042	37,600	55,200	92,800	0	92,800	389.76
FLANNERY, STEVEN	004-038	39,300	36,400	75,700	0	75,700	317.94
FROST, GENEVA DUNCAN	004-015	72,500	14,500	87,000	0	87,000	365.40
GARLAND, JON (LE)	001-008	10,100	6,100	16,200	0	16,200	68.04
GATCOMB, JACQUELINE M	003-002	88,300	48,200	136,500	0	136,500	573.30
GOSLAWSKA, JADWIGA (LE)	002-027	41,600	42,900	84,500	0	84,500	354.90
GREEN, JAMES F	001-014	76,200	9,100	85,300	0	85,300	358.26
HAGERTY, TIMOTHY	004-014	76,800	31,100	107,900	0	107,900	453.18
HAMMOND, ARTHUR W	004-026	77,000	24,300	101,300	0	101,300	425.46
HAMMOND, ELEANOR M	004-004	69,400	17,000	86,400	0	86,400	362.88
HAMMOND, FRANK H	003-027	68,400	11,700	80,100	0	80,100	336.42
HAMMOND, HAROLD	004-002	74,500	71,200	145,700	0	145,700	611.94
HARDISON, DOUGLAS	001-011 LSE	0	28,900	28,900	0	28,900	121.38
HARRINGTON, HEIDI BURGESS	003-004	37,600	52,000	89,600	0	89,600	376.32
HARRIS, JOHN	002-036	33,500	26,200	59,700	0	59,700	250.74
HARVEY, BENJAMIN	004-022	80,000	32,000	112,000	0	112,000	470.40
HATCH, PERRY N	003-017	0	0	0	0	0	0.00
HAWES, ARICH I SR	004-037	0	21,700	21,700	0	21,700	91.14
HUTCHINSON, ROBERT C	004-006	70,600	28,400	99,000	0	99,000	415.80
JANSA, MICHAEL J	004-040	37,000	49,700	86,700	0	86,700	364.14
JERNIGAN, ROBERT E	003-018	34,100	28,700	62,800	0	62,800	263.76

JONES, BRADFORD E	004-048	33,100	15,600	48,700	0	48,700	204.54
JONES, BRETT	003-030	90,400	43,800	134,200	0	134,200	563.64
JORDAN, DONALD L	002-002	19,600	0	19,600	0	19,600	82.32
JORDAN, HERBERT R SR	003-001	81,500	35,600	117,100	0	117,100	491.82
KELLEY, KEITH J	003-010	33,400	22,000	55,400	0	55,400	232.68
KENONA FARM	002-026 ON	0	23,800	23,800	0	23,800	99.96
KING, DONALD W	003-028	31,500	15,100	46,600	0	46,600	195.72
KING, JONATHAN	003-012	75,300	21,000	96,300	0	96,300	404.46
KRAWCHUK, DAYANA	004-018	71,800	43,000	114,800	0	114,800	482.16
KURS, LUIS III	002-032	38,100	800	38,900	0	38,900	163.38
KURS, LUIS III	002-033	21,600	11,100	32,700	20,000	12,700	53.34
LAFRENIERE, STEPHEN M	001-001	41,900	0	41,900	0	41,900	175.98
LANE, LEROY	004-047	40,100	67,500	107,600	0	107,600	451.92
LAWRENCE, MARJORIE CAIRN	003-031	77,700	15,200	92,900	0	92,900	390.18
LAWRENCE, TOBY C	003-024	78,700	26,100	104,800	0	104,800	440.16
LAWSON, STEPHEN T	003-013	65,100	17,100	82,200	0	82,200	345.24
LEACH, ALLISON A	003-006	33,700	24,500	58,200	0	58,200	244.44
LIIMATAINEN, REINO E	002-044	48,400	83,400	131,800	20,000	111,800	469.56
LIIMATAINEN, REINO E	001-015	9,100	5,300	14,400	0	14,400	60.48
LINSKEY, TERRENCE	002-009	33,500	47,300	80,800	0	80,800	339.36
LINSKEY, TERRENCE	002-010	14,400	0	14,400	0	14,400	60.48
LITTLEJOHN, MATTHEW J	001-012	70,700	10,700	81,400	0	81,400	341.88
LORD, DARREN W	004-001	73,000	40,300	113,300	0	113,300	475.86
LOSTO PROPERTIES INC	002-018	62,000	0	62,000	0	62,000	260.40
MACDONALD, DAVID L	004-039	33,700	17,400	51,100	0	51,100	214.62
MACE, ALBERT E II	002-042	26,600	32,600	59,200	0	59,200	248.64
MACE, BRUCE	002-028	22,000	2,200	24,200	0	24,200	101.64
MACE, TROY M	002-001	39,700	0	39,700	0	39,700	166.74
MAGOON, DAVID L JR	002-008	26,000	19,500	45,500	0	45,500	191.10
MAGOON, DAVID SR	002-011	33,000	11,100	44,100	20,000	24,100	101.22
MAGOON, DAVID SR	002-011 ON	0	23,400	23,400	0	23,400	98.28
MAGOON, ELWOOD	002-004	30,000	26,200	56,200	20,000	36,200	152.04
MAINE BUREAU OF PUBLIC LA	001-005	263,300	0	263,300	263,300	0	0.00
MAINE BUREAU OF PUBLIC LA	001-004	141,800	0	141,800	141,800	0	0.00
MCADAMS, NIA L	002-006	37,800	40,500	78,300	0	78,300	328.86
MCCARTHY, THADDEUS M	004-046	36,400	23,800	60,200	0	60,200	252.84
MCGHEE, CHRISTOPHER	002-014	34,100	21,000	55,100	0	55,100	231.42
MCKINNON, RONALD B	001-013	82,200	70,100	152,300	0	152,300	639.66
MCPHAIL, PAUL	004-036	37,800	36,800	74,600	0	74,600	313.32
MOORES, ERIC	004-032	3,000	19,100	22,100	0	22,100	92.82
MURPHY, DEAN W	004-007	85,800	122,200	208,000	20,000	188,000	789.60
MURPHY, DEAN W	003-020	82,900	57,000	139,900	0	139,900	587.58
MURRAY, DEBRA L	004-013	31,800	32,200	64,000	0	64,000	268.80
NASON, DAVID L	003-015	77,600	26,400	104,000	0	104,000	436.80
OSGOOD, JONATHAN S	004-025	72,900	32,100	105,000	20,000	85,000	357.00
PATCH, RICHARD A	003-009	73,100	11,600	84,700	0	84,700	355.74
PATTEN, JOHN M	004-021	67,400	65,300	132,700	0	132,700	557.34
PIERCE, ANTHONY	002-038	33,800	52,100	85,900	0	85,900	360.78
PRATT, ANDREW P	002-046	12,400	0	12,400	0	12,400	52.08
PUNDT, RALPH	003-005	72,900	49,000	121,900	0	121,900	511.98
PURPURA, BRUCE M	002-024	0	0	0	0	0	0.00
PURPURA, BRUCE M	002-023	45,600	127,300	172,900	0	172,900	726.18
RANDALL, RICHARD P	004-023	79,100	44,500	123,600	0	123,600	519.12
REBAR, JACOB	002-040	43,000	58,500	101,500	20,000	81,500	342.30
REED, CHARLES W	002-048	14,200	0	14,200	0	14,200	59.64
REED, CHARLES W JR	002-021	52,200	118,100	170,300	20,000	150,300	631.26
REED, CHARLES W JR	002-037	18,000	0	18,000	0	18,000	75.60
REED, CHARLES W JR	002-049	33,300	13,500	46,800	0	46,800	196.56
REED, MICHELLE	002-050	20,500	100,200	120,700	20,000	100,700	422.94
REYNOLDS, JAY M	004-020	53,900	31,200	85,100	0	85,100	357.42
SANBORN, DANIEL	004-044	35,500	15,400	50,900	0	50,900	213.78

