

# TOWN OF OSBORN

## Annual Report 2017

Fiscal Report & Audit for year ending June 30,  
2017



*“Sunset on Sand Beach Road, Spectacle Pond”*

### Annual Town Meeting & Election for June 12 & 13, 2018

- Township 21 was a lottery township.
- Osborn became a plantation August 2, 1840, by an act of the Hancock County Commissioners.
- Osborn Plantation became an organized town, by an act of the legislature in 1976.

2017 – Year round Population - Approximately 60

2017 - Seasonal Population – Undetermined

# TOWN OF OSBORN

## Annual Town Report

<u>Table of Contents</u>	<u>Page</u>
2017-2018 Municipal Officers & Board Members.....	3
Town Information.....	4
Selectman Report.....	7
Osborn Volunteer Municipal Fire Department .....	9
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.....	17
Treasurer's Report.....	18
Audit Report.....	20
Proposed Budget 2018-2019.....	28
Town Meeting Warrant.....	31
Specimen Ballot.....	41

**2017-2018  
Municipal Officers & Board Members**

<b>Elected Position</b>	<b>Name</b>	<b>Term Expires</b>	<b>Appointed Position</b>	<b>Name</b>	<b>Term Expires</b>
Selectman	Ray Slaybaugh	6/30/2018	<b>Budget Committee</b>	Ray Slaybaugh	6/30/2018
Selectman	Dean Murphy	6/30/2019	<b>Budget Committee</b>	Dean Murphy	6/30/2018
Selectman	Paul Caggiano	6/30/2020	<b>Budget Committee</b>	Paul Caggiano	6/30/2018
<b>Chairman Board</b>	Ray Slaybaugh	6/30/2018	<b>Budget Committee</b>	Kimberly Murphy	6/30/2018
<b>Treasurer</b>	Kimberly Murphy	6/30/2018	<b>Budget Committee</b>	Roger Waterman	6/30/2018
<b>Tax Collector</b>	Roger Waterman	6/30/2018	<b>Budget Committee</b>	Greg Bassett	6/30/2018
<b>Excise Tax Collector</b>	Vacant	6/30/2018	<b>Budget Committee</b>	John Stephenson	6/30/2018
<b>School Member</b>	Roger Waterman	6/30/2018	<b>Budget Committee</b>	Bruce Weymouth	6/30/2018
<b>School Member</b>	Vacant	6/30/2019			
<b>School Trustee</b>	Vacant	6/30/2019			
<b>School Trustee</b>	Vacant	6/30/2020			
<b>School Trustee</b>	Vacant	6/30/2021	<b>Contracted/Hired</b>	<b>Name</b>	
<b>Building Committee</b>	Elwood Magoon	6/30/2018	<b>Tax Assessor</b>	Mark Gibson	
<b>Building Committee</b>	Vacant	6/30/2019	<b>Code Enforcement</b>	Vacant	
<b>Building Committee</b>	Vacant	6/30/2020	<b>Tax Assessor</b>	Mark Gibson	
			<b>Auditor</b>	Jim Wadman	
			<b>Plumbing Inspector</b>	LUPC	
<b>Appointed Position</b>	<b>Name</b>	<b>Term Expires</b>			
<b>Town Clerk (Interim)</b>	Kimberly Murphy	6/30/2018			
<b>Deputy Clerk</b>	Millie Caggiano	6/30/2018			
<b>Fire Chief</b>	Bruce Weymouth	6/30/2018	<b>Appointed Position</b>	<b>Name</b>	<b>Term Expires</b>
<b>Deputy Treasurer</b>	Vacant	6/30/2018	<b>Fire Warden</b>	Bruce Weymouth	6/30/2018
<b>Road Commissioner</b>	Vacant	6/30/2019	<b>Deputy Fire Warden</b>	Kenny Silsby	6/30/2018
<b>Admin. Constable</b>	Charlie Reed	6/30/2018	<b>E911 Coordinator</b>	Greg Bassett	6/30/2019
<b>Admin. Constable</b>	Vacant	6/30/2019	<b>Civil Emergency</b>	Select Board	6/30/2018
<b>Surveyor of Wood</b>	Vacant	6/30/2019	<b>Publi Affairs Officer</b>	Select Board	6/30/2018
<b>Building Manager</b>	Arnona Silsby	6/30/2018	<b>GA Officer</b>	Paul Caggiano	6/30/2020
<b>Animal Control</b>	Vacant	6/20/2021	<b>Fire Inspector</b>	Bruce Weymouth	6/30/2018
<b>Registrar</b>	Millie Caggiano	12/31/2018			
<b>Health Officer</b>	Leslie Slaybaugh	6/30/2018			

## Town Information

- **Town Office Hours** –  
Tuesdays - 6 pm - 8 pm  
Saturdays - 10 am - 12 pm
- **Town Office Phone** – (207) 584-3424
- **Website** – osbornmaine.org
- **Town Fiscal Year** – July 1<sup>st</sup> – June 30<sup>th</sup>

### EMAIL

Select board - [selectmanosborn@gmail.com](mailto:selectmanosborn@gmail.com)

Fire Chief – [osbornfirechief@gmail.com](mailto:osbornfirechief@gmail.com)

Tax Collector – [osborntxcollector@gmail.com](mailto:osborntxcollector@gmail.com)

Treasurer – [treasurersborn@gmail.com](mailto:treasurersborn@gmail.com)

E-911 Addressing Officer – [E911osborn@gmail.com](mailto:E911osborn@gmail.com)

Clerk – [osbornclerk@gmail.com](mailto:osbornclerk@gmail.com)

- **Town Office Mailing Address** – 197 Moose Hill Road, Osborn, Me 04605
- **Select board Meetings** – Third Wednesday - 6 pm (**Everyone Welcome**)
- **Motor Vehicle Registration Information** –  
All motor vehicle excise and registration are currently conducted in Waltham and Amherst. In the event, the position of Excise Tax Collector changes, the town is prepared to handle both excise and registration in the Osborn town office.

### AMHERST 584-5725

Thursdays – 530 pm – 730 pm

Saturdays – 8 am – 11 am

Online - <https://www1.maine.gov/online/bmv/rapid-renewal/>

### WALTHAM 584-3304

Tuesdays 6 pm – 9 pm

Thursdays 6 pm – 9 pm

- **Dog Licensing**  
Maine State Statute requires all canines be registered when they reach six months of age. Dog licenses expire on December 31, 2018. 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 31<sup>st</sup>. Proof of rabies vaccination is required to register all dogs. Online - [https://www1.maine.gov/cgi-bin/online/dog\\_license/index.pl](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 1<sup>st</sup> of each year. If you believe you qualify for a Homestead, Veterans or other exemption, you must file the application by April 1<sup>st</sup>. 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 15<sup>th</sup> and March 15<sup>th</sup>, in two installments (subject to change, as approved by Town Meeting).

Tax Club - This provides an opportunity to pay your tax bill in 10 equal installments, with no penalties or interest, subject to agreement compliance.

If you purchase property after April 1<sup>st</sup> and before July 1<sup>st</sup>, 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 31<sup>st</sup>. Snowmobile and ATV registrations expire June 30<sup>th</sup>. 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/](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/](http://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](http://maine.gov/dacf/lupc).  
or a copy is available at the town office.

For additional information contact;

Jean Flannery - (207) 941-4590 - 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 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 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 or our Municipal Volunteer Fire Department.

## **Board of Selectman Report**

To the Town of Osborn,

So, another year has passed us by and I'm at the point of procrastination and him-hawing around on addressing our previous year. I could make this business-like and full of bullet points or more personal, I like the latter.

Where, we were at exactly one year ago, was to me very dreary and full of frustration. Move forward one year and it's more of a glass half full type of outlook. There are several shining moments and a big one has to be our Municipal Fire Department. We went through a period of about 3 months with no Fire Department and eventually we were fortunate to have Bruce Weymouth come forward, as our Fire chief. Bruce stepped into this position without those decades of experience in the fire-fighting world, but has done a commendable job in holding that group together. I certainly, appreciate Bruce's approach on insuring that as a group, training is being accomplished as well as response to medical issues, woodland fires, meetings and being a part of our budgeting committee. Kudos are also in order for Millie & Paul Caggiano for their efforts in putting together a several month training program, so Osborn has Emergency Medical Responders in the Fire Department. Individuals from Aurora and Mariaville took part as well to serve their respective departments. The training just finished and a final exam will soon take place and I feel confident that Osborn will soon have 3 new medical responders within town.

A couple more positives, our annual audit for the year ending June 30, 2017 was submitted and returned to us prior to Thanksgiving with no findings. On another high note, the Budget Committee just finished our proposed budget to the Town and barring any changes from the Tax Assessor and a final school budget vote, it looks as though our mill rate will stay below 8 mills. That's three years in a row, with no changes in services and a major increase in our town commitment to the school budget. We have for the most part kept the same core group of people on the budget committee for the last 3 years and work well together. This past budgeting session was different, though. Personally, I was dreading it going in, but coming out on the other end made me feel very proud of the group of people on that committee. This will be three years in a row of holding our mill rate under 8 mills, unheard of in today's municipal world. The town's

average 2005 forward was 12 mills. So again, many thanks from me, for the members putting together our budget proposal.

If Kimberly Murphy was in the movie, 'Dances with Wolves', her name would be "Wearer of Many Hats". As anyone can see who drives by the Town Office, she's there a lot and burns the candle at both ends. She's not just our Town Treasurer and Town Clerk, but also the fixer and doer of most everything, my soundboard and would probably be our Excise Tax Collector if our charter allowed it. I sometimes find it hard to let her know how much I appreciate all her efforts to me and the Town, so for now I'll just say Thank You. So, if you're ever in the Town Office, just thank her for all her time and consideration in being a part of moving Osborn forward in a positive direction.

