

# TOWN OF LEVANT



## *Fiscal 2024 Annual Report*

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

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# BOSTON POST CANE

## Dedication to Marguerite Haskell



Marguerite Haskell has been a citizen of the Town of Levant for more than 70 years. She is the widow of Percy Haskell. Her four children, Robert, Elaine, Patricia and James, grew up in the town. She has seven grandchildren and five great-grandchildren. Her interests include family activities, associating with friends, and fellowship at the South Levant Baptist Church. She fondly remembers her 27 years at Caravel Middle School working for MSAD 23. Many of those former students are still Levant citizens. She has witnessed many changes, from horsepower to the Space Age, during her life. She is grateful to the Town of Levant for this honor.



It is with great pleasure that the Town of Levant recently presented Marguerite Haskell with the Boston Post Cane. The presentation of the cane is a long-standing tradition in the Town where the most senior resident is recognized by taking possession of the cane.

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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 (Dustin S. Sirabella)	1-207-478-9931
Caravel Middle School	1-207-848-3615
Fire Department, Levant	1-207-884-7574
GoNetSpeed	1-207-992-9911
Hermon High School	1-207-848-4000
Maine State Police	1-800-432-7381
To request a Concealed Weapons Permit	1-207-624-7210
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 **Labor Day on Monday, September 2nd** and **Veteran's Day on Monday, November 11th** so trash will be the next day on Tuesday.

and for 2025: **Memorial Day on Monday, May 26th** and **Labor Day on Monday, September 1st** 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



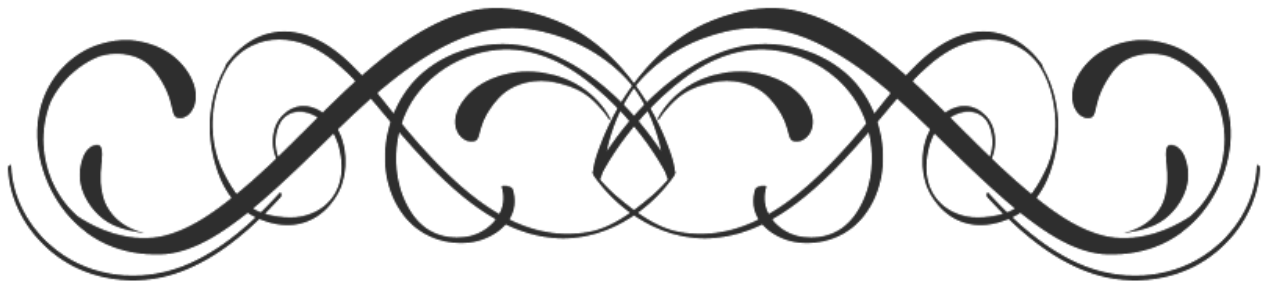
## NO TIRES ON OR OFF RIMS ARE BEING ACCEPTED AT THIS TIME

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, Deputy 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*

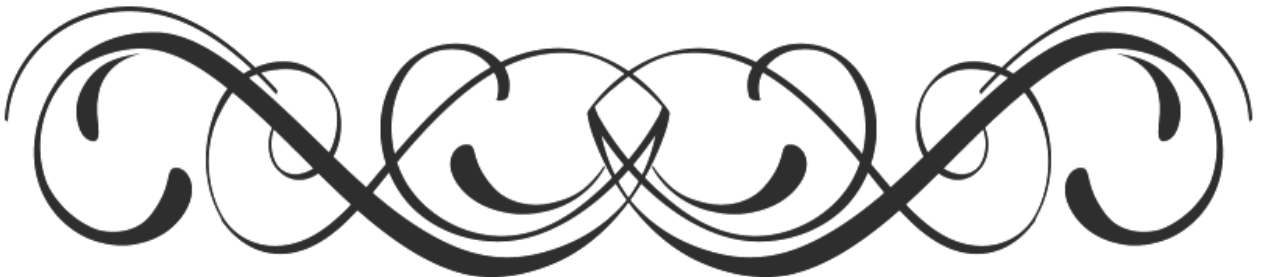
**Melanie Roman-Verosloff**  
*Deputy Town Clerk, Registrar of Voters, Secretary and Counter Clerk*

**Mike Falvey**  
*Plumbing Inspector and Code Enforcement Officer*

**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

Brad Bilotta

### Chaplain

Russell Brimmer

## Board of Selectmen/Assessors

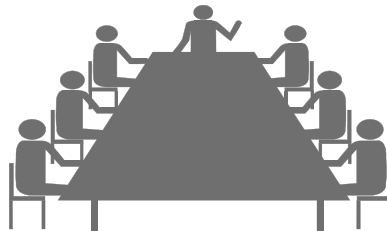
(3 Year Term)

Brian Call

Nathan Peary

Brent Pullen, Chair

Zachary Wood



2024

2026

2025

2025

## Planning Board

(3 Year Appointment)

Kevin Call

Ellery Batchelder

Arthur Hodgdon

Milton Knowles Jr., Chair

Scott Fairbanks



2026

2026

2026

2024

2026

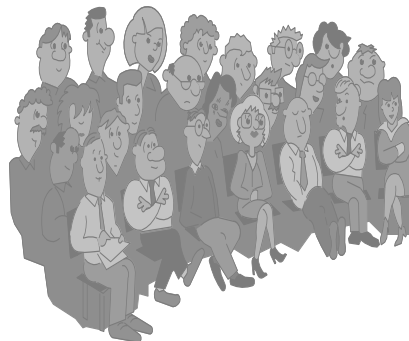
## Board of Appeals

(3 Year Appointment)

Debra CoWallis (Alt.)

Kevin Curry

Robert Hinds (Chair)



2024

2025

2025

## **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

2026

Jason Dean

2025





## **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)



Janet T. Mills  
GOVERNOR

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

Spring 2024

Dear Maine Resident:

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

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

At the same time, we have our challenges. In late October, a gunman took the lives of 18 innocent citizens and injured many more in an act of senseless and unconscionable violence. Then, in December and January, heavy rains and powerful winds brought massive flooding that destroyed homes and businesses, roads, and bridges, and changed the very landscape of our coast.

I have proposed legislation to address both issues — first, to rebuild from these storms and prepare for those to come; and, second, to expand mental health services and keep weapons out of the hands of dangerous people to better protect public safety.

We have made good progress over the past five years to ensure that every person can find a good-paying job in Maine; have affordable health insurance; have the peace of mind that their children are safe at home and at school; breathe clean air and drink clean water and enjoy the rolling hills, lush forests, mighty rivers, and bold coast of Maine.

There are still plenty of challenges, particularly when it comes to the affordability of housing, child care, energy, and other things, but thanks to the resilience and the resolve of Maine people, I am more confident than ever before in the future of our state.

It is my honor to serve as your governor.

Sincerely,



Janet T. Mills  
Governor



PRINTED ON RECYCLED PAPER

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

Dear Friends:

It is an honor to serve the people of Maine in the U.S. Senate, and I welcome this opportunity to share an update on issues important to Maine and America.

One of my priorities for 2023 has been to improve the appropriations process in Congress – the way it decides how to spend taxpayer money. I took over as the Vice Chair of the Senate Appropriations Committee last year. Along with Chair Patty Murray, we decided the best change we could make was not to do something new. Instead, it was to do something old – that is, go back to the regular and transparent committee process that we used to have.

Part of restoring this process included holding 50 public Committee hearings, which allowed for input from senators on both sides of the aisle. As a result, for the first time in five years, the Senate Appropriations Committee passed all twelve of its funding bills on time. This was done with strong bipartisan support. In fact, seven of them passed unanimously.

Now, we need to work with the House of Representatives to pass these twelve bills and turn them into laws.

These bills contain funding for a wide range of Maine priorities, including support for the workforce at Bath Iron Works and Portsmouth Naval Shipyard, our lobster industry, infrastructure improvements, affordable housing, biomedical research, veterans, and heating assistance programs like LIHEAP. These bills also contain nearly \$590 million in Congressionally Directed Spending for 231 projects throughout the State of Maine. These projects would help promote job creation, expand access to health care, and improve public safety, infrastructure, and important resources in communities across all 16 counties of our state. I will continue to work to get these bills signed into law in the new year.

On October 25, the horrific mass shooting in Lewiston claimed the lives of 18 Mainers and injured 13 others. In response, I led Maine's Congressional Delegation in requesting an independent investigation by the U.S. Army Inspector General into the events leading up to the shooting. On December 15, the Under Secretary of the Army wrote to inform me that such an investigation will take place, and the Army Inspector General has instructed her team to immediately begin preparing to conduct this investigation. While nothing can undo the events of October 25, I will continue to work to understand what happened and what could have been done differently, and to find answers for the victims, survivors, and their families.