SANBORN, DANIEL E	004-027	77,500	26,600	104,100	0	104,100	437.22
SANTOS, NATHAN	003-003	71,300	24,200	95,500	0	95,500	401.10
SEYMOUR, MICHAEL W	003-014	73,000	31,400	104,400	0	104,400	438.48
SHALHOOB, MARGARET P	002-025	48,900	76,400	125,300	0	125,300	526.26
SHANNON, CHRISTOPHER M	004-033	40,400	23,000	63,400	0	63,400	266.28
SILSBY, KENNETH	002-026	43,800	44,400	88,200	20,000	68,200	286.44
SIMPSON, KENNETH R JR	004-028	76,600	19,500	96,100	0	96,100	403.62
SLAYBAUGH, RAY L	002-035	38,000	101,200	139,200	20,000	119,200	500.64
SMALLIDGE, PATRICK J	001-007	68,500	19,300	87,800	0	87,800	368.76
SMITH, MICHAEL A	004-008	83,400	41,000	124,400	0	124,400	522.48
STAPLES, GALEN S & JANICE E	003-011	71,400	56,800	128,200	0	128,200	538.44
STATE OF MAINE	004-050	54,900	0	54,900	54,900	0	0.00
STEPHENSON, JOHN J	002-012	26,000	110,600	136,600	24,800	111,800	469.56
SULLIVAN, CORNELIUS C	004-030	77,500	27,300	104,800	0	104,800	440.16
SULLIVAN, DONALD III	002-047	18,400	500	18,900	0	18,900	79.38
TAINTER, SYLVIA C	004-012	30,700	2,900	33,600	0	33,600	141.12
THOMPSON, KRISTEN L	004-034	27,300	0	27,300	0	27,300	114.66
TIMM, JAMES	002-045	12,400	0	12,400	0	12,400	52.08
TOWN OF OSBORN	002-022	23,100	90,700	113,800	113,800	0	0.00
TREE TOP MANUFACTURING I	001-002	772,700	234,400	1,007,100	0	1,007,100	4,229.82
TREE TOP MANUFACTURING I	001-003	0	0	0	0	0	0.00
TROOP 160 MEMORIAL SCOUT	003-029	81,200	24,100	105,300	105,300	0	0.00
URSA MAJOR LLC	001-006	4,292,600	0	4,292,600	0	4,292,600	18,028.92
VARNEY, TIMOTHY D	002-031	42,900	112,800	155,700	20,000	135,700	569.94
VERSANT POWER		613,200	0	613,200	0	613,200	2,575.44
WARSHAW, JEREMY	003-007	69,300	31,700	101,000	0	101,000	424.20
WEAVER WIND LLC	001-006 ON	0	61,380,000	61,380,000	0	61,380,000	257,796.00
WEYMOUTH, KENDRICK	002-043	29,400	28,100	57,500	0	57,500	241.50
WHITMORE, MARKHAM L	004-005	69,800	33,800	103,600	0	103,600	435.12
WILKINSON, DAVID G	004-049	32,700	38,100	70,800	0	70,800	297.36
WILLETTE, PAUL A	004-031	76,400	56,000	132,400	0	132,400	556.08
WILLEY, SHAWN C	003-008	78,400	76,600	155,000	0	155,000	651.00
WINGARD, GEOFFREY H	004-016	68,100	38,800	106,900	0	106,900	448.98

Prepared by Kimberly Murphy – Information provided by Mark Gibson – Assessing Agent

Tax Collector's Reports 2023-2024

[illegible]

Prepared by Christina Jordan-Rebar – Tax Collector

Treasurer's Reports 2023-2024

Account # Account Name Balance 6/30/2024

1000-00	Camden Nat. xx16 - Checking	459276.12
1010-00	Camden Nat. xx76 - Contingency	26742.12
1014-00	Camden Nat. Wind xx24	312033.68
1014-50	Camden Nat Wind Tx Pyr xx32	0
1015-00	Camden Nat. xx58 - Fire Equip.	19582.54
1020-00	Camden Nat. xx39 - Prop.Assess	4694.87
1025-00	Internet Account - Supplies	47.72
1035-50	BHB xx83 - 3/16/23 - TRUST	219519.48
1035-00	BHB xx36 - Savings - TRUST	119.37
1040-30	Town CD (CNB#xx22)	95176.74
1045-00	Town CD (CNB#xx44)	70895.91
1045-55	Town CD (CNB#xx98)	38428.13
1055-00	Petty Cash - Clerk	173.26
1150-00	A/R - Tree Growth, Home, Vet	9073.00
1200-18	2018 Real Estate Taxes Rec	.90
1200-22	2022 Real Estate Taxes Rec	491.32
1200-23	2023 Real Estate Taxes Rec	84.95
1200-24	2024 Real Estate Taxes Rec	-276.74
1300-22	2022 Tax Liens Due	.32
1500-00	FD Station Equipment, Supplies	34085.00
1505-00	FD Rescue Equipment, Supplies	24875.00
1506-00	FD Engine Equipment, Supplies	56368.00
1510-00	2004 Ford F450 Rescue	102758.00
1511-00	1990 Pierce Pumper Engine	65726.00
1513-00	John Deere Snowblower	2289.00
1514-00	Community Building	250000.
1515-00	Fire Dept. Building	220207.00
1516-00	Generator - Generac	6878.00
1520-00	Land	100000.00

Liabilitie

s		
2000-00	Accounts Payable	-699.85
2400-00	IFW	0
2450-00	BMV	0
2475-00	Other Excise	0
2480-00	Animal Welfare Account	0
2485-00	Vitals	0