Now is my time to conclude and make my pitch, like I'm on an MPBN Fundraiser for money but it's not money, its people. As, I said a couple years ago, a town, even small in population like ours, has certain positions that need to be filled statutorily. Some of these are rarely or may never be utilized and are not as much of an issue, but others are necessary to keep the doors open. The town has numerous appointed and some elected positions unfilled and just to put it out here, a few people can-not keep it all going much longer. My appeal is for some folks to step up and help contribute, however you may be able to. You're not going to get rich or get the notoriety of a Harry and Meghan wedding, but any help would be very much appreciated.

Thanks also go to Paul Caggiano and Dean Murphy, as my fellow Selectmen, Millie Caggiano, as our Registrar and Deputy Clerk, Roger Waterman for always stepping up and keeping a base covered and Greg Basset for being my history teacher. It's been a good year and a lot has been accomplished, but there's still more to do moving forward. Thank you for allowing me to be here over the last year and maybe a couple more to come.

Respectfully Submitted,

*Ray L. Slaybaugh*  
*Selectman - Chair*



**OSBORN VOLUNTEER  
MUNICIPAL FIRE DEPARTMENT**

June 2017 – May 2018 (As of 5/16/18)

<b>Call Type</b>	<b>Osborn</b>	<b>Mutual Aid Other Towns</b>
Medical Emergency	4	0
Auto Accident	0	1
Chimney Fire	0	1
Traffic Control	0	0
Wildland Fires	1(3 days)	3
Structure Fire	0	0
Power Lines Down	0	0
Smoke Detector Alarm		0
AVT Accident w/injuries	0	2
Boating Accident	0	0
Fire Prevention	0	0
Training - @ Mariaville	0	2
Training – Chiefs Training Workshops		19 hrs
Training - Emergency First Responder		450 hrs
<b>Total (Plus Training Hours)</b>	<b>5</b>	<b>9</b>

Thanks to Our Volunteers for their Dedicated Service

Prepared by Millie Caggiano

**Hancock County Sheriff's Department Report**

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, MAINE**

**GREETINGS,**

Enclosed is a general list of complaints and calls for service that the Hancock County Sheriff's handled in Osborn in 2017. This does not include calls that were handled by the Maine State Police during the same time period per our call sharing agreement.

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

<b>Burglary</b>	<b>1</b>	<b>Motor Vehicle Complaints</b>	<b>3</b>
<b>Check Well-Being</b>	<b>2</b>	<b>P.I. Accident</b>	<b>1</b>
<b>Citizen Assist</b>	<b>1</b>	<b>Serve Subpoena</b>	<b>2</b>
<b>Fraud</b>	<b>1</b>	<b>Suspicious</b>	<b>1</b>
<b>Information</b>	<b>1</b>		

Respectfully submitted,

Scott A. Kane  
07/19/2016 09:10:43 am

Scott A. Kane

### Town Clerk's Report

#### Dogs Licenses Issued for 2016 - 2017

Spayed / Neutered      14

Males / Females        1

**Total Dogs Licensed    15**

There were no births recorded in Osborn for 2016-2017.

There were no marriages recorded in Osborn for 2016-2017.

There were no deaths recorded in Osborn for 2016-2017.

### Registrar's Report – 2017

Total Registered Voters: 51 (As of 5/10/18)

State Referendum      6/13/17      9 Voters

Town Election          6/20/ 17      15 Voters

Town Meeting          6/21/17      12 Voters

Special Town Meeting    9/21/17      9 Voters  
(Marijuana Ordinance & Fire Department Ordinance)

State Election          11/7/17      23 Voters

*Registrar report - Prepared by Millie Caggiano - Registrar*

# Assessor's Report – 2017/2018

## CERTIFICATE OF ASSESSMENT TO BE RETURNED TO MUNICIPAL TREASURER STATE OF MAINE

County Hancock, ss.

We hereby certify, that we have assessed a tax on the estate, real and personal liable to be taxed in the Municipality of Osborn for the fiscal year 07/01/2017 to 06/30/2018, at 7.9 mils on the dollar, on a total taxable valuation of \$15,408,300

### Assessments:

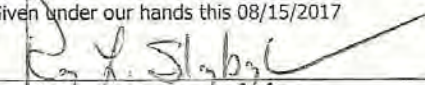
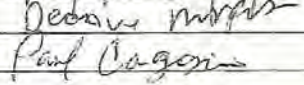
1. County Tax	6,073.45	
2. Municipal Appropriation	105,812.00	
3. TIF Financing Plan Amount	0.00	
4. Local Educational Appropriation	61,626.09	
5. Overlay (Not to Exceed 5% of "Net To Be Raised" (see tax rate calculation #16)	5,831.03	
6. <b>Total Assessments</b>		179,342.57

### Deductions:

7. State Municipal Revenue Sharing	800.00	
8. Homestead Reimbursement	1,817.00	
9. BETE Reimbursement	0.00	
10. Other Revenue	55,000.00	
11. <b>Total Deductions</b>		57,617.00
12. <b>Net Assessment for Commitment</b>		121,725.57

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

Given under our hands this 08/15/2017

  
\_\_\_\_\_  
Municipal Assessor(s)  
  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

File the original with the Treasurer. File a copy in the Valuation Book

	Map/Lot	Last Year's Land Value (Billing Value)	Last Year's Building Value (Billing Value)	Last Year's Total (Billing Value)	Exempt Amount	Net Assessment	Tax Amount
ACORD, BARBARA A	004-029	81600	41200	122800	0	122800	970.12
ACORD, CHRISTOPHER J & THERESE J	004-034	27300	0	27300	0	27300	215.67
ALDERMAN, DAVID MICHAEL	004-011	30700	20300	51000	0	51000	402.90
ALMON, MARK	003-004	29600	19100	48700	0	48700	384.73
ARMSTRONG, BRUCE H	004-024	73200	31100	104300	0	104300	823.97
AUSTIN, RICHARD T & MARGARET M	003-030	83400	40500	123900	0	123900	978.81
BASSETT, GREGORY	002-015	39000	152800	191800	20000	171800	1357.22
BASSETT, GREGORY C & MARIE E	002-017	31800	0	31800	0	31800	251.22
BASSETT, MARIE E	002-013	20000	4200	24200	0	24200	191.18
BBC LAND LLC	003-021	0	0	0	0	0	0
BBC LAND LLC	001-006	186300	0	186300	0	186300	1471.77
BEAL, CHRISTOPHER I & BRIGITTE J	001-010 LSE	0	9000	9000	0	9000	71.10
BENNETT, ELAINE LOUISE	003-026	67500	34800	102300	0	102300	808.17
BERGEN, JENS-PETER W &	004-019	120000	23000	143000	0	143000	1129.70
BIRLEM, CHARLES W & ELLEN D	004-049	32700	28700	61400	0	61400	485.06
BLACK, WILLIAM	003-019	0	9100	9100	0	9100	71.89
BROWN, FRED A & SCOTT D	004-043	31500	23600	55100	0	55100	435.29
BROWN, SCOTT D & KELLY A	004-041	0	11300	11300	0	11300	89.27
BRYER, KEVIN W	003-013	31400	15100	46500	0	46500	367.35
CAGGIANO, PAUL R & MILDRED E	002-029	42900	121000	163900	20000	143900	1136.81
CARLE, KENNETH F III & ROBIN A	003-012	75300	21000	96300	0	96300	760.77
COBB, KATHY	002-020	31000	0	31000	0	31000	244.90
COBB, KATHY L	002-003	26000	55800	81800	20000	61800	488.22
COBB, LARRY	002-020 ON	0	21300	21300	0	21300	168.27
CONNOLLY, MIKE	001-009 LSE	0	6600	6600	0	6600	52.14
CORMIER, PATRICK A & TERRI L	003-023	28600	7100	35700	0	35700	282.03
CORMIER, PATRICK A & TERRY LYNN	003-022	82700	44400	127100	0	127100	1004.09
COUILLARD, JOSEPH R & JEAN K	004-010	32200	44900	77100	0	77100	609.09
DUKE, KIRKWOOD G &	003-016	76500	42300	118800	0	118800	938.52
EAGLE, CHRISTINA D	002-030	29400	35400	64800	20000	44800	353.92
EATON, KYLE N	002-041	35600	11200	46800	20000	26800	211.72
EMERA MAINE		269200	0	269200	0	269200	2126.68
FLANNERY, DAVID C	004-042	29600	28600	58200	0	58200	459.78
FROST, GENEVA DUNCAN ET AL	004-015	72500	14500	87000	0	87000	687.30
FURLAN, KAREN S	004-044	31500	8800	40300	0	40300	318.37