No one works harder than the people of Maine, and this year I honored that work ethic when I cast my 8,855th consecutive roll call vote.

As we look ahead to 2024, I remain committed to addressing the concerns of Maine families and communities. If you need assistance or wish to share your thoughts, please do not hesitate to reach out to one of my six state offices.

Sincerely,



Susan M. Collins  
United States Senator



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

Dear Friends,

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

Maine's heritage industries are the backbone of our state's economy. That is why one of the first bills I introduced in this Congress was the *Northeast Fisheries Heritage Protection Act*, which would prohibit commercial offshore wind energy development in Lobster Management Area 1 (LMA 1) in the Gulf of Maine. LMA 1 was identified by the Bureau of Ocean Energy Management (BOEM) as a potential commercial offshore wind site. LMA 1 is a critical and highly productive fishing ground for a variety of sea life, including lobster. Prohibiting offshore wind development in LMA 1 would help to avoid conflict with the New England commercial and recreational fishing industries. Additionally, the bill would initiate a federal study on the environmental review processes of any relevant Federal agencies for offshore wind projects in the Gulf of Maine.

I also continue to advocate on behalf of our veterans and those providing care to our former service members. The current pay for VA employees in the Kennebec and Penobscot counties does not reflect the critical services they are providing. As the oldest state in the nation, with the fifth highest veteran population, Mainers rely on the services offered at the Department of Veterans Affairs (VA) facilities. That's why recently, Senator Collins, Senator King, Representative Pingree, and I called on the Biden Administration to increase locality pay for VA employees in Kennebec and Penobscot counties. The level of care received is impacted by job vacancies, and the high turnover rate among its healthcare workforce is often the result of pay and compensation issues, which is further exacerbated by the increased cost of living.

Lastly, I'm excited that Mainers are continuing to reap the benefits of the *Bipartisan Infrastructure Law* (BIL). Recently, millions of dollars in grants have been awarded across the state, including \$35 million through the U.S. Department of Transportation's Culvert Aquatic Organism Passage (AOP) program to conserve spawning and migratory habitats for native fish species in Maine, \$460,000 through the Airport Infrastructure Grant (AIG) program for the Princeton Municipal Airport, Stephen A. Bean Municipal Airport, and Dexter Regional Airport, and nearly \$8 million through the Buses and Bus Facilities Program for Bangor's bus system. These investments are critical to ensuring Maine's infrastructure and will help to ensure Mainers and businesses across Maine are connected.

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

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

I look forward to building on momentum from recent legislative wins for Mainers and continuing to work on your behalf in 2024. Do not hesitate to reach out and voice an opinion on legislation, let us know about local events, or seek assistance navigating federal agencies or programs. It's an honor to represent you in Congress, and I wish you a healthy and prosperous year to come.

Respectfully,

Jared F. Golden  
Member of Congress





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

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

January 1, 2024

Dear Friends,

Thank you for allowing me to add my congratulations and gratitude for the positive differences each town and city in Maine makes for its people and ultimately for Maine as a whole. When I travel around the state and visit the various regions in Maine, I see firsthand the differences you all make, the focus you put on excellence, and the helping hands you extend to neighbors. I have learned valuable lessons watching your collaborations with each other. They got the State motto right – Dirigo – because you all certainly do lead the way and exemplify the best of Maine.

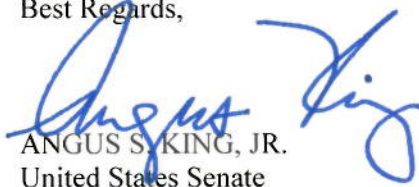
First, it was a true honor to be appointed to the Senate Veterans Affairs Committee this year to help address the challenges facing Maine veterans. We owe our way of life to these brave men and women and share a collective responsibility as a grateful nation to give back to our veterans. That means delivering veterans the benefits they have earned, addressing the veterans' suicide crisis, improving transition-to-civilian-status programs, and ensuring every veteran can access essential services, like affordable housing and behavioral healthcare.

Next, one of the most significant infrastructure projects in Maine history is underway: affordable and universal broadband availability throughout the state. Supported through funding in the bipartisan infrastructure bill, we are now within striking distance of broadband service even in our most rural communities. Additionally, infrastructure improvements in our roads and bridges, water and septic upgrades for our towns and support for our workforce and employers are also in the pipeline. Serious steps are being taken to address the toll from substance abuse and to provide our older neighbors with resources to help them continue to stand strong throughout their golden years. It is my goal here to make sure everyone has access to stable employment opportunities and quality healthcare which is of critical importance to keep our families healthy and happy.

I am thankful for each town in Maine for their commitment to their communities, to their citizens, and to this country. I will do my part to listen to your concerns and work to find useful solutions to the issues you face. My offices throughout Maine remain available to you if you face hurdles with the federal government, whether it be veteran issues, social security problems, student loans, immigration, tax assistance and more. I hope you will reach out of my offices in Presque Isle, Bangor, Augusta, Portland, or Biddeford and allow me the chance to be part of your solutions. Together, I know we can continue to build a stronger, brighter future for our great state.

Maine is known for our grit and resiliency and we are making great strides — something others across the country have noticed. Thank you for being one of the reasons Maine is so special; it is not only a pleasure to serve you — it is a pleasure to know you. Mary and I wish you a happy and safe 2024.

Best Regards,



ANGUS S. KING, JR.  
United States Senate

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

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

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

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

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

Stacey K. Guerin  
Senator, District 4



3 State House Station  
Augusta, Maine 04333

**THE MAINE SENATE**  
131st Legislature

Dear Friends and Neighbors:

I want to thank you for giving me the opportunity to serve you in the Maine Senate. It has been an honor to work on your behalf to make our state an even better place to live, work, and conduct business. I am grateful you have put your trust in me, and I will continue to work tirelessly on behalf of the people of Senate District 4.

The First Regular and First Special Sessions of the 131<sup>st</sup> Maine State Legislature were notable as there were over 2,600 legislative bill requests and 2,019 of them were officially printed as Legislative Documents (LDs). No legislature this century has had as many LDs printed during its first year.

One area of success was in the Highway Fund. In the past, the Highway Fund has been supported through gasoline taxes, which have been declining for years due to more fuel-efficient and electric/hybrid vehicles, and bonding. However, we now have created a sustainable source of funding to maintain our transportation infrastructure. This is done by dedicating 40% of the vehicle sales tax and the sales and use taxes collected by the Bureau of Motor Vehicles. It is predicted to raise more than \$200 million for infrastructure each biennium.

The Second Regular Session began on January 3<sup>rd</sup> of this year. I am eager to discuss the issues important to all of you. I have heard from many of you regarding the biggest concerns you are facing, including the protection of Maine's natural resources, increased costs of everyday items, access to health care and child care, education, housing, inflation, child welfare, mental health and substance abuse, workforce development, and crime, among others. I will continue to do all I can to advocate for your priorities in Augusta.

Again, thank you for electing me to serve you in the State Senate. The 131<sup>st</sup> Legislature has a great deal more work to do. However, I believe that if we work collaboratively, there is nothing we can't accomplish. Please feel free to contact me by calling (207) 287-1505 or emailing me at [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.

Sincerely:

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

Stacey Guerin  
State Senator

*Innovation, Development, Economic Advancement and Business Committee*  
State House (207) 287-1505 \* Fax (207) 287-1527 \* Toll Free 1-800-423-  
6900 \* TTY 711  
[Stacey.Guerin@legislature.maine.gov](mailto:Stacey.Guerin@legislature.maine.gov) \* [legislature.maine.gov/senate](http://legislature.maine.gov/senate)



## OF REPRESENTATIVES

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

### **Abigail W. Griffin**

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

January 2024

Dear Friends and Neighbors,

As the Second Regular Session of the Maine State Legislature convenes, I would like to thank you for granting me the opportunity to serve the citizens of District 34 in the Maine House of Representatives. Representing you is an honor and a privilege I take seriously. This is a wonderful opportunity for me to make a difference in the community and I am looking forward to the new challenges that wait in the 2024 legislative session.

The First Regular Session of the Legislature was a busy one, as lawmakers faced many difficult issues and decisions. I believe you will be pleased with some of the accomplishments of the 131st Legislature so far. My colleagues and I were able to pass multiple bi-partisan spending agreements that included supporting hospitals and long-term care facilities, working to stabilize highway and road funding, and improving the efficient delivery of government services. I continue to support legislation that would reduce high energy costs while shoring up supply resiliency and capacity, as well as procurement and generation priorities.

