

# LIVERMORE FALLS ANNUAL REPORT



2024

INCORPORATED 1843

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Finley Funeral Home was established in 1970 by Kenneth R. L. Finley. He purchased what was known as L.P. Brown Funeral Home from Lorenzo Brown after working with him as an apprentice.

Bragdon-Finley Funeral Home formerly Bragdon-Flanders Funeral Home was purchased in 1984 from Earl Flanders when he chose to retire.

Since his purchases Ken has made it a priority to work diligently to assure the quality of funeral service practices to families during their time of loss locally and beyond. He will gladly answer questions and concerns before, during and after your time of need.

Ken has helped many families in not only this community but in many surrounding towns. Ken and his staff have helped many families in their time of need in a time when it is so difficult they make it bearable, and they do it without forgetting a face.

Thank you, Ken Finley, for the years of caring and dedication to the many families of Livermore Falls.



## INDEPENDENT AUDITORS' REPORT

Selectboard  
Town of Livermore Falls  
Livermore Falls, Maine

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the Town of Livermore Falls, Maine, as of and for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise the Town of Livermore Falls, Maine's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditors' 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the Town of Livermore Falls, Maine as of June 30, 2021 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Other Matters

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, pension and OPEB information on pages 4 through 11 and 63 through 68 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 Livermore Falls, Maine's basic financial statements. The Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues, Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* and is also not a required part of the basic financial statements.

The Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues, Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements, capital asset schedules and schedule of expenditures of federal awards are the responsibility of management and were derived from and related 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 Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues, Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements, capital asset schedules and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 24, 2023, on our consideration of the Town of Livermore Falls, Maine's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Livermore Falls, Maine's internal control over financial reporting and compliance.

*RHR Smith & Company*

Buxton, Maine  
October 24, 2023

Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues, Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements, capital asset schedules and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 27, 2024, on our consideration of the Town of Livermore Falls, Maine's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the Town of Livermore Falls, Maine's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Livermore Falls, Maine's internal control over financial reporting and compliance.

*RHR Smith & Company*

Buxton, Maine  
January 27, 2024

## STATEMENT A

## TOWN OF LIVERMORE FALLS, MAINE

STATEMENT OF NET POSITION  
JUNE 30, 2021

	Governmental Activities	Business-type Activities	Total Primary Government	Component Units
<b>ASSETS</b>				
Current assets:				
Cash and cash equivalents	\$ 1,776,245	\$ 553,026	\$ 2,329,271	\$ -
Investments	389,917	-	389,917	-
Accounts receivable (net of allowance for uncollectibles):				
Taxes	354,226	101,497	455,723	-
Liens	-	51,906	51,906	-
Other	191,366	8,826	200,192	26,815
Due from other governments	-	323,727	323,727	274,914
Prepaid items	252,337	-	252,337	-
Total current assets	2,984,091	1,038,982	4,003,073	301,729
Noncurrent assets:				
Capital assets:				
Land and other assets not being depreciated	387,517	850,509	1,238,026	282,005
Depreciable assets, net of accumulated depreciation	2,132,690	538,564	2,671,254	5,062,193
Other assets:				
Restricted cash	-	-	-	243,066
Notes receivable	400,000	-	400,000	-
Total noncurrent assets	2,920,207	1,389,073	4,309,280	5,587,264
TOTAL ASSETS	5,884,298	2,428,055	8,312,353	5,888,993
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows related to pensions	69,418	-	69,418	-
Deferred outflows related to OPEB	6,901	-	6,901	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	76,319	-	76,319	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 5,960,617	\$ 2,428,055	\$ 8,388,672	\$ 5,888,993



## STATEMENT A (CONTINUED)

## TOWN OF LIVERMORE FALLS, MAINE

STATEMENT OF NET POSITION  
JUNE 30, 2021

	Governmental Activities	Business-type Activities	Total Primary Government	Component Units
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	\$ 259,985	\$ 277,005	\$ 536,990	\$ 166,955
Short-term note payable	-	850,509	850,509	-
Accrued payroll	25,550	598	26,148	-
Due to other governments	1,464	-	1,464	251,397
Current portion of long-term obligations	78,199	90,812	170,011	18,959
Total current liabilities	366,198	1,218,924	1,585,122	437,311
Noncurrent liabilities:				
Noncurrent portion of long-term obligations:				
Bonds payable	600,620	610,951	1,211,571	-
Accrued compensated absences	36,471	3,359	39,830	-
Net pension liability	236,401	-	236,401	-
Net OPEB liability	23,093	-	23,093	-
Total noncurrent liabilities	896,585	614,310	1,510,895	-
<b>TOTAL LIABILITIES</b>	<b>1,262,783</b>	<b>1,833,234</b>	<b>3,096,017</b>	<b>437,311</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Prepaid taxes	13,411	-	13,411	-
Deferred inflows related to pensions	21,546	-	21,546	-
Deferred inflows related to OPEB	18,336	-	18,336	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>53,293</b>	<b>-</b>	<b>53,293</b>	<b>-</b>
<b>NET POSITION</b>				
Net investment in capital assets	1,849,506	(159,639)	1,689,867	5,344,198
Restricted	577,255	-	577,255	312,300
Unrestricted	2,217,780	754,680	2,972,440	(204,816)
<b>TOTAL NET POSITION</b>	<b>4,644,541</b>	<b>594,821</b>	<b>5,239,362</b>	<b>5,451,682</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<b>\$ 5,960,617</b>	<b>\$ 2,428,055</b>	<b>\$ 8,388,672</b>	<b>\$ 5,888,993</b>

See accompanying independent auditors' report and notes to financial statements.

## STATEMENT B

## TOWN OF LIVERMORE FALLS, MAINE

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Business-type Activities	Primary Government	Component Units
<b>Governmental activities:</b>							
General government	\$ 348,991	\$ 19,523	\$ -	\$ -	\$ (328,468)	\$ (328,468)	\$ -
Public safety	1,026,697	8,763	-	-	(1,017,934)	(1,017,934)	-
Public works	535,115	-	-	-	(535,115)	(535,115)	-
Transfer station	148,061	18,751	-	-	(129,310)	(129,310)	-
Buildings	77,788	-	-	-	(77,788)	(77,788)	-
Library	83,412	-	-	-	(83,412)	(83,412)	-
Grounds care	4,800	-	-	-	(4,800)	(4,800)	-
Recreation	16,300	-	-	-	(16,300)	(16,300)	-
General assistance	12,088	-	-	-	(12,088)	(12,088)	-
Education	2,156,820	-	-	-	(2,156,820)	(2,156,820)	-
County tax	221,250	-	-	-	(221,250)	(221,250)	-
Insurance	109,582	-	-	-	(109,582)	(109,582)	-
Other	26,814	-	-	-	(26,814)	(26,814)	-
Interest on long-term debt	21,453	-	-	-	(21,453)	(21,453)	-
Program expenditures	41,465	19,403	-	-	(22,062)	(22,062)	-
Total governmental activities	4,828,616	64,440	-	-	(4,764,176)	(4,764,176)	-
<b>Business-type activities:</b>							
Sewer department	548,631	617,137	-	-	68,506	68,506	-
Total business-type activities	548,631	617,137	-	-	68,506	68,506	-
Total government	\$ 5,377,247	\$ 681,577	\$ -	\$ -	\$ 68,506	\$ (4,695,670)	-
<b>Component Units:</b>							
Sewerage Treatment Plant	\$ 536,758	\$ 396,754	\$ -	\$ -	\$ -	\$ -	(140,004)
Total component units	\$ 536,758	\$ 396,754	\$ -	\$ -	\$ -	\$ -	(140,004)

## STATEMENT B (CONTINUED)

## TOWN OF LIVERMORE FALLS, MAINE

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2021

	Governmental Activities	Business-type Activities	Total	Component Units
Changes in net position:				
Net (expense) revenue	(4,764,176)	68,506	(4,695,670)	(140,004)
General revenues:				
Taxes:				
Property taxes, levied for general purposes	3,684,161	-	3,684,161	-
Excise taxes	468,992	-	468,992	-
Grants and contributions not restricted to specific programs	864,105	-	864,105	-
Interest income	128,239	11,438	139,677	-
Miscellaneous	53,670	20,576	74,246	49,928
Total general revenues	5,199,167	32,014	5,231,181	49,928
Change in net position	434,991	100,520	535,511	(90,076)
NET POSITION - JULY 1	4,209,550	494,301	4,703,851	5,541,758
NET POSITION - JUNE 30	\$ 4,644,541	\$ 594,821	\$ 5,239,362	\$ 5,451,682

See accompanying independent auditors' report and notes to financial statements.

## TOWN OF LIVERMORE FALLS, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2021

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 1,539,766	\$ 236,479	\$ 1,776,245
Investments	389,917	-	389,917
Accounts receivable (net of allowance for uncollectibles):			
Taxes	354,226	-	354,226
Other	191,366	-	191,366
Notes receivable	-	400,000	400,000
Prepaid items	252,337	-	252,337
Due from other funds	152,046	173,591	325,637
<b>TOTAL ASSETS</b>	<b>\$ 2,879,658</b>	<b>\$ 810,070</b>	<b>\$ 3,689,728</b>
<b>LIABILITIES</b>			
Accounts payable	\$ 259,985	\$ -	\$ 259,985
Accrued payroll	25,550	-	25,550
Due to other governments	1,464	-	1,464
Due to other funds	246,206	79,431	325,637
<b>TOTAL LIABILITIES</b>	<b>533,205</b>	<b>79,431</b>	<b>612,636</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Prepaid taxes	13,411	-	13,411
Deferred tax revenues	314,030	-	314,030
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>327,441</b>	<b>-</b>	<b>327,441</b>
<b>FUND BALANCES</b>			
Nonspendable	252,337	-	252,337
Restricted	-	577,255	577,255
Committed	-	7,569	7,569
Assigned	-	145,815	145,815
Unassigned	1,766,675	-	1,766,675
<b>TOTAL FUND BALANCES</b>	<b>2,019,012</b>	<b>730,639</b>	<b>2,749,651</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 2,879,658</b>	<b>\$ 810,070</b>	<b>\$ 3,689,728</b>

See accompanying independent auditors' report and notes to financial statements.

## STATEMENT D

## TOWN OF LIVERMORE FALLS, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2021

	<u>Total Governmental Funds</u>
Total Fund Balances	\$ 2,749,651
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	2,520,207
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds shown above:	
Taxes and liens receivable	314,030
Deferred outflows of resources are not financial resources and therefore are not reported in the funds:	
Pension	69,418
OPEB	6,901
Long-term obligations shown below, are not due and payable in the current period and therefore are not reported in the funds shown above:	
Bond payable	(615,201)
Notes from direct borrowings payable	(55,500)
Accrued compensated absences	(45,589)
Net pension liability	(236,401)
Net OPEB liability	(23,093)
Deferred inflows of resources are not financial resources and therefore are not reported in the funds:	
Pension	(21,546)
OPEB	(18,336)
Net position of governmental activities	<u>\$ 4,644,541</u>

See accompanying independent auditors' report and notes to financial statements.