GARLAND, JON (L/E)	001-008	10100	6100	16200	0	16200	127.98
GATCOMB, JACQUELIN M	003-002	84300	30300	114600	0	114600	905.34
GETCHELL, ARNOLD ROY & VALERIE F	003-007	69300	31700	101000	0	101000	797.90
GREEN, JAMES F & BROOKE A	001-014	76200	9100	85300	0	85300	673.87
HAGERTY, TIMOTHY & KATHRYN	004-014	76800	30300	107100	0	107100	846.09
HAMMOND, ARTHUR W & ELIZABETH A	004-026	77000	24300	101300	0	101300	800.27
HAMMOND, ELEANOR M	004-004	69400	17000	86400	0	86400	682.56
HAMMOND, FRANK H	003-027	68400	9500	77900	0	77900	615.41
HAMMOND, HAROLD	004-002	74500	64300	138800	0	138800	1096.52
HARDISON, DOUGLAS	001-011 LSE	0	28900	28900	0	28900	228.31
HARRIS, JOHN	002-036	33500	21000	54500	0	54500	430.55
HASKELL, RICHARD D & DIANE M	002-006	37800	40500	78300	20000	58300	460.57
HATCH, PERRY N	003-017	0	0	0	0	0	0
HATCH, THOMAS F	004-022	0	24400	24400	0	24400	192.76
HAWES, ARICH L SR	004-037	0	21700	21700	0	21700	171.43
HEILBRON, MICHAEL F & MARY KAY	004-009	90300	43500	133800	0	133800	1057.02
HIESTAND, LAURA M	004-018	71800	43000	114800	0	114800	906.92
HOFFMAN, BYRON & LINDA	002-024	0	0	0	0	0	0
HOFFMAN, BYRON & LINDA	002-023	45600	127300	172900	26000	146900	1160.51
HOLMES, RICHARD O	004-012	30700	2900	33600	0	33600	265.44
HONEY, DAVID E SR	002-037	18000	0	18000	0	18000	142.20
HUTCHINSON, ROBERT C	004-006	68600	29400	98000	0	98000	774.20
IKE'S FARM LLC	002-044	64300	83400	147700	0	147700	1166.83
IKE'S FARM LLC	001-015	9100	5300	14400	0	14400	113.76
JANSA, MICHAEL J &	004-040	37000	49700	86700	0	86700	684.93
JERNIGAN, ROBERT E & SARAH L	003-018	34100	28700	62800	0	62800	496.12
JONES, BRADFORD E	004-048	33100	15600	48700	0	48700	384.73
JORDAN, DONALD L	002-002	25100	0	25100	0	25100	198.29
JORDAN, FRANCES A	002-040	44900	58500	103400	20000	83400	658.86
JORDAN, HERBERT R SR & PHYLLIS A	003-001	81500	31900	113400	0	113400	895.86
KELLEY, KEITH J & STACEY A	003-010	33400	16400	49800	0	49800	393.42
KENONA FARM	002-026 ON	0	23800	23800	0	23800	188.02
KING, DONALD W & NANCY R	003-028	31500	15100	46600	0	46600	368.14
KNADLER, MELODY A	002-018	66600	0	66600	0	66600	526.14
KNADLER, MELODY A	002-014	13100	0	13100	0	13100	103.49
KURS, LUIS	002-033	21600	11100	32700	20000	12700	100.33
KURS, LUIS	002-034	24500	5700	30200	0	30200	238.58
KURS, LUIS III	002-032	38100	800	38900	0	38900	307.31
LAFRENIERE, STEPHEN M	001-001	46600	0	46600	0	46600	368.14
LANE, LEROY & MARGARET L	004-047	40100	66500	106600	0	106600	842.14

LAWRENCE, MARJORIE CAIRNS	003-031	77700	15200	92900	0	92900	733.91
LEACH, GERALD L & ALLISON A	003-006	33700	12800	46500	0	46500	367.35
LIBBY, DAVID J &	004-035	32200	24100	56300	0	56300	444.77
LINSKEY, TERRENCE & ERIKA & ANDREA	002-010	14400	0	14400	0	14400	113.76
LINSKY, TERRENCE	002-009	33500	47300	80800	0	80800	638.32
LORD, DARREN W & HEIDI L	004-001	73000	25000	98000	0	98000	774.20
LOVE, JAMES R &	001-012	70700	10700	81400	0	81400	643.06
MACDONALD, DAVID L	004-039	33700	17400	51100	0	51100	403.69
MACDONALD, JUSTIN D & LINDSEY R	004-045	34500	15300	49800	0	49800	393.42
MACE, BRUCE	002-028	26000	2200	28200	0	28200	222.78
MACE, BRUCE	002-001	39700	0	39700	0	39700	313.63
MAGOON, DAVID SR	002-011 ON	0	23400	23400	0	23400	184.86
MAGOON, DAVID SR &	002-011	33000	11100	44100	20000	24100	190.39
MAGOON, ELWOOD	002-004	30000	26200	56200	20000	36200	285.98
MAGOON, JEANNE	002-008	26000	19500	45500	0	45500	359.45
MAINE BUREAU OF PUBLIC LANDS	001-005	263300	0	263300	263300	0	0
MAINE BUREAU OF PUBLIC LANDS	001-004	141800	0	141800	141800	0	0
MAKEVICH, WALTER	002-042	26600	32600	59200	26000	33200	262.28
MALO, JEAN L	003-008	74400	73100	147500	0	147500	1165.25
MCCARTHY, THADDEUS M	004-046	36400	21900	58300	0	58300	460.57
MCKINNON, RONALD B & BARBARA J	001-013	82200	57000	139200	0	139200	1099.68
MCPHAIL, PAUL & DAWN	004-036	37800	28000	65800	0	65800	519.82
MOORES, ERIC & TRACY	004-032	3000	19100	22100	0	22100	174.59
MOULTON, STEVEN A	003-020	75900	19700	95600	0	95600	755.24
MURPHY, DEAN W & KIMBERLY M	004-007	85800	114500	200300	20000	180300	1424.37
MURRAY, DEBRA L	004-013	31800	32200	64000	0	64000	505.60
NASON, DAVID L & CLAUDETTE M	003-015	77600	26400	104000	0	104000	821.60
OGDEN, WENDELL S & ELLEN M	004-017	76500	40900	117400	0	117400	927.46
OSGOOD, JONATHAN S & IRIS M	004-025	72900	25800	98700	0	98700	779.73
PATCH, RICHARD A	003-009	73100	11600	84700	0	84700	669.13
PATTEN, JOHN M	004-021	68400	26000	94400	0	94400	745.76
PITTS, SUSAN C (HEIRS)	002-039	22100	55300	77400	0	77400	611.46
PRATT, ANDREW P	002-046	12400	0	12400	0	12400	97.96
PRATT, NANCY L	002-045	12400	0	12400	0	12400	97.96
PRATT, RICHARD (HEIRS)	002-040 ON	0	9500	9500	0	9500	75.05
PUNDT, RALPH & MAUREEN	003-005	72900	49000	121900	0	121900	963.01
RANDALL, RICHARD P & JEAN L	004-023	79100	44500	123600	0	123600	976.44
RANDOLPH, GARRETT	003-025	68700	28500	97200	0	97200	767.88
REED, CHARLES W &	002-048	14200	0	14200	0	14200	112.18
REED, CHARLES W JR &	002-049	35500	8400	43900	0	43900	346.81

REED, CHARLES W JR & BEVERLY E	002-021	52200	118100	170300	20000	150300	1187.37
REED, MICHELLE	002-050	15200	0	15200	0	15200	120.08
REYNOLDS, JAY M &	004-020	53900	31200	85100	0	85100	672.29
ROGERS, SANDRA M	002-038	33800	52100	85900	20000	65900	520.61
SANBORN, DANIEL E & MARLEE R	004-027	77500	26600	104100	0	104100	822.39
SANTOS, NATHAN & KRISTI	003-003	71300	24200	95500	0	95500	754.45
SAWYER, LILA M	002-016	26800	9300	36100	0	36100	285.19
SAWYER, SYLVIA	002-025	48900	76400	125300	26000	99300	784.47
SAWYER, SYLVIA	002-019	14400	1000	15400	0	15400	121.66
SEYMOUR, MICHAEL W & TINA-MARIE	003-014	73000	31400	104400	0	104400	824.76
SHANNON, CHRISTOPHER M & DEBRA L	004-033	40400	21400	61800	0	61800	488.22
SHOREY, LORNA M	002-027	41600	42900	84500	0	84500	667.55
SILSBY, KENNETH	002-026	43800	44400	88200	20000	68200	538.78
SIMPSON, KENNETH R JR & KRISTEN L	004-028	76600	19500	96100	0	96100	759.19
SLAYBAUGH, RAY L & LESLIE K	002-035	38000	101200	139200	20000	119200	941.68
SMALLIDGE, PATRICK J	001-007	69100	19300	88400	0	88400	698.36
SMITH, MICHAEL A & MARGARET R	004-008	83400	41000	124400	0	124400	982.76
STAPLES, GALEN S & JANICE E	003-011	71400	23700	95100	0	95100	751.29
STATE OF MAINE	004-050	54900	0	54900	54900	0	0
STEPHENSON, JOHN J &	002-012	26000	110600	136600	26000	110600	873.74
SULLIVAN, CORNELIUS C &	004-030	77500	27300	104800	0	104800	827.92
SULLIVAN, DONALD III	002-047	18400	500	18900	0	18900	149.31
THIBAUT, ALICK R & DEBRA J	003-024	78700	24200	102900	0	102900	812.91
TOWN OF OSBORN	002-022	23100	90700	113800	113800	0	0
TREE TOP MANUFACTURING INC	001-002	657500	173900	831400	0	831400	6568.06
TREE TOP MANUFACTURING INC	001-003	0	0	0	0	0	0
TROOP 160 MEMORIAL SCOUT CAMP	003-029	81200	24100	105300	105300	0	0
TRUNDY, JULIA R ET AL	004-003	59300	22200	81500	0	81500	643.85
URSA MAJOR LLC	001-006	406090	0	406090	0	406090	32081.11
VARNEY, TIMOTHY D	002-031	42900	112800	155700	20000	135700	1072.03
WATERMAN, ROGER S & ESTELLE L	002-005	80100	221600	301700	20000	281700	2225.43
WATERMAN, ROGER S & ESTELLE L	002-007	0	0	0	0	0	0
WEYMOUTH, BRUCE W	002-043	29400	28100	57500	26000	31500	248.85
WHITMORE, MARKHAM L & WENDY L	004-005	69800	33800	103600	0	103600	818.44
WILLETTE, PARRIE SR ET AL	004-031	76400	56000	132400	0	132400	1045.96
WILSON, GLENDON K SR & KAREN L	004-038	39300	36900	76200	20000	56200	443.98
WINGARD, GEOFFREY H & JENNIFER M	004-016	68100	38800	106900	0	106900	844.51



