

# TOWN OF LEVANT



## *Fiscal 2022 Annual Report*

[townoflevant.net](http://townoflevant.net)

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# Dedication to Pete Griffin Sr.



**Each year the Board of Selectmen recognizes an individual who has dedicated their time and efforts with the result being the betterment of our community. This year the Board wishes to recognize Galen (Pete) Griffin Sr.**

Galen Morris Griffin Sr. (a.k.a Pete Griffin) was born in Levant on January 8, 1939, the youngest of eight children to Arthur and Doris (Batchelder) Griffin. A lifelong resident of Levant, Pete was born at home and raised on the family homestead where he eventually inherited the dairy farm. When he sold the cattle in 1981, he went to work full time for the US Postal Service as Levant's mail carrier until he retired in 1994.

Pete also raised three sons and has been an active member in his church. Pete has many interests which include reading, tinkering on old tractors, operating his saw mill, hunting and spending time at his cabin.

He believes in the concept of "do unto your neighbors as you would do to yourself". He used to plow neighbor's driveways or help wherever he could without asking for money. He always had the time or equipment.

Pete was frequently seen driving his equipment in the Levant Old Home Days parades in years past. He enjoys a good cup of coffee and conversation!

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# Levant Town Office



P.O. Box 220  
691 Townhouse Road  
Levant, ME 04456  
207-884-7660 Phone  
207-884-7237 Fax  
townoflevant.net



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## Hours of Operation

Tuesday, Thursday, Friday 9:00am - 4:00pm  
Wednesday 11:30am - 7:00pm

|                                       |                |
|---------------------------------------|----------------|
| Animal Control (Noel Sirabella)       | 1-207-478-4220 |
| Caravel Middle School                 | 1-207-848-3615 |
| Fire Department, Levant               | 1-207-884-7574 |
| Hermon High School                    | 1-207-848-4000 |
| Maine State Police                    | 1-800-432-7381 |
| To request a Concealed Weapons Permit | 1-207-624-7210 |
| OTT Communications                    | 1-207-992-9911 |
| Penobscot Sheriff's Department        | 1-207-947-4585 |
| Penquis CAP Transportation            | 1-207-973-3695 |
| Pine Tree Waste-Casella               | 1-207-848-7551 |
| Post Office                           | 1-207-884-7264 |

|        |                  |                    |
|--------|------------------|--------------------|
| Hours: | <b>Lobby</b>     | 7am – 6pm          |
|        | Saturday         | 7am – 3pm          |
|        | <b>Window</b>    | 7:45am to 10:45am  |
|        | Closed for Lunch | 10:45am to 11:45am |
|        | Reopen           | 11:45am to 2:45pm  |
|        | Saturday         | 9am – 10:30am      |

|                                 |                |
|---------------------------------|----------------|
| Recreation Director, James Cote | 1-207-478-9668 |
| Sexton, Scott Pullen            | 1-207-884-7660 |
| Superintendent of Schools       | 1-207-848-5173 |
| Suzanne M. Smith Elementary     | 1-207-884-7444 |
| Spectrum                        | 1-866-874-2389 |
| Warden Service                  | 1-207-941-4440 |

# GARBAGE AND RECYCLING

\*\*\*\*\*

Trash is picked up every Monday. All trash is required to be curbside by 7am in bags not to exceed the quantity referenced below.

There are rare occasions when a holiday may come up and bump the pick up to the following day.

This year will be **Independence Day on Monday, July 4<sup>th</sup>** and **Labor Day on Monday, September 5<sup>th</sup>** so trash will be the next day on Tuesday.

and for 2023: **May 29<sup>th</sup> Memorial Day, September 4<sup>th</sup> Labor Day** and **December 25<sup>th</sup> Christmas** which will push it until Tuesday of those weeks.

\*\*\*\* There is a LIMIT to 10 bags of trash equivalent to 16 Gal each. Not to exceed 40lbs weight. \*\*\*\*

Examples:      13 Gal bags = 12 bags  
                     16 Gal bags = 10 bags  
                     30-33 Gal bags = 5 bags  
                     40-60 Gal bags = 3 bags

## Receptacle Reference



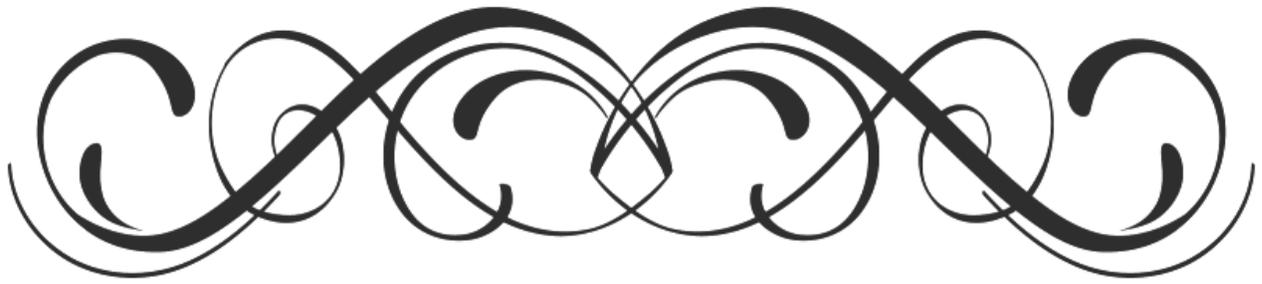
**NO TIRES ON OR OFF RIMS ARE BEING ACCEPTED AT THIS TIME**

**Or any combination not to exceed 160 gallons at any time. Trash containers that are 30 gallons or larger may be utilized to hold your trash bags.**

- No loose household trash will be accepted. We also want to emphasize that yard debris, soils, construction material, etc. will NOT be accepted at any time. The contractor will not sift through all the bags to determine if there is normal household waste, they will leave it all behind and **may** tag your trash explaining why it was not taken.
- We have cleanups twice a year that you may participate in for larger items that we do not take during weekly trash such as furniture, bicycles, vacuums, appliances and such.

\*\*\* Continued violations will result in sanctioning at that address. \*\*\*

We also have a recycling program which we have two times a month on the second and fourth Mondays with the same holiday schedule pushing it to Tuesday when necessary. We have stickers for your receptacle that indicates it is used for recycling and brochures to explain what is accepted and what isn't. The items should be placed on the opposite side of the driveway or road to where you place your garbage. This also is required to be placed out by 7am.



# Administration

**Scott Pullen** – *Town Manager, Town Clerk, Treasurer, Deputy Tax Collector, Road Commissioner, Deputy General Assistance Administrator, Health Officer, Cable Administrator, Code Enforcement and Sexton*

**Suzanne Cole** – *Administrative Assistant, Deputy Town Clerk, Deputy Treasurer, Tax Collector, General Assistance Administrator, State Motor Vehicle Agent, Tax Assessing Agent and Deputy Sexton*

**Melanie Roman-Verosloff**  
*Deputy Town Clerk, Registrar of Voters, Secretary and Counter Clerk*

**Eric Strout** – *Fire Chief*

**Timothy Robinson** – *Public Works*

**James Cote** – *Recreation Director*



# Fire Department

## Fire Chief

Eric Strout

## Assistant Fire Chief

Mark McKay

## Captains

Adam Olmstead



## Lieutenants

Chris Schoppee

Courtney Jurson

Wyatt Morrison

Gene Trojano

Brad Bilotta

## Chaplain

Russell Brimmer

# Board of Selectmen/Assessors

(3 Year Term)

Matthew Arnold

Brian Call

Nathan Peary

Brent Pullen, Chair

Zachary Wood



2024

2024

2023

2022

2022

# Planning Board

(3 Year Appointment)

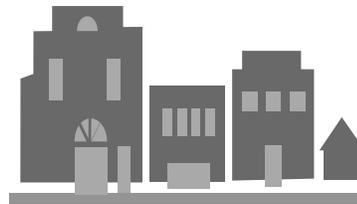
Kevin Call

Ellery Batchelder

Arthur Hodgdon

Milton Knowles Jr., Chair

Scott Fairbanks



2023

2023

2023

2024

2023

# Board of Appeals

(3 Year Appointment)

Debra CoWallis (Alt.)

Kevin Curry

Robert Hinds (Chair)



2024

2022

2022

# R.S.U. #87

Superintendent of Schools, Mark Turner

Principal of Suzanne M. Smith Elementary, Lorri Day

Principal of Caravel Middle School, Nicole Middleswart



## R.S.U. #87 School Board

(3 Year Term)

Debra CoWallis

2024

Shannon Knowles

2023

Patricia Conant

2022



## **GOVERNOR FOR THE STATE OF MAINE**

Governor Janet Mills  
State House Station 1  
Augusta, ME 04333  
207-287-3531

### **STATE SENATOR, DISTRICT 33**

Stacey Guerin  
3 State House Station  
Augusta, ME 04333-0003  
207-287-1505

[Stacey.Guerin@legislature.maine.gov](mailto:Stacey.Guerin@legislature.maine.gov)

### **CAPITOL ADDRESS FOR STATE SENATORS**

3 State House Station  
Augusta, ME 04333  
1-800-423-6900

### **STATE REPRESENTATIVE, DISTRICT 22**

Abigail Griffin  
1 Raymond Nelson Lane  
Levant, ME 04456  
(207) 403-3671

[Abigail.Griffin@legislative.maine.gov](mailto:Abigail.Griffin@legislative.maine.gov)

### **CAPITOL ADDRESS FOR THE STATE REPRESENTATIVES**

State House of Representatives  
2 State House Station  
Augusta, ME 04333-0002  
207-287-1400 (Voice)  
207-287-4469 (TTY)

SUSAN M. COLLINS  
MAINE

413 DIRKSEN SENATE OFFICE BUILDING  
WASHINGTON, DC 20510-1904  
(202) 224-2523  
(202) 224-2693 (FAX)

United States Senate  
WASHINGTON, DC 20510-1904

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

Dear Friends:

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

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

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

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

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

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

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

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

Sincerely,



Susan M. Collins  
United States Senator

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 3, 2022

COMMITTEES:  
ARMED SERVICES  
CHAIRMAN, STRATEGIC FORCES  
SUBCOMMITTEE  
BUDGET  
ENERGY AND  
NATURAL RESOURCES  
CHAIRMAN, NATIONAL PARKS  
SUBCOMMITTEE  
INTELLIGENCE  
RULES AND ADMINISTRATION

Dear Friends,

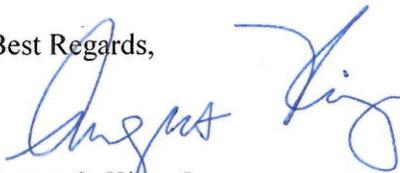
On the heels of 2020's challenges, 2021 brought us both amazing progress and frustrating setbacks. The incredible rollout of several effective, FDA approved COVID-19 vaccines helped reduce the risks of this deadly pandemic – but vaccine hesitancy, combined with the dangers of new variants, have prolonged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

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

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

These two bills have made and will continue to make a real difference for Maine people, helping to both address the challenges of COVID-19 and lay a foundation for long-term success. I am proud of what we've accomplished this year – but I know there is still a lot of work to do and that the road ahead is challenging. Even still, I am filled with optimism because I know the true nature of our citizens, though challenged, has not changed. Despite every hardship, people in towns and communities have stepped up with strong local leadership, a willingness to help, and a Maine 'neighborhood' spirit. It is why I truly believe we can and will get through anything together. Mary and I wish you a happy, healthy, and safe 2022.