## TOWN OF LIVERMORE FALLS, MAINE

**RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES TO STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2021**

Net change in fund balances - total governmental funds (Statement E)	<u>\$ 88,232</u>
Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense allocated to those expenditures over the life of the assets:	
Capital asset acquisitions	310,804
Depreciation expense	<u>(151,377)</u>
	<u>159,427</u>
Deferred outflows of resources are consumption of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds:	
Pension	(13,547)
OPEB	<u>(141)</u>
	<u>(13,688)</u>
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term obligations in the Statement of Net Position	<u>98,183</u>
Deferred inflows of resources are an acquisition of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds:	
Pension	30,591
OPEB	<u>(9,970)</u>
	<u>20,621</u>
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:	
Taxes and liens receivable	<u>88,344</u>
Some 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:	
Accrued compensated absences	8,185
Net pension liability	<u>(28,250)</u>
Net OPEB liability	<u>13,937</u>
	<u>(6,128)</u>
Change in net position of governmental activities (Statement B)	<u>\$ 434,991</u>

See accompanying independent auditors' report and notes to financial statements.



## INDEPENDENT AUDITOR'S REPORT

Selectboard  
Town of Livermore Falls  
Livermore Falls, Maine

### Report on the Audit of the Financial Statements

#### Opinions

We have audited the financial statements of the governmental activities, business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the Town of Livermore Falls, Maine, as of and for the year ended June 30, 2022 and the related notes to the financial statements, which collectively comprise the Town of Livermore Falls, Maine's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the Town of Livermore Falls, Maine as of June 30, 2022 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 Livermore Falls, Maine and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of 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 the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Livermore Falls, 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 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 GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatements 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 controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Livermore Falls, 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 doubt about the Town of Livermore Falls, 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*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, pension and OPEB information on pages 5 through 13 and 66 through 71 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 Livermore Falls, Maine's basic financial statements. The Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues, Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* and is also not a required part of the basic financial statements. Such information is the responsibility of management and were derived from and related 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

## TOWN OF LIVERMORE FALLS, MAINE

STATEMENT OF NET POSITION  
JUNE 30, 2022

	Governmental Activities	Business-type Activities	Total Primary Government	Component Units
<b>ASSETS</b>				
Current assets:				
Cash and cash equivalents	\$ 1,108,496	\$ 545,195	\$ 1,653,691	\$ -
Investments	343,478	-	343,478	-
Accounts receivable (net of allowance for uncollectibles):				
Taxes	274,382	166,042	440,424	-
Liens	166,855	34,833	201,688	-
Other	111,341	-	111,341	15
Due from other governments	61,622	1,898,968	1,960,590	153,260
Internal balances	1,575,600	(1,575,600)	-	-
Total current assets	3,641,774	1,069,438	4,711,212	153,275
Noncurrent assets:				
Capital assets:				
Land and other assets not being depreciated	399,517	5,465,865	5,865,382	48,842
Depreciable assets, net of accumulated depreciation	2,144,666	469,447	2,614,113	5,259,223
Right of use lease assets, net of accumulated depreciation	3,663	-	3,663	-
Other assets:				
Restricted cash	-	-	-	1,792,759
Notes receivable	400,000	-	400,000	-
Total noncurrent assets	2,947,846	5,935,312	8,883,158	7,098,824
<b>TOTAL ASSETS</b>	<b>6,589,620</b>	<b>7,004,750</b>	<b>13,594,370</b>	<b>7,252,099</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred outflows related to pensions	123,491	-	123,491	-
Deferred outflows related to OPEB	6,204	-	6,204	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>129,695</b>	<b>-</b>	<b>129,695</b>	<b>-</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 6,719,315</b>	<b>\$ 7,004,750</b>	<b>\$ 13,724,065</b>	<b>\$ 7,252,099</b>

## STATEMENT A (CONTINUED)

## TOWN OF LIVERMORE FALLS, MAINE

STATEMENT OF NET POSITION  
JUNE 30, 2022

	Governmental Activities	Business-type Activities	Total Primary Government	Component Units
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	\$ 233,385	\$ 1,085,536	\$ 1,318,921	\$ 9,903
Short-term note payable	-	1,754,775	1,754,775	-
Accrued payroll	22,232	-	22,232	-
Accrued expenses	4,984	-	4,984	-
Due to other governments	1,712	5,421	7,133	2,275,344
Current portion of long-term obligations	26,112	92,036	118,148	18,959
Total current liabilities	288,405	2,937,768	3,226,173	2,304,206
Noncurrent liabilities:				
Noncurrent portion of long-term obligations:				
Bonds payable	585,565	523,411	1,108,976	-
Lease liability	2,426	-	2,426	-
Accrued compensated absences	39,375	4,494	43,869	-
Net pension liability	(18,998)	-	(18,998)	-
Net OPEB liability	17,573	-	17,573	-
Total noncurrent liabilities	625,941	527,905	1,153,846	-
TOTAL LIABILITIES	914,346	3,465,673	4,380,019	2,304,206
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Prepaid taxes	8,782	-	8,782	-
Deferred inflows related to pensions	270,612	-	270,612	-
Deferred inflows related to OPEB	18,800	-	18,800	-
TOTAL DEFERRED INFLOWS OF RESOURCES	298,194	-	298,194	-
<b>NET POSITION</b>				
Net investment in capital assets	1,943,587	3,589,585	5,513,172	5,308,065
Restricted	912,916	-	912,916	324,300
Unrestricted	2,850,272	(30,508)	2,819,764	(882,472)
TOTAL NET POSITION	5,506,775	3,559,077	9,045,852	4,947,893
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	\$ 6,719,315	\$ 7,004,750	\$ 13,724,065	\$ 7,252,099

See accompanying independent auditor's report and notes to financial statements.

## STATEMENT C

## TOWN OF LIVERMORE FALLS, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2022

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 870,972	\$ 237,524	\$ 1,108,496
Investments	343,478	-	343,478
Accounts receivable (net of allowance for uncollectibles):			
Taxes	274,382	-	274,382
Liens	166,855	-	166,855
Other	111,341	-	111,341
Due from other governments	61,622	-	61,622
Notes receivable	-	400,000	400,000
Due from other funds	3,303,719	510,489	3,814,208
<b>TOTAL ASSETS</b>	<b>\$ 5,132,369</b>	<b>\$ 1,148,013</b>	<b>\$ 6,280,382</b>
<b>LIABILITIES</b>			
Accounts payable	\$ 233,385	\$ -	\$ 233,385
Accrued payroll	22,232	-	22,232
Accrued expenses	4,964	-	4,964
Due to other governments	1,712	-	1,712
Due to other funds	2,158,857	79,751	2,238,608
<b>TOTAL LIABILITIES</b>	<b>2,421,150</b>	<b>79,751</b>	<b>2,500,901</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Prepaid taxes	8,782	-	8,782
Deferred tax revenues	323,367	-	323,367
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>332,149</b>	<b>-</b>	<b>332,149</b>
<b>FUND BALANCES</b>			
Nonspendable	-	-	-
Restricted	-	912,916	912,916
Committed	-	175,801	175,801
Assigned	-	-	-
Unassigned	2,379,070	(20,455)	2,358,615
<b>TOTAL FUND BALANCES</b>	<b>2,379,070</b>	<b>1,068,262</b>	<b>3,447,332</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 5,132,369</b>	<b>\$ 1,148,013</b>	<b>\$ 6,280,382</b>

See accompanying independent auditor's report and notes to financial statements.

## STATEMENT F

## TOWN OF LIVERMORE FALLS, MAINE

**RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES TO STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2022**

Net change in fund balances - total governmental funds (Statement E)	<u>\$ 709,792</u>
Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense allocated to those expenditures over the life of the assets:	
Capital asset acquisitions	198,079
Capital asset disposals	(16,158)
Depreciation expense	<u>(154,282)</u>
	<u>27,639</u>
Deferred outflows of resources are consumption of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds:	
Pension	54,073
OPEB	<u>(697)</u>
	<u>53,376</u>
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term obligations in the Statement of Net Position	
	<u>(4,851)</u>
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term obligations in the Statement of Net Position	
	<u>71,293</u>
Deferred inflows of resources are an acquisition of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds:	
Pension	(249,066)
OPEB	<u>(464)</u>
	<u>(249,530)</u>
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:	
Taxes and liens receivable	<u>9,337</u>
Some 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:	
Accrued compensated absences	(3,630)
Net pension liability	255,399
Net OPEB liability	<u>5,520</u>
	<u>257,289</u>
Change in net position of governmental activities (Statement B)	<u>\$ 874,345</u>

See accompanying independent auditor's report and notes to financial statements.

## STATEMENT A (CONTINUED)

## TOWN OF LIVERMORE FALLS, MAINE

STATEMENT OF NET POSITION  
JUNE 30, 2022

	Governmental Activities	Business-type Activities	Total Primary Government	Component Units
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	\$ 233,385	\$ 1,086,536	\$ 1,318,921	\$ 8,903
Short-term note payable	-	1,754,775	1,754,775	-
Accrued payroll	22,232	-	22,232	-
Accrued expenses	4,984	-	4,984	-
Due to other governments	1,712	5,421	7,133	2,275,344
Current portion of long-term obligations	28,112	92,036	118,148	18,959
Total current liabilities	288,405	2,937,768	3,226,173	2,304,206
Noncurrent liabilities:				
Noncurrent portion of long-term obligations:				
Bonds payable	585,565	523,411	1,108,976	-
Lease liability	2,426	-	2,426	-
Accrued compensated absences	39,375	4,494	43,869	-
Net pension liability	(18,998)	-	(18,998)	-
Net OPEB liability	17,573	-	17,573	-
Total noncurrent liabilities	625,941	527,905	1,153,846	-
<b>TOTAL LIABILITIES</b>	914,346	3,465,673	4,380,019	2,304,206
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Prepaid taxes	8,782	-	8,782	-
Deferred inflows related to pensions	270,612	-	270,612	-
Deferred inflows related to OPEB	18,800	-	18,800	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	298,194	-	298,194	-
<b>NET POSITION</b>				
Net investment in capital assets	1,943,587	3,589,565	5,513,172	5,306,065
Restricted	912,916	-	912,916	324,300
Unrestricted	2,850,272	(30,508)	2,819,764	(862,472)
<b>TOTAL NET POSITION</b>	5,506,775	3,539,077	9,045,852	4,947,893
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	\$ 6,719,315	\$ 7,004,750	\$ 13,724,065	\$ 7,252,098

See accompanying independent auditor's report and notes to financial statements.