## Tax Collector's Reports 2016-2017

### Prepaid Taxes as of 6/30/17

	<u>2017/2018</u>
AUSTIN, RICHARD T & MARGARET M	-26.11
BENNETT, ELAINE LOUISE	-1,529.00
BROWN, SCOTT D & KELLY A	-0.01
CORMIER, PATRICK A & TERRY LYNN	-2.06
GATCOMB, JACQUELIN M	-369.54
HEILBRON, MICHAEL F & MARY KAY	-2.25
JANSA, MICHAEL J & PARDA, CATHY M	-33.71
MALO, JEAN L	-0.38
MCCARTHY, THADDEUS M	-0.39
MCPHAIL, PAUL & DAWN	-28.57
MURRAY, DEBRA L	-0.04
RANDOLPH, GARRETT	-0.01
ROGERS, SANDRA M	-0.01
STEPHENSON, JOHN J & MOODY, SUZANNE E	-500.00
SULLIVAN, CORNELIUS C & LANE, JASON D	-381.30
<b><u>Total Prepaid Taxes</u></b>	<b><u>-2873.38</u></b>

### Tax Commitment 7/18/16

103,113

**6.7 Mill Rate**

Total Valuation 15,390,000

### Excise Tax Collected

Vehicle 11,597.85

Boat 78.00

2016/2017	Liens Recorded 7/27/17			
Name	Principal	Interest	Costs	Total
HAWES, ARICH L SR	145.39	5.77	57.18	208.34
LAFRENIERE, STEPHEN M	300.83	11.95	57.18	369.96
MACE, BRUCE	188.94	7.50	57.18	253.62
MACE, BRUCE	265.99	10.56	57.18	333.73
MOORES, ERIC & TRACY	59.78	1.03	57.18	117.99
PATTEN, JOHN M	632.48	25.11	57.18	714.77
ST LOUIS, DAVID W & DEBORAH J	315.69	7.03	57.18	379.90
WILSON, GLENDON K SR & KAREN L	246.04	6.61	57.18	309.83
<b>Total:</b>	<b>2,155.14</b>	<b>75.56</b>	<b>457.44</b>	<b>2,688.14</b>

*Prepared by Kimberly Murphy & Roger Waterman*

## Treasurer's Reports 2016-2017

### Trio Balance Sheet

	<b>Fund Balance 6/30/17</b>
<b>Assets</b>	<b>1301293.53</b>
1000-00 Camden Nat. xx16 - Checking	95,557.14
1010-00 Camden Nat. xx76 - Contingency	47,166.12
1015-00 Camden Nat. xx58 - Fire Equip.	18,780.63
1020-00 Camden Nat. xx39 - Prop Line	4,502.62
1025-00 Internet Account - Supplies	47.72
1030-00 BHB xx52 - 12/7/20 - 2%TRUST	165,446.09
1035-00 BHB xx44 - 1/6/21 - 2%TRUST	62,049.14
1040-00 CN xx20 - 10/21/19 - 1.98%	19,111.07
1045-00 CN xx44 - 3/12/24 - 1.55%	63,101.86
1055-00 Petty Cash - Clerk	163.21
1150-00 Acct. Rec. - Tree Growth, etc.	82.35
1152-00 A/R Richard Haskell 2007 Tax	669.05
1200-15 2015 Real Estate Taxes Rec *	-9,779.32
1200-16 2016 Real Estate Taxes Rec *	5,262.70
1200-17 2017 Real Estate Taxes Rec *	-2,873.38
1300-14 2014 Liens Receivable *	-1,921.19
1300-15 2015 Liens Receivable *	-4,884.28
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
1512-00 2011 Stealth Trailer (Sold 2017) **	5,000.00
1514-00 Community Building	250,000.00
1515-00 Fire Dept. Building	200,000.00
1520-00 Land	100,000.00
<b>Liabilities</b>	<b>12,207.86</b>
2000-00 Accounts Payable	11,110.86
2400-00 IFW State Fees Payable	451.00
2450-00 BMV State Fees Payable	627.00
2480-00 Animal Welfare Account	15.00
2485-00 Vitals	4.00
<b>Fund Balance</b>	<b>1289085.67</b>
<b>Final Totals</b>	<b>0.00</b>

During 2017, the "Treasurer side of Town" has continued to align Accounts, Fund Balances & Trust Reserves with the Audited balances (which, is still a work in progress).

As of 6/30/2017

**Town Trust Reserve – Principal = \$214,179.66**

**Town Trust Reserve – Expendable = \$52,544.78**

The Trust Reserve Fund is currently made up of many accounts and it has been the plan to minimize the number of accounts for better understanding and management of the funds in the future.

- \*Due to the change of software, the following accounts do not reflect correct balances, yet; Real Estate Taxes & Lien Receivables – See Audit Report – As they update from the Tax Collector and have not been reconciled with prior year audit numbers, whereas cash receipting began by the Tax Collector, before prior fiscal year ended, to become acquainted with the system.
- \*\*The Fire Department performed an inventory of all items and placed a value on each in 2016/2017 – the amounts are reflective in the Asset accounts 1500-00 through 1512-00, in addition to building values in accounts 1514-00 through 1520-00 (a work in progress, but a starting point for Assets, in our account listings).
- Fund Balance by account became the focus after the fiscal year end for 6/30/17, which will take shape in 2018.
- The Trio Software is now being utilized completely for 2017/2018.

*It has been my pleasure, to serve as the Treasurer for the past year for the Town of Osborn. It's definitely been an ongoing learning process and I still honestly feel, it's a great break from my "other life". The town is blessed with a great town office team, with the "get it done, attitude". "Hat's off", to our Select board Paul Caggiano, Dean Murphy and their Chairman - Ray Slaybaugh. Special Thanks, from the entire office and board for Ray's extra hard work and experience, always going above and beyond and keeping the whole team moving forward for the town's best interest.*

*Prepared by Kimberly Murphy*

## Treasurer's Reports 2016-2017

<u>Budget vs Actual</u>	<u>Budget</u>	<u>Audited YTD</u>	<u>Unexpended</u>	<u>Percent Spent</u>
10 - Admin	56,612.00	45,123.00	11489.00	79.71
20 - Fire Depart.	25,137.00	21,817.00	3,320.00	86.79
40 - Animal Cntrl	175.00	0.00	175.00	0.00
30 - Com Building	11,900.00	7,872.00	4,028.00	66.15
50 - School	76,613.00	77,656.00	-1,043.00	101.36
60 - G Assistance	750.00	20.00	730.00	2.67
70 - Highway Acct	13,700.00	14,423.00	-723.00	105.28
80 - Contribution	3,050.00	4,470.00	-1420.00	146.56
90 - County Tax	6,332.00	6,332.00	0.00	100.00
95 - Solid Waste	9,520.00	9,230.00	290.00	96.95
Prior Audit Account Balances, Lapsed & Re-appropriation			15,748.00	
<b>Total</b>	<b><u>203790.00</u></b>	<b><u>186,944.00</u></b>	<b><u>32,594.00</u></b>	Surplus

The town has been carrying balances, for many years, in operational accounts that otherwise would have lapsed to surplus. For the past two years the balances have been approved to be re-appropriated towards the budget to offset taxes. In 2017, many of the balances have been utilized and will lapse to surplus, in the future. A surplus balance, will allow the Budget Committee to consider proposing allocating towards taxes, in the future.

**Lapsed Balance (Surplus)**  
 (Otherwise known – Un-spent money)  
**2017**  
 32,594  
**Audited Balance (Surplus)**  
 6/30/17  
 160,652.05

School, Highway and Contributions, do not show prior balance in accounts, therefore they are show as overspent – **See Audit Pages 18 & 19**  
 (Town Report Page 26 & 27) **Schedule of Departmental Operations**

**Accounts Receivable 6/30/2017**

• State of Maine Tree Growth	20,000.00
• State of Maine Homestead	1,106.00
• <u>State of Maine Veteran's</u>	<u>74.00</u>
	<u>21,180.00</u>

**Tax Liens & \*Non-Liened 2015/2016**

Recorded 8/4/16 – Maturity 2/4/18

**Balance Due 6/30/17**

Hawes, Arich	307.86
Lafreniere, Stephen	681.34
*Mace, Bruce	506.41
*Mace, Bruce	803.51
<u>Patten, John</u>	<u>960.05</u>
	<b>3259.17</b>

\*Non-Liened – due to payment from prior year credited to wrong account –  
 Discovered and Corrected in 2017.