Best Regards,



Angus S. King, Jr.  
United States Senator

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



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

Dear Friends,

I hope this letter finds you safe and well. It remains a privilege to represent you in Congress, and I appreciate the opportunity to update you on what I have been working on for the people of the Second Congressional District.

This year, our small businesses, workers and families, hospitals, states, and towns continued to face challenges related to the coronavirus pandemic. COVID-19 has been a serious threat to public health and our economy that requires a comprehensive, ongoing response. While we are not yet out of the woods, there is a light at the end of the tunnel. Still, I know there are many Mainers who will continue to need assistance getting through this pandemic. I am committed to making sure our communities' most urgent needs are met to get our economy back on track.

One thing I am particularly proud of this year is that Democrats, Republicans, and the Biden Administration worked together to pass the bipartisan *Infrastructure Investment and Jobs Act*, which will make a once-in-a-generation investment in our nation's infrastructure and support Maine jobs. This bill will bring \$1.3 billion to Maine for highways and \$225 million for bridge replacement and repairs, as well as \$234 million to improve public transportation options. It will also allocate over \$100 million to help provide broadband access to the 42,000 Mainers currently without it and make 310,000 Mainers eligible for the Affordable Connectivity Benefit to help families pay for internet access. Crucially, it will also provide Maine with \$390 million to combat Maine's historically high rates of lead poisoning by replacing lead pipes and allowing Maine families access to clean drinking water.

Another one of my priorities in Congress is protecting Maine jobs. For one, shipbuilders at Bath Iron Works are a vital part of our economy, and the ships they build are critical to our national security. Throughout 2021, I led the Maine congressional delegation in pushing back against the Biden Administration's proposed decrease in DDG-51 shipbuilding, a proposal that would have had serious consequences for the shipbuilding workforce at BIW, one of the two shipyards that produces these destroyers, and American naval capabilities around the world. We fought successfully to include authorization for construction of three new DDG-51 destroyers in the final National Defense Authorization Act. I will continue to work hard with my colleagues on the House Armed Services Committee to ensure that we protect our national security and shipbuilding jobs in Maine.

My most meaningful work in Congress continues to be providing direct assistance to Mainers. My staff and I stand ready to serve you. If you are looking for assistance with a federal agency, help for your small business, or want to keep me informed about the issues that matter to you, please reach out to one of my offices below:

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

I am especially glad to share that my wife Izzy and I were pleased to welcome our daughter, Rosemary, into the world this year. Mom and baby are happy and healthy, and we're so thankful for this blessing. We look forward to showing her the beauty of Maine in the months and years ahead.

Sincerely,

A handwritten signature in blue ink that reads "Jared F. Golden".

Jared F. Golden  
Member of Congress



**Senator Stacey K. Guerin**  
3 State House Station  
Augusta, ME 04333-0003  
(207) 287-1505  
[Stacey.Guerin@legislature.maine.gov](mailto:Stacey.Guerin@legislature.maine.gov)

Dear Friends and Neighbors:

Thank you for the opportunity to serve as your State Senator. I am humbled by the trust you have placed in me to be a voice for you, your family, and our community in Augusta. I can assure you I will continue to work tirelessly on your behalf.

The 1<sup>st</sup> session of the 130<sup>th</sup> Legislature was different than any previous session of the Maine Legislature. Zoom meetings replaced in person committee hearings and work sessions and it was certainly a learning process for everyone. As COVID-19 restrictions lifted, the Legislature met in person starting in June. It was high time we returned to the State House so that Legislators could speak in person to one another. The lack of human connection, so essential to accomplishing meaningful work for our constituents, made itself felt in the partisan nature of this session.

The 2<sup>nd</sup> Regular session began in January and I was eager to discuss the issues important to all of you. I have heard from many of you regarding the increasing costs consumers are facing, as well as the countless ways the pandemic has affected every aspect of your life. As your State Senator I advocated for policies I believed would help Mainers during this trying time.

Perhaps the biggest piece of legislation that passed was the supplemental budget. The State had a tremendous surplus, and I wanted to see that money well spent. It was decided that a portion of the money should be sent back to you, the tax payers, after all, it is your money! It was also decided that a portion should be used to provide a tax break on pensions, and other retirement funds.

Again, thank you for electing me to serve you in the State Senate. The 130<sup>th</sup> Legislature certainly has a great deal of work to do; but I believe that if we come together, there is nothing we can't accomplish. Please feel free to contact me at 287-1505 or [Stacey.Guerin@legislature.maine.gov](mailto:Stacey.Guerin@legislature.maine.gov) if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Blessings,

A handwritten signature in cursive script that reads "Stacey Guerin".

Stacey Guerin  
State Senator



# HOUSE OF REPRESENTATIVES

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

## Abigail W. Griffin

1 Raymond Nelson Ln.  
Levant, ME 04456  
Cell: (207) 403-3671  
Abigail.Griffin@legislature.maine.gov

April 2022

Town of Levant  
P.O. Box 220  
Levant, ME 04456

Dear Friends and Neighbors,

As your voice in Augusta, it continues to be an incredible honor being your State Representative. It has been a pleasure serving the residents of Levant in the Maine Legislature. Following the upcoming November election, our house district be changed to House District 34. That said, it will remain Glenburn, Kenduskeag, and Levant; one of the few unchanged districts in our state following redistricting following the census.

The second regular session of the 130<sup>th</sup> Legislature began on January 5<sup>th</sup> with statutory adjournment being April 20<sup>th</sup>. Our biggest priority will likely be deciding the appropriate manner of handling our state revenue surplus. In my opinion, these funds are an overpayment from the taxpayers and should rightfully and appropriately be returned to the taxpayer; similarly and more broadly than the \$285 payments previously distributed.

Due to the pandemic, the Legislature is doing a majority of our work virtually. Your feedback is always a welcomed avenue for providing input. This session you are able to participate in the Legislative process without traveling to Augusta by being involved remotely to our meetings and hearings via Zoom. Using the homepage of the Maine Legislature: [www.Legislature.Maine.gov](http://www.Legislature.Maine.gov), you will find access to meetings, public hearings, and YouTube videos providing updates on the latest at our State Capitol.

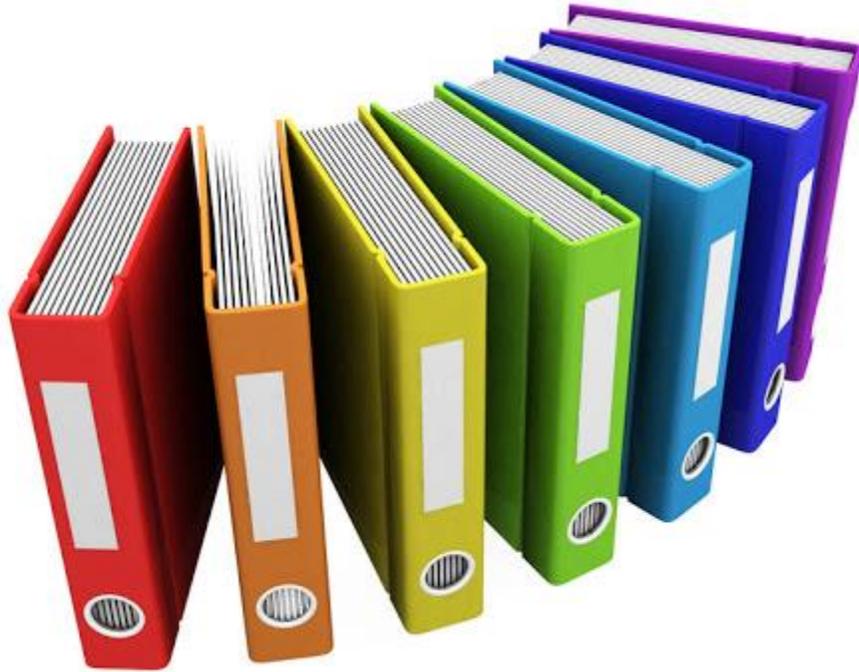
To join my weekly eNewsletter featuring current state news, please contact me at [Abigail.Griffin@legislature.maine.gov](mailto:Abigail.Griffin@legislature.maine.gov) and I will happily add you to my distribution.

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

Sincerely,

A handwritten signature in blue ink that reads 'Abigail W. Griffin'.

Abigail Griffin  
State Representative



# **Departmental Reports**

## Town Manager's Report

Yet another year has passed as we all slowly return to some sort of normalcy. One year ago when writing this report, we were a bit over a year deep into the pandemic, vaccines were just released and the hope was that by now Coronavirus would just be a word for the history books...it didn't really work out that way and with the continued spread of various strains of the virus it is difficult to know if the threat of COVID-19 will ever go away. I sincerely hope that the residents of Levant and of all of their family and friends are able to enjoy their lives and stay as safe as possible in the process.

In reviewing the upcoming proposed budget, it appears the mil rate will remain flat again this year. The Town of Levant did receive federal funding as a result of the pandemic and the hope is to use this money to purchase items for the Town that would otherwise be incorporated in the Town's operational budget. This will also hopefully help in keeping the assessment level for at least the next few years.

The Town continues to grow in terms of building with a much higher focus in rental properties. One doesn't have to drive around too much to notice newly created housing subdivisions and apartment buildings. While this growth is significant, I do believe it has been well managed by the Town's governing bodies and has really been a positive thing for the Town.

The Town of Levant wishes to welcome a long time Levant resident, Tim Robinson, to the Town's public works department. Tim comes to us after a full military career and with a vast amount of knowledge in the use and upkeep of the Town owned equipment. There is never a shortage of work to be done around the Town so I am sure you will all cross paths with Tim at some point- we are fortunate to have found him.

The Town of Levant also wishes to welcome James Cote as the new recreation director. James is no stranger to anyone that lives in Town. James has been a substitute teacher in our school system for quite some time and has been involved with our rec program for well over a decade. I welcome his enthusiasm and knowledge in making our programs and experiences for our residents as positive and memorable as possible.

Eric Strout continues to serve as the chief of our fire department. While our department faces many of the same issues that sometimes cripple other departments, Chief Strout has managed to keep our membership at a very healthy level (which is fortunate given that call volume also continues to increase), our equipment in good working order and has provided for a high level of overall public safety. Of course, in addition to Chief Strout's time and efforts I also need to thank our entire membership for their hours and hours of dedication as without the members of our department...

Finally, for the glue that seems to hold the entire operation of the Town together is both Suzanne and Melanie at the Town Office. The Town Office is not only the hub for the various Town departments to get what they need in their daily operations, but is also the face of the Town in assisting our residents. The two have years of experience (Suzanne passed her 25<sup>th</sup> anniversary at the Town Office last year) and as many of you know are very good at what they do. They say that you never know what you have until it is gone- I never want to find that out what the saying means when it comes to the Town Office staff-I am very appreciative and fortunate to work with them.

A final, but no less sincere thank you to the Board of Selectmen and Planning Board members who assist in navigating the direction of the Town of Levant as we continue our growth and face new challenges on a daily basis.