## STATEMENT F

## TOWN OF LIVERMORE FALLS, MAINE

**RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES TO STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2022**

Net change in fund balances - total governmental funds (Statement E)	<u>\$ 709,792</u>
Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense allocated to those expenditures over the life of the assets:	
Capital asset acquisitions	198,079
Capital asset disposals	(16,158)
Depreciation expense	<u>(154,282)</u>
	<u>27,639</u>
Deferred outflows of resources are consumption of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds:	
Pension	54,073
OPEB	(897)
	<u>53,376</u>
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term obligations in the Statement of Net Position	<u>(4,851)</u>
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term obligations in the Statement of Net Position	<u>71,293</u>
Deferred inflows of resources are an acquisition of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds:	
Pension	(249,066)
OPEB	(484)
	<u>(249,530)</u>
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:	
Taxes and liens receivable	<u>9,337</u>
Some 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:	
Accrued compensated absences	(3,630)
Net pension liability	255,399
Net OPEB liability	<u>5,520</u>
	<u>257,289</u>
Change in net position of governmental activities (Statement B)	<u>\$ 874,345</u>

See accompanying independent auditor's report and notes to financial statements.

SUSAN M. COLLINS  
MAINE

413 CHURCH STREET, SUITE 200  
WASHINGTON, DC 20510-1304  
(202) 224-3623  
(202) 224-3627 (FAX)

## United States Senate

WASHINGTON, DC 20510-1904

COMMITTEES:  
APPROPRIATIONS  
VETERANS  
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



*Senate of  
Maine  
Senate District 19*

*Senator Lisa Keim  
3 State House Station  
Augusta, ME 04333-0003  
(207) 287-1505  
[Lisa.Keim@legislature.maine.gov](mailto:Lisa.Keim@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 continue to work tirelessly on your behalf.

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.

Promoting policies that empower people to build to a better future for themselves is always the focus of my work; in this era of diminishing personal liberty, restrictive regulations, and soaring costs, commonsense solutions have never been more essential.

We did find success 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, with a heavy reliance on bonds to fill the gap. However, we now have created a sustainable source of funding to maintain our transportation infrastructure by dedicating 40% of vehicle sales and use taxes collected by the Bureau of Motor Vehicles. This dedicated revenue stream is predicted to raise more than \$200 million for infrastructure each biennium and take us away from using borrowed money for basic upkeep.

The Second Regular Session began in January 2024. I have heard from many of you regarding the biggest concerns you are facing, including increasing energy costs, child care, education, housing, inflation, child welfare, mental health and substance abuse, workforce development, and community safety, among others. As your State Senator, I will continue to advocate for you in Augusta.

Again, thank you for electing me to serve you in the State Senate. Please do not hesitate to reach out with your comments or questions, or if you would like assistance in navigating our state's bureaucracy. I look forward to hearing from you!

Sincerely,



Lisa Keim  
Senator, Maine State District 19  
1505 Main St. Dixfield, ME  
**Working Together for a Better Maine**

Fax: (207) 287-1527 • TTY (207) 287-1583 • Message Service 1-800-423-6900 • Web Site: [legislature.maine.gov/senate](http://legislature.maine.gov/senate)



# HOUSE OF REPRESENTATIVES

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

## Sheila Lyman

14 Lyman Lane,  
Livermore Falls, ME 04254  
Residence: (207) 320-0588  
[Sheila.Lyman@legislature.maine.gov](mailto:Sheila.Lyman@legislature.maine.gov)

January 2024

Dear Friends and Neighbors,

Thank you for electing me to serve as your State Representative for a second term. I am honored that you have placed your trust in me to serve as your Representative for District 76. I look forward to the challenges ahead as we enter the second regular session of the 131<sup>st</sup> Maine Legislature.

I am honored to have been selected by leadership to serve as a member of the Joint Standing on Education and Cultural Affairs. I am thrilled to have been chosen to serve on this committee, because of my 36 years as a teacher. This is a great opportunity for me to be able to use my experience and expertise on this committee. For this, I am very grateful.

Last year in the 131<sup>st</sup> Legislature, I championed a bill to help to address the mental health crisis plaguing this state. LD 1263 "An Act to Require School Identification Cards to Include the Telephone Number of a Suicide Prevention Hotline." This bill simply put the 988 hotline on student ID cards. This bill currently sits on Appropriations Table. It is an easy, costless means to address the mental health crisis in our schools. My committee members and I are working hard to insure this common sense solution can be implemented. I hope to work on more common sense solutions this coming session.

I look forward to continuing the work of ensuring that our Maine students are well served. I will continue to preserve parental rights, and I will push back on any mandate which takes away your right to choose what vehicle you want to drive. Finally, I will make sure your voices continue to be heard in Augusta.

Once again, thank you for the opportunity to represent you, the people of District 76. Please call me anytime at 207-287-1440 or email at [Sheila.Lyman@legislature.maine.gov](mailto:Sheila.Lyman@legislature.maine.gov) to keep me updated on those concerns. If you would like to be added to my email update list, you can do so by emailing me directly with your request.

Sincerely,

A handwritten signature in cursive script that reads "Sheila Lyman".

Sheila Lyman  
State Representative

## Select Board Report

March 2024

To the Residents of Livermore Falls,

The past year has seen a lot of change with the resignation of the Town Manager and Police Chief. After an exhaustive search, we were able to appoint Carrie Castonquay, a long-time resident of Jay, as Town Manager in August 2023. She is an asset to the town and her prior experiences of being the Town Manager in three other Maine communities is and has proven to be invaluable. We particularly wish to thank Rhonda Irish for serving as an interim Town Manager last July and August.

In January, Abe Haroon was appointed Police Chief from the mid-west and has chosen to make Maine his home. The Police Department is undergoing significant change, particularly in attracting and retaining police officers. This is a challenge shared by most communities in Maine and nation-wide. The Select Board has authorized the Chief to implement a new staffing model which we believe will go a long way towards attracting and retaining experienced police officers and making Livermore Falls a place where you want to work and live.


Fire Chief Nathan Guptill continues to rebuild the Fire Department staffing and improve its capabilities. He has been able to attract and train 23 firefighters. He has also started a successful Junior Firefighter program and has been going to the area schools to educate students on fire safety. Our fire engines are getting old and in this past year we began reserving money for the future replacement of a fire engine.

The East Livermore fire substation will once again be on the town warrant in April. The residents will have to authorize the Town to borrow the money to build the substation as the original warrant article was worded incorrectly with no financial statement. The fiscal year 2025 Town Meeting Warrant will have an article with the correct language that will enable the town to borrow the funds for construction.

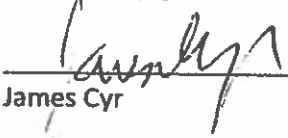
During the past year, we successfully: converted all street lights to LEDs which will provide a savings in future years; paved Depot Street; continued the rebuilding of the Waste Water Treatment Facility; and completed the financial audits for 2021 and 2022. We expect to have the 2023 audit complete by April. With the support of the Town residents, we began the process of saving for a future property revaluation so residents can regain the full benefit of the Homestead exemption.


Next year will be financially challenging as we deal with inflation and its effect on the Town's finances and property taxes; provide for equipment needs, particularly for the Public Works and the Fire department; continue to work towards a property revaluation, and work to improve the Recreation Field facilities.

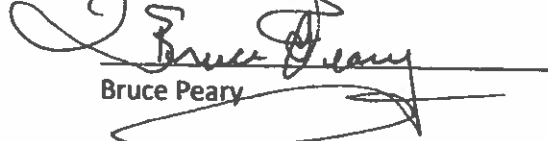
As a reminder, if you are not able to attend Select Board meetings, 1<sup>st</sup> and 3<sup>rd</sup> Tuesday of each month, they can be viewed on the internet on Mt. Blue TV, our community access TV station.

  
Jim Long, Chair

  
Ernest Souther

  
James Cyr

  
William Kenniston, Vice Chair

  
Bruce Peary



Livermore Falls Fire Department  
2 Main Street  
Livermore Falls, ME 04254  
207-897-6681



Nathan Guptill – Fire Chief  
Bobby Cummins – Asst Chief

Carrie Castonguay  
Town Manager

2023 brought many changes to the Livermore Falls Fire Department, I became the Chief and Bobby Cummins became the Assistant Fire Chief, and the roster is now built up to 26 members with 6 of them being Junior Firefighters. The Fire Department has had 4 members graduate from Basic Fire School at the end of 2023 and we are expecting 2 more of our members to be going to Basic Fire School in April of 2024 and there are 2 members taking classes to be EMT's.

The Fire Department has been working to upgrade the equipment including the purchase of a new trailer for a Side by Side that can be used year-round for rescues, because we were able to purchase the tracks that can be used in the winter months for the areas that a truck or vehicle cannot get to and we are also working on making a skid tank to slide in and out so we are prepared for a forest fire. We have sold our old rescue truck and are working with the Town Manager on grants to help get a new firetruck.

Last year we had 136 calls for service.  
Thanks, Chief Guptill, Asst Chief Cummins, Lt. Payeur, and Lt. Nichols.



## Addressing Officer

When building a new home, it is very important to contact the addressing officer at 207-897-6425 to have the correct address attached to all your documentation and to ensure that it is documented for the State 9-1-1 database as well as the Post Office. Your house should have the house number visible from the road for the emergency responders so that they can find you quickly in case of emergency.



Respectfully Submitted,

Chief Abe Haroon



CHIEF IBRAHIM Y. HAROON  
Town of Livermore Falls Division of Police  
2 Main Street  
Livermore Falls, Maine 04254  
Phone (207)897-3424 Fax (207)897-4340

Date: Monday, March 11, 2024

To: Town Manager, Selectmen, and Citizens of Livermore Falls

From: Livermore Falls Police Department

Re: 2023 Annual Report

Dear Town Manager, Selectmen, and Citizens of Livermore Falls,

### **Calls for service:**

In 2023, the Livermore Falls Police Department handled four-thousand nine-hundred and seventy-eight (4,978) calls for service. Officers generated two-hundred (200) arrest reports, four-hundred (400) incident reports, investigated one-hundred and six (106) motor vehicle crashes, and stopped eight-hundred and twelve (812) motor vehicles for a variety of violations.

The above activity, in some circumstances, can take several hours to complete. While other activities (i.e., traffic stops) can take tens of minutes to complete. The above stated numbers illustrate that the Town of Livermore Falls is an active community. The statistical information can be translated into the following daily activities:

- Average of 13.6 calls for service a day.
- Average of .55 arrests or charges a day.
- Average of 1.93 physical reports a day.
- Average of .29 motor vehicle crashes a day.
- Average of 2.22 motor vehicle stops a day.