– **All Paid In Full – Before Foreclosure Date**

**Accounts Payable 6/30/2017**

• Airline Library	100.00
• American Red Cross	50.00
• Bangor Payroll	4,203.84
• Clifton Food Pantry	430.00
• Downeast Aids Network	35.00
• Downeast Grahics	326.00
• Ellsworth American	80.00
• Ellsworth Library	75.00
• Emera	51.25
• Emera	31.44
• Harris Disposal	70.00
• Hospice Of Hancock County	100.00
• Kimberly Murphy – supplies	66.86
• Kimberly Murphy – supplies	118.73
• Life Flight	500.00
• Rudman & Winchell	129.50
• Town of Aurora	1733.24
• WIC	35.00
• WHCA	275.00
• What's for Suppa	500.00
• Yesterday's Children	200.00
• <u>State of Maine – Homestead</u>	<u>385.00</u> (State Overpaid)
<b>Total</b>	<b>9,495.86</b>

A/P & A/R

Audit Balances  
 July Warrants  
 & Invoices  
 relative to 2017

We are no longer including a detail list of Vendors paid in the town report. If you wish to view the list, it is available @ the Town Office

TOWN OF OSBORN, MAINE

OPENING BALANCES

JULY 1, 2017

	Debit	Credit
Camden National Checking #1704516	\$96,215.90	
Public Lands Savings CNB #91114876	\$47,166.12	
Forest Fire Savings(CNB.#660634858)	\$18,780.63	
Perm EXT Prop Line Fund CNB#810096439	\$4,502.62	
PayPal Account	\$47.72	
Town CD(BHSL #25341752)	\$165,718.06	
Town CD(OPL)(BHSL #2534334)	\$62,151.14	
Town CD(OPL)(CNB#66120)	\$19,111.07	
CD Public Lands CNB #1369644	\$63,101.85	
Petty Cash Fund	\$163.21	
Accounts Receivable	\$21,262.35	
Taxes Due - 2007 - Richard Haskell	\$669.05	
Taxes Due - 2015	\$3,083.14	
Taxes Due - 2016	\$2,930.33	
Taxes Due - 2017		(\$2,873.38)
Accounts Payable		(\$9,495.86)
IFW Payable		(\$246.00)
Animal Control		(\$3.00)
Vital Statistics		(\$4.00)
State Revenue Sharing		(\$7,083.57)
Town Trust Reserve - Principal		(\$214,179.66)
Town Trust Reserve - Expendable		(\$52,544.78)
Unavailable Tax Revenue		(\$3,679.18)
Unassigned Fund Balance		(\$160,652.05)
Education		(\$11,839.63)
Forest Fire Control		(\$18,780.63)
Building Maintenance Capital Fund		(\$4,419.24)
Fire Department		(\$12,722.95)
Emergency Road Signs		(\$742.17)
Exterior Property Line Fund		(\$4,502.62)
Animal Control		(\$1,134.47)
	\$504,903.19	(\$504,903.19)
	\$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 04408

***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, 2017, 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 Statement***

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, 2017, 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.  
October 19, 2017

**TOWN OF OSBORN, MAINE**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**JUNE 30, 2017**

(Exhibit III)

	<i>General Fund</i>	<i>Permanent Fund</i>	<i>Total</i>
<i>Assets</i>			
Cash and Cash Equivalents	\$210,234	\$266,724	\$476,958
Accounts Receivable	\$21,262		\$21,262
Taxes Due - Current Year	\$2,930		\$2,930
Taxes Due - Prior Year	\$3,752		\$3,752
<b>Total Assets</b>	<b>\$238,179</b>	<b>\$266,724</b>	<b>\$504,903</b>
<i>Liabilities, Deferred Inflows &amp; Fund Balances</i>			
<i>Liabilities:</i>			
Accounts Payable	\$9,749		\$9,749
<b>Total Liabilities</b>	<b>\$9,749</b>	<b>\$0</b>	<b>\$9,749</b>
<i>Deferred Inflows of Resources:</i>			
Property Taxes Collected in Advance	\$2,873		\$2,873
Unavailable Tax Revenue	\$3,679		\$3,679
<b>Total Deferred Inflows of Resources</b>	<b>\$6,553</b>	<b>\$0</b>	<b>\$6,553</b>
<i>Fund Balances:</i>			
Nonspendable	\$0	\$214,180	\$214,180
Restricted	\$7,084	\$0	\$7,084
Committed	\$54,142	\$52,545	\$106,686
Assigned	\$0	\$0	\$0
Unassigned	\$160,652	\$0	\$160,652
<b>Total Fund Balances</b>	<b>\$221,877</b>	<b>\$266,724</b>	<b>\$488,602</b>
<b>Total Liabilities, Deferred Inflows &amp; Fund Balances</b>	<b>\$238,179</b>	<b>\$266,724</b>	<b>\$504,903</b>
<b>Total Fund Balance - Governmental Funds</b>			<b>\$488,602</b>
<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			\$272,974
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			\$3,679
<b>Net Position of Governmental Activities</b>			<b>\$765,255</b>

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, 2017**

(Exhibit IV)

	<u>General Fund</u>	<u>Permanent Fund</u>	<u>Total</u>
<i>Revenues:</i>			
Property Tax Revenues	\$105,830		\$105,830
Homestead Reimbursement	\$2,161		\$2,161
Excise Taxes	\$11,676		\$11,676
State Revenue Sharing	\$1,629		\$1,629
Interest Earned	\$542	\$5,471	\$6,014
Tree Growth Reimbursements	\$20,000		\$20,000
Interest on Delinquent Taxes	\$2,624		\$2,624
Sale of Trailer	\$3,000		\$3,000
Other Revenues	\$460		\$460
<i>Total Revenues</i>	<u>\$147,922</u>	<u>\$5,471</u>	<u>\$153,394</u>
<i>Expenditures (Net of Departmental Revenues):</i>			
General Government	\$46,660		\$46,660
Public Safety	\$21,085		\$21,085
Health & Sanitation	\$9,230		\$9,230
Public Transportation	\$15,681		\$15,681
Unclassified	\$5,420		\$5,420
Education	\$77,656		\$77,656
Assessments	\$6,333		\$6,333
<i>Total Expenditures</i>	<u>\$182,065</u>	<u>\$0</u>	<u>\$182,065</u>
<i>Excess Revenues Over Expenditures</i>	(\$34,142)	\$5,471	(\$28,671)
<i>Other Financing Sources (Uses):</i>			
Operating Transfer In	\$20,000		\$20,000
Operating Transfer Out		(\$20,000)	(\$20,000)
<i>Excess Revenues and Other Financing Sources over Expenditures and Other Financing Uses</i>	(\$14,142)	(\$14,529)	(\$28,671)
<i>Beginning Fund Balance</i>	<u>\$236,020</u>	<u>\$281,253</u>	<u>\$517,273</u>
<i>Ending Fund Balance</i>	<u>\$221,877</u>	<u>\$266,724</u>	<u>\$488,602</u>
<i>Reconciliation to Statement of Activities, change in Net Position:</i>			
Net Change in Fund Balances - Above			(\$28,671)
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			(\$5,419)
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.			(\$15,611)
<i>Change in Net Position of Governmental Activities</i>			<u>(\$49,701)</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, 2017**

(Exhibit V)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>				
Property Tax Revenues	\$103,113	\$103,113	\$105,830	\$2,717
Homestead Reimbursement	\$1,055	\$1,055	\$2,161	\$1,106
Excise Taxes	\$11,000	\$11,000	\$11,676	\$676
State Revenue Sharing	\$2,200	\$2,200	\$1,629	(\$571)
Interest Earned	\$0	\$0	\$542	\$542
Tree Growth Reimbursements	\$24,000	\$24,000	\$20,000	(\$4,000)
Interest on Delinquent Taxes	\$0	\$0	\$2,624	\$2,624
Sale of Trailer	\$0	\$0	\$3,000	\$3,000
Other Revenues	\$0	\$0	\$460	\$460
<b><u>Total Revenues</u></b>	<b><u>\$141,368</u></b>	<b><u>\$141,368</u></b>	<b><u>\$147,922</u></b>	<b><u>\$6,554</u></b>
<b><u>Expenditures (Net of Department Revenues):</u></b>				
General Government	\$61,383	\$61,383	\$46,660	\$14,723
Public Safety	\$17,763	\$17,763	\$21,085	(\$3,322)
Health & Sanitation	\$9,520	\$9,520	\$9,230	\$290
Public Transportation	\$7,204	\$7,204	\$15,681	(\$8,477)
Unclassified	\$3,975	\$3,975	\$5,420	(\$1,445)
Education	\$50,528	\$50,528	\$77,656	(\$27,127)
Assessments	\$10,995	\$10,995	\$6,333	\$4,662
<b><u>Total Expenditures</u></b>	<b><u>\$161,368</u></b>	<b><u>\$161,368</u></b>	<b><u>\$182,065</u></b>	<b><u>(\$20,696)</u></b>
<b><u>Excess Revenues Over Expenditures</u></b>	<b><u>(\$20,000)</u></b>	<b><u>(\$20,000)</u></b>	<b><u>(\$34,142)</u></b>	<b><u>(\$14,142)</u></b>
<b><u>Other Financing Sources (Uses):</u></b>				
Operating Transfer In	\$20,000	\$20,000	\$20,000	\$0
<b><u>Excess Revenues and Other Financing Sources over Expenditures and Other Financing Uses</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>(\$14,142)</u></b>	<b><u>(\$14,142)</u></b>
<b><u>Beginning Fund Balances</u></b>	<b><u>\$236,020</u></b>	<b><u>\$236,020</u></b>	<b><u>\$236,020</u></b>	<b><u>\$0</u></b>
<b><u>Ending Fund Balances</u></b>	<b><u>\$236,020</u></b>	<b><u>\$236,020</u></b>	<b><u>\$221,877</u></b>	<b><u>(\$14,142)</u></b>