I will continue to serve on the Joint Standing Committee on Health and Human Services as we tackle matters that are crucial to our community. I encourage you to actively participate in your state government by monitoring all legislative proposals being worked on at the State House by visiting the Legislature's website at [www.legislature.maine.gov](http://www.legislature.maine.gov). From here, you can browse bill summaries, view our legislative session and public hearing schedules, submit testimony, listen to committee hearings or watch live streaming video of the House and Senate.

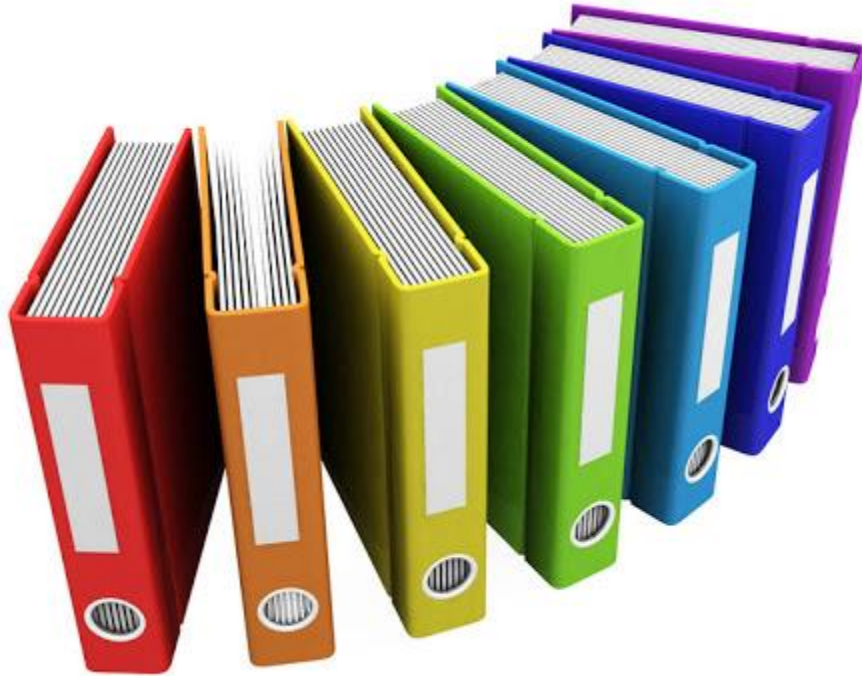
Once again, thank you for the opportunity to represent you. Hearing your thoughts on the issues that are important to you helps me to better serve you. Please, do not hesitate to call anytime if you feel you need my assistance. If you would like to be added to my email list, you can do so by emailing me directly with your request at [Abigail.Griffin@legislature.maine.gov](mailto:Abigail.Griffin@legislature.maine.gov).

Sincerely,

A handwritten signature in cursive script that reads "Abigail W. Griffin".

Abigail W. Griffin  
State Representative





# **Departmental Reports**

## Town Manager's Report

As we enter into what has been an early spring after somewhat of a mild winter, we find ourselves realizing that another year has passed...

In reviewing the upcoming proposed budget, it appears there will be a slight increase to the mil rate with the exact amount unknown at this time (the initial thought is that the mil rate will go from 11.75 to 12.0). A year ago, the Town increased values on both land and buildings in an effort to keep our assessments in line with fair market value as required by the State of Maine- failure to do so means that we begin to forfeit monies given to the Town from the State. Despite our efforts, when the State continues to compare values the Town has assessed on property against the prices these same properties actually sell for, we again find ourselves needing to raise values. I would not anticipate any major changes, but some form of change is unavoidable.

The amount of building has slowed down somewhat with most of the new construction being focused on multi-family rental units. With interest rates as high as they are in the mortgage market it is easy to understand the shift to this form of housing. While some of these larger projects are finishing up, we continue to receive requests for new projects to begin.

The Town is still fortunate to have Tim Robinson working in its Public Works Department. Tim has proven to be a very hard worker with a tremendous amount of knowledge not only on the operation of the Town's equipment, but the upkeep and repair. Tim takes a lot of pride in what he does for the Town and the quality of his work (seems he can't shake his years of military training). Unfortunately, he is only one person. It has been a struggle to find additional workers to assist Tim on keeping up with all of the demands that the job presents, but I do believe the beginning of a solution is in the Town's very near future.

James Cote continues as the Town's Recreation Director and has done a great job at carrying on the traditional rec programs the Town has historically offered. James continues to try to implement new ideas to offer an even wider variety of activities for the Town's residents which has included the erection of a new basketball hoop at the ballfield, cornhole tournaments and perhaps a bit rudimentary, but a make-shift pickleball court (which saw a surprising amount of usage).

Eric Strout continues to serve as the chief of our fire department. Eric continues to face the same issues as everyone else in our current environment which is the fact that costs of almost everything seems to be increasing- he unfortunately must also deal with the added layer which is the compliance with all of the safety requirements that comes with operating an emergency services agency. Eric has managed to keep our staffing strong (which only comes with many dedicated men and women that continue to show each day to work for the department) and the Town's emergency equipment in good order. Eric and the entire department have really done an

exceptional job at serving our community and really has become very well integrated part of the Town via the department's continued community outreach efforts (school programs, open houses, junior fire training program, Santa run). The Fire Department will hopefully see the delivery of a new fire truck later this year and we begin to eye some sort of grant funding to pursue a Town of Levant ambulance. I think we all often forget that dialing 911 in a time of need does not guarantee a response from anyone- we are lucky to have the resource that we do so that this is not a concern for our Town.

As for the administrative side of the Town's operations the Town Office will see some changes in the near future. First, Mike Falvey will become the Town's Code Enforcement Officer. Mike has been serving for quite some time as the Town's Licensed Plumbing Inspector and comes to Levant with a wealth of knowledge and years of experience. I look forward to welcoming him to the office and am excited to pass the reins to him for this position. It is with regret (at least from a selfish perspective) that I inform the Town that Melanie has decided to leave her position at the Town Office. While this will be a positive thing for her and her family as they will be able to spend more time together, it will be very difficult to replace her years of experience and knowledge. She has agreed to help cover some gaps that will exist in the office schedule, so she may re-appear from time to time, but on behalf of myself and the entire Town of Levant, I wish to thank Melanie for her years of service and dedication and sincerely wish nothing but the best for her moving forward. Despite the fact that the office will be losing a long-time piece of our team, I am thankful to say that the one thing that is not changing at the Town Office is Suzanne (unless there is something I do not know yet). Suzanne continues to run the day-to-day operations of the Town and has been a constant, friendly face to anyone that has visited the office for quite some time (I am not certain stating the exact number of years is polite- hint: more than twenty-five, less than thirty). I am not really sure of the appropriate words, but the Town would take a huge step backwards without Suzanne in the office.

As always, a final thank you to the members of both the Board of Selectmen and Planning Board members who continue to volunteer their time to assist in guiding the Town of Levant through the constantly changing environment in which we all live.

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

Gregory Kritzman	&	Anne Treworgy	05/20/2023
Alexandria Thomas	&	Max Santagata	05/27/2023
Luke Venable	&	Brianna DePuy	07/22/2023
Natalie Young	&	Michael Roman	08/11/2023
Lauren Arnold	&	Anthony Perkins	08/19/2023
Alexis Darrah	&	Maximilian Raychard	08/19/2023
Mackenzie Bemis	&	Andrew Atwater	09/16/2023
Mercedes Tash	&	Eric Curtis	09/23/2023
Karol Brown	&	Nicholas Norwood	09/23/2023
Natasha Call	&	Steven Dunham	09/30/2023
Carol King	&	Ronald Hewes	10/11/2023
Nicole Hart	&	Douglas Burns	10/15/2023
Gabriel Berenyi	&	Christina Lundquist	10/20/2023
Liam Reading	&	Catherine McElvain	10/21/2023
Meagan Butler	&	Brian Peirce Jr	10/21/2023
Emma Dearborn	&	Alfred Griffin III	11/04/2023
Lauren Lavin	&	Ryan Sinclair	12/09/2023
Mary Osborn	&	Deborah Colpitts	02/23/2024
Michael Astran	&	Pheonix Harrison	04/01/2024
Megan Cyr	&	Kristopher Foss	04/04/2024

\*\*\*\*\*

## Births

There were 26 babies born from June 2023 to May 2024  
Congratulations to all the families!