### **Staffing:**

One of the most significant challenges for the Livermore Falls Police Department has been recruitment of qualified police officers and retaining their employment. At the time of this publication, the Livermore Falls Police

Chief Ibrahim Y. Haroon  
Town of Livermore Falls, Division of Police  
2 Main Street  
Livermore Falls, Maine 04254  
(207)897-3424

Sometimes these interactions can be at these individual's worst or may involve events that are traumatic for someone or their family. Unfortunately, this means that interactions are not always positive or have positive outcomes. It is important to know and understand that the safety of the community is the highest priority and goal of the Livermore Falls Police Department. We have used the events in 2023 to uncover what our priorities should be in 2024.

Because of calls and trends in 2023, Chief Haroon has identified three items to focus on in 2024.

1. Build relationships and partnerships to fight narcotics in the community. Individuals dealing narcotics are among the highest on the list.
2. Speeding and other safety violations that are known to contribute to accidents in the community.
3. Higher positive police and community involvement. Especially at the administrative level.

Our priority goal in 2024 is to build trust through legitimate interactions and transparency.

### **Equipment:**

The Livermore Falls Police Department introduced body worn cameras (BWC) to the department in late 2023. The goal of such an introduction is to meet industry norms and add a layer of transparency. The selected BWC are from Axon Enterprises and have class-leading image quality and battery life. Cloud solutions are utilized to archive the video footage.

In late 2023, two patrol vehicles were damaged in a targeted event, along with the digital sign located in front of Town Hall. Fortunately, the suspect was apprehended, and the costs of repair were not laden upon the community's residences. Two 2018 Ford Police Interceptors require repair, but were functional for non-emergency responses (i.e., higher speed and/or maneuvers.) Given parts, the cosmetic repairs will be completed in early 2024.

A newly added police car, funded by American Rescue Plan Act (ARPA) will be requested in 2024. The vehicle will be "striped" differently to save costs over the existing appearance of our fleet. This vehicle will also be a new add-on taking the police fleet to four (4) vehicles total. Approximately two officers will be assigned to a single vehicle. Doing this will allow for less engine hours in a police vehicle. It is estimated that utilizing assignments will limit a vehicle's usage to near seventy (70) hours a week.

*Chief Ibrahim Y. Haroon  
Town of Livermore Falls, Division of Police  
2 Main Street  
Livermore Falls, Maine 04254  
(207)897-3424*

## **Department:**

Exterior lighting and internal lighting are some thoughts and considerations for 2024 safety and building enhancements. The back parking lot is too dark and requires additional lighting.

Chief Haroon has established goals to make the Livermore Falls Police Department more accessible to the public that it serves. Some hinderances identified in 2023 are limited use and access of the drug drop-off box, and limited police lobby hours. In 2024, Chief Haroon will make a reasonable attempt to open the police lobby on all days and during all hours (24/7/365.) The goal is to allow for no questions asked access to the drug take back box, and a lobby that is cooled and heated for people to report an event.

## **Conclusion:**

Livermore Falls Police Department provides safe and effective public safety services to the citizens of Livermore Falls, our local businesses and visitors of our great community. I encourage you to contact us or Chief Haroon with any compliments, concerns, or feedback regarding the Livermore Falls Police Department.

Residents in a community is what creates a safe community. At the Livermore Falls Police Department we want to be your partner. Let's build something safe together.

Respectfully,

- The Livermore Falls Police Department

*Chief Ibrahim Y. Haroon  
Town of Livermore Falls, Division of Police  
2 Main Street  
Livermore Falls, Maine 04254  
(207)897-3424*



## **Annual Report of the Livermore Falls Sewer Department – February 7, 2024**

Because 2023 was an extremely wet year riddled with heavy rainfall and snow melt events, the Livermore Falls Sewer Department experienced above average flows within its collection system and at the Livermore Falls Waste Water Treatment Facility (LF WWTF). The Livermore Falls sewer collection system was able to assimilate the high flow events and convey the waste water to the LF WWTF for as long as the sewer lines and pump stations remained above the flood waters. However, the WWTF was not as fortunate.

As part of the ongoing \$17M upgrade project at the WWTF, one of the two primary clarifiers had been repurposed as a sludge holding tank which reduced the facility's operating capacity by 50%. During the April 29-May 1, 2023 rain event, overflows at the WWTF necessitated waste water flow diversion at Jay's sewer pump station #1. During this high flow event, the pump room at the WWTF was nearly rendered a total loss due to the overflow of rain diluted wastewater from the sole primary clarifier. If not for the actions of the WWTF staff, along with the effort put forth by T. Buck's (the Contractor performing the WWTF upgrade) employees, the primary pump room at the WWTF would have been a total loss. A loss of the primary pump room would have meant the bypass of millions of gallons of raw waste water to the Androscoggin River for several months. Kudos to the staff of the WWTF and to T. Buck's employees for their dedication and work ethic!

The heavy rainfall on December 17-18, 2023, combined with the warm temperatures and resulting snow melt, created the "perfect storm" which caused extensive river flooding and overflows at the WWTF. The sewer pump station just outside the fence line at the WWTF was under 3 feet of water and was taken out of service. Flood waters surrounding the Shuy Corner sewer pump station rendered this pump station inoperable as well. Waste water flow from the Town of Jay was diverted at Jay's pump station #1, yet again, to prevent additional overflows and infrastructure damage at the WWTF. Once again, the reason for the WWTF's inability to treat the high influent flow rate was because the facility was amidst an infrastructure upgrade and the necessary processes (pumps and clarifiers) were inoperable due to the construction project.

As required by Jay's Municipal Satellite Collection System Permit and LF's WWTF Discharge Permit, both overflow incidents mentioned above were reported to the ME DEP before, during, and after the diversion & overflow events. The reports filed for each of these overflow events cited the need to complete the upgrade of the LF WWTF to eliminate the occurrence of future overflows reaching the receiving waters of the State of Maine.

The Livermore Falls sewer collection system is 99% separated from the storm water system and Jay's sewer collection system is entirely separated from their stormwater system. However, there are still many perimeter drains, roof drains, basement drains, and sump pumps that discharge to the sewer collection systems. Therefore, during wet weather flows, such as heavy rainfall and snowmelt events, the flow at the LF WWTF will increase from an average flow rate of 450,000 gallons per day to a flow rate of as much as 3,700,000 gallons per day. Once the upgrade of the LF WWTF is completed, the facility will be capable of adequately treating all the waste water that flows to the facility without the need to divert flow or experience overflow events.

The current construction schedule for the upgrade of the LF WWTF has an estimated completion date of September 2025. Once the upgrades have been completed, we plan to hold an "open house" to showcase the upgrades and improvements to the LF WWTF which were funded equally by both LF and Jay.

If you have any questions or would like more information about the operation of the Livermore Falls Sewer Department, please feel free to contact the Sewer Department @ 207-897-2339.

Respectfully,

Mark L. Holt

Supt., LF & Jay Sewer Dept.'s

## **2023 Transfer Station Report**

To Town Manager, Selectmen and Citizens of Livermore Falls

Our household Recycling has reduced in tonnage from the previous year, while Trash increased very little and demolition, Steel and Brush has stayed close to the same. We are currently paying \$86.41 per ton for WSW and paying \$108.73 for recyclables until the markets start to rise again. Demolition has been increasing rapidly over the last year in a half. With the current price of \$149.00 per ton

Hauling costs went up last year for the first time since 2009 and with the rising fuel costs we are still seeing fuel surcharges added also. We are trying to get maximum compaction in the containers to save on hauling costs, sometimes we can not get a truck here soon enough to swap out the containers, so we must put trash or recyclables in the old building until we get a new container swapped out.

### **Total tonnage for 2023**

Municipal Solid Waste	510
Recyclables	58
Demolition & Brush	200
Metal	50

2-5-24

Thank You  
Bill Nichols

**Treat Memorial Library  
Librarian's Report 2023**

2023 saw the library move further away from the online programming of the pandemic years and embrace indoor, in person programming again fully.

Patrons saved \$96,133.45 in 2023 by using their library instead of purchasing materials. Beyond this, we continue to provide interlibrary loans and access to the Download Library (ebooks and audiobooks) through the Cloud Library app.

The 2023 Summer Reading Program was "All Together Now", which was a community theme. This was the first summer reading program to include all age groups. Out of 23 participants, 9 (4 kids, 3 teens, and 2 adults) completed their challenge boards. During the Summer Reading season, we hosted a Paint Night, which saw all ages complete their own painting with instruction. We also partnered with local charities for Craft for a Cause night, dressed up for a Fairy Tale and Folk Fest, and had our patrons create mini-masterpieces for an art show. Our summer included visits from popular guests Chewonki Traveling Natural History Programs and Mad Science of Maine.

Paint Night has become a repeated program, as have therapy dogs from the Love on a Leash foundation. We plan to repeat Comic Book Day, which was a new program in 2023. Our adult Book Club continues on with some core members from its founding in 2014 (we are soon to celebrate reading our 100<sup>th</sup> book). Other regular programs include Lego Club, whose LEGO creations we display in the library.

In April of 2023, comedy improv group Teachers Lounge Mafia performed a fundraising show for us at the library. We had our annual book sale in September and a second book sale in December. Our used book store was recently featured in the local paper.

Thank you all,

Respectfully submitted,

Brianna Rush  
Director

**Treat Memorial Library  
2023 Statistics (Fiscal Year 2022-2023)**

**Registered Patrons**      1,148

**New Patrons**              88

**New Materials Added**    1,138

**Total Materials in Circulation** 19,309

**Magazines and Newspapers** 14

**Public Computer Usage** 324

**WiFi Users**    1,315

**Total Patrons Served**    3,550

**Circulation**

**Adult**              3,656

**Juvenile and Young Adult**    3,822

**Download eBooks & Audio**

**Adult**              369

**Juvenile & YA**    92

**DVDs**      387

**Audio Books (CDs)**      17

**Magazines**      31

**Inter-Library Loans (SIERRA, MSL, mail, etc.)**

**Outgoing**    20

**Incoming** 337

**Curbside Service**    3

*Livermore Falls Water District  
20 Depot Street  
Livermore Falls, ME 04254  
Telephone (207) 897-3445  
Fax (207) 897-5644  
E-mail: lfwd@myfairpoint.net*

To the Citizens of Livermore Falls:

March 18, 2024

The Trustees of the Livermore Falls Water District hereby submit this annual report for the year ending December 31, 2023.

The district passed all the states required testing.

Pratt & Son's completed the district's portion of work for the Church, Knapp, and Millett Street project. The plan was to stop at Searles Street but with the money that was available the district was able to install new water main, services, and a hydrant to Cargill Street.