**TOWN OF OSBORN, MAINE**  
**SCHEDULE OF DEPARTMENTAL OPERATIONS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Department	Beginning Balance	Appropriations	Departmental Revenues	Total Available	Expenditures/Transfers Out	Lapsed Unexpended (Overdraft)	Ending Balance
<i>General Government:</i>							
Administration	\$0	\$40,412	\$0	\$40,412	\$30,166	\$10,246	
Municipal Building	\$3,125	\$3,242	\$0	\$6,367	\$5,494	\$873	
Municipal Building Maintenance	\$1,128	\$5,650	\$0	\$6,778	\$2,378	\$4,401	
Building Capital Fund	\$4,419	\$0	\$0	\$4,419	\$0	\$0	\$4,419
Assessor	\$1,000	\$4,155	\$0	\$5,155	\$3,380	\$1,775	
Annual Audit	\$0	\$7,924	\$0	\$7,924	\$5,244	\$2,681	
	\$9,672	\$61,383	\$0	\$71,056	\$46,660	\$19,976	\$4,419
<i>Public Safety:</i>							
Fire Department	\$16,052	\$17,763	\$725	\$34,540	\$21,817	\$0	\$12,723
Emergency Road Signs	\$2,000	\$0	\$0	\$2,000	\$1,258	\$0	\$742
Fire Department Equipment & Gear	\$18,774	\$0	\$7	\$18,781	\$0	\$0	\$18,781
	\$36,826	\$17,763	\$732	\$55,320	\$23,074	\$0	\$32,246
<i>Health &amp; Sanitation:</i>							
Solid Waste Disposal	\$611	\$9,520	\$0	\$10,131	\$9,230	\$901	
	\$611	\$9,520	\$0	\$10,131	\$9,230	\$901	\$0
<i>Public Transportation:</i>							
Highway Fund	\$10,057	\$5,204	\$0	\$15,261	\$12,423	\$2,838	
Aurora Sand & Salt Building	\$0	\$2,000	\$0	\$2,000	\$2,000	\$0	
	\$10,057	\$7,204	\$0	\$17,261	\$14,423	\$2,838	\$0
<i>Education:</i>							
School Assessment	\$38,967	\$50,528	\$0	\$89,495	\$77,656	\$0	\$11,840
	\$38,967	\$50,528	\$0	\$89,495	\$77,656	\$0	\$11,840

TOWN OF OSBORN, MAINE  
 SCHEDULE OF DEPARTMENTAL OPERATIONS - (CONTINUED)  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Department	Beginning Balance	Appropriations	Departmental Revenues	Total Available	Expenditures/Transfers Out	Lapsed Unexpended (Overdraft)	Ending Balance
<u>Inclassified:</u>							
Community Service Organizations	\$2,470	\$2,300	\$0	\$4,770	\$4,770	\$0	\$4,503
Property Tax Revaluation	\$4,502	\$0	\$1	\$4,503	\$0	\$0	\$1,134
Animal Control	\$840	\$175	\$119	\$1,134	\$0	\$0	\$3,467
General Assistance	\$2,737	\$750	\$0	\$3,487	\$20	\$3,467	\$750
Cemeteries	\$750	\$750	\$0	\$1,500	\$750	\$750	
	\$11,299	\$3,975	\$120	\$15,394	\$5,540	\$4,217	\$5,637
<u>Other Assessments:</u>							
County Tax Overlay	\$0	\$6,333	\$0	\$6,333	\$6,333	\$0	\$0
	\$0	\$4,662	\$0	\$4,662	\$0	\$4,662	\$0
	\$0	\$10,995	\$0	\$10,995	\$6,333	\$4,662	\$0
<b>TOTALS</b>	\$107,432	\$161,368	\$852	\$269,652	\$182,916	\$32,594	\$54,142

## Budget Report – Committee Worksheets

	Approved 2017 Budget	<b>Proposed</b> Budget Committee 2018 Recommends		2017 Budget	<b>Proposed</b> Budget Committee 2018 Recommends
<b>Admin</b>					
Utilities			Payroll		
60-15 Phone/Net	600.00	1,200.00	99-05 Clerk	525.00	1,500.00
Insurance			99-06 Deputy Clerk	200.00	300.00
70-20 Building	3,337.00	713.00	99-10 Registrar	250.00	500.00
70-30 Bonds	0.00	601.00	99-15 Selectman 1	700.00	1,500.00
70-35 Admin	0.00	1,485.00	99-16 Selectman 2	700.00	1,500.00
70-40 W/C	0.00	262.00	99-17 Selectman 3	700.00	1,500.00
Office			99-25 1st Selectman	500.00	1,500.00
73-05 IT Support	2,500.00	3,000.00	99-35 Treasurer	1,500.00	2,350.00
73-10 Website	200.00	200.00	99-36 Deputy Treasurer	500.00	500.00
73-15 Office Equip	500.00	500.00	99-40 Tax Real Estate	6,000.00	2,700.00
73-20 Supplies	1,000.00	1,000.00	99-41 Tax Excise	0.00	400.00
73-25 Software	500.00	500.00	99-45 School Com1	200.00	200.00
73-30 Printing	300.00	300.00	99-46 School Com2	200.00	200.00
73-35 Town report	300.00	350.00	99-55 Constable 1	10.00	50.00
73-45 Postage	500.00	500.00	99-56 Constable 2	10.00	50.00
Dues/Fees			99-60 Building MGR	0.00	
75-01 MMA	1,200.00	1,200.00	99-65 Health	0.00	
75-20 E911	575.00	650.00	99-75 911 Coordinator	0.00	
75-23 E911 Signs	0.00	525.00	99-80 Civil Emergency	0.00	
75-25 Notary	0.00		99-85 Ballot Clerk	990.00	1,200.00
75-30 Dues & Sub	150.00	750.00	99-90 Moderator	200.00	150.00
75-35 Lupc	2,700.00	2,800.00	99-95 Payroll Tax	1,100.00	1,350.00
75-40 Legal Fees	5,000.00	4,300.00	99-99 Payroll Fee	800.00	800.00
75-43 Code Enforce	0.00	1,000.00	<b>Admin</b>	<b>43,847.00</b>	<b>48,486.00</b>
75-45 Charter Fees	0.00				
75-55 Assessor	3,500.00	3,500.00			
75-60 Tax Map	0.00				
75-65 Audit	5,400.00	3,400.00			
Additional Audit					
75-70 Fine/Penalty	0.00				
Train/Travel					
95-10 Official Tr.	500.00	750.00			
95-20 Travel	0.00	750.00			
Admin					
<b>Fire Department</b>					
Utilities			Repair/Maintenance		
60-05 Electricity	675.00	675.00	85-05 Engine 2	3,700.00	3,700.00
60-10 Heating Oil	1,750.00	2,000.00	85-10 Rescue	2,700.00	2,000.00
60-15 Phone/Net	408.00	750.00			
Build/Ground			85-15 Hydrant	400.00	400.00
65-05 Furn. Clean	200.00	200.00	85-20 Rescue Insp.	50.00	50.00
65-20 Plowing	800.00	1,000.00	85-25 Engine Insp.	50.00	50.00

65-40 Repairs	750.00	750.00	85-30 Extinguisher	100.00	100.00
Insurance			85-35 Hose/Ladder	1,804.00	1,804.00
70-20 Building	3,337.00	681.00	Tools /Equip		
70-25 Liability	0.00	3,308.00	90-05 Air Packs	0.00	
Office			90-10 Radios	200.00	200.00
73-08 Compliance	1,000.00	1,000.00	90-15 Turnout Gear	0.00	
Dues/Fees			90-20 Hose & Fit	200.00	200.00
75-03 EMS Fee	175.00	175.00	90-30 Other	159.00	159.00
75-05 EMS Inspect	150.00	150.00	90-35 EMS	1,000.00	1,000.00
75-10 EMS License	100.00	300.00	90-40 Clerical	200.00	200.00
75-15 HCCF	142.00	142.00	Train/Travel		
75-36 Professional	600.00		95-05 Fire/EMS Tr.	1,000.00	1,000.00
Fuel			95-15 Travel	500.00	500.00
80-05 Engine 2	400.00	200.00	Payroll		
80-10 Rescue	400.00	200.00	99-30 Fire Chief	1,000.00	1,000.00
80-15 Pump Oils	50.00	50.00	99-33 EMS Supervisor	500.00	500.00
			99-34 Fire/Stipend	500.00	500.00
			99-37 EMS/Stipend	0.00	500.00
			<b>Fire</b>	<b>25,000.00</b>	<b>25,444.00</b>
<b>Community Building</b>			<b>ACO</b>		
Utilities			73-40 ACO	175.00	175.00
60-05 Electricity	725.00	825.00	Supplies		
60-10 Heating Oil	2,200.00	2,500.00	Payroll		
Build/Ground			99-70 ACO	0.00	75.00
65-05 Furn. Clean	200.00	200.00	<b>Animal</b>	<b>175.00</b>	<b>250.00</b>
65-10 Cleaning	900.00	675.00			
65-15 Mowing	300.00	300.00	50-10 School	63,423.00	85,731.00
65-20 Plowing	1,700.00	2,200.00	<b>School</b>	<b>63,423.00</b>	<b>85,731.00</b>
65-25 Heat Maint	1,250.00	1,250.00	<b>GA</b>		
65-30 Secure Room	0.00		79-00	0.00	1,000.00
65-35 Security	250.00	250.00	GA		
65-40 Repairs	2,000.00	2,000.00	<b>GA</b>	<b>0.00</b>	<b>1,000.00</b>
<b>Community Building</b>	<b>9,525.00</b>	<b>10,200.00</b>			
<b>Highway</b>			<b>Tax</b>		
55-05 Salt Shed	2,000.00	2,000.00	77-10 County Tax	6,073.00	6,577.00
55-10 Sand & Salt	3,500.00	4,500.00	<b>TAX</b>	<b>6,073.00</b>	<b>6,577.00</b>
55-15 Plowing 179	9,000.00	8,200.00			
<b>Highway</b>	<b>14,500.00</b>	<b>14,700.00</b>	Solid Waste		
<b>Contribution</b>			58-05 Trash Pickup	8,800.00	8,800.00
78-00 Contribution	2,300.00	2,300.00	58-10 Dumpster	840.00	840.00
78-10 Cemetery	750.00	600.00	<b>Solid Waste</b>	<b>9,640.00</b>	<b>9,640.00</b>
<b>Contribution</b>	<b>3,050.00</b>	<b>2,900.00</b>	<b>Budget</b>	<b><u>175,233.00</u></b>	<b><u>204,928.00</u></b>