## In Memory



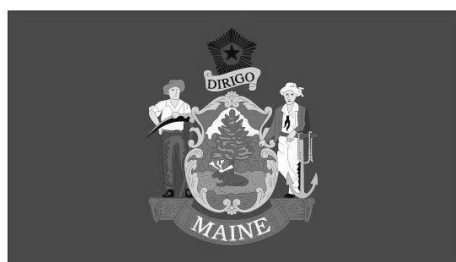
Ronald P. VanAmpting	June 22, 2023	Michael A. Evans	October 17, 2023
Carolyn M. McAlpine	June 26, 2023	Rajendra P. Tripathi M.D.	October 30, 2023
Valmore E. Belanger	July 6, 2023	Mylon W. Frith Jr.	November 3, 2023
Patsy L. Knowles	July 12, 2023	Galen N. Call	November 5, 2023
JoAnn DeHart	July 18, 2023	James F. Poland	November 9, 2023
Julie A. Hill	July 19, 2023	William G. Terra	November 10, 2023
Margaret E. Russell	July 28, 2023	Eunice L. Ames	November 17, 2023
Rosemary L. Robinson	August 5, 2023	William Sullivan Jr.	November 17, 2023
Harold O. Adams	August 10, 2023	Mark C. Turner	December 8, 2023
Barrett E. Clark	August 14, 2023	Joyce A. Arthurs	December 19, 2023
Myron O. Cole	August 21, 2023	David B. Farnham	January 15, 2024
Cristofer E. Lane	September 5, 2023	Waldena H. Pond Jr.	January 16, 2024
Melody P. Beaulieu-Benge	September 22, 2023	Scott A. Ham	February 19, 2024
Jonathan M. Ferreira	September 24, 2023	George L. Free	February 29, 2024
Mason C. Harlow	September 24, 2023	Mildred L. Colpitts	March 22, 2024

\*\*\*\*\*

## Registrar of Voters

As of May 31, 2024, there are 2,184 registered voters. Each party is broken down as follows:

Democrats: 382   Green Independent: 83   Libertarian: No Labels: 29   Republicans: 1,023  
Unenrolled: 862



## ***Treasurer's Report***

Beginning Balance: July 1, 2023	\$2,098,816.94
Cash Receipts	3,362,596.80
Investment Income	<u>19,818.81</u>
Total Cash Available	5,481,232.55
Total Disbursements	<u>4,217,343.07</u>
Bank Balance: April 30, 2024	1,263,889.48

\*Unaudited Figures

Respectfully Submitted,

*Suzanne Cole*

Deputy Treasurer

## ***Report of the Tax Collector Status on 2024 Tax Commitment***

Tax Commitment	\$2,845,186.95
Add: Supplemental	3,808.40
Less: Abatements	<u>.00</u>
	2,848,995.35
Amount Paid Tax Collector	<u>1,522,174.78</u>
Uncollected as of April 30, 2024	1,326,820.57

\*Unaudited Figures

Respectfully Submitted,

*Suzanne Cole*

Tax Collector

## Personal Property for Tax Year 2024

• Synchrony Financial	38.19
-----------------------	-------

## Liens Outstanding for Tax Year 2023

• Adams, Connor G	3,482.50
• Adams, Randy L & Chrystal A (Trustees)	569.62
• Adams, Randy L & Chrystal A (Trustees)	208.54
• Adams, Randy L & Chrystal A (Trustees)	374.50
• Adams, Susan C	1,001.06
• Applebee, Randal L	428.75
• Applebee, Randal L	148.75
• Bemis, Nathan E	402.50
• Bonnie Lea Dairy Farm LLC	93.21
• Bonnie Lea Dairy Farm LLC	170.43
• Bonnie Lea Dairy Farm LLC	107.62
• Bonnie Lea Dairy Farm LLC	133.49
• Bonnie Lea Dairy Farm LLC	103.01
• Bouchard, Gary M	509.45
• Bouchard, Mark I & Jeannette M JT	1,347.50
• Carrow, Joseph C	428.75
• Feniger, Thomas M & Feniger, Jonathan D	3,417.75
• Jenkins, Tiffany C/O Maria Jenkins	255.50
• McKenna, Linda Lea	546.00
• Melanson, James A	57.75
• Moody, Philip Jr & Janet JT	1,785.00
• Murphy, Dennis J III	130.19
• Pomeroy, James G	1,228.15
• Ross, Daniel F	1,046.50
• Upton, Valerie J	334.25
• Wilbur, Thomas G & Irene H	1,748.25

## First Installment of 2024 Taxes Outstanding as of May 15, 2024

Adams, Connor G	1,721.97	Bonnie Lea Dairy Farm, LLC	320.19
Adams, Randy L	597.49	Bonnie Lea Dairy Farm, LLC	186.83
Adams, Randy L	4.12	Bonnie Lea Dairy Farm, LLC	72.85
Adams, Randy L	183.30	Bonnie Lea Dairy Farm, LLC	131.01
Adams, Randy L & Christal A (Trustees)	228.54	Bonnie Lea Dairy Farm, LLC	175.08
Adams, Susan C	555.78	Bouchard, Gary M	300.21
Allard, Patricia (Heirs)	483.52	Bouchard, Mark I	720.28
Allard, Robert Jr	397.15	Bowley (Deceased), PPeggy L	114.72
Alzerreca, Amanda G	515.24	Bowley, Benjamin A	563.42
Andersen, Carlene E	260.27	Bradford, Lucas	229.72
Applebee, Randal L	364.25	Bridges, Sherri L (Heirs)	747.89
Bailey, Dana E	156.87	Brown, Anthony C	428.88
Beals, Deborah S	277.89	Call, Ricky J	1,669.42
Bemis, Deborah S	547.56	Call, Ricky J	536.39
Bemis, Brad A	237.94	Campbell, Robin L	1,419.40
Bemis, Nathan E	.59	Carr, Gabriel J	440.63
Boardway, Stephen A	398.92	Carr, Gabriel J	1,489.90
Bond, Rachel		Carr, Larry A	

Carr, Larry A	524.05	Carr, Larry A	524.05
Carr, Larry Alan	253.22	Carr, Larry Alan	253.22
Carr, Rebecca L	840.13	Carr, Rebecca L	840.13
Carrow, Joseph C	257.92	Carrow, Joseph C	257.92
Chase, Daniel L	1,203.20	Chase, Daniel L	1,203.20
Clark, Barrett	1,673.20	Clark, Barrett	1,673.20
Colbath, Thomas R	1,387.68	Colbath, Thomas R	1,387.68
Colbath, Thomas R	48.77	Colbath, Thomas R	48.77
Crockett, Dana F	1,236.69	Crockett, Dana F	1,236.69
Deabay, David	702.07	Deabay, David	702.07
Devlin, Patrick	173.32	Devlin, Patrick	173.32
Durant, Amy	32.90	Durant, Amy	32.90
Eastwood, Christine	59.93	Eastwood, Christine	59.93
Ervin, Brian S	548.14	Ervin, Brian S	548.14
Feniger, Thomas M	1,855.33	Feniger, Thomas M	1,855.33
Foster, Glenburn A & Ann M JT	1,170.30	Foster, Glenburn A & Ann M JT	1,170.30
Gagnon, Thomas	1,636.78	Gagnon, Thomas	1,636.78
Gagnon, Thomas	257.92	Gagnon, Thomas	257.92
Gagnon, Thomas	172.14	Gagnon, Thomas	172.14
Gagnon, Thomas A	1,266.07	Gagnon, Thomas A	1,266.07
Gagnon, Thomas A	1,190.87	Gagnon, Thomas A	1,190.87
Gagnon, Thomas A	1,887.64	Gagnon, Thomas A	1,887.64
Gagnon, Thomas A	164.50	Gagnon, Thomas A	164.50
Gagnon, Thomas A	82.84	Gagnon, Thomas A	82.84
Galen, James M	161.57	Galen, James M	161.57
Gallant, Monica A	167.44	Gallant, Monica A	167.44
Gallant, Monica A	161.57	Gallant, Monica A	161.57
Gallant, Monica A	546.38	Gallant, Monica A	546.38
Gallant, Monica A	166.27	Gallant, Monica A	166.27
Gibson, Joan R (Trustee) (Heirs)	683.85	Gibson, Joan R (Trustee) (Heirs)	683.85
Goodwin, Marie & Lorraine	98.70	Goodwin, Marie & Lorraine	98.70
Granese, Darlene	95.77	Granese, Darlene	95.77
Gwinn, Mack W III	253.80	Gwinn, Mack W III	253.80
Hanson, Donald S	428.63	Hanson, Donald S	428.63
Harvey, Desmond	2,431.08	Harvey, Desmond	2,431.08
Haskins, Suzette M	585.15	Haskins, Suzette M	585.15
Hincks, Cheryl L	472.94	Hincks, Cheryl L	472.94
Hodgdon, Tammy M	179.19	Hodgdon, Tammy M	179.19
Hogan, Michelle T	1,079.24	Hogan, Michelle T	1,079.24
Houston, Samuel N	601.59	Houston, Samuel N	601.59
Hummingbird Acres Inc	787.25	Hummingbird Acres Inc	787.25
Hummingbird Acres Inc	784.90	Hummingbird Acres Inc	784.90
Hummingbird Acres Inc	163.92	Hummingbird Acres Inc	163.92
Hummingbird Acres Inc	165.09	Hummingbird Acres Inc	165.09
Jenkins, Tiffany	85.78	Jenkins, Tiffany	85.78
Jipson, Kendil E	170.97	Jipson, Kendil E	170.97
Johnston, Albert M IV	49.35	Johnston, Albert M IV	49.35
Johnston, Albert M IV	128.08	Johnston, Albert M IV	128.08
Johnston, Emily M	1,158.55	Johnston, Emily M	1,158.55