The district has contracted with Wright-Pierce to update the districts gis program. The funding for this project was provided thru a grant from the Drinking Water Program.

The district entered a contract with Maine Rural Water Association to do our billing. This process has not gone smoothly. In December the board made the decision to bring the billing back to the office. We are hoping to have this process implemented April 1<sup>st</sup>.

The district installed a 60 kw Kohler generator installed at the pump-station at Jewell Street.

The district accepted with regret the resignation of long-time trustee President Margaret Leclerc.

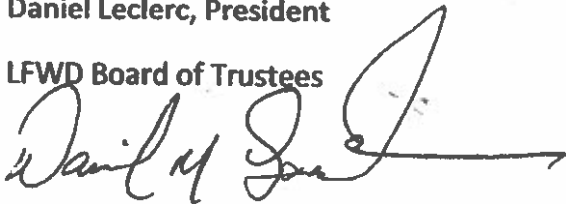
The district has also installed 100+ new meters as part of our meter replacement program, so we will be calling each customer at some point in the future, for a meter changeout.

Along with the general day-to-day operations, we replaced 5 services, repaired 1 other service, repaired 1 hydrant, and assisted the Fire Dept. with 1 fire.

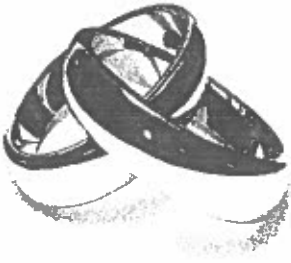
Respectfully submitted

Daniel Leclerc, President

LFWD Board of Trustees



# TOWN CLERK'S REPORT



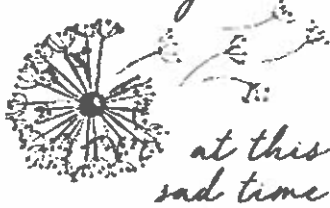
**Marriages 33**



**Girls 22 Boys 21**

**In Memory of all 52 residents that have passed away from the  
Town of Livermore Falls in the year of 2023,**

*Our thoughts  
are with you*



**Respectfully Submitted by, Doris Austin, Town Clerk**

# Delinquent Real Property Taxes

2018  
BLAIS, AMANDA 1,003.09  
JUDD, TAMMY 75.12

2019  
BARKER, ALPHONSO 165.65  
BARKER, CAROLE ANN 57.67  
BLAIS, AMANDA 1,521.28  
DEPIETRO, ROBERT J ESTATE OF 208.45  
HYDE DAVID A. & RUTH M. 278.23  
IRIZARRY, ERNEST IV 1,727.54  
IRIZARRY, ERNEST IV, & 505.73  
JACKMAN, PETER D 310.69  
JACKMAN, PETER D 3,329.37  
JUDD, TAMMY 501.04  
KARKOS, DONNA J 793.72  
LEWIS, AMY 87.57  
LEWIS, RICHARD E 99.98  
LYON, LESTER S 198.97  
MARTIN, CARRIE 648.81  
MARTIN, CARRIE 433.02  
MARTIN, ROBERT S 602.18  
POLAND, ERICA 9.65  
SEITZ, JAMES R 445.53  
SERABIAN, NANCY 1,554.12  
SOFTIE DELITE, INC 916.04  
TRIPZ, LLC 887.88  
TRIPZ, LLC 1,028.91

2020  
232 FAYETTE ROAD, LLC 361.92  
AMBURG, CLIFTON 1,278.32  
BARKER, ALPHONSO 99.76  
BARKER, CAROLE ANN 322.48  
BLAIS, AMANDA 1,440.72  
DEPIETRO, ROBERT J ESTATE OF 245.92  
GRAY, SHANE 1,011.52  
HALL, LETITIA A 27.21  
HISCOCK, LEROY 568.40  
HISCOCK, LEROY 534.62  
HYDE DAVID A. & RUTH M. 211.12  
IRIZARRY, ERNEST IV 1,637.92  
IRIZARRY, ERNEST IV, & 436.16  
JACKMAN, PETER D 331.76  
JACKMAN, PETER D 4,646.96  
JONES, ARLENE ESTATE 2,275.92  
JONES-STILES, LUANNE E 171.90

JORDAN, TAMMY 420.67  
KARKOS, DONNA J 612.48  
KONIAK, FRANK J 154.77  
LEWIS, RICHARD E 171.68  
LYON, LESTER S 853.76  
MARTIN, CARRIE 577.68  
MARTIN, CARRIE 364.24  
MARTIN, ROBERT S 1,027.76  
MITCHELL, ELEANOR H ESTATE OF 439.15  
POLAND, ERICA 526.64  
RIVERS, JAMES 1,914.45  
ROBBINS, TIMMY A 496.48  
ROBBINS, TIMMY A 347.66  
ROBSON, TAMMY 461.68  
SEITZ, JAMES R 684.40  
SERABIAN, NANCY 1,473.20  
SOFTIE DELITE, INC 835.20  
STROUT, STEVE M, DAWN M & 3.49  
TRIPZ, LLC 1,651.84  
TRIPZ, LLC 1,037.04  
VIGUE, DARKE 741.06

2021  
232 FAYETTE ROAD, LLC 361.92  
AMBURG, CLIFTON 1,278.32  
BACHELLER, GEORGE A 642.64  
BARKER, ALPHONSO 99.76  
BARKER, CAROLE ANN 322.48  
BARKER, CHARLES W 380.48  
BERRY, KATHLEEN G 337.61  
BLAIS, AMANDA 1,440.72  
BLAIS, DAVID JOHN 1,888.48  
BLAIS, PATRICIA 624.09  
CUMMINS, BILLY 487.20  
DEPIETRO, ROBERT J ESTATE OF 245.92  
FOWLER, BRIAN S 2,918.56  
GRAY, SHANE 1,011.52  
HATCH, LAURIE 466.32  
HISCOCK, LEROY 568.40  
HISCOCK, LEROY 1,231.92  
HUTCHINSON, LEISA L 2,275.92  
HYDE DAVID A. & RUTH M. 211.12  
HYDE, DAVID A 37.49  
IRIZARRY, ERNEST IV 1,637.92  
IRIZARRY, ERNEST IV, & 436.16  
JACKMAN, PETER D 331.76  
JACKMAN, PETER D 4,646.96

## Delinquent Real Property Taxes

JONES, ARLENE ESTATE	2,275.92
JONES-STILES, LUANNE E	171.90
JORDAN, TAMMY	420.67
KARKOS, DONNA J	612.48
KONIAK, FRANK J	154.77
LEWIS, RICHARD E	171.68
LYON, LESTER S	853.76
MARTIN, CARRIE	577.68
MARTIN, CARRIE	364.24
MARTIN, ROBERT S	1,027.76
MITCHELL, ELEANOR H ESTATE OF	439.15
POLAND, ERICA	526.64
RIVERS, JAMES	1,914.45
ROBBINS, TIMMY A	496.48
ROBBINS, TIMMY A	347.66
ROBSON, TAMMY	461.68
SEITZ, JAMES R	684.40
SERABIAN, NANCY	1,473.20
SOFTIE DELITE, INC	835.20
STROUT, STEVE M, DAWN M &	3.49
TRIPZ, LLC	1,651.84
TRIPZ, LLC	1,037.04
VIGUE, DARKE	741.06

### 2021

232 FAYETTE ROAD, LLC	361.92
AMBURG, CLIFTON	1,278.32
BACHELLER, GEORGE A	642.64
BARKER, ALPHONSO	99.76
BARKER, CAROLE ANN	322.48
BARKER, CHARLES W	380.48
BERRY, KATHLEEN G	337.61
BLAIS, AMANDA	1,440.72
BLAIS, DAVID JOHN	1,888.48
BLAIS, PATRICIA	624.09
CUMMINS, BILLY	487.20
DEPIETRO, ROBERT J ESTATE OF	245.92
FOWLER, BRIAN S	2,918.56
GRAY, SHANE	1,011.52
HATCH, LAURIE	466.32
HISCOCK, LEROY	568.40
HISCOCK, LEROY	1,231.92
HUTCHINSON, LEISA L	2,275.92
HYDE DAVID A. & RUTH M.	211.12
HYDE, DAVID A	37.49
IRIZARRY, ERNEST IV	1,637.92
IRIZARRY, ERNEST IV, &	436.16

JACKMAN, PETER D	331.76
JACKMAN, PETER D	4,646.96
JONES-STILES, LUANNE E	257.52
JORDAN, TAMMY	858.40
KARKOS, DONNA J	612.48
KONIAK, FRANK J	626.40
LECLERC, MARGARET	1,871.33
LETALIEN, ERIC	493.51
LETOURNEAU, CRYSTAL J	87.75
LEWIS, RICHARD E	171.68
LOSEY, JEREMIE J	791.12
LYON, LESTER S	853.76
MARIN, PHILIP A	605.52
MARTIN, CARRIE	577.68
MARTIN, CARRIE	364.24
MARTIN, ROBERT S	1,027.76
MAXWELL, ANTHONY J	541.72
MAXWELL, ANTHONY J	271.44
MITCHELL, DUANE R JR	382.68
MITCHELL, ELEANOR H ESTATE OF	631.04
MURRAY, CAROLYN A	44.79
OCHOA, CARLOS R	15.96
POLAND, ERICA	526.64
RIVERS, JAMES	2,183.12
ROBBINS, TIMMY A	496.48
ROBBINS, TIMMY A	531.28
ROBSON, TAMMY	348.00
ROBSON, TAMMY	375.84
SEITZ, JAMES R	684.40
SOFTIE DELITE, INC	835.20
SOUTHER, JOSHUA	531.28
SOUTHER, WALDO	431.52
SPENCER, KENDRA	453.53
STROUT, DAWN M	2,208.64
TAYLOR, RYAN J	262.98
TRIPZ, LLC	1,651.84
TRIPZ, LLC	1,037.04
VIGUE, DARKE	1,482.48
WARD, KEVIN R. ESTATE OF	1,092.72
WILLIAMS, HEATHER L	730.80

### 2022

127 MAIN ST LLC	1.65
127 MAIN STREET LLC	217.09
AMBURG, CLIFTON ESTATE	1,978.28
BAM, TRAVIS P	1,258.60
BARKER, ALPHONSO	110.00