Here is hoping for another great year for the Town of Levant and all of its residents.

Sincerely,

*Scott Pullen*

Town Manager

# Town Clerk's Report

Reported by Melanie Roman-Verosloff

\*\*\*\*\*

## Marriages

|                    |   |                        |            |
|--------------------|---|------------------------|------------|
| Hannah Cossette    | & | Stephen Dekoschak      | 06/12/2021 |
| Chester Pelkey     | & | Ruth Harrington        | 06/12/2021 |
| Kimberley Chisholm | & | Bart Currie            | 06/20/2021 |
| Suellen Ames       | & | James Curtis           | 07/03/2021 |
| Emily Treadwell    | & | Nathan Farnham         | 07/24/2021 |
| Shelby Caron       | & | Anthony Theriault      | 07/31/2021 |
| Heather Colfer     | & | Elliot Meserve         | 08/01/2021 |
| Mary Estes         | & | Cody Anderson          | 08/03/2021 |
| Allyce McQuillan   | & | Joseph-Storm Treadwell | 08/21/2021 |
| Amanda Davison     | & | Jay Alzerreca          | 08/21/2021 |
| Laura Mills        | & | Justin McBairty        | 08/21/2021 |
| Kaitlin Cole       | & | Israel Adeloje         | 08/28/2021 |
| Justina Boyington  | & | Zachary Boggs          | 08/28/2021 |
| Venise Martin      | & | Ronnie Plourde         | 08/28/2021 |
| Elizabeth Wittine  | & | Anthony Underhill      | 09/04/2021 |
| Olivia Guiggey     | & | Luke Potter            | 09/25/2021 |
| Bethanie Archer    | & | Benjamin Rideout       | 10/02/2021 |
| Chrystian McLeod   | & | Brett McCullough       | 10/09/2021 |
| Karen Cole         | & | Douglas Chambers       | 10/17/2021 |
| Kaylee Ouellette   | & | Kyle Kivler            | 10/23/2021 |
| Autumn Hughes      | & | Harris Smart III       | 10/30/2021 |
| Candice Leighton   | & | Travis Harvey          | 11/17/2021 |
| Lucas Worster      | & | Shauni Greene          | 01/19/2022 |
| Thomas Lasko       | & | Barbara Frost          | 02/11/2022 |
| Amy Pelletier      | & | Jhon Chery             | 02/22/2022 |
| Scott Andrews      | & | Tori Rich              | 02/22/2022 |
| Kimberly Morrison  | & | John Tucker Jr         | 03/23/2022 |
| Savannah Allain    | & | Cole Beylerian         | 04/20/2022 |

# BIRTHS

There were 34 babies born from June 2021 to May 2022  
Congratulations to all the families



## In Memory



|                     |                    |                         |                   |
|---------------------|--------------------|-------------------------|-------------------|
| Priscilla J. Adams  | June 9, 2021       | Peggy E. Swett          | December 18, 2021 |
| Kathleen J. Miller  | June 14, 2021      | Gerard R. Belanger      | December 22, 2021 |
| Charles P. McAlpine | August 10, 2021    | Blaze D. Quarles        | January 6, 2022   |
| Harry J. Coffin III | August 22, 2021    | Virgil V. Mason         | January 7, 2022   |
| Clara E. Goodie     | September 11, 2021 | Regina A. Bouchard      | January 11, 2022  |
| Troy A. Hornyak     | September 21, 2021 | Marsha J. Zeisel        | January 20, 2022  |
| Margaret L. Guptill | September 30, 2021 | Grace I. Pinkham        | January 21, 2022  |
| Marie F. Hautala    | October 8, 2021    | Shirley A. Ramos        | January 22, 2022  |
| Jeffery C. McLeod   | October 15, 2021   | Lawrence A. Taylor Sr.  | January 23, 2022  |
| Michael A. Peirce   | October 19, 2021   | Ruby A. Colbath         | February 3, 2022  |
| Mary Ann R. Watson  | October 24, 2021   | Richard D. Colpitts Sr. | February 10, 2022 |
| Gary S. Tibbetts    | October 27, 2021   | Sue C. Arnold           | March 7, 2022     |
| Wanda L. Parker     | November 4, 2021   | Karen M. Langlois       | March 12, 2022    |
| James A. Rogers     | November 9, 2021   | Carol Mailhot           | April 16, 2022    |
| Blaine F. Tibbetts  | November 18, 2021  | Joan R. Osowiecki       | April 19, 2022    |
| Joseph E. Yates Jr  | November 18, 2021  | Norman L. Call          | May 15, 2022      |
| Jasper F. Goodwin   | December 16, 2021  |                         |                   |

\*\*\*\*\*

## Registrar of Voters

As of May 31, 2022, there are 2,126 registered voters. Each party is broken down as follows:

Democrats: 410 Green Independent: 84 Libertarian: 2 Republicans: 969 Unenrolled: 661



# Treasurer's Report

|                                 |                     |
|---------------------------------|---------------------|
| Beginning Balance: July 1, 2021 | \$919,990.16        |
| Cash Receipts                   | 3,436,702.23        |
| Investment Income               | <u>355.92</u>       |
| Total Cash Available            | 4,357,048.31        |
| Total Disbursements             | <u>3,668,305.99</u> |
| Bank Balance: April 30, 2022    | 688,742.32          |

\*Unaudited Figures

Respectfully Submitted,

*Suzanne Cole*

Deputy Treasurer

## Report of the Tax Collector Status on 2022 Tax Commitment

|                                  |                     |
|----------------------------------|---------------------|
| Tax Commitment                   | \$2,655,626.75      |
| Add: Supplemental                | 259.00              |
| Less: Abatements                 | <u>624.75</u>       |
|                                  | 2,655,261.00        |
| Amount Paid Tax Collector        | <u>1,437,564.77</u> |
| Uncollected as of April 30, 2022 | 1,217,696.23        |

\*Unaudited Figures

Respectfully Submitted,

*Suzanne Cole*

Tax Collector

## Liens Outstanding for Tax Year 2020 Tax Acquired

|                            |        |
|----------------------------|--------|
| *Crane Patti L             | 296.74 |
| *Harris, Brian J (Devises) | 566.09 |

## Liens Outstanding for Tax Year 2021

|                              |          |                             |          |
|------------------------------|----------|-----------------------------|----------|
| Adams, Connor G              | 3,679.52 | Jewett, Joseph              | 1,690.26 |
| Adams, Harvard M (Heirs)     | 2,323.92 | Jipson, Cyrus H             | 269.81   |
| Adams, Harvard M (Heirs)     | 181.01   | Lyndes, Dianne              | 2,141.27 |
| Applebee, Randal L           | 506.64   | Mayhew, Leroy O             | 439.23   |
| Applebee, Randal L           | 215.72   | McKenna, Linda Lea          | 264.89   |
| Bemis, Nathan E              | 479.37   | Melanson, James A           | 128.49   |
| Bouchard, Gary M             | 517.19   | Moody, Philip Jr & Janet    | 1,923.13 |
| Bouchard, Mark I & Jeannette | 1,468.56 | Murphy, Dennis J Sr & Elean | 366.12   |
| Bowley, Peggy L (Deceased)   | 165.87   | Murphy, Dennis J Sr & Elean | 1,056.28 |
| Brown, Susan C               | 1,177.58 | Murphy, Dennis J Sr & Elean | 390.19   |
| Carrow, Joseph C             | 506.64   | Ross, Daniel F              | 1,155.82 |
| *Crane, Patti L              | 232.08   | True, Ronald A              | 366.63   |
| Galen, Jill E                | 1,750.39 | White, Shawn C              | 139.40   |
| *Harris, Brian J (Devises)   | 635.73   | *Tax Acquired               |          |
| Jenkins, Tiffany             | 326.63   |                             |          |

## First Installment of 2022 Taxes Outstanding as of May 18, 2022

|                          |          |                            |          |
|--------------------------|----------|----------------------------|----------|
| Adams, Connor G          | 1,741.25 | Boardway, Stephen A        | .88      |
| Adams, Galen F           | 1,451.63 | Bouchard, Armand J Jr      | 311.50   |
| Adams, Galen F           | 1,856.75 | Bouchard, Armand J Jr      | 1,487.50 |
| Adams, Harvard M (Heirs) | 1,086.75 | Bouchard, Gary M           | 315.88   |
| Adams, Harvard M (Heirs) | 57.75    | Bouchard, Mark & Jeannette | 673.75   |
| Adams, Priscilla         | 496.13   | Bowley, Benjamin A         | 458.50   |
| Adams, Randy & Chrystal  | 569.63   | Bowley, Peggy L(Deceased)  | 467.25   |
| Adams, Randy & Chrystal  | 5.25     | Bradford, Lucas            | 176.75   |
| Adams, Randy & Chrystal  | 273.00   | Bridges, Sherri L          | 705.25   |
| Adams, Randy & Chrystal  | 187.25   | Brown, Susan C             | 537.25   |
| Adams, William H         | 200.38   | Cady, Joseph R             | 868.00   |
| Allard, Patricia         | 486.50   | Call, Ricky J              | 1,274.88 |
| Allard, Robert Jr        | 291.38   | Carr, Larry A              | 1,407.00 |
| Andersen, Carlene E      | 201.25   | Carr, Larry A              | 535.50   |
| Applebee, Randal L       | 214.38   | Carr, Larry A              | 395.50   |
| Applebee, Randal L       | 74.38    | Carr, Larry Alan           | 377.13   |
| Bemis, Nathan E          | 201.25   | Carr, Rebecca              | 271.25   |