Fund Balance

3000-10	Maine Revenue Sharing	-4260.85
3000-20	Town Trust Reserve Principal	-214179.66
3000-25	Town Trust Reserve Expendable	-69324.97
3000-30	Wind Power Reserve	-227416.32
3000-35	Wind Power Community Benefit	
3000-40	Unavailable Tax Revenue	-300.75
3000-45	Unassigned Fund Bal. (Surplus)	-495476.73
3000-65	Contingency Fund	-26742.12
3100-00	Net Investments in Capital Assets	-863186.00
3000-70	Building Capital Fund	-173153.50
3000-75	Revaluation Reserve	-4694.87
3000-80	Fire Department	-1574.57
3000-85	Fire Equipment & Gear	-605.91
3000-88	911 Emergency Road Signs	-105.34
3000-90	Animal Control	-549.51
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 = \$69,324.97

Tax Liens 2022/2023

Recorded 7/18/23 – Maturity 1/18/25

Balance Due

As of 6/30/24 (over \$5) 491.32

– All Paid In Full – Before Foreclosure Date

Tax Liens 2023/2024 (as of 5/26/25)

Recorded 7/31/24 – Maturity 1/31/26

Balance Due 5/26/25

#9 Muchugu, Denis & Courtney 75.10
#72 John Patten 288.82

Accounts Receivable 6/30/2024

- State of Maine Veterans 0.00
- State of Maine Tree Growth 8,663.00
- State of Maine Homestead 410.00

Accounts Payable 6/30/2024

- Christina Jordan-Rebar 32.80
- Amherst General 176.81
- US Cellular 29.49
- IFW 236.50
- Versant 160.28
- Versant 63.97

Prepared by Kimberly Murphy - Treasurer

Treasurer's Reports 2023-2024

<u>Budget vs Actual</u>	<u>Budget</u>	<u>Audit YTD</u>	<u>Lapsed/Unexpended</u>
<u>10 - Admin</u>	117,811.00	92,510.00	25,301
<u>20 - Fire Department*</u>	38,725.00	37,640	1,575
<u>40 - Animal Cntrl*</u>	1,142	592	550
<u>30 - Com Building</u>	15,650.00	9,928	5,722
<u>50 - School</u>	132,326.00	132,325	1
<u>60 - G Assistance</u>	1250.	62.00	1,188
<u>70 - Highway Acct</u>	18,500.00	17,257	1,243
<u>80 - Contribution</u>			
<u>95 - Solid Waste</u>	16,200.00	15,428	772
<u>Overlay</u>	3,189		3,189
Lapsed Balance Does not include * non-lapsed			37,417
<u>Interest Earned</u>			19,257
<u>Lien Fees, Wind Power</u>			
<u>CBA Bal, Supplemental</u>			
<u>Other Revenues</u>			90,714
<u>Reduction Surplus</u>	<u>Excise, Tax Rev, Rev Share, Tree Growth</u>		-55,696
<u>Surplus Balance 6/30/23</u>	<u>Lapsed Balance & Additions</u>	<u>Reduction</u>	<u>Surplus Balance 6/30/24</u>
<u>403,786</u>	<u>+147,387.00</u>	<u>-55,696</u>	<u>495,477</u>

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

Thanks to everyone who worked on committees and attended meetings throughout all of 2024

Prepared by Kimberly Murphy - Treasurer

Audit Reports July 1, 2023- June 30, 2024

<u>TOWN OF OSBORN, MAINE</u>				
<u>OPENING BALANCES / CONSOLIDATED AUDIT ADJUSTMENT</u>				
<u>JULY 1, 2024</u>				
		<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 #xxx4516	\$459,276.12	\$0.00	\$459,276.12
1010-00	Contingency Savings CNB #xxxx4876	\$26,742.12	\$0.00	\$26,742.12
1014-00	Camden National Wind #xxxx5224	\$312,033.68	\$0.00	\$312,033.68
1014-50	Camden National Wind #xxxx9932	\$0.00	\$0.00	\$0.00
1015-00	Fire Equipment Savings(CNB.#xxxxx4858)	\$19,582.54	\$0.00	\$19,582.54
1020-00	Property Revaluation Fund CNB#xxxxx6439	\$4,694.87	\$0.00	\$4,694.87
1025-00	PayPal Account	\$47.72	\$0.00	\$47.72
1035-55	Town Trust CD(BHSL #xxxx8483)	\$219,519.48	\$0.00	\$219,519.48
1040-00	Town Trust CD(BHSL #xxxx5736)	\$119.37	\$0.00	\$119.37
1040-30	Town CD (CNB #xxxxx22)	\$95,141.80	\$34.94	\$95,176.74
1045-00	Town CD (CNB #xxxxx44)	\$70,895.91	\$0.00	\$70,895.91
1045-55	Town CD (CNB #xxxxx98	\$38,428.13	\$0.00	\$38,428.13
1055-00	Petty Cash Fund	\$173.26	\$0.00	\$173.26
1100-00	Accounts Receivable	\$9,073.00	\$0.00	\$9,073.00
1200-18	Taxes Due - 2018	\$0.90	\$0.00	\$0.90
1200-22	Taxes Due - 2022	\$491.32	\$0.00	\$491.32
1200-23	Taxes Due - 2023	\$84.95	\$0.00	\$84.95
1200-24	Taxes Due - 2024	(\$276.74)	\$0.00	(\$276.74)
1300-22	Tax Liens - 2022	\$0.32	\$0.00	\$0.32
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	(\$703.35)	\$3.50	(\$699.85)
2400-00	IFW	(\$236.50)	\$236.50	\$0.00
3000-10	State Revenue Sharing	(\$4,040.43)	(\$220.42)	(\$4,260.85)
3000-20	Town Trust Reserve - Principal	(\$214,179.66)	\$0.00	(\$214,179.66)
3000-25	Town Trust Reserve - Expendable	(\$56,321.14)	(\$13,003.83)	(\$69,324.97)
3000-30	Wind Power Reserve	(\$179,283.36)	(\$48,132.96)	(\$227,416.32)
3000-40	Unavailable Tax Revenue	(\$344.52)	\$43.77	(\$300.75)
3000-45	Unassigned Fund Balance	(\$558,384.93)	\$62,908.20	(\$495,476.73)
3000-65	Contingency Fund	(\$26,214.76)	(\$527.36)	(\$26,742.12)
3100-00	Net Investment in Capital Assets	(\$863,186.00)	\$0.00	(\$863,186.00)
3000-70	Building Maintenance Capital Fund	(\$173,153.50)	\$0.00	(\$173,153.50)
3000-75	Revaluation Reserve	(\$4,602.29)	(\$92.58)	(\$4,694.87)
3000-80	Fire Department	(\$895.81)	(\$678.76)	(\$1,574.57)
3000-85	Fire Equipment Fund	(\$605.91)	\$0.00	(\$605.91)
3000-88	Emergency Road Signs Reserve	(\$105.34)	\$0.00	(\$105.34)
3000-90	Animal Control	\$21.49	(\$571.00)	(\$549.51)
3000-95	ARPA Funds	(\$6,978.74)	\$0.00	(\$6,978.74)
3000-97	Fire Department Vehicle Reserve	(\$30,000.00)	\$0.00	(\$30,000.00)
		(\$0.00)	\$0.00	(\$0.00)