Lake Road Apts., LLC	1,714.33	Reese Co	1,717.27
Lauria, Michael A	299.63	Reese Co	1,530.44
Levant Rentals Inc	1,470.52	Reese Co	1,716.68
Levant Rentals Inc	583.98	Reese Co	1,530.44
Levant Rentals Incorporated	1,358.30	Reese Co	1,530.44
Levant Rentals Incorporated	673.28	Reese Co	6,775.64
Levant Rentals Incorporated	293.75	Richards, Frederick A & Barbara	195.64
Levant Rentals Incorporated	824.85	E (Trustees)	541.09
Levant Rentals Incorporated	824.85	Ricker, Peter K	378.35
Levant Rentals Incorporated	824.85	Robbins, Ruth J (Pers Rep)	304.92
Levesque, Cody A	2,152.01	Ross, Daniel F	658.00
Littlefield, Bryan	841.89	Royal, Jeffrey	15.28
Lugdon, Rochelle	323.70	Saucier, Brian	1,027.54
Mainely Turf LLC	494.68	Scripture, Ricky S	1,194.39
McKenna, Linda Lea	324.89	Shaw, Laura J	36.43
Melanson, James A	32.32	Shaw, Wayne A Jr	679.74
Mellott, Donna L	133.75	Smith, Raymond E Jr	4.71
Merchant (Heirs), Barbara L	1,203.79	Soucy, Danielle	112.80
Merchant, Victoria	139.83	Stainle Solutions INC	1,475.80
Miles, Kaleb A	165.09	Sweet, James R	52.00
Mionis, Michael J	62.01	Talty, Morgan	1,060.44
Moody, Kristopher M	184.48	Taylor, Donald C	428.29
Moody, Kristopher M	236.77	Therrien, Garry A	764.93
Moody, Philip Jr	900.05	Townsend, Allen R	192.12
Murphy, Dennis J III	1,087.47	True, Ronald A	506.87
Murphy, Dennis J III	947.64	Underhill, Benjamin A	109.87
Pessini, Tyler	110.42	Underhill, Charles	180.25
Phair, Michael K	156.87	Upton, Valerie J	216.79
Pomeroy, James G	652.72	Voisine, Joni	323.13
Poulin, Gary M	210.96	Waters, Shara	249.69
Reese Co	2,081.51	Wilbur, Thomas G	850.12
Reese Co	163.33	WL Properties, LLC	217.97
Reese Co	164.50	WL Properties, LLC	116.92

First half taxes for the 2024 tax year were  
due on December 15, 2023.

# Valuation and Assessment of the Town of Levant

(Fiscal Year 2024)

As of April 1, 2023

Land	68,865,000
Buildings	174,965,300
Total Taxable Real Estate	243,830,300
Total Taxable Personal Property	161,600
Grand Total Taxable Property	243,991,900
Exemptions:	
Federal & State	0
Town of Levant	2,506,500
Literary & Scientific (Schools)	3,437,400
Houses of Worship	711,700
Veterans & Widows	492,000
Blind	12,000
Landing Field	2,100
Total Exemptions	7,161,700



## Tax Commitment

Requirements:	
County Tax	348,049.00
Municipal	1,631,571.00
Appropriations Education	2,245,620.00
Appropriations Overlay	23,085.96
Total Requirements	4,248,325.96
Allowable Deductions:	
State Revenue Sharing	250,000.00
Homestead Reimbursement	170,020.95
BETE Reimbursement	800.18
Other Revenue	960,600.00
Total Deductions	1,381,421.13
Amount to be raised by Property Taxation	2,866,904.83



\$243,991,900 times the local tax rate of 0.01175 equals \$2,866,904.83

Respectfully Submitted,  
Suzanne Cole, Assessors' Agent



## Levant Fire Department



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

**Emergency Call 911**

*Non-Emergency 884-7574*

Well we wrapped up 2023 with another record year in the books. This past year Levant Fire department and Rescue responded to 1098 calls-of those requests we responded to 881 medical calls and 217 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 and many times over the last year we had 2 ambulance in service. We are extremely proud to share that we recently upgraded our license to operate at the paramedic level-the highest license in Maine-once again providing our residents with some of the best level of care.

Staffing continues to be a focus that our department has and is working hard to improve for our town-did you know as a tax payer your department has no full time staff-we are manned by all per diem staff filling shifts when we can, and all of these people have other full time jobs that they work at when not filling shifts in Levant. As Chief I ask taxpayers to really stop and appreciate what you have in your town for members that provide time to protect our citizens, and many doing it for the feeling of giving back in the community. I also ask you as tax payers-get involved and continue to invest tax dollars in ensuring you have adequate staff for when your loved one needs medical care or fire protection. The job we do-is not any different than the large departments across the state-we face a lack of people showing up for calls, we face the mental anguish of dealing with different emergencies, and we need our residents to know that the money you give the department is an investment in your safety. We continue to work as a department acquiring many grants to stretch the tax payers' dollars-but come visit check out what we have and know our vision for the future.

Our big focus this year is our "Fighting 4 Lives Campaign", a campaign to get more people educated in medical safety, looking to gather funds to invest in upgrading our medical equipment, and also the hope of replacing our current ambulance that we have in service with a newer more updated equipment. Follow us on Facebook to learn what projects we have, and our hopes for 2024 into the future.

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 and a wonderful partnership we have with Northern Light Medical. Please remember your first responders in your community, we are human and dealing with any events in our communities take a toll on our first responders and make it harder and harder to find those to want to do the work we do.

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 6, 2024

Greetings,

The 2023-2024 school year has been a very good year for our staff and students, but a challenging one for our communities. Our staff professional development focus was to improve our knowledge and skill with the current curriculum we use, with very few new initiatives. Students worked on getting back on track from the school interruptions we faced during the pandemic. We've worked hard to find improved student success academically and behaviorally and will continue to support student growth in these areas.

We continue to work to support future construction needs at our schools. With the State's announcement of the creation of a new school construction list we have begun the process of applying for our own State sponsored project. We're currently working with Oak Point, a construction consulting firm, to complete an application for a new PreK-8 Community School. This project would bring all of our services to one site, and the repurposing of our old buildings could allow for the possibility to offer more services within our communities. If the application is not approved we will return to our previous plan of upgrades at all of our schools. With this in mind, the Board of Directors has approved a budget that continues our work on current goals and needed improvements, and comes in at a 4.44% increase.

It is apparent that our society has changed over the years and the business of educating our children is more challenging than ever. The importance of working together to ensure student success is paramount today and it is clear that communication between our schools and communities is extremely valuable. They say it takes a village to raise a child. We know for a fact that students are more successful when schools and parents work together to support children, and students give their best effort to succeed. If you have concerns about your child's education, please reach out to their school and help be a part of the solution. We promise to do the same on our end and help our students succeed in a challenging world.

Our annual District Budget Meeting has been scheduled for 6:00 PM on Thursday, June 6, 2024, in the Caravel Middle School gymnasium, followed by a referendum vote in each town on Tuesday, June 11, 2024.

Respectfully submitted,

Mark Turner  
RSU 87 Superintendent of Schools

Suzanne M. Smith Elementary School  
Principal's Report

On August 30, 2023, we began the 2023-2024 school year with 215 students enrolled in grades PreK-5. Our enrollment as of May 1, 2024 is 222.

Our professional development focus has been math, writing, and handwriting for grades prek-2. Professional development work continues to be completed by viewing professional videos, discussing professional readings, working with outside specialists, and utilizing in-house specialists. Our skilled instructional coaches have led most of our math and literacy work. We also continue to focus on relationships and building a culture and climate that supports hard work and risk-taking. We lean heavily on the work of Carol Dweck and Trevor Ragan to support this work.