## Budget - Proposed

### Proposed Budget 2018-2019

(Reference : Articles 4-11)

<u>Budget Category</u>	<u>Proposed</u>	<u>2018-2019</u>
Administration		55,063.00
Animal Control		250.00
Airline School District	School Budget Passed May 30, 2018 7:00 pm	85,731.00
Contribution to Non-Profit		2,900.00
Highway		14,700.00
Solid Waste		9,640.00
General Assistance		1,000.00
Fire Department		25,444.00
Community Building		10,200.00
<b><u>Total Municipal Budget 18/19</u></b>		<b><u>204,928.00</u></b>

*Respectfully Submitted by the Budget Committee Members –  
Paul Caggiano, Greg Bassett, Dean Murphy,  
Kimberly Murphy, Ray Slaybaugh, John Stephenson,  
Roger Waterman, Bruce Weymouth*

**Copy of the Warrant**  
**Town of Osborn**

**Secret Ballot Election and Town Meeting Warrant**

**Tues, June 12, 2018 & Wednesday, June 13, 2018**

**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 12th day of June 2018 A.D. at Ten o'clock in the A.M. 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 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, 13 of June 2018 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 2021)**
  - b. Tax Collector (1 position, term to end June 2021)**
  - c. Excise Tax Collector (1 position, term to end June 2021)**
  - d. Treasurer (1 position, term to end June 2021)**
  - e. School Board Member (1 position, term to end June 2019)  
(1 position, term to end June 2021)**
  - f. School Trustee (1 position, term to end June 2019)  
(1 position, term to end June 2020)  
(1 position, term to end June 2021)**
  - g. Building Committee Member  
(1 position, term to end June 2019)  
(1 position, term to end June 2020)  
(1 position, term to end June 2021)**

**Open Town Meeting - Wednesday, June 13<sup>th</sup>, 2018 - 6:00 pm**

To announce the results of the secret ballot election of June 12, 2018.

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 \$55,063.00 (includes County Tax assessed \$6,577) 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 and/or Budget Committee to establish the rate of compensation for appointed officials. *(Budget Committee recommends: Approval)*

**Salaries – Elected Officials**

1st Selectman	<b>1,500.00</b>
School Committee 1	<b>200.00</b>
School Committee 2	<b>200.00</b>
Selectman 1	<b>1,500.00</b>
Selectman 2	<b>1,500.00</b>
Selectman 3	<b>1,500.00</b>
Tax Collector - Excise	<b>400.00</b>
Tax Collector -Property	<b>2,700.00</b>
Treasurer	<b>2,350.00</b>

5. To see if the Town will vote to raise and appropriate \$250.00 for the Animal Control account *(Budget Committee recommends: Approval)*
  
6. To see what sum, if any, the Town will vote to raise and appropriate funds to pay for Donations to the organizations listed below: *(Budget committee recommends: \$2,900.00)*

Aurora/Osborn Cemetery Assoc.	600.00
Airline Community Library	100.00



Clifton Food Bank	250.00
Eastern Area Agency for Aging	150.00
Ellsworth Library	75.00
Emmaus Homeless Shelter	100.00
Health Equity Alliance (Downeast Aids Network)	35.00
Hospice	100.00
Life Flight	500.00
M.P.B.N	80.00
Pine Tree Chapter Red Cross	65.00
What's for Suppa (Food Pantry)	450.00
W.H.C.A	275.00
W.I.C	35.00
Yesterday's Children	85.00
<b>Total</b>	<b>2900.00</b>

**7. To see if the Town will vote to raise and appropriate \$14,700.00 for the Highway account.**

*(Budget Committee recommends: Approval)*

**8. To see if the Town will vote to raise and appropriate \$9,640.00 for the Solid Waste Account.**

**(A new contract, which is due in January 2019, but not yet negotiated, could lead to an increase over requested amount. The Budget Committee requests town to approve any funds over requested amount to be drawn from Contingency Fund Acct. xx76, if necessary).**

*(Budget committee recommends: Approval)*

**9. To see if the Town will vote to raise and appropriate \$1,000.00 for the General Assistance account. (Budget committee recommends: Approval)**

10. To see if the Town will vote to raise and appropriate \$25,444.00 for the Fire Department account. (*Budget Committee recommends: Approval*)
11. To see if the Town will vote to raise and appropriate \$10,200.00 for the Community Building account. (*Budget Committee recommends: Approval*)
12. To see which revenues the Town will vote to appropriate for inclusion in the budget to offset local property taxes.

Excise Tax (Vehicle & Boat)	<b>10000.00</b>
Tree Growth	<b>20000.00</b>
Wind Power	<b>50000.00</b>
2016/2017 Fire Dept. Balance	<b>12722.00</b>
2016/2017 A.C.O Balance	<b>250.00</b>
Undesignated Fund (Surplus)	<b>0.00</b>
<b>Total</b>	<b>92972.00</b>

*\*Municipal Revenue Sharing and Homestead Reimbursement will also reduce the tax commitment and is not included in the above figure. (Budget Committee recommends: Approval)*

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

Audit Balance as of 6/30/17

Contingency Fund Savings Fund	<b>47166.00</b>
Fire Gear & Equipment Fund	<b>18780.00</b>
Revaluation Reserve Fund	<b>4502.00</b>
A.C.O Fund	<b>1134.00</b>
Fire Dept. Balance Fund	<b>12723.00</b>
Building Capital Fund	<b>4419.00</b>
E911 Road Signs Fund	<b>742.00</b>
<b>Total</b>	<b>89466.00</b>

**\*Note that most funds are part of continuing operations, so the Audit Balance as of 6/30/17, does not reflect any re-appropriations for next year's budget, expenditures or revenues for the current fiscal year. (*Budget Committee recommends: Approval*)**

- 14. To see if the Town will vote to set the date that property taxes will be due in two equal payments on October 15, 2018 and March 15, 2019 and to fix the rate of interest at 8.0% to be charged on the unpaid amounts beginning October 16, 2018 and March 16, 2019 respectively, and to fix the rate of interest paid for overpayments at 4.00% per annum. (*Board recommends: Approval*)**
- 15. To see if the Town will vote to authorize the tax collector to accept pre-payments of 2018/2019 and 2019/2020 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 authorized 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 2018, 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. (*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, 2019. (*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 authorize the town's budget committee to oversee and determine the disposition of all funds pertaining to the annual payment of funds appropriated from the T-22 Wind power project. (*Board Recommends: Approval*)**
- 21. 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*)**
- 22. 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*)**
- 23. Motion to Adjourn.**

*128th Legislature*  
*Senate of*  
*Maine*  
*Senate District 7*

*Senator Brian D. Langley*  
*3 State House Station*  
*Augusta, ME 04333-0003*  
*(207) 287-1505*

Dear Friends and Neighbors:

I would like to thank you for the opportunity to represent you in the Maine Senate. It has been an honor to serve you for four terms and I can hardly believe that I will be termed out after this coming November. I have met thousands of people living in Hancock County that I never would have met any other way. Representing this district with its unique communities ranging from islands to unorganized territories has truly been the best experience of my life.

On August 2, Maine lawmakers finally adjourned for the year, after what proved to be the longest session in recent memory due to a brief government shut down over budgetary disagreements. While no state budget is ever perfect, the end product was a state budget that makes a record investment in our students, supports our communities and will tremendously benefit small businesses and our economy.

Perhaps the most significant action the Legislature took last year, as part of the biennial budget, was the removal of the burdensome, job-killing surtax that was already hurting small businesses, doctors and other professionals that we so critically need. In November 2016, voters sent a clear message that education funding was to be a priority of the 128th Legislature, and we heard that message loud and clear. However, the funding mechanism which was included in the measure – the surtax – presented a serious threat to the state's economy. This new tax gave Maine the ominous distinction of being the highest-taxed state in the country and primarily impacted small businesses, which are the backbone of our economy, taxing them at a rate that is higher than larger corporations are subject to pay. I am proud to say that after much hard work and negotiating and thanks to our rebounding economy, we were able to support our local schools at a level we have never been able to before – without any additional taxation.

The Homestead Exemption, which provides much-needed property tax relief for homeowners, was also preserved in the budget with an increased exemption of \$20,000.

The Legislature also passed a measure to make Maine compliant with the REAL ID Act. As a result of this important new law, the federal government has granted Maine a waiver, meaning that Maine citizens can continue to use their driver's licenses to board commercial airplanes and access certain federal buildings.

While we accomplished much, there is still a lot of work ahead of us next session. Again, thank you for putting your trust in me to represent you. Please feel free to contact me if you need help in navigating the state bureaucracy. I can be reached in Augusta at 287-1505 or by email at [brian.langley@legislature.maine.gov](mailto:brian.langley@legislature.maine.gov). Thank you for allowing me to be your senator.

Sincerely,



Senator Brian Langley

*Fax: (207) 287-1527 \* TTY (207) 287-1583 \* Message Service 1-800-423-6900 \* Web Site: [legislature.maine.gov/senate](http://legislature.maine.gov/senate)  
[Brian.Langley@legislature.maine.gov](mailto:Brian.Langley@legislature.maine.gov)*

January 3, 2018

Dear Friends,

Representing Maine in the United States Senate is an honor.