|                          |          |                            |          |
|--------------------------|----------|----------------------------|----------|
| Carr, Rebecca L          | 868.00   | Gagnon, Thomas A           | 744.63   |
| Carrow, Joseph C         | 214.38   | Gagnon, Thomas A           | 1,822.63 |
| Collins, Amanda S        | 208.17   | Gagnon, Thomas A           | 199.50   |
| Cox, Stephen C           | 448.88   | Galen, Jill E              | 809.38   |
| *Crane, Patti L          | 82.25    | Gallant, Monica A          | 202.13   |
| Davis Court Park, LLC    | 97.13    | Gallant, Monica A          | 196.88   |
| Davis Court Park, LLC    | 97.13    | Gallant, Monica A          | 514.50   |
| Davis Court Park, LLC    | 71.75    | Gallant, Monica A          | 201.25   |
| Davis Court Park, LLC    | 105.00   | Hanson, Donald S           | 519.75   |
| Davis Court Park, LLC    | 83.13    | Hanson, Matthew            | 296.63   |
| Davis Court Park, LLC    | 1,414.00 | *Harris, Brian J (Devises) | 276.50   |
| Davis Court Park, LLC    | 120.75   | Harvey, Desmond            | 2,083.13 |
| Davis Court Park, LLC    | 116.38   | Hincks, Cheryl L           | 480.38   |
| Davis Court Park, LLC    | 106.75   | Hogan, Michelle T          | 980.00   |
| Davis Court Park, LLC    | 112.00   | Houston, Samuel N          | 617.75   |
| Davis Court Park, LLC    | 121.63   | Hyatt, Robert L            | 624.75   |
| Davis Court Park, LLC    | 441.88   | Jacobs, Anthony M          | 197.75   |
| Davis Court Park, LLC    | 399.88   | Jacobs, Anthony M          | 197.75   |
| Davis Court Park, LLC    | 353.50   | Jenkins, Tiffany           | 127.75   |
| Davis Court Park, LLC    | 97.13    | Jewett, Joseph             | 784.00   |
| Davis Court Park, LLC    | 128.63   | Jipson, Cyrus H            | 204.75   |
| Davis Court Park, LLC    | 78.75    | Levant Holdings, LLC       | 1,981.00 |
| Davis Court Park, LLC    | 104.13   | Levant Rentals INC         | 396.38   |
| Davis Court Park, LLC    | 174.13   | Levant Rentals INC         | 1,493.63 |
| Davis Court Park, LLC    | 106.75   | Levant Rentals INC         | 634.38   |
| Davis Court Park, LLC    | 216.13   | Levant Rentals INC         | 507.50   |
| Davison, Amanda G        | 630.88   | Levant Rentals INC         | 289.63   |
| Dorr, Barbara            | 137.38   | Levant Rentals Incorpora   | 1,232.00 |
| Ervin, Brian S           | 452.38   | Levant Rentals Incorpora   | 329.00   |
| Feniger, Thomas M        | 1,708.88 | Levant Rentals Incorpora   | 838.25   |
| Free, George L (Trustee) | 1,528.63 | Littlefield, Bryan         | 876.75   |
| Frost, Brian             | 218.75   | Lucas, Craig A             | 836.50   |
| Frost, Misty R           | 47.25    | Lyndes, Dianne             | 1,001.00 |
| Gagnon, James A          | 169.63   | Magoon, Kristie M          | 34.13    |
| Gagnon, James A          | 1,545.25 | Marden, Iva                | 57.75    |
| Gagnon, Thomas           | 1,559.25 | Mason, Carl H              | 595.88   |
| Gagnon, Thomas           | 298.38   | Mayhew, Leroy O            | 371.00   |
| Gagnon, Thomas           | 205.63   | McKenna, Linda Lea         | 273.00   |
| Gagnon, Thomas A         | 1,232.00 | Melanson, James A          | 28.88    |

|                             |          |                              |          |
|-----------------------------|----------|------------------------------|----------|
| Mellott, Donna L            | 175.88   | Ricker, Peter K              | 373.63   |
| Moody, Philip Jr & Janet    | 892.50   | Ross, Daniel F               | 523.25   |
| Morrison, David & Donna     | 1,285.38 | Ross, Melissa                | 54.39    |
| Moulton, Nicholas Jay Jr    | 550.38   | Scripture, Ricky S & Susan   | 1,156.75 |
| Murphy, Dennis J III        | 790.13   | Seymour, Sue A               | 174.13   |
| Murphy, Dennis J Sr         | 110.25   | Simmons, Shirley A           | 758.63   |
| Murphy, Dennis J Sr & Elea  | 299.25   | Soucy, Danielle              | 92.75    |
| Murphy, Dennis J Sr & Elea  | 976.50   | St. Louis, Cindy L           | 288.75   |
| Murphy, Dennis J Sr & Elea  | 322.88   | Stainless Solutions Inc.     | 1,568.00 |
| Nickerson, Nancy M          | 2,386.13 | Therrien, David A            | 941.50   |
| Nickerson, Nancy M          | 28.00    | Townsend, Allen R.           | 86.63    |
| Ogden, James K              | 1,213.63 | True, Ronald A               | 274.60   |
| Pastet, Darlene             | 142.63   | Underhill, Benjamin A        | 147.00   |
| Phair, Michael K            | 233.63   | Upton, Valerie J             | 167.13   |
| Phillips, Rae               | 199.50   | Voisine, Joni & Clark, Brent | 133.88   |
| Pierce, Gayle M             | 832.13   | Waters, Shara                | 194.25   |
| Pond, Waldena H Jr          | 114.76   | White, Ronald N Jr           | 1,435.00 |
| Potter, Ryan                | 957.25   | Zhao, Jiawen                 | 1,907.50 |
| Proverbs Real Estate, LLC   | 330.75   |                              |          |
| Reese Co                    | 581.88   | Interest Not Included        |          |
| Richards, Frederick A & Bar | 291.37   | *Tax Acquired                |          |
| Richards, Frederick A & Bar | 518.00   |                              |          |

First half taxes for the 2022 tax year were  
due on December 15, 2021.

# Valuation and Assessment of the Town of Levant

(Fiscal Year 2022)

As of April 1, 2021

|                                  |             |
|----------------------------------|-------------|
| Land                             | 53,835,300  |
| Buildings                        | 97,914,800  |
| Total Taxable Real Estate        | 151,750,100 |
| Total Taxable Personal Property  | 162,400     |
| Grand Total Taxable Property     | 151,912,500 |
| Exemptions:                      |             |
| Federal & State                  | 0           |
| Town of Levant                   | 2,573,700   |
| Literary & Scientific (Schools)  | 3,393,400   |
| Houses of Worship                | 607,100     |
| Fraternal Organizations (Grange) | 148,500     |
| Veterans & Widows                | 516,000     |
| Blind                            | 12,000      |
| Landing Field                    | 2,100       |
| Total Exemptions                 | 7,256,800   |



## Tax Commitment

|  |              |
|--|--------------|
| Requirements:                            |              |
| County Tax                               | 290,797.00   |
| Municipal Appropriations                 | 1,435,792.00 |
| Education Appropriations                 | 2,075,109.00 |
| Overlay                                  | 84,097.43    |
| Total Requirements                       | 3,885,795.43 |
| Allowable Deductions:                    |              |
| State Revenue Sharing                    | 125,000.00   |
| Homestead Reimbursement                  | 222,622.93   |
| BETE Reimbursement                       | 1,653.75     |
| Other Revenue                            | 878,050.00   |
| Total Deductions                         | 1,227,326.68 |
| Amount to be raised by Property Taxation | 2,658,468.75 |



\$159,912,500 times the local tax rate of 0.0175 equals \$2,658,468.75

Respectfully Submitted,  
Suzanne Cole, Assessors' Agent

# Animal Control Report

Dog licensing ensures that your dog has a rabies vaccination which protects your pets and the public. Just think about your unvaccinated dog being outside unattended and it gets bitten or scratched by a rabid animal. You may not know it even happened and then your dog bites or scratches a person. That person may now have to have immunoglobulin shots which are painful and can cost between \$20,000 to \$30,000.

All dogs 6 months or older must be licensed in your municipality. Licenses expire on December 31<sup>st</sup> of each year and must be renewed by January 31 after which time there will be a \$25 late fee. License fees are \$6 for altered dogs, for which the town gets \$3 and \$11 for unaltered dogs which the town gets \$1. The money that is sent to state goes to the Animal Welfare Program to help prevent animal cruelty and abuse.

For those who choose not to license their dogs, a summons can be issued for failure to get a rabies shot or failure to license your dog. Each offense can carry a fine of up to \$100 plus surcharge of 20% and court cost of \$35. In the past couple of years Covid has kept us from being aggressive in pursuing those who do not get rabies vaccinations or licensing their dogs. We will now enforce those laws as permitted.

Respectfully submitted

Noel C Sirabella, ACO





# Penobscot County Sheriff's Office

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

Troy J. Morton  
Sheriff

Greetings:

It is the mission of the Penobscot County Sheriff's Office to safeguard the lives and property of the citizens we serve, to reduce the incidence and fear of crime, to enhance public safety and to meaningfully improve the lives of the citizens of Penobscot County.

In 2021 the Penobscot County Sheriff's Office responded to 660 calls for service in the Town of Levant. These statistics do not include the number of calls the Maine State Police responded to in Levant during this time.

The following is a list of the most common calls for service in the Town of Levant in 2021:

|                          |     |                        |    |
|--------------------------|-----|------------------------|----|
| Directed Patrol          | 174 | Family Fight / Assault | 10 |
| Property Check           | 63  | Animal Problem         | 9  |
| Welfare Check            | 60  | Alarm                  | 7  |
| Information              | 35  | Harassment             | 7  |
| Motor Vehicle Crash      | 28  | Fraud                  | 7  |
| Agency Assist            | 18  | Disorderly Conduct     | 6  |
| Erratic Vehicle          | 14  | Juvenile Problem       | 5  |
| Behavioral               | 14  | Weapons Discharge      | 5  |
| Civil                    | 14  | Motorist Assist        | 4  |
| Suspicious               | 11  | Citizen Assist         | 4  |
| Court Service            | 11  | Theft                  | 3  |
| Criminal Traffic Offense | 10  | Wanted Out             | 2  |

While our county remains one the safest places to live, work and own a business, we ask citizens to remain vigilant. Please secure your homes, garages, vehicles etc. Please report suspicious activity or circumstances.

On behalf of the all the members of the Sheriff's office, we want to thank the Town of Levant for your wonderful support. We look forward to continuing to provide the highest level of law enforcement services.

Respectfully  
Sheriff Troy Morton



## Levant Fire Department



**“Home of the Fighting 44”**

**3917 Union St. Levant, Me 04456**

**Emergency Call 911**

*Non-Emergency 884-7574*

Over the past year Levant Fire department and Rescue was once again setting record breaking numbers in the responses we had-we responded to 885 requests for our service. Of those requests we responded to 719 medical calls and 166 fires. Our department continues to grow, and handle more requests for our services, but we are very proud to share we rarely have any incident we do not have any crew to respond and address the emergency.

With that increase in volume and being our busiest year, we again had to battle through increase in Covid cases, changes in how we are being required to be trained, and also stricter measures in training for our members. The department put many policies in place to keep the building clean, well maintained, with limited access, and got through all of last year remaining safe and continuing to respond to all emergencies, and as a Chief I am once again so proud of the professionalism our members continue to show! During this busy year, we were once again awarded the SAFER award from the Bureau of Labor standards-recognizing us for having every training requirement met for our members, as well as policies and procedures in place for a safe operation, and building kept up to the highest safety standards.

With some recovery money we were able to upgrade and repair an old compressor in our building, and add some other key equipment for our department and enhance our abilities to provide care in our community. We truly appreciate all the support this community has provided us over the years-and we are working harder than ever to find ways to keep our equipment and apparatus in working order without putting added stress on our tax payers. Within the coming year-we are in desperate need of replacing some of our apparatus, and we are working hard to develop a replacement plan. My request as Chief is for residents to get out and visit our station, and ask how we can best financially support public safety for the future-and what that option looks like, and let the members know you support them!

In closing as your Chief, I want to say a huge thanks again to my members for the hours of dedication given to this town at training and putting aside personal time to respond to emergencies in the town. The total success of this department wouldn't happen without the support from the town administration, and you the taxpayers for supporting the overall operation of this department. Remember check out and like our Facebook page to stay updated on things happening on our department! If you are interested in helping-please stop by and grab an application-we will train you!!

Again, thanks for your support and as always know-if you need us, WE WILL BE THERE!!

Respectfully submitted -Eric Strout Chief Levant Fire/Rescue





May 11, 2022

Greetings,

It has been another challenging school year trying to safely guide our staff and students through this pandemic. Even so, we have made great gains and have built up momentum to end the year strong and hit the ground running in 2022-2023. It's been great to see our students return to some normalcy and enjoy activities they have missed since COVID-19 showed up on our doorstep.