The district and school-level goal of increasing our classroom libraries is ongoing. In addition to books purchased through our budget process, a grant was written and approved giving each classroom teacher an additional \$300.00 towards books for their classroom. Watching student reactions as these new books have been introduced and added to their classroom libraries has been exciting.

The siding project was finished this year and the building looks great. Over April break all window screens were replaced. This summer there will be a bit of outside painting and some landscaping work to be completed. Inside projects will include painting, deep cleaning, and general maintenance which occurs each summer.

After 19 years as principal of Suzanne M. Smith Elementary and 33 years in RSU 87, I will retire at the end of this school year. The decision has not been easy, but I look forward to making more memories with my 5 grandchildren. I am thankful for my opportunities while employed at RSU 87. I am genuinely grateful for my time in this district and proud of the work that we have accomplished at SES. It has been a pleasure to work alongside such a talented team. The next principal will be lucky to work in this great community with supportive families and a dedicated staff.

I want to remind citizens of the three Suzanne M. Smith scholarships available to RSU 87 residents. You can contact the school at 884-7444 or the Superintendent's Office at 848-5173 for more information.

Respectfully Submitted,  
Lorri Day, Principal



**TOWN OF LEVANT, MAINE**  
**INDEPENDENT AUDITORS' REPORT AND**  
**FINANCIAL STATEMENTS**

**JUNE 30, 2023**



# Maine Municipal Audit Services, PA

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Mindy J. Cyr, CPA

## Independent Auditors' Report

To the Select Board  
Town of Levant  
Levant, Maine

### OPINIONS

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Town of Levant, Maine, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Town of Levant, Maine's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Levant, Maine, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### BASIS FOR OPINIONS

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Levant, Maine, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Town of Levant, Maine's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgment made by a reasonable user based on financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Town of Levant, Maine's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Town of Levant, Maine's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### **REQUIRED SUPPLEMENTARY INFORMATION**

Management has omitted the management discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinions on the basic financial statements are not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the schedule of employer's pension contributions, schedule of employer's share of net pension liability, and budgetary comparison schedule, on pages 27-29 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### **SUPPLEMENTARY INFORMATION**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Levant, Maine's basic financial statements. The schedule of property valuation, assessments, and appropriations and schedule of taxes receivable are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or 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, assessments, and appropriations 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  
August 7, 2023

Town of Levant, Maine  
Statement of Net Position  
June 30, 2023

		Total Governmental Activities
<hr/>		
<b>ASSETS:</b>		
<b>Current assets:</b>		
Cash and cash equivalents	\$ 1,810,583	
Investments	338,499	
Taxes receivable	243,198	
Tax liens receivable	25,888	
<b>Total current assets</b>	<hr/>	\$ 2,418,168
<b>Non-current assets:</b>		
Capital assets, net of accumulated depreciation	3,922,394	
<b>Total non-current assets</b>	<hr/>	3,922,394
<b>TOTAL ASSETS</b>		6,340,562
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>		
Defined benefit pension plan	30,679	
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<hr/>	30,679
		<hr/>
		<b>\$ 6,371,242</b>
<hr/>		
<b>LIABILITIES:</b>		
<b>Current liabilities:</b>		
Accounts payable	\$ 38,679	
Accounts payable - technical escrow deposits	62,872	
Due to fiduciary fund	84,447	
Current portion of notes payable	43,820	
Current portion of capital leases payable	3,936	
<b>Total current liabilities</b>	<hr/>	\$ 233,754
<b>Non-current liabilities:</b>		
Notes payable	59,663	
Capital leases payable	3,276	
Net pension liability	45,309	
Accrued compensated absences	8,024	
<b>Total non-current liabilities</b>	<hr/>	116,271
<b>TOTAL LIABILITIES</b>		350,025
<b>DEFERRED INFLOWS OF RESOURCES:</b>		
Taxes collected in advance	4,512	
Defined benefit pension plan	25,409	
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<hr/>	29,921
<b>NET POSITION:</b>		
Net investment in capital assets	3,811,700	
Unrestricted	2,179,596	
<b>TOTAL NET POSITION</b>	<hr/>	5,991,296
		<hr/>
		<b>\$ 6,371,242</b>
<hr/>		

The accompanying notes are an integral part of this statement.

Town of Levant, Maine  
Statement of Activities  
For the Year Ended June 30, 2023

	Net (Expense) Revenue and Changes in Net Position				
	Program Revenues		Primary Government		
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	Total
<i>Governmental activities:</i>					
General government	\$ 169,677	\$ 14,078	\$ -	\$ (155,599)	\$ (155,599)
Fire and rescue	274,832	42,956	-	(231,876)	(231,876)
Public works	392,254	-	37,744	(354,510)	(354,510)
Town maintenance	277,194	-	-	(277,194)	(277,194)
Education	2,176,671	-	-	(2,176,671)	(2,176,671)
County tax	307,419	-	-	(307,419)	(307,419)
Recreation	45,640	-	1,397	(44,243)	(44,243)
General assistance	2,287	-	1,402	(885)	(885)
Interest expense	3,719	-	-	(3,719)	(3,719)
Reserves	44,554	-	-	(44,554)	(44,554)
Animal control	8,600	-	-	(8,600)	(8,600)
Depreciation	616,965	-	-	(616,965)	(616,965)
<i>Total governmental activities</i>	<i>4,319,811</i>	<i>57,034</i>	<i>40,543</i>	<i>(4,222,234)</i>	<i>(4,222,234)</i>
<b>Total primary government</b>	<b>\$ 4,319,811</b>	<b>\$ 57,034</b>	<b>\$ 40,543</b>	<b>\$ (4,222,234)</b>	<b>\$ (4,222,234)</b>
<i>General revenues:</i>					
Property taxes, levied for general purposes				\$	2,737,963
Excise taxes					720,693
Licenses and permits					17,158
<i>Grants and contributions not restricted to specific programs:</i>					
Homestead exemption					195,841
State revenue sharing					492,276
Tree growth					5,042
Other					3,333
Unrestricted investment earnings					28,138
Unrealized gain (loss) on investments					(4,803)
Miscellaneous revenues					141,624
<i>Total general revenues and transfers</i>					<i>4,337,266</i>
<i>Changes in net position</i>					<i>115,031</i>
<b>NET POSITION - BEGINNING</b>					<b>5,876,265</b>
<b>NET POSITION - ENDING</b>				<b>\$</b>	<b>5,991,296</b>

The accompanying notes are an integral part of this statement.

Town of Levant, Maine  
Balance Sheet  
Governmental Funds  
June 30, 2023

	General Fund	Total Governmental Funds
<b>ASSETS</b>		
Cash and cash equivalents	\$ 1,810,583	\$ 1,810,583
Investments	338,499	338,499
Taxes receivable, net	243,198	243,198
Tax liens receivable	25,888	25,888
<b>TOTAL ASSETS</b>	<b>\$ 2,418,168</b>	<b>\$ 2,418,168</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>		
<i>Liabilities:</i>		
Accounts payable	\$ 38,679	\$ 38,679
Accounts payable - technical escrow deposits	62,872	62,872
Interfund payable	84,447	84,447
<i>Total liabilities</i>	<i>185,998</i>	<i>185,998</i>
<i>Deferred inflows of resources:</i>		
Taxes collected in advance	4,512	4,512
Uncollected property taxes	215,270	215,270
<i>Total deferred inflows of resources</i>	<i>219,782</i>	<i>219,782</i>
<i>Fund balances:</i>		
Committed - see footnotes	342,541	342,541
Assigned - see footnotes	394,470	394,470
Unassigned	1,275,378	1,275,378
<i>Total fund balances</i>	<i>2,012,388</i>	<i>2,012,388</i>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 2,418,168</b>	
<i>Amounts reported for governmental activities in the statement of net position (Stmnt. 1) are different because:</i>		
Depreciable and non-depreciable capital assets as reported in Stmnt. 1		3,922,394
Long-term liabilities, as reported on Stmnt. 1		(110,694)
Accrued compensated absences, as reported on Stmnt. 1		(8,024)
Net pension liability, as reported on Stmnt. 1		(45,309)
Deferred outflows related to pension plans		30,679
Deferred inflows related to pension plans		(25,409)
Deferred property taxes not reported on Stmnt. 1		215,270
<b>NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	<b>\$</b>	<b>5,991,296</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, 2023