## Delinquent Real Property Taxes

BARKER, CAROLE ANN	424.81	KONIAK, FRANK J	767.42
BARKER, CHARLES	83.34	LAKE, RODNEY	2,505.90
BARKER, CHARLES	238.39	LECLERC, MARGARET	2,785.52
BARKER, CHARLES W	483.48	LETALIEN, ERIC	743.95
BARKER, CHARLES W	448.28	LETOURNEAU, CRYSTAL J	181.87
BEHR, MARCUS T	3,459.00	LETOURNEAU, CRYSTAL J	251.16
BENVIE, RONALD A	1,956.45	LEWIS, RICHARD E	272.28
BERRY, KATHLEEN G	633.66	LONGLEY, ANGELA	364.80
BLAIS, AMANDA	1,555.88	LOSEY, JEREMIE J	934.03
BLAIS, DAVID	337.99	LYON, LESTER S	997.39
BLAIS, DAVID	368.50	MACDONALD, DANIELLE	1.60
BLAIS, DAVID	1,609.86	MARK-SMITH, KIMBERLY	363.80
BLAIS, DAVID JOHN	2,008.79	MARTIN, CARRIE	682.94
BLAIS, PATRICIA	910.56	MARTIN, CARRIE	467.05
BYRON, AMY	2,067.45	MARTIN, ROBERT S	1,173.38
CASTONGUAY, BRADIE-JO	940.36	MARTIN, RYAN	44.15
CHABOT, JOSEPH	115.02	MAXWELL, ANTHONY J	1,194.51
CHURCHILL, JASON	502.27	MAXWELL, ANTHONY J	647.74
COLE GEORGE P	4.60	MERRILL, JEFFREY	450.62
COTE, DARLENE A ESTATE OF	326.03	MITCHELL, DUANE R JR	2,156.63
COX, MICHAEL E	19.52	MITCHELL, ELEANOR H ESTATE OF	736.91
CUMMINS, BILLY	591.42	MOULTON, ROGER J	1,061.33
DAVID, STEVE A	711.10	MURRAY, CAROLYN A	3,088.24
DEPIETRO, ROBERT J ESTATE OF	382.58	MURRAY, CAROLYN A	249.21
DUFAULT, JAMES H	284.02	OCHOA, CARLOS R	284.02
DUFFY, PATRICK	101.06	PATTOY, ELIEZELLE A	593.77
FARR, DAVID	490.53	PERRY, KENNETH	1,532.42
FOWLER, BRIAN S	3,050.69	POLAND, ERICA	631.32
FRANCHETTI, FREDERICO	3.46	POOLER, SOPHIA P	10.91
FSC, LLC	1,177.36	PRYOR, THOMAS E	773.52
GRANT, CASSANDRA R	363.80	RIVERS, JAMES	2,342.01
GRAY, SHANE	1,121.76	ROBBINS, TIMMY A	600.81
GROVER, JASON S	896.49	ROBBINS, TIMMY A	671.21
HATCH, LAURIE	570.31	ROBSON, TAMMY	485.83
HISCOCK, JACOB	673.55	ROBSON, TAMMY	478.78
HISCOCK, JACOB	1,931.35	SCOTT, BRIAN	309.92
HOWARD, AARON K	391.96	SEITZ, JAMES R	826.09
HYDE DAVID A. & RUTH M.	312.17	SOFTIE DELITE, INC	943.42
HYDE, DAVID A	628.97	SOUTHER, JOSHUA	636.01
IRIZARRY, ERNEST IV	1,755.35	SOUTHER, WALDO	438.89
IRIZARRY, ERNEST IV, &	539.80	SOUTHER, WALDO	535.10
JACKMAN, PETER D	434.20	SOUTHER, WALDO E	654.79
JACKMAN, PETER D	4,798.93	SOUTHER, WILBUR	1,311.25
JONES, DONALD	2,400.67	SPAIN, LOGAN A	1,527.18
JONES-STILES, LUANNE E	359.11	SPENCER, KENDRA	657.13
JORDAN, TAMMY	966.89	STROUT, DAWN M	2,332.62
KARKOS, DONNA J	753.34	TAYLOR, RYAN J	969.23

# Delinquent Real Property Taxes

THERIAULT, MICHAEL	51.44
THOMAS, ESTHER L	7.42
TRIPP, CHARLES	2.64
TRIPZ, LLC	1,769.43
TRIPZ, LLC	1,147.57
VEAYO, STEVEN P	948.11
VIGUE, DARIKE	1,633.32
WARD, KEVIN R. ESTATE OF	1,203.89
WHITE, KENNETH R	251.16
WILLIAMS, HEATHER L	873.02
WINSHIP, GINA A	1,335.30
YOUNG, TYLER	342.68

2023

1 DEPOT, LLC	1,726.60
127 MAIN ST LLC	121.25
127 MAIN ST LLC	2,211.60
127 MAIN STREET LLC	298.28
232 FAYETTE ROAD, LLC	151.14
ADAMS, BENJAMIN S	884.68
ADAMS, DALE R	2.80
ADAMS, DOMINICK A	225.53
ADAMS, JAMIE	826.93
ADAMS, STEVE F	965.67
AGUIAR, ROBERT P JR	420.74
ALEXANDER, VANESSA	240.50
ALLEN, GEORGE	428.01
ALLEN, GEORGE	351.62
ALLEN, GEORGE	1,176.45
ALLEN, JUSTIN R	1,501.08
ALLEN, SUSAN	2,153.40
AMBURG, CLIFTON ESTATE	1,942.43
ATKINSON, DAVID L ESTATE OF	334.65
AUDET INVESTMENTS, LLC	970.25
BACHELDER, KYLE A	2,488.05
BACHELLER, HOLLY R	2,910.00
BAILEY BROS INC	2,763.29
BAILEY BROS INC	292.21
BAILEY BROTHERS, INC	307.97
BAILEY BROTHERS, INC	2,113.39
BAM, TRAVIS P	1,598.08
BARBIONI, JOHN	1,760.63
BARBIONI, JOHN	1,319.20
BARKER, ALPHONSO T	11,167.13
BARKER, BRIAN	344.35
BARKER, BRIAN	579.58
BARKER, CHARLES	3,031.25

BARKER, CHARLES W	368.60
BARKER, CHARLES W	397.70
BARKER, CHARLES W	332.23
BARKER, CHARLES W	363.75
BARKER, CHARLES W	361.33
BARKER, HEIDI	1,952.13
BEHR, MARCUS T	3,472.60
BENNETT, JOHN W	1,292.52
BERRY, KATHLEEN G	552.90
BERRY, ROBERT D II	645.05
BERSETT, BRUCE	210.98
BIBEAU, MICHAEL E	28.04
BLAIR, VERGIE M	230.33
BLAIS, AMANDA	1,505.93
BLAIS, DAVID	247.35
BLAIS, DAVID	388.00
BLAIS, DAVID	1,561.70
BLAIS, DAVID JOHN	1,973.95
BLAIS, PATRICIA	839.05
BOOTH, TIMOTHY A	189.15
BRACKETT, DAVID	198.85
BRACKETT, DAVID P	2,204.33
BROCHU PROPERTY MANAGEMENT, LLC	98.21
BROCHU PROPERTY MANAGEMENT, LLC	88.51
BROCHU PROPERTY MANAGEMENT, LLC	269.18
BROCHU PROPERTY MANAGEMENT, LLC	1,453.79
BROCHU PROPERTY MANAGEMENT, LLC	128.52
BROCHU PROPERTY MANAGEMENT, LLC	864.51
BROCHU, BRENDA	2,902.72
BROCHU, BRENDA	371.02
BROCHU, CODY	97.00
BRYANT, JASON M	1,179.76
BUCK, KENNETH L JR	172.18
BUCK, MERLE	631.71
BUCK, MERLE C JR	483.00
BUDD, JOHN Z	0.43
BURGOON, DAVID	87.30
BURNHAM, JEAN M	35.90
BURTON, RHONDA	309.50
BUTLER, AMANDA	1,314.35
BYRON, AMY	2,034.58
CALLAHAN, PATRICK J	1,108.32
CAMERON, GAIL	382.16
CASSIDY, SUSAN A	34.60
CASTONGUAY, ADAM	0.31
CASTONGUAY, BRADIE-JO	1,387.10
CASTONGUAY, CALEB J	1,641.73

# **Delinquent Real Property Taxes**

CASTONGUAY, JEAN	0.04	DAVIS, STEPHEN E	732.12
CASTONGUAY, JEAN	0.14	DD HORIZONS, LLC	357.69
CASTONGUAY, JEAN	0.37	DEANE, STEPHEN M JR	1.72
CASTONGUAY, JEAN	0.20	DEPIETRO, ROBERT J ESTATE OF	863.30
CASTONGUAY, JEAN	0.02	DICK, JOSHUA E	1,284.04
CASTONGUAY, JEAN	0.03	DIGIANDOMENICO, MICHAEL A	0.87
CASTONGUAY, JEAN	0.01	DIGIANDOMENICO, MICHAEL A	1,204.13
CASTONGUAY, JEAN A	0.38	DILLS, ASHLEY N	104.28
CASTONGUAY, JEAN A	0.06	DILLS, BRITTANY	231.94
CASTONGUAY, JEAN A	0.35	DOSTIE, NANCY C	1,813.33
CHABOT, JOSEPH	1,298.35	DROWN, SHARON A	106.70
CHABOT, JOSEPH A HEIRS OF	919.07	DRUMMOND, MARK	292.55
CHEN, JAINGUANG	814.80	DRUMMOND, MARK J	836.38
CHESSIE, JOAN	2.87	DSV SPV3, LLC	765.09
CHRETIEN, PAUL	449.84	DUFAULT, JAMES H	191.58
CHRETIEN, PAUL L	1,476.14	DUNTON, KEVIN A	36.37
CHRETIEN, ROBIN L	458.67	DUNTON, KEVIN A	645.05
CHURCHILL, JASON	691.13	DUSTIN, LARRY K	181.88
CLAPSADDLE, CORY J	903.31	EATON, BENJIMAN J	877.85
CLARK, DESTINY	143.08	ELLINGWOOD, CHRISTOPHER C	624.90
COATES, FRANK	301.91	ELLIOTT, ALBERT L	215.83
COATES, FRANK	1,305.86	ELLIOTT, DUSTIN	7.27
COATES, FRANK	41.22	EMERSON, NICHOLAS	710.53
COATES, RICHARD M	1,624.75	EMERY, EUGENE	1,292.53
COFFIN, DEBORAH L	543.20	ENGLEHARDT, JON P	518.95
COLE GEORGE P	4.85	ESTATE OF WRIGHT-HAUN, CINDY	331.01
CONROD, LYNDIA	35.64	FARMLAND PROPERTIES, LLC	4.74
COOK, VERNON L	1,120.83	FARR, DAVID	526.23
COSTIN, RAYMOND J	276.45	FIELD, BRENT D	14.50
COTE, DARLENE A ESTATE OF	1,777.53	FIELDS RENTAL PROPERTIES AND	332.23
COWHEY, RACHELE A	731.07	FINLEY FUNERAL HOME	6,508.70
COX, MEGAN	337.08	FINLEY, KENNETH	412.25
COX, MICHAEL E	635.35	FISHER, JULIE	7.77
COX, MICHAEL E	683.85	FLAGG, TYLA J	841.47
CREPS, ROSE M	808.74	FLAHERTY, DALE J	98.21
CREWSE, KYLE D	2,206.75	FORTIER, COREY	206.13
CROCKER, JACQUELINE	414.68	FORTIER, PAUL	511.67
CUMMINGS, NOREEN	145.35	FOURNIER, SUZANNE M	3,213.13
CUMMINGS, NOREEN Y	123.85	FOURNIER, TIMOTHY	531.08
CUMMINGS, NOREEN Y	165.63	FOWLER, BRIAN S	3,050.65
CUMMINGS, NOREEN Y	2,080.10	FRAILEY, REGINA	293.43
CUMMINS, BILLY	509.25	FRANCHETTI, TRISTAN	790.13
DANAC MANAGEMENT CO, LLC	4.05	FRANCHETTI, TRISTAN	7.28
DANAC MANAGEMENT COMPANY, LLC	4.30	FRASER, MAUREEN	225.64
DANAC MANAGEMENT COMPANY, LLC	13.09	FRAZIER, THOMAS R	50.93
DAVID, STEVE A	632.93	FRAZIER, THOMAS R	41.23
DAVIS, KATHERINE	23.80	FRAZIER, THOMAS R	46.08