I continue my work on the Senate Armed Services Committee, each year authorizing the funding required to build our military capabilities and ensuring that our service members are trained and equipped to defend our nation. I was pleased to be part of a bipartisan effort to enact a new law to simplify the appeals review process to reduce the backlog our veterans are facing, as well as a new law that provides critical funding to the VA Choice Program, allowing veterans in rural Maine to access services closer to home.

While my committee work is important, working to combat the opioid epidemic is one of my top priorities. Although Congress has made some important strides, much remains to be done to provide additional funding for prevention, treatment and enforcement. I am working with colleagues on both sides of the aisle to pressure the Drug Enforcement Administration to reduce the amount of opioids produced and to thwart the flow of fentanyl and other deadly drugs into our country.

I am very optimistic about the integrated, multiagency effort I led with Senator Collins to foster innovation and commercialization in Maine's forest economy. Through the Economic Development Assessment Team (EDAT) we are already experiencing increased federal investments that will strengthen our existing forest products industry and help support job creation in rural communities. Initiatives like Cross Laminated Timber, Combined Heat and Power, nanocellulose, 3D printing with biobased materials and other biobased products will mean that Maine's wood-basket will continue to be a major jobs and economic contributor for our future.

Finally, the coming year will continue the work of the Senate Select Committee on Intelligence in the ongoing investigation of Russian interference in the 2016 election. Our Committee has held seven public hearings and numerous classified sessions, reviewed tens of thousands of pages of documents and conducted hundreds of interviews. I remain focused on the security of our elections and committed to developing strategies to prevent interference by foreign governments in our democracy.

May 2018 be a good year for you, your family, your community and our great State.

Best,



Angus S. King

United States Senator

SUSAN M. COLLINS  
MAINE

413 DIRKSEN 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,  
RANKING MEMBER  
APPROPRIATIONS  
SELECT COMMITTEE  
ON INTELLIGENCE

Dear Friends:

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our State have placed in me and welcome this opportunity to share some key accomplishments from this past year. Maine has the oldest average age in the nation. As Chairman of the Senate Aging Committee, my top three priorities for the Committee are fighting fraud and financial abuse directed at our nation's seniors, increasing investments in biomedical research, and improving retirement security. Following the Committee's investigation into skyrocketing prescription drug costs, I authored bipartisan legislation to foster generic competition, which was signed into law. The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for seniors to report suspected fraud and receive assistance. To support the 40 million family caregivers in the United States, I am proud to have authored the RAISE Family Caregivers Act to create a coordinated strategy to support family members who make countless personal and financial sacrifices to care for their loved ones.

The opioid crisis touches families and communities across our state. As a member of the Appropriations Committee, I fought for significant increases in funding to support community, law-enforcement, and public health efforts. In April, the State of Maine was awarded over \$2 million to fight this devastating public health crisis. Additionally, I have authored legislation to support grandparents and other extended family members who are raising grandchildren as a result of the nation's opioid epidemic.

Biomedical research has the potential to improve and save lives, and also supports good jobs at research facilities here in Maine. Last year, the Appropriations Committee approved a \$2 billion increase for the National Institutes of Health for the third consecutive year. This includes an increase of nearly 30 percent for research on Alzheimer's, our nation's most costly disease. As founder and co-chair of the Senate Diabetes Caucus, I work to raise awareness of the threats posed by diabetes, invest in research, and improve access to treatment options. My bill to establish a national commission of health care experts on diabetes care and prevention was signed into law in 2017.

We owe our veterans so much. Last year, I worked to secure the authorization of a Community-Based Outpatient Clinic in Portland to support the health care of Maine's veterans in the southern part of our state. I also worked to secure funding extensions to help veterans throughout rural Maine receive health care within their communities. I also worked to secure funding for housing vouchers for veterans to reduce veterans' homelessness.

Maine's contributions to our national security stretch from Kittery to Limestone. I successfully advocated for critical funding for projects at the Portsmouth Naval Shipyard for construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen our national security and preserve great jobs in our state.

As chairman of the Transportation and Housing Appropriations Subcommittee, I worked to increase funding for the TIGER program that has provided Maine with more than \$122 million for vital transportation projects. For housing, I worked to provide \$160 million to help communities protect children from the harmful effects of lead poisoning.

Growing our economy remains a top priority. I supported the comprehensive tax reform bill because it will help lower- and middle-income families keep more of their hard-earned money; boost the economy; and encourage businesses, both small and large, to grow and create jobs here in Maine and around the country. This legislation contains key provisions I authored that are important to Mainers, including preserving the deduction for state and local taxes, expanding the deduction for medical expenses, and enabling public employees such as firefighters, teachers, and police officers, as well as clergy and employees of nonprofits, to make "catch-up" contributions to their retirement accounts. I led the effort to ensure that the tax cut will not trigger automatic budget cuts to Medicare or any other programs.

A Maine value that always guides me is our unsurpassed work ethic. As of December 2017, I have cast more than 6,500 consecutive votes, continuing my record of never missing a roll-call vote since my Senate service began in 1997. I appreciate the opportunity to serve Hancock County and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Bangor office at 207-945-0417 or visit my website at [www.collins.senate.gov](http://www.collins.senate.gov). May 2018 be a good year for you, your family, your community, 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

PAUL R. LePAGE  
GOVERNOR

Dear Citizens of Osborn:

For the past seven years as your Governor, my priority has been to make Maine—our people—prosper. Helping you keep more money in your wallet by reducing taxes has been part of that mission.

Too many Maine families are facing skyrocketing property taxes that strain household budgets. Our elderly on fixed incomes are particularly vulnerable to these increases. School budgets are often blamed for annual increases in property taxes. But there's another reason. A tremendous amount of land and property value has been taken off the tax rolls, leaving homeowners to pick up the tab.

As of 2016, towns and cities owned land and buildings valued at nearly \$5.5 billion statewide. Large and wealthy non-profits, such as hospitals and colleges, often escape paying property taxes on their vast real estate holdings—totaling more than \$5.1 billion statewide.

In Maine, nearly 2.5 million acres of land have been set aside for conservation by the federal and state governments and non-profit organizations, including land trusts. Municipalities are losing out on property taxes on an estimated \$2 billion in land that has been either removed from the tax rolls or prohibited from development—shifting the cost of municipal services to local homeowners through higher property taxes.

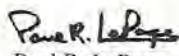
It's time to recognize the results of taking property off the tax rolls and identify solutions to reduce the burden on our homeowners. My administration's proposals have been met with staunch resistance.

In 1993, about 35,800 acres of land were documented as land-trust owned. That number has increased by an astonishing 1,270 percent. Land trusts now control over 490,000 acres with an estimated value of \$403 million. We must restore the balance. We will be working this session to ensure all land owners are contributing to the local tax base. It's time for them to pay their fair share.

I encourage you to ask your local officials how much land in your municipality has been taken off the tax rolls, as well as how much in tax revenue that land would have been contributing today to offset your property taxes.

If ever I can be of assistance to you or if you have any questions or suggestions, I encourage you to contact my office by calling 287-3531 or by visiting our website at [www.maine.gov/governor](http://www.maine.gov/governor).

Sincerely,

  
Paul R. LePage  
Governor

PHONE: (207) 287-3531 (Voice)

888-577-6690 (TTY)  
[www.maine.gov](http://www.maine.gov)

FAX: (207) 287-1034



**SAMPLE BALLOT  
TOWN OF OSBORN  
MUNICIPAL ELECTION  
JUNE 12, 2018**

**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.

<b>FOR SELECTMAN TERM 3 YEARS</b>	<b>TAX COLLECTOR TERM 3 YEARS</b>	<b>EXCISE TAX COLLECTOR TERM 3 YEARS</b>
<input type="checkbox"/> <b>SLAYBAUGH, RAY</b> <input type="checkbox"/> Write <input type="checkbox"/> In <i>Must be Resident of Osborn</i>	<input type="checkbox"/> <b>WATERMAN, ROGER</b> <input type="checkbox"/> Write <input type="checkbox"/> In	<input type="checkbox"/> Write <input type="checkbox"/> In
<b>TREASURER TERM 3 YEARS</b>	<b>SCHOOL BOARD TERM 3 YEARS</b>	<b>SCHOOL BOARD TERM 1 YEAR</b>
<input type="checkbox"/> <b>MURPHY, KIMBERLY</b> <input type="checkbox"/> Write <input type="checkbox"/> In	<input type="checkbox"/> Write <input type="checkbox"/> In <i>Must be Resident of Osborn</i>	<input type="checkbox"/> <b>SLAYBAUGH, LESLIE</b> <input type="checkbox"/> Write <input type="checkbox"/> In <i>Must be Resident of Osborn</i>
<b>BUILDING COMMITTEE TERM 1 YEAR</b>	<b>SCHOOL TRUSTEE TERM 1 YEAR</b>	<b>SCHOOL TRUSTEE TERM 2 YEARS</b>
<input type="checkbox"/> Write <input type="checkbox"/> In	<input type="checkbox"/> Write <input type="checkbox"/> In <i>Must be Resident of Osborn</i>	<input type="checkbox"/> Write <input type="checkbox"/> In <i>Must be Resident of Osborn</i>
<b>BUILDING COMMITTEE TERM 2 YEARS</b>	<b>BUILDING COMMITTEE TERM 3 YEARS</b>	<b>SCHOOL TRUSTEE TERM 3 YEARS</b>
<input type="checkbox"/> Write <input type="checkbox"/> In	<input type="checkbox"/> Write <input type="checkbox"/> In	<input type="checkbox"/> Write <input type="checkbox"/> In <i>Must be Resident of Osborn</i>