	General Fund	Total Governmental Funds
<b>REVENUES:</b>		
Property taxes	\$ 2,721,697	\$ 2,721,697
Excise taxes	720,693	720,693
Intergovernmental revenue	737,035	737,035
Charges for services	57,034	57,034
Licenses and permits	17,158	17,158
Investment income	28,138	28,138
Other revenue	141,624	141,624
<i>Total revenues</i>	4,423,379	4,423,379
<b>EXPENDITURES:</b>		
General government	540,644	540,644
Fire and rescue	286,570	286,570
Public works	593,803	593,803
Town maintenance	277,194	277,194
Education	2,176,671	2,176,671
County tax	307,419	307,419
Debt service	54,046	54,046
Capital reserve expenditures	44,554	44,554
Recreation	45,640	45,640
General assistance	2,287	2,287
Animal control	8,600	8,600
<i>Total expenditures</i>	4,337,426	4,337,426
<i>Excess (deficiency) of revenues over (under) expenditures</i>	85,953	85,953
<b>OTHER FINANCING SOURCES (USES):</b>		
Unrealized gain (loss) on investments	(4,803)	(4,803)
<i>Total other financing sources (uses)</i>	(4,803)	(4,803)
<i>Net change in fund balances</i>	81,150	81,150
<b>FUND BALANCES - BEGINNING</b>	1,931,238	1,931,238
<b>FUND BALANCES - ENDING</b>	<b>\$ 2,012,388</b>	<b>\$ 2,012,388</b>

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, 2023**

<b>Net change in fund balances - total governmental funds (Statement 4)</b>	<b>\$ 81,150</b>
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	(616,965)
Capital outlays expensed on the Governmental Funds Report (Stmt. 4), yet not considered an expense for the purposes of Statement of Activities (Stmt. 2)	541,089
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.	16,266
Repayment of principal on long-term obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. Repayments are as follows:	
Note principal paid	50,327
Capital lease principal paid	3,711
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	39,453
<hr/> <b>Changes in net position of governmental activities (see Stmt. 2)</b>	<hr/> <b>\$ 115,031</b>

The accompanying notes are an integral part of this statement.





# TOWN OF LEVANT - 2024-2025 MUNICIPAL BUDGET

ADMINISTRATIVE BUDGET	FY 23-24 BUDGET	FY 24-25 PROPOSED
<b>PERSONAL SERVICES</b>		
Town Manager Salary	46,610.00	47,540.00
Administrative Assistant	36,966.00	38,445.00
Secretary/Clerk Salary	25,709.00	31,737.00
Code Enforcement Salary	<u>8,530.00</u>	<u>18,200.00</u>
Total Personal Services:	117,815.00	135,922.00
<b>PROFESSIONAL SERVICES</b>		
Assessing Services	9,512.00	9,892.00
Legal Expense	4,000.00	3,000.00
Maine Municipal Dues	3,696.00	3,900.00
Municipal Audit	3,200.00	3,300.00
Registry of Deeds	3,500.00	3,000.00
Trio Licensing Fee	17,000.00	18,200.00
MRC/PVRDD Dues	1,500.00	1,900.00
Mapping	2,200.00	2,200.00
Website	<u>3,500.00</u>	<u>3,500.00</u>
Total Pro. Services:	48,108.00	48,892.00
<b>BOARDS &amp; COMMITTEES</b>		
Selectmen's Stipend	4,250.00	4,250.00
Planning Board Services	1,000.00	1,000.00
Election Services	500.00	1,500.00
Board of Appeals	<u>100.00</u>	<u>100.00</u>
Total Boards/Committees	5,850.00	6,850.00
<b>OPERATING EXPENSES</b>		
Advertising/Notice Expense	100.00	100.00
Annual Report Expense	750.00	500.00
Books & Forms	750.00	750.00
Dues and Memberships	200.00	200.00
Equipment Repair/Replace	2,000.00	2,000.00
Fica/Medicare Match	7,500.00	9,000.00
Maine State Retirement	15,500.00	15,000.00
Maintenance Agreement	7,000.00	9,000.00
Miscellaneous Expense	500.00	500.00
Office Supplies	2,000.00	1,500.00

Postage Expense	5,200.00	5,400.00
Postage Meter	760.00	760.00
Training/Seminars/Luncheons	200.00	200.00
Retirement -ICMA	<u>1,040.00</u>	<u>1,040.00</u>
Total Operating Expenses	43,500.00	45,950.00

#### **RISK MANAGEMENT**

Income Protection	1,600.00	1,600.00
Worker's Comp Insurance	24,000.00	22,000.00
MMA Property & Casualty	<u>7,600.00</u>	<u>8,000.00</u>
Total Insurance	33,200.00	31,600.00

#### **UTILITIES & MAINTENANCE**

Building Maintenance	2,000.00	1,500.00
Electricity	3,000.00	3,400.00
Heating Expense	1,900.00	2,000.00
Telephone Expense	<u>2,600.00</u>	<u>2,600.00</u>
Total Utilities & Maintenance	9,500.00	9,500.00

#### **GENERAL SERVICES**

Levant 76'ers	<u>2,000.00</u>	<u>2,000.00</u>
Total General Services:	2,000.00	2,000.00

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ADMINISTRATIVE BUDGET	259,973.00	280,714.00
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\*\*\*\*\*

GENERAL ASSISTANCE	2,000.00	2,000.00
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#### **FIRE DEPARTMENT BUDGET**

##### **OPERATING EXPENSES**

MMA Property Casualty	7,200.00	8,200.00
Dues & Memberships	645.00	600.00
Maintenance Agreement	8,000.00	7,500.00
Office Supplies	1,000.00	1,000.00
Equipment Repairs	2,000.00	2,000.00
Fire Chief Stipend	16,000.00	16,000.00
Biannual Physicals	1,060.00	800.00
Housekeeping Supplies	1,500.00	2,500.00
License Fee	500.00	800.00
Compressed Gas UTB recharge air	1,300.00	1,300.00
Rescue Supplies	2,200.00	8,000.00

Vehicle Fuel Expense	6,500.00	7,000.00
Personnel Reimbursement	35,000.00	35,000.00
Ambulance Reimbursement	<u>81,354.00</u>	<u>88,374.00</u>
Total Operating Expenses	164,259.00	179,074.00

#### UTILITIES & MAINTENANCE

Building Maintenance	4,500.00	6,000.00
Electricity	9,000.00	12,000.00
Heating Expense	8,200.00	8,200.00
Telephone	<u>1,700.00</u>	<u>1,800.00</u>
Total Utilities & Maintenance	23,400.00	28,000.00

#### TRAINING & EDUCATION

Fire Department Training	2,000.00	1,500.00
Fire Prevention	<u>2,000.00</u>	<u>2,000.00</u>
Total Training & Education	4,000.00	3,500.00

#### EQUIPMENT EXPENSE

Dry Hydrants	600.00	600.00
Fire Equipment Purchase	6,000.00	7,000.00
Protective Apparel (Turnout Gear)	6,000.00	6,000.00
Stretcher Lease	1,500.00	454.00
Pager Purchase	2,724.00	1,500.00
Pager Repair	<u>700.00</u>	<u>700.00</u>
Total Equipment Expense	17,524.00	16,254.00

#### VEHICLE MAINTENANCE

Unit 444 ('08 HME)	2,000.00	2,000.00
Unit 442 (94 Intn'l)	1,700.00	1,700.00
Unit 448 (01 Rescue)	1,800.00	0.00
Unit 459 (Ambulance)	2,500.00	4,000.00
Unit 446	<u>1,600.00</u>	<u>1,600.00</u>
Total Vehicle Maintenance	9,600.00	9,300.00

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TOTAL FIRE DEPT. BUDGET	218,783.00	236,128.00
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#### TOWN MAINTENANCE BUDGET

#### UTILITIES & MAINTENANCE

Solid Waste	80,000.00	80,000.00
Trash Collection-Curbside	142,000.00	150,000.00

Street Lights	4,500.00	5,000.00
Corner Lot Maintenance	2,000.00	3,000.00
Ambulance	5,000.00	5,000.00
PCSO Contract	<u>12,000.00</u>	<u>12,000.00</u>
Total Town Utilities	245,500.00	255,000.00

CEMETERY MAINTENANCE

Flags and Flowers	300.00	300.00
Cemetery Gravel & Loam	<u>0.00</u>	<u>1,000.00</u>
Total Cemetery Maintenance	300.00	1,300.00

*****		
TOTAL TOWN MAINTENANCE	245,800.00	256,300.00

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ROADS AND HIGHWAYS

OPERATING BUDGET

Public Works Employees	<u>70,000.00</u>	<u>70,000.00</u>
Total Operating Expenses	70,000.00	70,000.00

HIGHWAY MAINTENANCE

MMA Property & Casualty	4,000.00	4,000.00
Highway Maintenance	30,000.00	35,000.00
Paving & Surfacing	345,000.00	400,000.00
Road Signage	<u>500.00</u>	<u>500.00</u>
Total Highway Maintenance	379,500.00	439,500.00