# Delinquent Real Property Taxes

FRAZIER, THOMAS R	252.20	HEINTZ, WENDY S	948.18
FRAZIER, THOMAS R	58.20	HEWINS, STEVEN L	168.59
FROST, ELVIN JR	1,367.70	HEWINS, STEVEN L	209.76
FULLER, DANIEL H	83.69	HILTON, KEVIN S	0.02
FULLER, JUDITH	2,180.07	HILTON, KEVIN S	1.06
FULLERTON, CHARLES H	1,812.99	HINE, RACHAEL	0.33
FURLONG, JOHN	1,445.30	HISCOCK, DEBORA J HEIRS OF	761.45
GAGNON, BEVERLY	1,610.20	HISCOCK, JACOB	594.13
GAGNON, BEVERLY B	8,497.20	HISCOCK, JACOB	1,893.93
GAITHER, WILLIAM C III	1.51	HISCOCK, JESSE	458.33
GAUMAN CHOGLLO, IVAN LEONARD	1,539.88	HOLLATZ, CALEB	506.83
GAY, LAWRENCE J	124.89	HOLMES, AMY R	659.60
GILE, DARREN	600.46	HOOD, PHILIP JR	47.29
GOBBI FAMILY TRUST	608.65	HOWARD, AARON K	303.13
GODING, DAVID	1,392.10	HOWARD, MARGARET A	196.43
GOLDEN PINE FARM, LLC	4,601.44	HUANG, XUE FENG	1,341.02
GOODWIN, JARED	1,462.27	HUBBARD, RUSSELL	830.30
GOOGIN, JACOB	288.58	HUNT, BRADLEY S	543.20
GRAY, DANIEL C	381.97	HUNT, BRADLEY S	548.05
GRAY, SHANE	1,057.30	HUNT, BRADLEY S	1,273.13
GREENE, BRITNEY	1,920.60	HUSSEY, PETER	8.26
GREENWALD, CATHERINE	418.67	HUTCHINSON, LEISA	87.30
GREENWOOD, FRED	3.00	HUTCHINSON, LEISA L	0.14
GREENWOOD, LLOYD R	540.78	HYDE DAVID A. & RUTH M.	220.68
GREGOR, DARREL	3,162.20	HYDE, DAVID A	657.18
GRIFFITHS, LACEE	-1,325.02	HYDE, DAVID A	46.08
GROVER, JASON S	824.50	IRIZARRY, ERNEST IV	1,712.05
GUARDIAN COMMUNITIES, LLC	97.00	IRIZARRY, ERNEST IV, &	455.90
GUARDIAN COMMUNITIES, LLC	3,757.54	JACKMAN, PETER D	346.78
GUARDIAN COMMUNITIES, LLC	44.86	JACKMAN, PETER D	4,857.28
GUARDIAN COMMUNITIES, LLC	197.64	JACKMAN, SPENCER R	2,319.51
GUARDIAN COMMUNITIES, LLC	190.36	JACOBS, ISSAC S	957.90
GUARDIAN COMMUNITIES, LLC	189.15	JDR HOLDINGS, LLC	878.02
GUARDIAN COMMUNITIES, LLC	192.79	JDR HOLDINGS, LLC	854.85
GUARDIAN COMMUNITIES, LLC	183.09	JDR HOLDINGS, LLC	931.68
GUARDIAN COMMUNITIES, LLC	538.35	JDR HOLDINGS, LLC	606.08
GUARDIAN COMMUNITIES, LLC	145.50	JOHNSON, JOHN	0.50
GUARDIAN COMMUNITIES, LLC	111.55	JOHNSON, JOHN	0.62
GUAY, DAVID JR	310.40	JONES, DONALD	2,378.93
GUAY, DYLAN C	346.78	JONES, SUSAN C	1,101.70
GUILD, NICHOLAS	293.43	JORDAN, AUTUMN	147.93
HADDON, LYNN	571.00	JORDAN, TAMMY	897.25
HALL, BRIANNA	628.08	JUDD, SHANE D	406.95
HAMEL, MARIE	0.24	KARGER ENTERPRISES, LLC	2,196.93
HARBAUGH, BRIAN	1,272.17	KARKOS, DONNA J	785.70
HATCH, GAIL E	113.85	KCMA INVESTMENTS, INC	1,028.20
HATCH, LAURIE	487.43	KENNEDY, CHARLES N	315.25

# **Delinquent Real Property Taxes**

KIMBLE, PAUL A	339.50	MAINEWESTRENTALS, LLC	2,060.04
KINAHAN, KEITH J	1,570.19	MAINEWESTRENTALS, LLC	75.18
KINCH, MICHAEL	226.74	MAINEWESTRENTALS, LLC	1,555.64
KNIGHT, LYNN L	2,027.45	MAINEWESTRENTALS, LLC	1,178.55
KNOWLTON, WAYNE S	705.67	MAINEWESTRENTALS, LLC	1,005.16
KONIAK, FRANK J	800.25	MAINEWESTRENTALS, LLC	919.07
KONIAK, HELEN	113.98	MAINS, KENNETH M	164.90
KUNKEL, DEWAYNE M	2.47	MALDONADO, DANIEL M	1,993.35
LABBE, RANDALL ESTATE OF	82.45	MARKEY REAL ESTATE, LLC	769.95
LABBE, RANDALL ESTATE OF	540.78	MARK-SMITH, KIMBERLY	383.15
LAFINCO, LLC	235.23	MARTIN, CARRIE	603.83
LAFINCO, LLC	274.03	MARTIN, CARRIE	380.73
LAFINCO, LLC	215.83	MARTIN, ROBERT E JR	360.11
LAFLEUR, LEEANN	184.30	MARTIN, ROBERT E JR	931.20
LAFLEUR, LEEANN	592.91	MARTIN, ROBERT S	1,219.78
LAFLEUR, LEEANN	584.20	MARTIN, RYAN	36.38
LAKE, JEANINE	1,980.30	MAXWELL, ANTHONY J	1,132.48
LAKE, JEANNINE M	786.91	MAXWELL, ANTHONY J	567.45
LAKE, RODNEY	2,672.35	MAXWELL, ANTHONY J	3,392.58
LALIBERTE, IVY A	328.90	MCCARTHY, JAMES	210.97
LAMB BLOCK ASSOCIATES LLC	2.71	MCLELLAN, JOSHUA W	1,653.15
LANGLEY, JOSEPH A	766.15	MERRILL, JEFFREY	472.88
LANGLIN, KATHY E	1,171.28	MERRILL, JEFFREY O	1,469.55
LAROCK, DENNIS R	668.09	MILLER FAMILY IRREVOCABLE TRUST	30.31
LEACH, RICHARD D III	3,613.25	MILLER FAMILY IRREVOCABLE TRUST	21.82
LEBLOND, DONALD C	3.55	MILLER FAMILY IRREVOCABLE TRUST	26.67
LECLERC, MARGARET	2,885.75	MILLER FAMILY IRREVOCABLE TRUST	46.07
LECOWITCH, PETER	1,856.34	MILLER FAMILY IRREVOCABLE TRUST	1,551.35
LEE, DARREN J	822.08	MILLER FAMILY IRREVOCABLE TRUST	50.92
LEGERE, PETER	280.79	MILLER FAMILY IRREVOCABLE TRUST	40.01
LETALIEN, ERIC S	206.13	MILLER, ROBERT W	40.01
LETOURNEAU, CRYSTAL J	172.18	MITCHELL, DUANE R JR	2,235.85
LETOURNEAU, CRYSTAL J	157.63	MITCHELL, JULIE C	1,324.05
LEWIS, RICHARD E	179.45	MITCHELL, KRYSTAL A	231.13
LEWIS, RICHARD E	60.63	MOONEY, JAMES A JR	791.76
LONGLEY, ANGELA	948.18	MOREAU, JACQUES	554.11
LOSEY, JEREMIE J	1,433.18	MOREAU, ROBERT	2,553.53
LOVEWELL, JAY	882.70	MORISSETTE, SALLY	1,460.64
LUNA, MARIAH C	1,176.12	MORRISSEY, DAVID C	214.61
LYON, LESTER S	1,037.90	MORSE, PETER	29.10
MAC DEVELOPMENT LLC	297.06	MORSE, PETER	966.36
MAC DEVELOPMENT LLC	3,801.19	MORSE, PETER R	717.80
MACIE, DAVID	2,454.10	MOSHER, DOUGLAS	871.70
MACLURE, MATTHEW	303.38	MOSHER, KATHERINE	922.60
MAHEUX, SHARON R	1,091.25	MOULTON, ROGER J	985.09
MAINE STATE HOUSING AUTHORITY	0.22	MOULTON, ROGER J	3,460.48
MAINEWESTRENTALS, LLC	1,074.27	MURPHY, ANN LUCAS	2,217.96