It has been a complex year to create a budget. The overlap of receiving federal COVID funds and post-pandemic state funding has left RSU 87 in a healthy place this year. We are on track to end the year financially strong, which has allowed us to fund some future budget priorities without having to add them to a school budget. Also, the State's commitment to fund education at 55% shifted some funding from the local towns to our school district. We were able to commit an additional \$200,000 directly into the budget to offset the increase to taxpayers, which is a very timely investment considering the district's cost increases in all areas due to the state of the current economy. The Board of Directors has approved a budget for the 2022-2023 school year that proposes a 4.73% increase.

I truly appreciate the support I have received from the Board of Directors, Town Managers, Boards of Selectmen, and all of the taxpayers in our communities. I'm proud to work in a community that is so supportive of their children's needs, and prioritize what's best for students! One thing learned from this pandemic is how important this time is in our students' lives. They truly are our future!

Our annual District Budget Meeting has been scheduled for 6:00 PM on Thursday, June 9, 2022, in the Caravel Middle School gymnasium, followed by a referendum vote in each town on Tuesday, June 14, 2022.

Respectfully submitted,

Mark Turner  
RSU 87 Superintendent of Schools

## Suzanne M. Smith Elementary School Principal's Report

Oh my, another year for the record book!

On August 31, 2021, we began the 2021-2022 school year with 207 students enrolled in grades PreK-5. Our current enrollment is 212.

As a school, our professional development focus has been connected to math, use of readers notebook, productive struggle, student agency, and goal setting. Our end of year focus has been around how to inventory and enhance our classroom libraries. We have also continued to focus on grit and growth mindset. Grit and growth mindset is work that we started several years ago and is language we strive to embed into our daily instructional practice. Our professional development work is completed through watching and rewatching videos, completing article/book reviews, discussions, and utilizing in house (and out of district) specialists.

A goal for next year is to work on our website! I realize that I have not done a good or adequate job updating it and the community on what is going on at SES. I will be working to do better in this area.

SES was extremely fortunate to have very little staff turn over this year. We did have some changes in the office (welcome Mrs. Barker), with educational technicians (welcome Mrs. Bowers), and custodial staff (welcome Kayla Perkins) throughout the year but we had no turn over with our classroom teachers. Consistency with teaching staff has a significant positive impact on student achievement.

This summer there will again be many upgrades scheduled to happen at SES. The district received a grant through the Department of Education that will support a much needed re-siding of our building. Once a contractor has been secured (through the bidding process) the goal would be to have work start this summer. The plan is to also have the back parking lot re-paved and work on the landscaping in front of and around the building. A future project is connected to retiling classrooms and hallways on some type of rotation.

I would once again like to remind citizens that there are three types of Suzanne M. Smith scholarships available to RSU 87 residents. For more information, you can contact the school at 884-7444 or the Superintendent's Office at 848-5173. We typically complete one fundraising activity each year but these have been put on hold for the last two years. We are hoping to get back at it next year.

Last year I noted that it had been a privilege to be on this journey with such a great team. I still feel this sense of privilege and pride connected to the SES staff, students, and Levant community.

Respectfully Submitted,  
Lorri Day, Principal



# Auditor's REPORTS

# Maine Municipal Audit Services, PA

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Mindy J. Cyr, CPA

## Independent Auditors' Report

To the Board of Selectmen  
Town of Levant  
Levant, Maine

We have audited the accompanying financial statements of the governmental activities and the aggregate remaining fund information of Town of Levant, Maine, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

### MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to 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.

### OPINION

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the aggregate remaining fund information of the Town of Levant, Maine, as of June 30, 2021, and the respective changes in financial position in accordance with accounting principles generally accepted in the United States of America.

3

## **OTHER MATTERS**

### *Required Supplementary Information*

The Town has not presented the Management's Discussion and Analysis that the accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be a part of, the basic financial statements.

Accounting principles generally accepted in the United States of America require that schedule of employer's pension contributions, schedule of employer's share of net pension liability, and budgetary comparison schedule, on pages 26-27, and 28 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.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Levant, Maine's basic financial statements. The schedule of property valuation, and schedule of taxes receivable are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The schedule of property valuation, and schedule of taxes receivable are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 schedule of property valuation, and schedule of taxes receivable are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Maine Municipal Audit Services, PA*

Levant, Maine  
July 28, 2021

## Statement 1

Town of Levant, Maine  
Statement of Net Position  
June 30, 2021

|   |            | Total<br>Governmental<br>Activities |
|---|------------|-------------------------------------|
| <b>ASSETS:</b>                                  |            |                                     |
| <i>Current assets:</i>                          |            |                                     |
| Cash and cash equivalents                       | \$ 952,553 |                                     |
| Investments                                     | 347,394    |                                     |
| Taxes receivable                                | 251,871    |                                     |
| Tax liens receivable                            | 27,402     |                                     |
| <i>Total current assets</i>                     |            | \$ 1,579,220                        |
| <i>Non-current assets:</i>                      |            |                                     |
| Capital assets, net of accumulated depreciation | 4,284,603  |                                     |
| <i>Total non-current assets</i>                 |            | 4,284,603                           |
| <b>TOTAL ASSETS</b>                             |            | <b>5,863,823</b>                    |
| <b>DEFERRED OUTFLOWS OF RESOURCES:</b>          |            |                                     |
| Defined benefit pension plan                    | 10,368     |                                     |
| <b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>     |            | <b>10,368</b>                       |
|   |            | <b>\$ 5,874,191</b>                 |
| <b>LIABILITIES:</b>                             |            |                                     |
| <i>Current liabilities:</i>                     |            |                                     |
| Accounts payable                                | \$ 14,900  |                                     |
| Accounts payable - technical escrow deposits    | 54,367     |                                     |
| Due to other governments                        | 20,406     |                                     |
| Due to fiduciary fund                           | 76,867     |                                     |
| Current portion of long-term debt               | 39,544     |                                     |
| <i>Total current liabilities</i>                |            | \$ 206,085                          |
| <i>Non-current liabilities:</i>                 |            |                                     |
| Non-current portion of long-term debt           | 235,456    |                                     |
| Accrued compensated absences                    | 6,719      |                                     |
| Net pension liability                           | 82,899     |                                     |
| <i>Total non-current liabilities</i>            |            | 325,074                             |
| <b>TOTAL LIABILITIES</b>                        |            | <b>531,158</b>                      |
| <b>DEFERRED INFLOWS OF RESOURCES:</b>           |            |                                     |
| Prepaid property taxes                          | 2,707      |                                     |
| Defined benefit pension plan                    | 30,650     |                                     |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>      |            | <b>33,357</b>                       |
| <b>NET POSITION:</b>                            |            |                                     |
| Net investment in capital assets                | 4,009,603  |                                     |
| Restricted                                      | 264,569    |                                     |
| Unrestricted                                    | 1,035,503  |                                     |
| <b>TOTAL NET POSITION</b>                       |            | <b>5,309,675</b>                    |
|   |            | <b>\$ 5,874,191</b>                 |

The accompanying notes are an integral part of this statement.

Town of Levant, Maine  
Statement of Activities  
For the Year Ended June 30, 2021

|                                      | Program Revenues    |                         |  | Net (Expense) Revenue and Changes<br>in Net Position |                       |
|--------------------------------------|---------------------|-------------------------|--|--|-----------------------|
|                                      | Expenses            | Charges for<br>Services | Operating<br>Grants and<br>Contributions | Primary Government                                   |                       |
|                                      |                     |                         |  | Governmental<br>Activities                           | Total                 |
| <i>Governmental activities:</i>      |                     |                         |  |  |                       |
| General government                   | \$ 216,808          | \$ 14,622               | \$ -                                     | \$ (202,186)   | \$ (202,186)          |
| Fire and rescue                      | 137,537             | -                       | -  | (137,537)  | (137,537)             |
| Public works                         | 298,769             | -                       | 35,068                                   | (263,701)  | (263,701)             |
| Town maintenance                     | 231,613             | -                       | -  | (231,613)  | (231,613)             |
| Education                            | 2,021,322           | -                       | -  | (2,021,322)  | (2,021,322)           |
| County tax                           | 260,572             | -                       | -  | (260,572)  | (260,572)             |
| Recreation                           | 27,990              | -                       | 1,298                                    | (26,693)   | (26,693)              |
| General assistance                   | 449                 | -                       | 197                                      | (252)  | (252)                 |
| Interest expense                     | 469                 | -                       | -  | (469)  | (469)                 |
| Animal control                       | 8,000               | -                       | -  | (8,000)  | (8,000)               |
| Depreciation                         | 592,281             | -                       | -  | (592,281)  | (592,281)             |
| <i>Total governmental activities</i> | <i>3,795,810</i>    | <i>14,622</i>           | <i>36,563</i>                            | <i>(3,744,625)</i>                                   | <i>(3,744,625)</i>    |
| <i>Total primary government</i>      | <i>\$ 3,795,810</i> | <i>\$ 14,622</i>        | <i>\$ 36,563</i>                         | <i>\$ (3,744,625)</i>                                | <i>\$ (3,744,625)</i> |

*General revenues:*

|  |                  |
|--|------------------|
| Property taxes, levied for general purposes                          | \$ 2,626,107     |
| Excise taxes   | 706,385          |
| Interest and lien fees   | 14,967           |
| Licenses and permits   | 15,257           |
| <i>Grants and contributions not restricted to specific programs:</i> |                  |
| Homestead exemption  | 163,173          |
| State revenue sharing  | 211,982          |
| Tree growth  | 3,571            |
| Other  | 3,695            |
| Unrestricted investment earnings                                     | 7,522            |
| Unrealized gain (loss) on investments                                | (5,173)          |
| Miscellaneous revenues   | 18,511           |
| <i>Total general revenues and transfers</i>                          | <i>3,765,997</i> |

*Changes in net position* 21,372

**NET POSITION - BEGINNING** 5,288,303

**NET POSITION - ENDING** \$ 5,309,675

The accompanying notes are an integral part of this statement.