James W. Wadman

CERTIFIED PUBLIC ACCOUNTANT

James W. Wadman, C.P.A.
Ronald C. Bean, C.P.A.
Kellie M. Bowden, C.P.A.
Wanese L. Lynch, 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, 2024, 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, 2024, 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 21, 2025

TOWN OF OSBORN, MAINE
STATEMENT OF NET POSITION
JUNE 30, 2024

(Exhibit I)

	<u>Assets</u>	<u>Governmental Activities</u>
Cash and Cash Equivalents		\$1,246,690
Accounts Receivable		\$9,073
Taxes Due - Current Year		\$577
<u>Capital Assets</u>		
Land and Improvements		\$57,583
Other Capital Assets, net of Accumulated Depreciation		\$328,298
<u>Total Assets</u>		<u>\$1,642,221</u>
	<u>Liabilities</u>	
Accounts Payable		\$700
<u>Total Liabilities</u>		<u>\$700</u>
	<u>Deferred Inflows of Resources</u>	
Property Taxes Collected in Advance		\$277
<u>Total Deferred Inflows of Resources</u>		<u>\$277</u>
	<u>Net Position</u>	
Net Investment in Capital Assets		\$385,881
Restricted		\$225,419
Unrestricted		\$1,029,945
<u>Total Net Position</u>		<u>\$1,641,245</u>
<u>Total Liabilities, Deferred Inflows of Resources and Net Position</u>		<u>\$1,642,221</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, 2024**

	<i>General Fund</i>	<i>Permanent Fund</i>	<i>Total</i>
<u>Revenues:</u>			
Property Tax Revenues	\$162,121		\$162,121
Homestead Reimbursement	\$172		\$172
Excise Taxes	\$15,102		\$15,102
State Revenue Sharing	\$3,320		\$3,320
Interest Earned	\$19,784	\$13,004	\$32,788
Tree Growth Reimbursements	\$8,663		\$8,663
Interest on Delinquent Taxes	\$363		\$363
Wind Power Revenue	\$148,133		\$148,133
Other Revenues	\$1,384		\$1,384
<u>Total Revenues</u>	<u>\$359,042</u>	<u>\$13,004</u>	<u>\$372,045</u>
<u>Expenditures(Net of Departmental Revenues):</u>			
<u>Current:</u>			
General Government	\$106,038		\$106,038
Public Safety	\$37,150		\$37,150
Health & Sanitation	\$15,428		\$15,428
Public Transportation	\$17,257		\$17,257
Unclassified	\$497		\$497
Education	\$132,325		\$132,325
Assessments	\$9,611		\$9,611
Capital Outlay	\$13,300		\$13,300
<u>Total Expenditures</u>	<u>\$331,606</u>	<u>\$0</u>	<u>\$331,606</u>
<u>Excess Revenues Over Expenditures</u>	<u>\$27,435</u>	<u>\$13,004</u>	<u>\$40,439</u>
<u>Beginning Fund Balance</u>	<u>\$944,123</u>	<u>\$270,501</u>	<u>\$1,214,624</u>
<u>Ending Fund Balance</u>	<u>\$971,558</u>	<u>\$283,505</u>	<u>\$1,255,063</u>
<u>Reconciliation to Statement of Activities, change in Net Position:</u>			
Net Change in Fund Balances - Above			\$40,439
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			(\$44)
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.			(\$6,827)
<u>Change in Net Position of Governmental Activities</u>			<u>\$33,568</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, 2024

(Exhibit V)

	<i>Original Budget</i>	<i>Final Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<u>Revenues:</u>				
Property Tax Revenues	\$161,577	\$161,577	\$162,121	\$544
Homestead Reimbursement	\$616	\$616	\$172	(\$444)
Excise Taxes	\$15,000	\$15,000	\$15,102	\$102
State Revenue Sharing	\$3,099	\$3,099	\$3,320	\$220
Interest Earned	\$0	\$0	\$19,784	\$19,784
Tree Growth Reimbursements	\$50,000	\$50,000	\$8,663	(\$41,337)
Interest on Delinquent Taxes	\$0	\$0	\$363	\$363
Wind Power Revenue	\$100,000	\$100,000	\$148,133	\$48,133
Other Revenues	\$0	\$0	\$1,384	\$1,384
<u>Total Revenues</u>	<u>\$330,292</u>	<u>\$330,292</u>	<u>\$359,042</u>	<u>\$28,749</u>
<u>Expenditures (Net of Department Revenues):</u>				
General Government	\$123,850	\$123,850	\$119,338	\$4,512
Public Safety	\$38,725	\$38,725	\$37,150	\$1,575
Health & Sanitation	\$16,200	\$16,200	\$15,428	\$772
Public Transportation	\$18,500	\$18,500	\$17,257	\$1,243
Unclassified	\$2,250	\$2,250	\$497	\$1,753
Education	\$132,326	\$132,326	\$132,325	\$1
Assessments	\$12,800	\$12,800	\$9,611	\$3,190
<u>Total Expenditures</u>	<u>\$344,651</u>	<u>\$344,651</u>	<u>\$331,606</u>	<u>\$13,045</u>
<u>Excess Revenues Over Expenditures</u>	<u>(\$14,359)</u>	<u>(\$14,359)</u>	<u>\$27,435</u>	<u>\$41,794</u>
<u>Beginning Fund Balances</u>	<u>\$944,123</u>	<u>\$944,123</u>	<u>\$944,123</u>	<u>\$0</u>
<u>Ending Fund Balances</u>	<u>\$929,764</u>	<u>\$929,764</u>	<u>\$971,558</u>	<u>\$41,794</u>

TOWN OF OSBORN, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

(Schedule 1, Page 1 of 2)