SNOW AND ICE CONTROL

Snow Removal Contract	208,500.00	211,628.00
Salt & Sand Expense	<u>60,000.00</u>	<u>50,000.00</u>
Total Winter Maintenance	268,500.00	261,628.00

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ROADS & HIGHWAYS BUDGET	718,000.00	771,128.00
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ANIMAL CONTROL BUDGET

OPERATING EXPENSES

ACO Stipend	8,560.00	8,820.00
Impound Fees	4,750.00	4,750.00
Forms & Supplies	100.00	100.00

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ANIMAL CONTROL BUDGET:	13,410.0	13,670.00
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**RECREATIONAL BUDGET**

**PERSONAL SERVICES**

<b>Recreation Director</b>	14,730.00	15,172.00
<b>Concessions</b>	<u>2,000.00</u>	<u>1,000.00</u>
<b>Total Personal Service</b>	16,730.00	16,172.00

**UTILITIES & MAINTENANCE**

<b>MMA Property and Casualty</b>	175.00	200.00
<b>Ball Field Maintenance</b>	2,500.00	3,500.00
<b>Electricity</b>	<u>800.00</u>	<u>800.00</u>
<b>Total Utilities and Maintenance</b>	3,475.00	4,500.00

**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>	750.00	1,000.00
<b>Coaches Ed/ Equipment/Supplies</b>	500.00	500.00
<b>Basketball</b>	<u>1,200.00</u>	<u>1,200.00</u>
<b>Total Sports Activities:</b>	4,450.00	4,700.00

**COMMUNITY ACTIVITIES**

<b>Easter Party</b>	1,000.00	1,000.00
<b>Father/Daughter/Mom/Son Dance</b>	1,200.00	1,200.00
<b>Halloween</b>	750.00	750.00
<b>Miscellaneous Rec. Activities</b>	<u>1,000.00</u>	<u>1,000.00</u>
<b>Total Community Activities</b>	3,950.00	3,950.00

<b>OLD HOME DAY FESTIVAL</b>	10,000.00	3,000.00
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<b>TOTAL RECREATIONAL BUDGET</b>	38,605.00	32,322.00

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**CAPITAL IMPROVEMENTS & RESERVE  
BUDGET**

**CAPITAL IMPROVEMENTS**

<b>Administration Capital</b>	5,000.00	2,000.00
<b>Fire Department Capital</b>	20,000.00	20,000.00
<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>	25,000.00	22,000.00

<b>CAPITAL RESERVES</b>		
Comprehensive Plan Update	0.00	0.00
Civil Defense Reserve	0.00	0.00
Public Works Reserve	15,000.00	15,000.00
Emergency Road Reserve	5,000.00	5,000.00
Equipment Reserve	0.00	0.00
Recreational Reserve	0.00	0.00
Fire Truck Reserve	0.00	0.00
Legal Reserve	0.00	0.00
Cemetery Reserve	0.00	0.00
State Road Reserve	0.00	0.00
Town Office Reserve	0.00	0.00
SCBA Reserve	0.00	0.00
Engineering Reserve	0.00	0.00
Fire Dept Vehicle Repair Reserve	0.00	0.00
Emergency Vet Reserve	<u>0.00</u>	<u>2,000.00</u>
Total Capital Reserve	20,000.00	22,000.00

*****		
TOTAL CAPITAL BUDGET	45,000.00	44,000.00
*****		

**DEBT SERVICE**

Public Works Building	90,000.00	95,000.00
*****		
TOTAL DEBT SERVICE	90,000.00	95,000.00
*****		

TOTAL MUNICIPAL BUDGET:	1,631,571.00	1,729,262.00
*****		

**GOVERNMENTAL ASSESSMENTS**

Educational Assessment	2,245,620.00	2,357,528.00
County Tax Assessment	348,049.00	395,911.00
Overlay	<u>0.00</u>	<u>15,000.00</u>
Total Assessments:	2,593,669.00	2,768,439.00

*****		
PROJECTED NEED:	4,225,240.00	4,497,701.00
*****		

## REVENUE BUDGET

	Budget FY 23/24	Proposed FY 24/25
<b>TAX COLLECTOR'S REVENUE</b>		
Excise Tax - Boats	\$3,000.00	\$3,000.00
Excise Tax - Motor Vehicle	\$625,000.00	\$650,000.00
DMV Agent Fee	\$9,000.00	\$9,000.00
Veteran's Reimbursement	\$1,500.00	\$1,600.00
Interest & Fees on Taxes	<u>\$15,000.00</u>	<u>\$12,000.00</u>
<b>Total Tax Collector:</b>	\$653,500.00	\$675,600.00
<b><u>TREASURER'S REVENUE</u></b>		
<u>Intergovernmental Revenue</u>		
Municipal Revenue Sharing	\$250,000.00	\$300,000.00
Local Road Assistance	\$35,000.00	\$40,000.00
Snowmobile Fee Reimbursement	\$1,200.00	\$1,200.00
General Assistance Reimbursement	\$1,000.00	\$1,000.00
Homestead Reimbursement	\$175,000.00	\$180,000.00
Tree Growth Reimbursement	<u>\$4,000.00</u>	<u>\$4,500.00</u>
<b>Total Intergovernmental:</b>	\$466,200.00	\$526,700.00
<u>Local Revenue</u>		
Building Permits	\$8,000.00	\$10,000.00
Cable Franchise Fees	\$11,500.00	\$8,500.00
Photo Copy Revenue	\$100.00	\$0.00
Interest Income on Investment	\$10,000.00	\$12,000.00
PERC/MRC Revenue	\$4,500.00	\$3,000.00
Cemetery Lots/Burials	\$1,000.00	\$750.00
<b>Total Local Revenue:</b>	\$35,100.00	\$34,250.00
<b>Total Treasurer's Revenue:</b>	\$501,300.00	\$560,950.00

**TOWN CLERK'S REVENUE**

Agent Fee/License	\$1,000.00	\$800.00
Agent Fee/ATV	\$600.00	\$600.00
Dog Control Fees	\$2,000.00	\$1,500.00
Vital Statistic Fees	<u>\$2,200.00</u>	<u>\$2,200.00</u>

<b>Total Town Clerk Revenue:</b>	\$5,800.00	\$5,100.00
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<b>NON-PROPERTY TAX REVENUE:</b>	\$1,160,600.00	\$1,241,650.00
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**LOCAL REVENUE**

<b>Fund Appropriation</b>	\$0.00	\$150,000.00
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<b>TOTAL NON-PROPERTY TAX REVENUE:</b>	\$1,160,600.00	\$1,391,650.00
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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 15<sup>th</sup> day of June, A.D. 2024 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, 2024

Second Installment: June 15, 2025

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

RECOMMEND: 8.5%, 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, 2024 (Title 36 M.R.S.A., Section 506-A)

**Article 5:** To see if the Town will vote to close all Fiscal Year 2023-2024 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.

**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.

## **ORDINANCE ARTICLES**

**Article 12:** To see if the Town will authorize the State to issue licenses for the sale of liquor to be consumed on premises of licensed establishments on Sundays.

## **BUDGET ARTICLES**

**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, 2024 to June 30, 2025.

### **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: \$280,714

**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: \$236,128

**Article 21:** To see what sum of money the Town will vote to raise and/or appropriate for Town Maintenance Budget.  
RECOMMEND: \$256,300

**Article 22:** To see what sum of money the Town will vote to raise and/or appropriate for Road & Highway Budget.  
RECOMMEND: \$771,128

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	\$261,628

<b>Paving &amp; Surfacing:</b>	\$400,000
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**Article 23:** To see what sum of money the Town will vote to raise and/or appropriate for Animal Control.  
RECOMMEND: \$13,670

**Article 24:** To see what sum of money the Town will vote to raise and/or appropriate for Recreation Budget.  
RECOMMEND: \$32,322

**Article 25:** To see what sum of money the Town will raise and/or appropriate for Capital Improvements and Reserve Budget.  
RECOMMEND: \$44,000

**Article 26:** To see what sum of money the Town will raise for Debt Service.  
RECOMMEND: \$95,000

### **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 \$1,241,650 be appropriated from Non-Property Tax Revenue and the remainder be raised by property taxation; that \$150,000 be appropriated from General Fund Equity 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 24th day of May A.D. 2024.

LEVANT BOARD OF SELECTMEN:

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

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

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

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

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

# Notes

This image shows a full page of blank, lined paper. It features approximately 28 horizontal black lines spaced evenly across the page, typical of notebook paper. The lines are thin and extend from the left edge to the right edge. There are no margins, text, or other markings on the page.