Town of Levant, Maine  
Balance Sheet  
Governmental Funds  
June 30, 2021

|   | General<br>Fund     | Total<br>Governmental<br>Funds |
|---|---------------------|--------------------------------|
| <b>ASSETS</b>   |                     |                                |
| Cash and cash equivalents   | \$ 952,553          | \$ 952,553                     |
| Investments   | 347,394             | 347,394                        |
| Taxes receivable, net   | 251,871             | 251,871                        |
| Tax liens receivable  | 27,402              | 27,402                         |
| <b>TOTAL ASSETS</b>   | <b>\$ 1,579,220</b> | <b>\$ 1,579,220</b>            |
| <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>  |                     |                                |
| <i>Liabilities:</i>   |                     |                                |
| Accounts payable  | \$ 14,900           | \$ 14,900                      |
| Accounts payable - technical escrow deposits  | 54,367              | 54,367                         |
| Due to other governments  | 20,406              | 20,406                         |
| Interfund payable   | 76,867              | 76,867                         |
| <i>Total liabilities</i>  | 166,541             | 166,541                        |
| <i>Deferred inflows of resources:</i>   |                     |                                |
| Prepaid property taxes  | 2,707               | 2,707                          |
| Deferred property tax revenue   | 223,418             | 223,418                        |
| <i>Total deferred inflows of resources</i>  | 226,125             | 226,125                        |
| <i>Fund balances:</i>   |                     |                                |
| Committed   | 264,569             | 264,569                        |
| Assigned  | 128,790             | 128,790                        |
| Unassigned  | 793,195             | 793,195                        |
| <i>Total fund balances</i>  | 1,186,554           | 1,186,554                      |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>  | <b>\$ 1,579,220</b> |                                |
| <i>Amounts reported for governmental activities in the statement of net position (Stmt. 1) are different because:</i> |                     |                                |
| Depreciable and non-depreciable capital assets as reported in Stmt. 1   |                     | 4,284,603                      |
| Long-term liabilities, including bonds payable, as reported on Stmt. 1  |                     | (275,000)                      |
| Accrued compensated absences, as reported on Stmt. 1  |                     | (6,719)                        |
| Net pension liability, as reported on Stmt. 1   |                     | (82,899)                       |
| Deferred outflows related to pension plans  |                     | 10,368                         |
| Deferred inflows related to pension plans   |                     | (30,650)                       |
| Deferred property taxes not reported on Stmt. 1   |                     | 223,418                        |
| <b>NET POSITION OF GOVERNMENTAL ACTIVITIES</b>  |                     | <b>\$ 5,309,675</b>            |

The accompanying notes are an integral part of this statement.

Town of Levant, Maine  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
For the Year Ended June 30, 2021

|  | General<br>Fund     | Total<br>Governmental<br>Funds |
|--|---------------------|--------------------------------|
| <b>REVENUES:</b>   |                     |                                |
| Property taxes   | \$ 2,586,919        | \$ 2,586,919                   |
| Excise taxes   | 706,385             | 706,385                        |
| Intergovernmental revenue  | 418,984             | 418,984                        |
| Charges for services   | 14,622              | 14,622                         |
| Licenses and permits   | 15,257              | 15,257                         |
| Investment income  | 7,522               | 7,522                          |
| Interest and lien fees   | 14,967              | 14,967                         |
| Other revenue  | 18,511              | 18,511                         |
| <i>Total revenues</i>  | <u>3,783,167</u>    | <u>3,783,167</u>               |
| <b>EXPENDITURES:</b>   |                     |                                |
| General government   | 224,243             | 224,243                        |
| Fire and rescue  | 137,537             | 137,537                        |
| Public works   | 579,105             | 579,105                        |
| Town maintenance   | 507,598             | 507,598                        |
| Education  | 2,021,322           | 2,021,322                      |
| County tax   | 260,572             | 260,572                        |
| Debt service   | 469                 | 469                            |
| Capital reserve expenditures                                     | 48,049              | 48,049                         |
| Recreation   | 27,990              | 27,990                         |
| General assistance   | 449                 | 449                            |
| Animal control   | 8,000               | 8,000                          |
| <i>Total expenditures</i>  | <u>3,815,334</u>    | <u>3,815,334</u>               |
| <i>Excess (deficiency) of revenues over (under) expenditures</i> | <u>(32,167)</u>     | <u>(32,167)</u>                |
| <b>OTHER FINANCING SOURCES (USES):</b>                           |                     |                                |
| Proceeds from issuance of long-term debt                         | 275,000             | 275,000                        |
| Unrealized gain (loss) on investments                            | (5,173)             | (5,173)                        |
| <i>Total other financing sources (uses)</i>                      | <u>269,827</u>      | <u>269,827</u>                 |
| <i>Net change in fund balances</i>                               | 237,659             | 237,659                        |
| <b>FUND BALANCES - BEGINNING</b>                                 | 948,895             | 948,895                        |
| <b>FUND BALANCES - ENDING</b>                                    | <u>\$ 1,186,554</u> | <u>\$ 1,186,554</u>            |

The accompanying notes are an integral part of this statement.

(Continued)

Town of Levant, Maine  
Reconciliation of the Statement of Revenues, Expenditures,  
and Changes in Fund Balances of Governmental Funds  
to the Statement of Activities  
For the Year Ended June 30, 2021

|  |    |               |
|--|----|---------------|
| Net change in fund balances - total governmental funds (Statement 4)   | \$ | 237,659       |
| Amounts reported for governmental activities in the Statement of Activities (Stmt. 2) are different due to the following items:  |    |               |
| Depreciation expense recorded on Statement of Activities, yet not required to be recorded as expenditures on Governmental Funds Report   |    | (592,281)     |
| Capital outlays expensed on the Governmental Funds Report (Stmt. 4), yet not considered an expense for the purposes of Statement of Activities (Stmt. 2)   |    | 604,370       |
| Revenues in the Statement of Activities (Stmt 2) that do not provide current financial resources are not reported as revenues in the funds. More specifically, this amount represents the change in deferred property taxes and other deferred revenue.  |    | 39,188        |
| Issuance of long-term debt recognized as revenue for purposes of the fund financial statements (Stmt 4) yet not recognized as revenue on government-wide financial statements (Stmt 2)   |    | (275,000)     |
| Expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. Specifically, this represents the change in deferred pension liability and changes in deferred inflows/outflows related to pensions |    | 8,088         |
| Change in accrued compensated absences as reported on the Statement of Net Position (Stmt. 1)  |    | (652)         |
| <hr/>  |    |               |
| Changes in net position of governmental activities (see Stmt. 2)   | \$ | <u>21,372</u> |



MUNICIPAL  
BUDGET

# TOWN OF LEVANT - 2022-2023 MUNICIPAL BUDGET

| ADMINISTRATIVE BUDGET           | FY 21-22<br>BUDGET | FY 22-23<br>PROPOSED |
|---------------------------------|--------------------|----------------------|
| <b>PERSONAL SERVICES</b>        |                    |                      |
| Town Manager Salary             | 44,581.00          | 45,473.00            |
| Administrative Assistant        | 34,850.00          | 35,889.00            |
| Secretary/Clerk Salary          | 22,313.00          | 24,960.00            |
| Code Enforcement Salary         | <u>8,160.00</u>    | <u>8,322.00</u>      |
| <b>Total Personal Services:</b> | 109,904.00         | 114,644.00           |
| <b>PROFESSIONAL SERVICES</b>    |                    |                      |
| Assessing Services              | 9,054.00           | 9,235.00             |
| Legal Expense                   | 5,000.00           | 4,000.00             |
| Maine Municipal Dues            | 3,500.00           | 3,400.00             |
| Municipal Audit                 | 3,200.00           | 3,100.00             |
| Registry of Deeds               | 4,000.00           | 4,000.00             |
| Trio Licensing Fee              | 15,000.00          | 18,000.00            |
| MRC/PVRDD Dues                  | 1,400.00           | 1,500.00             |
| Mapping                         | 2,200.00           | 2,200.00             |
| Website                         | <u>3,000.00</u>    | <u>3,000.00</u>      |
| <b>Total Pro. Services:</b>     | 46,354.00          | 48,435.00            |
| <b>BOARDS &amp; COMMITTEES</b>  |                    |                      |
| Selectmen's Stipend             | 4,250.00           | 4,250.00             |
| Planning Board Services         | 1,200.00           | 1,000.00             |
| Election Services               | 1,000.00           | 1,500.00             |
| Board of Appeals                | <u>100.00</u>      | <u>100.00</u>        |
| <b>Total Boards/Committees</b>  | 6,550.00           | 6,850.00             |
| <b>OPERATING EXPENSES</b>       |                    |                      |
| Advertising/Notice Expense      | 300.00             | 100.00               |
| Annual Report Expense           | 600.00             | 750.00               |
| Books & Forms                   | 500.00             | 750.00               |
| Mileage Misc. Employees         | 150.00             | 0.00                 |
| Dues and Memberships            | 150.00             | 200.00               |
| Equipment Repair/Replace        | 1,500.00           | 1,500.00             |
| Fica/Medicare Match             | 7,000.00           | 7,500.00             |
| Maine State Retirement          | 15,500.00          | 15,500.00            |
| Maintenance Agreement           | 3,000.00           | 3,000.00             |
| Miscellaneous Expense           | 500.00             | 1,000.00             |

|                                    |                 |                 |
|------------------------------------|-----------------|-----------------|
| <b>Office Supplies</b>             | 1,500.00        | 2,000.00        |
| <b>Postage Expense</b>             | 5,500.00        | 5,000.00        |
| <b>Postage Meter</b>               | 760.00          | 760.00          |
| <b>Training/Seminars/Luncheons</b> | 200.00          | 200.00          |
| <b>Retirement -ICMA</b>            | <u>1,560.00</u> | <u>1,560.00</u> |
| <b>Total Operating Expenses</b>    | 38,520.00       | 39,820.00       |

**RISK MANAGEMENT**

|                                    |                 |                 |
|------------------------------------|-----------------|-----------------|
| <b>Income Protection</b>           | 1,000.00        | 1,600.00        |
| <b>Worker's Comp Insurance</b>     | 13,000.00       | 24,000.00       |
| <b>MMA Property &amp; Casualty</b> | <u>8,500.00</u> | <u>7,600.00</u> |
| <b>Total Insurance</b>             | 22,500.00       | 33,200.00       |

**UTILITIES & MAINTENANCE**

|  |                 |                 |
|--|-----------------|-----------------|
| <b>Building Maintenance</b>              | 1,000.00        | 1,000.00        |
| <b>Electricity</b>                       | 2,500.00        | 3,000.00        |
| <b>Heating Expense</b>                   | 1,500.00        | 1,900.00        |
| <b>Telephone Expense</b>                 | <u>2,500.00</u> | <u>2,600.00</u> |
| <b>Total Utilities &amp; Maintenance</b> | 7,500.00        | 8,500.00        |

**GENERAL SERVICES**

|                                |             |             |
|--------------------------------|-------------|-------------|
| <b>Levant 76'ers</b>           | 2,000.00    | 2,000.00    |
| <b>Scouting Contribution</b>   | <u>0.00</u> | <u>0.00</u> |
| <b>Total General Services:</b> | 2,000.00    | 2,000.00    |

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|                              |            |            |
|------------------------------|------------|------------|
| <b>ADMINISTRATIVE BUDGET</b> | 233,328.00 | 253,449.00 |
|------------------------------|------------|------------|

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|                           |          |          |
|---------------------------|----------|----------|
| <b>GENERAL ASSISTANCE</b> | 2,000.00 | 2,000.00 |
|---------------------------|----------|----------|