<i>Department</i>	<i>Beginning Balance</i>	<i>Approp- riations</i>	<i>Departmental Revenues</i>	<i>Total Available</i>	<i>Expenditures/ Transfers Out</i>	<i>Lapsed Unexpended (Overdraft)</i>	<i>Ending Balance</i>
<u>General Government:</u>							
Administration		\$108,200	\$0	\$108,200	\$82,899	\$25,301	
Community Building		\$15,650	\$0	\$15,650	\$9,928	\$5,722	
Building Capital Fund	\$199,666		\$0	\$199,666	\$26,512	\$0	\$173,154
	<u>\$199,666</u>	<u>\$123,850</u>	<u>\$0</u>	<u>\$323,516</u>	<u>\$119,338</u>	<u>\$31,024</u>	<u>\$173,154</u>
<u>Public Safety:</u>							
Fire Department		\$38,725	\$490	\$39,215	\$37,640	\$0	\$1,575
Emergency Road Signs	\$105	\$0	\$0	\$105	\$0	\$0	\$105
Fire Department Vehicle	\$30,000	\$0	\$0	\$30,000	\$0	\$0	\$30,000
Fire Department Equipment & Gear	\$606	\$0	\$0	\$606	\$0	\$0	\$606
	<u>\$30,711</u>	<u>\$38,725</u>	<u>\$490</u>	<u>\$69,926</u>	<u>\$37,640</u>	<u>\$0</u>	<u>\$32,286</u>
<u>Health & Sanitation:</u>							
Solid Waste Disposal		\$16,200	\$0	\$16,200	\$15,428	\$772	
	<u>\$0</u>	<u>\$16,200</u>	<u>\$0</u>	<u>\$16,200</u>	<u>\$15,428</u>	<u>\$772</u>	<u>\$0</u>
<u>Public Transportation:</u>							
Highway Department		\$18,500	\$0	\$18,500	\$17,257	\$1,243	
	<u>\$0</u>	<u>\$18,500</u>	<u>\$0</u>	<u>\$18,500</u>	<u>\$17,257</u>	<u>\$1,243</u>	<u>\$0</u>
<u>Education:</u>							
School Assessment		\$132,326	\$0	\$132,326	\$132,325	\$1	
	<u>\$0</u>	<u>\$132,326</u>	<u>\$0</u>	<u>\$132,326</u>	<u>\$132,325</u>	<u>\$1</u>	<u>\$0</u>

TOWN OF OSBORN, MAINE

(Schedule 1, Page 2 of 2)

SCHEDULE OF DEPARTMENTAL OPERATIONS - (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<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	\$4,602	\$0	\$93	\$4,695	\$0	\$0	\$4,695
Animal Control	\$77	\$1,000	\$65	\$1,142	\$592	\$0	\$550
General Assistance		\$1,250	\$145	\$1,395	\$207	\$1,188	
	<u>\$4,679</u>	<u>\$2,250</u>	<u>\$302</u>	<u>\$7,231</u>	<u>\$799</u>	<u>\$1,188</u>	<u>\$5,244</u>
<u>Other Assessments:</u>							
County Tax		\$9,611	\$0	\$9,611	\$9,611	\$0	
Overlay		\$3,189	\$0	\$3,189	\$0	\$3,189	
	<u>\$0</u>	<u>\$12,800</u>	<u>\$0</u>	<u>\$12,800</u>	<u>\$9,611</u>	<u>\$3,190</u>	<u>\$0</u>
<u>TOTALS</u>	<u>\$235,056</u>	<u>\$344,651</u>	<u>\$792</u>	<u>\$580,499</u>	<u>\$332,398</u>	<u>\$37,417</u>	<u>\$210,684</u>

Budget Report – Committee Worksheets

Osborn

	2025 Budget	2026 Proposed		2025 Budget	2026 Proposed
Dept: 10 Admin			Dept 10 Admin cont'd		
Utilities			99-15 Selectman 1	1,500.00	1,500.00
60-15 Phone/Net	2,500.00	2,500.00	99-16 Selectman 2	1,500.00	1,500.00
Insurance			99-17 Selectman 3	1,500.00	1,500.00
70-20 Property	1,113.00	1,169.00	99-25 1st Selecman	3,500.00	3,500.00
70-30 Equipment	1,174.00	1,144.00	99-35 Treasurer	2,500.00	2,500.00
70-35 P.O.L	2,290.00	1,740.00	99-36 Deputy Treas	500.00	500.00
70-40 W/C	363.00	297.00	99-40 Tax Real Est	5,000.00	5,000.00
Office			99-41 Tax Excise	2,800.00	2,800.00
73-05 IT Support	4,500.00	4,500.00	99-42 Deputy Tax	750.00	750.00
73-10 Website	2,400.00	2,500.00	99-45 School Com1	500.00	500.00
73-15 Office Equip	750.00	750.00	99-46 School Com2	500.00	500.00
73-20 Supplies	1,000.00	1,000.00	99-55 Constable 1	50.00	50.00
73-25 Software	300.00	300.00	99-56 Constable 2	50.00	50.00
73-30 Printing	300.00	300.00	99-60 Building MGR	100.00	100.00
73-35 Twn Report	1,000.00	1,000.00	99-65 Health	100.00	100.00
73-45 Postage	600.00	600.00	99-75 911 Coord.	100.00	100.00
Dues/Fees			99-80 Civil Em Off	100.00	100.00
75-01 MMA	1,900.00	1,900.00	99-85 Ballot Clerk	1,700.00	1,700.00
75-20 E911	800.00	800.00	99-90 Moderator	400.00	400.00
75-23 E911 Signs	0.00	100.00	99-95 Payroll Tax	2,700.00	2,700.00
75-25 Notary	0.00	0.00	99-99 Payroll Fee	1,500.00	1,500.00
75-30 Dues & Sub	400.00	400.00	Administration	110,690.00	94,200.00
75-35 Lupc	17,000.00	15,000.00			
75-40 Legal Fees	25,000.00	10,000.00	Dept: 30 Com Building		
75-43 HCPC	350.00	350.00	Utilities		
75-45 Charter Fees	0.00	0.00	60-05 Electricity	4,000.00	3,000.00
75-55 Assessor	4,500.00	5,000.00	60-10 Heating Oil	4,000.00	4,000.00
75-60 Tax Map	0.00	0.00	Build/Ground		
75-65 Audit	5,500.00	6,000.00	65-05 Furn. Clean	400.00	400.00
75-70 Fine/Penalty	0.00	0.00	65-10 Cleaning	2,000.00	2,000.00
Contribution			65-15 Mowing	500.00	500.00
78-10 Cemetary	1,500.00	1,400.00	65-20 Plowing	3,200.00	3,200.00
Train/Travel			65-25 Heat Maint	0.00	0.00
95-10 Official Tr.	750.00	750.00	65-30 Secure Room	0.00	0.00
95-20 Travel Admi	750.00	750.00	65-35 Security	250.00	0.00
Payroll			65-40 Repairs	2,000.00	1,000.00
99-05 Clerk	5,000.00	5,000.00	65-45 Events	300.00	0.00
99-06 Deputy Clerk	600.00	600.00	Community Building	16,650.00	14,100.00
99-10 Registrar	1,000.00	1,000.00			