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**FIRE DEPARTMENT BUDGET**

**OPERATING EXPENSES**

|                               |           |           |
|-------------------------------|-----------|-----------|
| <b>MMA Property Casualty</b>  | 6,500.00  | 7,114.00  |
| <b>Dues &amp; Memberships</b> | 645.00    | 645.00    |
| <b>Maintenance Agreement</b>  | 7,015.00  | 7,500.00  |
| <b>Office Supplies</b>        | 700.00    | 800.00    |
| <b>Equipment Repairs</b>      | 2,000.00  | 2,000.00  |
| <b>Fire Chief Stipend</b>     | 15,000.00 | 15,000.00 |
| <b>Biannual Physicals</b>     | 1,060.00  | 1,060.00  |
| <b>Housekeeping Supplies</b>  | 1,200.00  | 1,200.00  |
| <b>License Fee</b>            | 200.00    | 200.00    |

|  |                  |                  |
|--|------------------|------------------|
| <b>Compressed Gas UTB recharge air</b> | 1,300.00         | 1,300.00         |
| <b>Rescue Supplies</b>                 | 1,800.00         | 2,000.00         |
| <b>Vehicle Fuel Expense</b>            | 4,500.00         | 5,500.00         |
| <b>Personnel Reimbursement</b>         | 26,000.00        | 26,000.00        |
| <b>Ambulance Reimbursement</b>         | <u>63,420.00</u> | <u>65,200.00</u> |
| <b>Total Operating Expenses</b>        | 131,340.00       | 135,519.00       |

**UTILITIES & MAINTENANCE**

|  |               |                 |
|--|---------------|-----------------|
| <b>Building Maintenance</b>              | 1,500.00      | 2,500.00        |
| <b>Electricity</b>                       | 5,500.00      | 7,500.00        |
| <b>Heating Expense</b>                   | 7,500.00      | 8,200.00        |
| <b>Telephone</b>                         | <u>744.00</u> | <u>1,700.00</u> |
| <b>Total Utilities &amp; Maintenance</b> | 15,244.00     | 19,900.00       |

**TRAINING & EDUCATION**

|                                       |             |             |
|---------------------------------------|-------------|-------------|
| <b>Fire Department Training</b>       | 2,000.00    | 2,000.00    |
| <b>Fire Prevention</b>                | 1,000.00    | 1,000.00    |
| <b>Rescue Training</b>                | 0.00        | 0.00        |
| <b>Training Materials</b>             | <u>0.00</u> | <u>0.00</u> |
| <b>Total Training &amp; Education</b> | 3,000.00    | 3,000.00    |

**EQUIPMENT EXPENSE**

|  |               |               |
|--|---------------|---------------|
| <b>Dry Hydrants</b>                      | 600.00        | 600.00        |
| <b>Fire Equipment Purchase</b>           | 6,000.00      | 6,000.00      |
| <b>Protective Apparel (Turnout Gear)</b> | 6,000.00      | 6,000.00      |
| <b>Stretcher Lease</b>                   | 2,724.00      | 2,724.00      |
| <b>Pager Purchase</b>                    | 1,500.00      | 1,500.00      |
| <b>Pager Repair</b>                      | <u>700.00</u> | <u>700.00</u> |
| <b>Total Equipment Expense</b>           | 17,524.00     | 17,524.00     |

**VEHICLE MAINTENANCE**

|                                  |                 |                 |
|----------------------------------|-----------------|-----------------|
| <b>Unit 444 ('08 HME)</b>        | 2,000.00        | 2,000.00        |
| <b>Unit 442 (94 Intn'l)</b>      | 1,700.00        | 1,700.00        |
| <b>Unit 448 (01 Rescue)</b>      | 1,800.00        | 1,800.00        |
| <b>Unit 459 (Ambulance)</b>      | 2,500.00        | 2,500.00        |
| <b>Unit 446</b>                  | <u>1,600.00</u> | <u>1,600.00</u> |
| <b>Total Vehicle Maintenance</b> | 9,600.00        | 9,600.00        |

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|                                |            |            |
|--------------------------------|------------|------------|
| <b>TOTAL FIRE DEPT. BUDGET</b> | 176,708.00 | 185,543.00 |
|--------------------------------|------------|------------|

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**TOWN MAINTENANCE BUDGET**

**UTILITIES & MAINTENANCE**

|                                  |                  |                  |
|----------------------------------|------------------|------------------|
| <b>Solid Waste</b>               | 90,000.00        | 85,000.00        |
| <b>Trash Collection-Curbside</b> | 131,233.00       | 135,000.00       |
| <b>Street Lights</b>             | 3,000.00         | 3,200.00         |
| <b>Corner Lot Maintenance</b>    | 2,000.00         | 1,500.00         |
| <b>Ambulance</b>                 | 5,000.00         | 5,000.00         |
| <b>PCSO Contract</b>             | <u>10,000.00</u> | <u>12,000.00</u> |
| <b>Total Town Utilities</b>      | 241,233.00       | 241,700.00       |

**CEMETERY MAINTENANCE**

|                                   |                 |                 |
|-----------------------------------|-----------------|-----------------|
| <b>Flags and Flowers</b>          | 300.00          | 300.00          |
| <b>Cemetery Maintenance</b>       | 5,000.00        | 0.00            |
| <b>Cemetery Gravel &amp; Loam</b> | <u>1,000.00</u> | <u>1,000.00</u> |
| <b>Total Cemetery Maintenance</b> | 6,300.00        | 1,300.00        |

\*\*\*\*\*  
**TOTAL TOWN MAINTENANCE** 247,533.00 243,000.00  
\*\*\*\*\*

**ROADS AND HIGHWAYS**

**OPERATING BUDGET**

|                                 |                  |                  |
|---------------------------------|------------------|------------------|
| <b>Public Works Employees</b>   | <u>60,000.00</u> | <u>65,000.00</u> |
| <b>Total Operating Expenses</b> | 60,000.00        | 65,000.00        |

**HIGHWAY MAINTENANCE**

|                                    |               |               |
|------------------------------------|---------------|---------------|
| <b>MMA Property &amp; Casualty</b> | 3,500.00      | 3,500.00      |
| <b>Highway Maintenance</b>         | 25,000.00     | 25,000.00     |
| <b>Paving &amp; Surfacing</b>      | 265,000.00    | 280,000.00    |
| <b>Road Signage</b>                | <u>200.00</u> | <u>200.00</u> |
| <b>Total Highway Maintenance</b>   | 293,700.00    | 308,700.00    |

**SNOW AND ICE CONTROL**

|                                 |                  |                  |
|---------------------------------|------------------|------------------|
| <b>Snow Removal Contract</b>    | 208,428.00       | 205,393.00       |
| <b>Salt &amp; Sand Expense</b>  | <u>57,000.00</u> | <u>60,000.00</u> |
| <b>Total Winter Maintenance</b> | 265,428.00       | 265,393.00       |

\*\*\*\*\*  
**ROADS & HIGHWAYS BUDGET** 619,128.00 639,093.00  
\*\*\*\*\*

**ANIMAL CONTROL BUDGET**

**OPERATING EXPENSES**

|                             |          |          |
|-----------------------------|----------|----------|
| <b>ACO Stipend</b>          | 7,000.00 | 7,000.00 |
| <b>Impound Fees</b>         | 1,700.00 | 1,500.00 |
| <b>Forms &amp; Supplies</b> | 100.00   | 100.00   |

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|                               |          |          |
|-------------------------------|----------|----------|
| <b>ANIMAL CONTROL BUDGET:</b> | 8,800.00 | 8,600.00 |
|-------------------------------|----------|----------|

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**RECREATIONAL BUDGET**

**PERSONAL SERVICES**

|                               |                 |                 |
|-------------------------------|-----------------|-----------------|
| <b>Recreation Director</b>    | 14,495.00       | 14,300.00       |
| <b>Concessions</b>            | <u>2,000.00</u> | <u>2,000.00</u> |
| <b>Total Personal Service</b> | 16,495.00       | 16,300.00       |

**UTILITIES & MAINTENANCE**

|  |               |               |
|--|---------------|---------------|
| <b>MMA Property and Casualty</b>       | 200.00        | 175.00        |
| <b>Ball Field Maintenance</b>          | 2,000.00      | 2,000.00      |
| <b>Gazebo (Christmas Tree/Disc.)</b>   | 250.00        | 0.00          |
| <b>Electricity</b>                     | <u>600.00</u> | <u>600.00</u> |
| <b>Total Utilities and Maintenance</b> | 3,050.00      | 2,775.00      |

**SPORTS EXPENSES**

|                                       |                 |                 |
|---------------------------------------|-----------------|-----------------|
| <b>Baseball/Softball</b>              | 1,000.00        | 1,000.00        |
| <b>Youth Soccer</b>                   | 1,000.00        | 1,000.00        |
| <b>Cheerleading</b>                   | 1,000.00        | 750.00          |
| <b>Coaches Ed/ Equipment/Supplies</b> | 250.00          | 250.00          |
| <b>Basketball</b>                     | <u>1,000.00</u> | <u>1,200.00</u> |
| <b>Total Sports Activities:</b>       | 4,250.00        | 4,200.00        |

**COMMUNITY ACTIVITIES**

|                                      |                 |                 |
|--------------------------------------|-----------------|-----------------|
| <b>Easter Party</b>                  | 1,000.00        | 1,000.00        |
| <b>Father/Daughter/Mom/Son Dance</b> | 1,000.00        | 1,000.00        |
| <b>Halloween</b>                     | 500.00          | 750.00          |
| <b>Miscellaneous Rec. Activities</b> | <u>1,000.00</u> | <u>1,500.00</u> |
| <b>Total Community Activities</b>    | 3,500.00        | 4,250.00        |

|                              |          |          |
|------------------------------|----------|----------|
| <b>OLD HOME DAY FESTIVAL</b> | 4,000.00 | 9,000.00 |
|------------------------------|----------|----------|

\*\*\*\*\*

|                                  |           |           |
|----------------------------------|-----------|-----------|
| <b>TOTAL RECREATIONAL BUDGET</b> | 31,295.00 | 36,525.00 |
|----------------------------------|-----------|-----------|

**CAPITAL IMPROVEMENTS & RESERVE  
BUDGET**

**CAPITAL IMPROVEMENTS**

|                                |             |             |
|--------------------------------|-------------|-------------|
| <b>Administration Capital</b>  | 2,000.00    | 2,000.00    |
| <b>Fire Department Capital</b> | 25,000.00   | 4,000.00    |
| <b>Recreational Capital</b>    | 0.00        | 0.00        |
| <b>Honor Roll</b>              | <u>0.00</u> | <u>0.00</u> |
| <b>Total Capital Accounts</b>  | 27,000.00   | 6,000.00    |

**CAPITAL RESERVES**

|   |             |             |
|---|-------------|-------------|
| <b>Comprehensive Plan Update</b>        | 0.00        | 0.00        |
| <b>Civil Defense Reserve</b>            | 0.00        | 0.00        |
| <b>Public Works Reserve</b>             | 10,000.00   | 5,000.00    |
| <b>Emergency Road Reserve</b>           | 0.00        | 0.00        |
| <b>Equipment Reserve</b>                | 0.00        | 0.00        |
| <b>Recreational Reserve</b>             | 0.00        | 0.00        |
| <b>Fire Truck Reserve</b>               | 0.00        | 0.00        |
| <b>Legal Reserve</b>                    | 0.00        | 0.00        |
| <b>Cemetery Reserve</b>                 | 0.00        | 0.00        |
| <b>State Road Reserve</b>               | 0.00        | 0.00        |
| <b>Town Office Reserve</b>              | 5,000.00    | 2,000.00    |
| <b>SCBA Reserve</b>                     | 0.00        | 25,000.00   |
| <b>Engineering Reserve</b>              | 0.00        | 0.00        |
| <b>Fire Dept Vehicle Repair Reserve</b> | 0.00        | 2,000.00    |
| <b>Emergency Vet Reserve</b>            | <u>0.00</u> | <u>0.00</u> |
| <b>Total Capital Reserve</b>            | 15,000.00   | 34,000.00   |

\*\*\*\*\*  
**TOTAL CAPITAL BUDGET** 42,000.00 40,000.00  
\*\*\*\*\*

**DEBT SERVICE**

|                              |           |           |
|------------------------------|-----------|-----------|
| <b>Public Works Building</b> | 75,000.00 | 85,000.00 |
| <b>TOTAL DEBT SERVICE</b>    | 75,000.00 | 85,000.00 |

\*\*\*\*\*  
**TOTAL MUNICIPAL BUDGET:** 1,435,792.00 1,483,210.00  
\*\*\*\*\*

**GOVERNMENTAL ASSESSMENTS**

|                               |                  |                  |
|-------------------------------|------------------|------------------|
| <b>Educational Assessment</b> | 2,075,109.00     | 2,175,108.00     |
| <b>County Tax Assessment</b>  | 290,797.00       | 307,419.00       |
| <b>Overlay</b>                | <u>12,000.00</u> | <u>15,000.00</u> |

**Total Assessments:** 2,377,906.00 2,497,527.00

\*\*\*\*\*

**PROJECTED NEED:** 3,813,698.00 3,980,737.00

\*\*\*\*\*

# REVENUE BUDGET

**Budget  
FY 21/22**

**Proposed  
FY 22/23**

## TAX COLLECTOR'S REVENUE

|                             |                    |                    |
|-----------------------------|--------------------|--------------------|
| Excise Tax - Boats          | \$2,600.00         | \$3,000.00         |
| Excise Tax - Motor Vehicle  | \$580,000.00       | \$600,000.00       |
| DMV Agent Fee               | \$9,000.00         | \$9,000.00         |
| Veteran's Reimbursement     | \$1,350.00         | \$1,400.00         |
| Interest & Fees on Taxes    | <u>\$15,000.00</u> | <u>\$15,000.00</u> |
| <b>Total Tax Collector:</b> | \$607,950.00       | \$628,400.00       |

## TREASURER'S REVENUE

### Intergovernmental Revenue

|                                  |                   |                   |
|----------------------------------|-------------------|-------------------|
| Municipal Revenue Sharing        | \$125,000.00      | \$225,000.00      |
| Local Road Assistance            | \$35,000.00       | \$35,000.00       |
| Snowmobile Fee Reimbursement     | \$1,200.00        | \$1,200.00        |
| General Assistance Reimbursement | \$500.00          | \$500.00          |
| Homestead Reimbursement          | \$125,000.00      | \$150,000.00      |
| Tree Growth Reimbursement        | <u>\$3,500.00</u> | <u>\$4,000.00</u> |
| <b>Total Intergovernmental:</b>  | \$290,200.00      | \$415,700.00      |

### Local Revenue

|                               |             |             |
|-------------------------------|-------------|-------------|
| Building Permits              | \$6,000.00  | \$8,000.00  |
| Mobile Home Park License Fee  | \$0.00      | \$0.00      |
| Cable Franchise Fees          | \$11,500.00 | \$11,500.00 |
| Photo Copy Revenue            | \$100.00    | \$100.00    |
| Interest Income on Investment | \$1,500.00  | \$1,500.00  |
| PERC/MRC Revenue              | \$4,000.00  | \$4,000.00  |
| Cemetery Lots/Burials         | \$1,000.00  | \$1,000.00  |
| <b>Total Local Revenue:</b>   | \$24,100.00 | \$26,100.00 |

**Total Treasurer's Revenue:** \$314,300.00 \$441,800.00

**TOWN CLERK'S REVENUE**

|                      |                   |                   |
|----------------------|-------------------|-------------------|
| Agent Fee/License    | \$1,000.00        | \$1,000.00        |
| Agent Fee/ATV        | \$600.00          | \$600.00          |
| Dog Control Fees     | \$2,000.00        | \$2,000.00        |
| Vital Statistic Fees | <u>\$2,200.00</u> | <u>\$2,200.00</u> |

**Total Town Clerk Revenue:** \$5,800.00 \$5,800.00

**NON-PROPERTY TAX REVENUE:** \$928,050.00 \$1,076,000.00

**LOCAL REVENUE**

**Fund Appropriation** \$75,000.00 \$0.00

**NON-PROPERTY TAX REVENUE:** \$1,003,050.00 \$1,076,000.00

TOWN  
MEETING  
WARRANT



## Special Town Meeting Warrant

Penobscot, ss

State of Maine

To: Tim Robinson, a resident of the Town of Levant, in said county of Penobscot:

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Levant, in said County, qualified to vote in Town affairs, to assemble at the Suzanne Smith School on Saturday the 18<sup>th</sup> day of June, A.D. 2022 at 9:00am, then and there to act upon the following articles, to wit:

**Article 1:** To choose a moderator to preside at said meeting.

**Article 2:** To see if the Town will vote to fix two dates when taxes on real estate and personal property shall be due and payable and after which interest shall accrue.

RECOMMEND:

First Installment: December 15, 2022

Second Installment: June 15, 2023

**Article 3:** To see if the Town will set a rate of interest to be paid after the due dates on delinquent taxes.

RECOMMEND: 4.0%, the maximum allowed as per Henry Beck,  
Treasurer of State.

(Title 36 M.R.S.A., Section 505(4))

**Article 4:** To see if the Town will vote to establish the interest rate of 8% per year on the amount of overpayment to be paid to a taxpayer who is determined to have paid an amount of real estate or personal property taxes in excess of the amount finally assessed on April 1, 2022 (Title 36 M.R.S.A., Section 506-A)

**Article 5:** To see if the Town will vote to close all Fiscal Year 2021-2022 overdrafts to surplus.

**Article 6:** To see if the Town will vote to authorize the Selectmen and Treasurer, on behalf of the Town to sell or dispose of obsolete Town equipment and material on such terms as they deem proper and any property to be sold must be put up for competitive bid and advertised around Town for at least fourteen days.

**Article 7:** To see if the Town will vote to authorize the Board of Selectmen and Treasurer to borrow in anticipation of taxes (Title 30-A M.R.S.A. Section 5151).

**Article 8:** To see if the Town will vote to authorize the Board of Selectmen to enter into and execute contracts not to exceed five years.

**Article 9:** To see if the Town will vote to authorize the Tax Collector or Treasurer to accept prepayments of taxes not yet committed pursuant to Title 36 M.R.S.A. Section 506.

**Article 10:** To see if the Town will vote to authorize the Selectmen, on behalf of the Town, to sell and dispose of tax-acquired property by competitive sealed bid, to be advertised in a manner deemed proper by the Selectmen and to execute municipal quit claim deeds for the same. In the event that no suitable bids are received, the Town authorizes the Board of Selectmen and Treasurer to dispose of the property on such terms as they deem proper. Also, to authorize the Selectmen, in their discretion, to retain any tax acquired property or any portion thereof for municipal purposes or waive the automatic lien foreclosures when it is in the best interest of the town. If sale is to anyone other than the former owner, the Board of Selectmen shall follow the special sale process required by 36 M.R.S.A. §943-C for qualifying homestead property.

**Article 11:** To see if the Town will authorize the Board of Selectmen to accept donations and any other gifts on behalf of the Town.

### **BUDGET ARTICLES**

**Article 12:** To see if the Town will vote to appropriate \$225,388.60 from the Coronavirus Local Fiscal Recovery Funds (aka American Rescue Plan Act or ARPA funds) received by the Town from the federal government for the following projects: Town Office heat system, electronic Town Office sign, corner lot gazebo replacement and sixteen (16) SCBA tanks.

**Article 13:** To see if the Town will authorize the use of revenue from recreation department events to be expended to offset the cost of these and other recreational events and any such revenue not expended at year's end be transferred to the Recreation Reserve Account.

**Article 14:** To see if the Town will vote to appropriate any income or unexpended dollars from Old Home Days evenly to the Recreation Reserve and the Old Home Days Reserve at the end of the fiscal year.

**Article 15:** To see if the Town will authorize the use of revenues to be expended to offset the cost of the operation of the ambulance service and fire department.

**Article 16:** To see if the Town will authorize unexpended funds at year's end from the Roads and Highway budget to be transferred to the Public Works Reserve Account.

**Article 17:** To see if the Town will vote to authorize the Selectmen or Town Manager, acting in concurrence with said Selectmen, to apply for and/or accept and expend, on behalf of the Town, money from Federal, State or other governmental units or private sources which may be received from time to time in the form of Grants or any other source, during the period from July 1, 2022 to June 30, 2023.

**EXPENSE BUDGET ARTICLES**

(The Selectmen recommend the following amounts for the following Expense and Revenue Budgets)

**Article 18:** To see what sum of money the Town will vote to raise and/or appropriate for the Administrative Budget.  
RECOMMEND: \$253,449

**Article 19:** To see what sum of money the Town will vote to raise and/or appropriate for General Assistance.  
RECOMMEND: \$2,000

**Article 20:** To see what sum of money the Town will vote to raise and/or appropriate for the Fire Department.  
RECOMMEND: \$185,543

**Article 21:** To see what sum of money the Town will vote to raise and/or appropriate for Town Maintenance Budget.  
RECOMMEND: \$243,000

**Article 22:** To see what sum of money the Town will vote to raise and/or appropriate for Road & Highway Budget.  
RECOMMEND: \$639,093

The following is a list of the proposed projects for which the bulk of the Highway Maintenance portion of the road budget will be expended:

|                                |           |
|--------------------------------|-----------|
| <b>Winter Maintenance:</b>     |           |
| Plowing/Salt/Sand              | \$265,393 |
| <b>Paving &amp; Surfacing:</b> | \$280,000 |

**Article 23:** To see what sum of money the Town will vote to raise and/or appropriate for Animal Control.  
RECOMMEND: \$8,600

**Article 24:** To see what sum of money the Town will vote to raise and/or appropriate for Recreation Budget.  
RECOMMEND: \$36,525

**Article 25:** To see what sum of money the Town will raise and/or appropriate for Capital Improvements and Reserve Budget.  
RECOMMEND: \$40,000

**Article 26:** To see what sum of money the Town will raise for Debt Service.  
RECOMMEND: \$85,000

**REVENUE BUDGET ARTICLE**

**Article 27:** To see what sum of money the Town will vote to fund the appropriations approved in Articles 18 through 26 inclusive.  
RECOMMEND: That \$1,076,000 be appropriated from Non-Property Tax Revenue and the remainder be raised by property taxation.

The Registrar of Voters will be in session at the Town Office during regular office hours for the purpose of correcting the list of voters.

Hereof, fail not, have you there and then this warrant with your doings thereon.

Given under our hands in the Town of Levant, this 25th day of May A.D. 2022.

LEVANT BOARD OF SELECTMEN:

\_\_\_\_\_  
A True Copy:  
Attest  
Scott Pullen, Town Clerk

\_\_\_\_\_  
Brent Pullen, Chairman

\_\_\_\_\_  
Zach Wood

\_\_\_\_\_  
Brian Call

\_\_\_\_\_  
Nathan Peary

\_\_\_\_\_  
Matthew Arnold