Dept: 20 Fire Depart.			Dept: 20 Fire Dept Cont'd		
Utilities			99-38 Retension	500.00	500.00
60-05 Electricity	1,400.00	1,400.00	Fire Department	44,250.00	45,482.00
60-10 Heating Oil	4,000.00	4,000.00			
60-15 Phone/Net	750.00	750.00			
Build/Ground					
65-05 Furn. Clean	350.00	350.00	Dept: 40 Animal Cntrl		
65-20 Plowing	2,300.00	3,000.00	Office		
65-40 Repairs	750.00	750.00	73-40 ACO Supplies	1,000.00	500.00
Insurance			Payroll		
70-20 Property	825.00	700.00	99-70 Animal Cntrl	3,000.00	3,000.00
70-25 Vehicle	3,000.00	2,057.00	Animal Control	4,000.00	3,500.00
70-30 Equipment	500.00	447.00	Dept: 50 School		
70-32 Ambulatory	0.00	543.00	School		
70-40 W/C	600.00	710.00	50-10 School	180,967.00	255,669.00
Office			School	180,967.00	255,669.00
73-08 Compliance	1,000.00	1,000.00	Dept: 60 G Assistance		
73-09 Events	0.00	300.00	GA		
Dues/Fees			79-00 GA	1,250.00	1,250.00
75-03 EMS Apem	225.00	100.00	General Assistance	1,250.00	1,250.00
75-05 EMS Imagetr	200.00	200.00	Dept: 70 Highway Acct		
75-10 EMS Renew	225.00	200.00	Highway		
75-15 HCCF	100.00	100.00	55-05 Salt Shed	0.00	0.00
75-36 Chief Assoc	100.00	100.00	55-10 Sand & Salt	0.00	0.00
Fuel			55-15 Plowing 179	19,500.00	22,017.00
80-05 Engine 2	550.00	550.00	Highway	19,500.00	22,017.00
80-10 Rescue	550.00	625.00	Dept: 90 County Tax		
80-15 Pump Oils	50.00	50.00	County Tax		
Repair/Maint			77-10 County Tax	11,209.00	38,107.00
85-05 Engine 2	3,700.00	3,700.00	County Tax	11,209.00	38,107.00
85-10 Rescue	2,000.00	2,000.00	Dept: 95 Solid Waste		
85-15 Hydrant	2,500.00	2,500.00	Solid Waste		
85-20 Rescue Insp.	75.00	75.00	58-05 Trash Pickup	13,700.00	14,760.00
85-25 Engine Insp.	100.00	250.00	58-10 Dumpster	4,000.00	4,000.00
85-30 Extinguisher	125.00	150.00	Solid Waste	17,700.00	18,760.00
85-35 Hose/Ladder	1,100.00	1,100.00			
Tools /Equip			Proposed Budget	406,216.00	493,085.00
90-05 Air Packs	0.00	0.00			
90-10 Radios	1,000.00	1,000.00			
90-15 Turnout Gear	2,000.00	2,000.00			
90-20 Hose & Fit	400.00	400.00			
90-30 Other	300.00	300.00			
90-35 EMS	1,200.00	1,200.00			
90-40 Clerical	275.00	275.00			
Train/Travel					
95-05 Fire/EMS Tr.	1,250.00	1,250.00			
95-15 Travel	500.00	750.00			
95-22 Lifeflight	750.00	100.00			
Payroll					
99-30 Fire Chief	3,000.00	3,000.00			
99-31 Dep Chief	2,000.00	2,000.00			
99-33 EMS Sprviso	2,000.00	2,000.00			
99-34 Fire/Stipend	1,000.00	1,500.00			
99-37 EMS/Stipend	1,000.00	1,500.00			

Budget - Proposed

Proposed Budget 2025-2026

(Reference : Articles 4-10)

<u>Budget Category</u>	<u>Proposed</u>	<u>2025-2026</u>
<u>Administration</u>	<u>(Includes County Tax</u>	
	<u>38,107.00)</u>	132,307
<u>Animal Control</u>		3,500
	<u>(Budget Voted</u>	
<u>Airline School District</u>	<u>Airline School 5/28/25)</u>	<u>255,669</u>
<u>Highway</u>		22,017
<u>Solid Waste</u>		18,760
<u>General Assistance</u>		1,250
<u>Fire Department</u>		45,482
<u>Community Building</u>		14,100
<u>Total Municipal Budget 24/25</u>		<u>493,085</u>

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

Greg Bassett, Paul Caggiano, Millie Caggiano,
David Flannery, Christy Jordan-Rebar, Dean Murphy,
Kimberly Murphy, Timothy Varney

-

Copy of the Warrant

Town of Osborn

Secret Ballot Election and Town Meeting Warrant

Tues, June 10, 2025 & Wednesday, June 11, 2025

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 10th day of June 2025 A.D. at Two o'clock pm in the afternoon to act upon Article 1 and by secret ballot on Article 2 as set out below, the polling hours therefore to be from Two o'clock in the afternoon until Eight o'clock pm 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, 11th of June 2024 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:**
 - **Selectman (1 position, term to end June 2028)**
 - **School Trustee (1 position, term to end June 2028)**
 - **School Trustee (1 position, term to end June 2027)**
 - **Building Committee Member (1 position, term to end June 2028)**
 - **School Board Member (1 position, term to end 2028)**

Open Town Meeting - Wednesday, June 11th, 2025 - 6:00 pm

To announce the results of the secret ballot election of June 10, 2025.

- 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 \$132,307.00 (includes County Tax assessed \$38,107.00) 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 \$22,017.00 for the Highway account. *(Board & Budget Committee recommends: Approval)*
6. To see if the Town will vote to raise and appropriate \$18,760.00 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 \$45,482.00 for the Fire Department account. *(Board & Budget Committee recommends: Approval)*
9. To see if the Town will vote to raise and appropriate \$14,100.00 for the Community Building account. *(Board & Budget Committee recommends: Approval)*
10. To see if the Town will vote to raise and appropriate \$3,500.00 for the Animal Control Account. *(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)	14,000.00
Tree Growth (Fall of 2025 to receive 2024/2025 – for 2026/2027 Budget Post Audit – per 2024 Article #17)	0
Wind Power	100,000.00
Total	114,000.00

**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 6/30/24

Contingency Fund Savings Fund	26,742.12
Fire Gear & Equipment Fund	605.91
Revaluation Reserve Fund	4,694.87
A.C.O Fund	549.51
Wind power	227,416.32
Building Capital Fund	173,153.50
Arpa Funds	6,978.74
E911 Road Signs Fund	105.34
Total	440,246.31

**Note that most funds are part of continuing operations, so the Audit Balance as of 6/30/24, 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 raise and appropriate \$1,000.00 for the “What’s for Suppa?” Food Pantry located in Otis. (Voter Petition per 30-A M.R.S.A §§ 2522 and 2528(5))**

- 14. To see if the Town will vote to raise and appropriate \$10,000.00 to the Municipal Fire Department Vehicle Fund Account?**

(Board & Budget Committee recommends: Approval)

- 15. To see if the Town will vote to set the date that property taxes will be due in two equal payments on October 15, 2025 and March 15, 2026 and to fix the rate of interest at 7.0% to be charged on the unpaid amounts beginning October 16, 2025 and March 16, 2026 respectively, and to fix the rate of interest paid for over-payments at 3.0% per annum. *(Board recommends: Approval)***
- 16. To see if the Town will vote to authorize the tax collector or treasurer to accept pre-payments of 2025/2026 and 2026/2027 taxes not yet committed and set the rate of interest at 0% for over-payments pursuant to 36 MRSA §506: *(Board recommends: Approval)***
- 17. 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 2025, in an aggregate amount not to exceed the property tax commitment overlay, pursuant to 36 M.R.S.A §710. *(Board recommends: Approval)***
- 18. To see if the Town will vote to authorize the Select Board 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 Select Board to follow the special sale process required by 36 M.R.S.A § 943-C; and further to allow the Select Board to authorize the Treasurer to waive automatic lien foreclosures when it is in the best interest of the Town. *(Board recommends: Approval)***
- 19. To see if the Town will vote to authorize the Select Board to sell and/or dispose of any property or fixtures deemed to be surplus and unusable to the Town and worth less than \$2,500 fair market value, under such terms and conditions as they deem advisable after advertising such items publicly. *(Board recommends: Approval)***
- 20. 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, 2025. *(Board recommends: Approval)***
- 21. 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)***

22. 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)

23. 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)*

24. Motion to Adjourn.

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2923
(202) 224-2890 (FAX)

United States Senate

WASHINGTON, DC 20510-1904

COMMITTEES:
APPROPRIATIONS
VICE CHAIR
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE

Dear Friends:

It is an honor to represent Maine in the United States Senate, and I welcome this opportunity to share several key accomplishments for our state from the previous year.

As Vice Chair of the Appropriations Committee, I have secured nearly \$580 million for 230 projects across all of Maine's 16 counties to promote job creation, workforce training, and economic development; expand access to health care; support law enforcement; improve public education and infrastructure; and protect our environment. As the new Congress begins, I am honored to be taking the helm of the Committee, the first Mainer to do so in nearly a century, and I remain committed to ensuring that federal spending produces real results for our state and nation.

Maine has the oldest average age in the country, which is why I have long prioritized health-focused legislative efforts. There were more than 1,860 health care bills introduced during the 118th Congress. Only 15 health care bills were signed into law, and I was a lead sponsor of five of them. These bills will enhance care for individuals with Alzheimer's, autism, and substance abuse issues through improved research funding, strengthened public health programs, and increased support for rural first responders.

Another important bill that I coauthored was the *Social Security Fairness Act*. Since 2003, when I led the first-ever Senate hearing on the Windfall Elimination Provision and the Government Pension Offset, I have sought to end these provisions of the *Social Security Act* that unfairly reduce the Social Security benefits that public employees or their spouses have earned. I am pleased to say that with the passage of my bill, the *Social Security Fairness Act*, in December, public sector retirees will now receive the full Social Security benefits they have earned.

When the Maine way of life was under threat, I was certain to defend the interests of our state. I worked to protect Maine's potato farmers when the Department of Agriculture tried to reclassify the potato from a vegetable to a grain. I thwarted efforts to consolidate USPS mail operations at the Hampden postal facility, which would have disrupted mail delivery throughout our state. I sounded the alarm with leaders at the FBI and Departments of State and Treasury on the spate of illicit marijuana growing operations that are destroying properties and providing refuge to foreign criminals in our state. Following damage to our working waterfronts after last winter's storms, I secured \$15 million to help fishing communities recover. I championed funding to support the Maine Air National Guard base, Bath Iron Works, and Portsmouth Naval Shipyard.

As of last December, I have cast more than 9,100 consecutive votes, continuing my record of never missing a roll-call vote since my Senate service began in 1997. My ranking as the most bipartisan Senator reflects Maine's tradition of working with a spirit of cooperation and respect.

My highest priority as a Senator is to ensure that Maine's needs are met. If ever I can be of assistance to you, please contact one of my state offices or visit my website at collins.senate.gov.

Sincerely,



Susan M. Collins
United States Senator

www.collins.senate.gov

ANGUS S. KING, JR.
MAINE

133 HART SENATE OFFICE BUILDING
(202) 224-5344
Website: <https://www.King.Senate.gov>

United States Senate

WASHINGTON, DC 20510

January 1, 2025

COMMITTEES:
ARMED SERVICES
CHAIRMAN, STRATEGIC FORCES
SUBCOMMITTEE
ENERGY AND
NATURAL RESOURCES
CHAIRMAN, NATIONAL PARKS
SUBCOMMITTEE
INTELLIGENCE
VETERANS' AFFAIRS

Dear Friends,

Each year comes with renewed hope – to celebrate each other's successes and care for each other in times of need. I am thankful to each town in Maine for their commitment to their communities, to their citizens, and to this country. We always work together to get things done. This past year was no different.

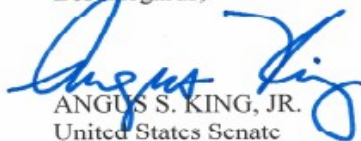
First, it was a true honor to be reelected to the United States Senate for another six-year term. Throughout my travels around the state, I heard many concerns about the cost of living and affordability of housing. Many of you also shared your concerns about access to medical and mental health services. The *Inflation Reduction Act* has been incredible for older people in Maine – Medicare is finally negotiating lower prices for prescription drugs, on top of the \$35 per month cap for insulin that took effect in 2023. We have an opportunity to build on what we have in common and do what Maine people do best; we will continue to help each other and lead through example.

I have also been consistently working to help our veterans. My team has repeatedly been successful in securing long-overdue recognition of military medals for many of Maine's combat veterans and working to resolve issues with claims, travel pay, and access to healthcare and benefits our veterans earned through their selfless service to our country. I have also worked with my Veterans Affairs and Defense partners in Washington to successfully pass a national defense bill that strengthens our national security, takes care of our service members, and supports Maine businesses from Aroostook to York County.

I am also thankful to have such an incredible team across Maine available to you for hurdles you may face with the federal government. Whether it be veteran issues, social security problems, student loans, immigration, IRS and more, please never hesitate to reach out to my offices in Presque Isle, Bangor, Augusta, Portland, or Biddeford and allow us the chance to be part of your solutions.

Together, over the next six years, I know we can continue to build a stronger, brighter future for our great state. Thank you for being one of the reasons Maine is so special; it is not only a pleasure to serve you — it is a pleasure to know you. Mary and I wish you a happy and safe 2025.

Best Regards,



ANGUS S. KING, JR.
United States Senate

AUGUSTA
40 Western Avenue, Suite 412
Augusta, ME 04330
(207) 622-8292

BANGOR
202 Harlow Street, Suite 20350
Bangor, ME 04401
(207) 945-8000

BIDDEFORD
227 Main Street
Biddeford, ME 04005
(207) 352-5216

PORTLAND
1 Pleasant Street, Unit 4W
Portland, ME 04101
(207) 245-1565

PRESQUE ISLE
167 Academy Street, Suite A
Presque Isle, ME 04769
(207) 764-5124

In Maine call toll-free 1-800-432-1599
Printed on Recycled Paper



Janet T. Mills
GOVERNOR

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

Dear Maine Resident:

I have always been guided by the belief that to strengthen our state, we have to invest in our greatest asset: the people of Maine. With the support of the Legislature, my Administration has been investing in what people need to succeed, like job training, child care, health care, education, broadband, and housing.

We are seeing results — small businesses are expanding their operations; people are moving here to work and raise their families; and graduates are staying in Maine to pursue rewarding, life-long careers. These are all encouraging signs that are reflected in the strength of our economy. In fact, Maine has one of the best rates of economic growth in the nation.

That's good news, but I know that not everyone is feeling the benefits of our strong economy. The cost of living in Maine, as in much of America, is too high. The price of fuel, the cost of supplies, utilities and labor have driven up expenses for families across the country and impacted the budgets of towns, counties and nearly every state, including Maine.

I want everyone to benefit from the availability of good jobs, a good public education, and good health care in our state. That is why I have put forward a balanced budget proposal that proposes some savings and certain targeted revenue increases to maintain things we all support, like the state paying 55 percent of the cost of education and 5 percent municipal revenue sharing, to keep all these costs from being passed along to property taxpayers.

We have made good progress over the past six years to ensure that every person in Maine can find a good-paying job in a rewarding and stable career; go to the doctor when they feel sick because they have health insurance; and have the peace of mind that their children are safe at home and at school.

I look forward to working with communities and citizens across the state to solve problems, manage our finances, and keep our people healthy and safe.

Sincerely,

Janet T. Mills
Governor



PRINTED ON RECYCLED PAPER

PHONE: (207) 287-3531 (VOICE)

TTY USERS CALL 711
www.maine.gov

FAX: (207) 287-1034



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1440
TTY: (207) 287-4469

Mathew McIntyre

78 Tannery Road
Lowell, ME 04493
(207) 680-0678
Mathew.McIntyre@legislature.maine.gov

Dear Friends and Neighbors,

I sincerely and humbly thank you for electing and entrusting me to carry your voices forward to Augusta as your Representative for Maine's House District 18.

District 18 comprises approximately 9030 residents, spans just shy of 2200 square miles of our great State, and encompasses the Penobscot County towns of Lowell, Burlington, Greenbush, Passadumkeag and Clifton, the Hancock County towns of Amherst, Aurora, Great Pond, Osborn, Dedham, Eastbrook, Mariaville and Otis, and the Washington County towns of Beddington, Deblois and Cherryfield, as well as myriad Unorganized Territories (UT) in the miles between. I do not view the size of this district as a challenge, but rather an opportunity to represent a large part of rural Maine.

In this, our first session of the 132nd Legislature of Maine, I will do my best to focus on the everyday concerns of the people I talked with while going door to door. The concerns you expressed about our State's future were heard loud and clear, and as I learn more each day, your words will guide my decisions.

Here are the titles of the Bills I have submitted to the Revisor of Statutes for Maine, based directly on what you asked me to fight for. These will initially be discussed at the joint standing committee level, and ultimately debated on the State House floor for potential adoption into our State Laws.

1. An Act to Promote Opportunities by Establishing a Student Wage
2. An Act to Exempt Authorized Emergency Vehicles from Tolls When Operating in an Official Capacity
3. Resolve, to Direct the Public Utilities Commission to Study Expanding the Use of Hydroelectric Power and the Development of a Geothermal Power Plant in the State
4. An Act to Amend the Laws Regarding the Retention of Proceeds from Municipal Foreclosures
5. An Act to Remand Individuals with Pending State Probation Violations to the Department of Corrections Following Initial Proceedings
6. An Act Regarding Municipal Road Standards

I encourage you to monitor the progress of these Bills via the State's official website at www.legislature.maine.gov, and to contact me if you have questions or concerns involving legislation or state government. I plan to be fully engaged this session in the larger process by participating in Public Hearing and Work Session phases that follow initial Bill introduction.

Whether you come to Augusta to give testimony in-person, submit written testimony or if you participate via 'Zoom', please, be part of the decisions that shape our collective future.

The journey of a thousand miles begins with the first step.

Respectfully,

Mathew "Mac" McIntyre, State Representative

House District 18

Washington Office
1710 Longworth House Office Building
Washington, D.C. 20515
Phone: (202) 225-6306
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 well. It's an honor to continue serving as your representative in Congress, and I take the responsibility very seriously. Thank you for the opportunity to share an update on the work I've been doing for the people of the Second Congressional District.

Fisheries: This spring, the Atlantic States Marine Fisheries Commission (ASMFC) announced a gauge increase for lobsters caught in the Gulf of Maine beginning in January 2025. Maine fishermen warned that this decision is founded on incomplete and inaccurate data. Additionally, this gauge increase would put Mainers at a competitive disadvantage to Canadian fishermen with looser regulations. That's why I sent a [letter](#) to the ASMFC urging them to delay their decision until they can evaluate data with fishermen, whose proactive stewardship provides invaluable insight. I have also submitted an amendment to this year's funding bill that would block federal funding from being used to implement and enforce a gauge increase. Because of these efforts, the ASFMC made the decision to delay the implementation of this new requirement. I'll always stand with Maine lobstermen against unfair, unnecessary regulations that threaten their livelihoods and industry.

Veterans: The first meeting I attended as an elected official was with a large group of veterans and the former Director of the Maine Bureau of Veterans Services. We discussed a lot, but one issue rose above the rest: how little was being done for Maine veterans who needed treatment for mental health issues or substance use. At the time, there were no in-patient treatment beds in Maine, so veterans had to wait for a bed to open up at an out-of-state facility. Fast forward 10 years, through unending red tape, and I'm delighted to report we just broke ground on a treatment facility at the Togus VA Medical Center in Augusta. This was the direct result of the tireless advocacy of veterans from across our state — this win is theirs.

Postal Service: This spring, the U.S. Postal Service (USPS) announced plans to consolidate and move some processing operations from the Eastern Maine Processing & Distribution Center in Hampden to Scarborough. This would have caused significant mail delivery delays that disproportionately harm rural communities. That's why I introduced the *Timely Mail Delivery*

6 State Street, Suite 101
Bangor, ME 04411
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

SAMPLE SECRET BALLOT
MUNICIPAL ELECTION
JUNE 10, 2025

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.

SELECTMAN

Term Ending 6/30/2028

(vote for not more than one)

☐ Flannery, David Osborn, ME

☐ Rebar, Jacob Osborn, ME

☐ _____
Write-in name (must be Osborn resident)

SCHOOL TRUSTEE

Term Ending 6/30/2028

(Vote for not more than one)

☐ _____
Write-in name (must be Osborn resident)

SCHOOL TRUSTEE

Term Expires 6/30/2027

(Vote for not more than one)

☐ _____
Write-in name (must be Osborn resident)

BUILDING COMMITTEE MEMBER

Term Expires 6/30/2028

(Vote for not more than one)

☐ Silsby, Arnona Osborn, ME

☐ _____
Write-in name & municipality of residence

SCHOOL BOARD

Term Ending 6/30/2028

(Vote for not more than one)

☐ Jordan-Rebar, Christina Osborn, ME

☐ _____
Write-in name (must be Osborn resident)