## Delinquent Real Property Taxes

MURRAY, CAROLYN A	3,659.33	RIVERS, JAMES	2,427.43
MURRAY, CAROLYN A ESTATE OF	300.70	ROBBINS, TIMMY A	518.95
NICHOLS, BRADLEY	1,169.82	ROBBINS, TIMMY A	700.83
NICKERSON, NANCY K	53.30	ROBSON, TAMMY	509.25
NICKERSON, NANCY K	41.22	ROBSON, TAMMY	392.85
NILE, JESSICA	254.63	RODRIGUEZ, AMANDA	128.74
NOLL, KENNETH	112.96	RODZEN, ERIC S	1,750.64
NORRIS, RUSSELL JR	0.01	ROLLINS, DEBRA	2,503.57
NORRIS, RUSSELL JR	0.01	ROSE, ALEXANDER ERLON	1,285.25
NORRIS, RUSSELL JR	1.21	RYDER, GLEN A	87.47
NUZA, WILLIAM J	783.27	SCANLAN, SHEILA	261.90
OCHOA, CARLOS R	191.58	SCANNELL, APRILE M	327.37
ORCHARD KNOLL GRAY, LLC	7.73	SCOTT, BRIAN	814.80
OUELLETTE, REBECCA L	1,373.76	SEITZ, JAMES R	860.88
OUELLETTE, REBECCA L	52.14	SERABIAN, NANCY J	1,079.13
PAGE, BRENDA	815.23	SMILEY, JOSHUA P	208.55
PAINE, RUSTINE E	361.32	SMITH, ADAM	181.88
PALMER, GEORGE	1,057.71	SMITH, MICHAEL J	164.90
PARKER, LEMUEL JR	1.63	SMITH, WARREN	210.98
PARKER, LEMUEL JR	2.99	SMITH, WARREN	943.33
PARKER, WAYNE A	3,572.03	SOFTIE DELITE, INC	873.00
PARLIN, DONNA	1,214.93	SONOS, CHARLES	189.44
PATTOY, ELIEZELLE A	511.68	SOUCY, ROGER JR	14.25
PAUL RAYMOND A SR & KAREN L	807.53	SOUTHER, JOSHUA	555.33
PEASE, JODY A	2,851.80	SOUTHER, RANDALL	5.41
PERKINS, LORI	110.34	SOUTHER, RYAN	1,743.57
PERKINS, TASHA M	1,326.48	SOUTHER, WALDO	71.30
PERRA, ARTHUR E	115.33	SOUTHER, WALDO	351.63
PERRY, KENNETH	1,590.80	SOUTHER, WALDO	451.05
PHILBRICK, WESLEY	337.08	SOUTHER, WALDO E	1,018.50
PIERCE, MATTHEW	507.00	SOUTHER, WALDO E	555.33
PINKHAM, MARK T	1,194.31	SOUTHER, WILBUR	1,731.45
POLAND, ERICA	550.48	SPAIN, LOGAN A	1,668.40
POMEROY, DERRICK R	1,349.51	SPENCER, KENDRA	577.15
POOLER, SOPHIA P	1,149.45	SPENCER, KEVIN S	663.37
PORTER, JULIE ANN	1,621.11	STEWART, JULIE	0.58
QURRION, KATHERINE A	843.90	STINCHFIELD, CARL W II	785.70
RAC, JOHN	1,976.38	STROUT, DAWN M	2,308.60
RAMSDELL, BYRON B	33.95	STRUCK, WENDY	178.24
RAMSDELL, BYRON B	999.10	TAINTER POND, LESLIE	3.00
RAMSDELL, BYRON B	213.40	TAYLOR, RYAN J	899.68
RAMSDELL, BYRON B	140.65	TBW, LLC	4.46
RAMSDELL, BYRON B	314.04	TERRANT, ROBERT L III	1,037.90
RICHARD, EMILE	470.45	THERIAULT, MICHAEL	618.38
RICHARDS, KIM	3,082.18	THERRIEN, KAYLA J	1,976.38
RILEY INVESTMENTS LLC	1,302.23	THERRIEN, LAURIE	2,735.62
RILEY, STERLENE HEIRS OF	1,503.50	THOMAS, ESTHER L	1,287.68

## **Delinquent Real Property Taxes**

THREE AND-KEN VALLEY HOUSING G	13,903.74
TOMPKINS, RICKY G	373.45
TRIPP, CHARLES	550.48
TRIPP, CHRYSTAL	1,182.20
TRIPP, MICHAELA	688.70
TRIPZ, LLC	1,726.60
TRIPZ, LLC	1,083.98
TURBIDE, JOSEPH & JOANNE	373.45
TURBIDE, JOSEPH & JOANNE	264.33
TURCOTTE, JOYCELENE	1,094.20
VENTO, JASON W	1,132.48
VIGUE, DARIKE	1,695.08
VIGUE, VERNAL	0.08
VISCONTI, WILLIAM J	56.99
WALKER, BRADLEY	899.30
WARD, KEVIN R. ESTATE OF	1,142.18
WARE-BUTLER INC	328.59
WARE-BUTLER INC	1,912.11
WARE-BUTLER INC	286.15
WATSON, DWIGHT E	136.77
WEBBER, MICHAEL	225.52
WEBBER, MICHAEL L	99.42
WETHERELL, JAMES	1,113.74
WHITE CONSTRUCTION COMPANY, INC	552.51
WHITE, KENNETH D	344.35
WHITE, MICHAEL A	523.80
WHITTEMORE, WAYNE	294.64
WICKE, MARY	160.05
WILLIAMS, ANH K	1,435.44
WILLIAMS, HEATHER L	909.38
WILSON, JAMES F	392.85
WING, ALTON	586.48
WINSHIP, GINA A	1,277.98
WOODRIDGE USA PROPERTIES, LP	931.20
YOUNG, TYLER	252.20

# **Delinquent Personal Property Taxes**

	2009	
SOFTIE DELITE, INC	216.37	
	2010	
SOFTIE DELITE, INC	305.76	
	2011	
SOFTIE DELITE, INC	293.28	
	2012	
GAGNON, BEVERLY B	141.44	
SOFTIE DELITE, INC	303.68	
	2013	
GAGNON, BEVERLY B	99.84	
SOFTIE DELITE, INC	187.20	
	2014	
GAGNON, BEVERLY B	101.28	
SOFTIE DELITE, INC	189.90	
	2015	
GAGNON, BEVERLY B	147.70	
SOFTIE DELITE, INC	318.61	
	2016	
BENVIE, RONALD A	150.48	
GAGNON, BEVERLY B	148.39	
JACKMAN, PETER	187.36	
SOFTIE DELITE, INC	315.59	
	2017	
BENVIE, RONALD A	155.52	
GAGNON, BEVERLY B	151.20	
JACKMAN, PETER	1,159.92	
PITNEY BOWES, INC	-0.01	
SOFTIE DELITE, INC	326.16	
	2018	
BENVIE, RONALD A	155.52	
GAGNON, BEVERLY B	155.52	
GRAY, DIANA LEE	9.04	
JACKMAN, PETER	1,177.20	
SOFTIE DELITE, INC	332.64	

	2019	
BENVIE, RONALD A	164.98	
GAGNON, BEVERLY B	167.24	
GRAY, DIANA LEE	230.52	
JACKMAN, PETER	1,276.90	
SOFTIE DELITE, INC	357.08	
	2020	
BENVIE, RONALD A	171.68	
GAGNON, BEVERLY B	174.00	
GRAY, DIANA LEE	243.60	
JACKMAN, PETER	1,359.52	
SOFTIE DELITE, INC	382.80	
	2021	
BENVIE, RONALD A	171.68	
GAGNON, BEVERLY B	178.64	
GRAY, DIANA LEE	243.60	
H & R BLOCK	132.18	
JACKMAN, PETER	1,359.52	
MAXWELL, ANTHONY J & TERRI D	682.08	
NORTHERN LEASING SYSTEMS, INC.	2.32	
SOFTIE DELITE, INC	382.80	
	2022	
CONSOLIDATED COMMUNICATIONS	163.87	
GAGNON, BEVERLY B	188.60	
GRAY, DIANA LEE	259.90	
GREENE'S AUTO	177.10	
H & R BLOCK	602.60	
JACKMAN, PETER	1,462.80	
MAINE RSA #1, INC	132.05	
MAXWELL, ANTHONY J & TERRI D	1,478.90	
NORTHERN LEASING SYSTEMS, INC.	2.30	
SAFETY-KLEEN SYSTEMS, INC	7.36	
SOFTIE DELITE, INC	411.70	
	2023	
BAILEY BROTHERS INC	403.76	
BANK OF THE WEST	1,353.15	
CASTONGUAY, JEAN A	0.13	
CONSOLIDATED COMMUNICATIONS	257.05	
D.E.A.T., LLC	0.45	
DAVIS, STEPHEN E	42.11	
DIMENSION LUMBER CO	1,119.14	
DOLLAR GENERAL #19143	1,570.76	
ELSMAN, PATRICIA	12.13	



## **Delinquent Personal Property Taxes**

FINLEY FUNERAL HOME	295.85
FISH MEADOW CANNABIS	92.15
GAGNON, BEVERLY B	172.18
GRAY, DIANA LEE	242.50
H & R BLOCK	535.93
HAIR DOCTOR 2.0	7.28
JACKMAN, PETER	1,377.40
MAINE RSA #1, INC	1,040.33
MAXWELL, ANTHONY J & TERRI D	1,401.65
ORACLE MANAGEMENT VIII, INC	38.72
PILLSBURY, ELECIA C	12.13
REEFAH FREMEDIES, LLC	92.15
ROMANO, BARRY D	8.67
RUSTY LANTERN MARKET #1247	3.04
SAFETY-KLEEN SYSTEMS, INC	12.13
SOFTIE DELITE, INC	388.00
SPRUCE MOUNTAIN DENTISTRY	1,003.95
STEVIE JS	181.70
T&T LANDSCAPING & MASONRY	152.78
WABASHA LEASING LLC	96.98
WARE-BUTLER INC	132.16
WESTERN MOUNTAIN SPORTS	92.15
WHITEMORE REALTY GROUP	10.24

**PAGE 1 OF 3**

**Doris Austin, Town Clerk**

## INSTRUCTIONS TO VOTERS

- ◆ To vote, fill in the oval to the left of your choice.
- ◆ To have your vote count, do not erase or cross out your choice.
- ◆ If you make a mistake, ask for a new ballot.

<u>Select Board Member</u> 2-Year Term Vote for One	<u>Select Board Member</u> 3-Year Term Vote for One	<u>School Board Member</u> 3-Year Term Vote for 2
<input type="radio"/> <u>Bryant, Jeffrey</u>	<input type="radio"/> <u>Kenniston, Will</u>	<input type="radio"/> <u>Beck, D. Robin</u>
<input type="radio"/> <u>Barbioni, John</u>	<input type="radio"/> .....	<input type="radio"/> <u>Moulton, Roger</u>
<input type="radio"/> ..... .....Write-In		<input type="radio"/> <u>Pike, Phoebe</u>
		<input type="radio"/> ..... .....Write-In
		<input type="radio"/> ..... .....Write-In

**CONTINUE VOTING ON  
BACK OF BALLOT**

Typ:01 Seq:0001 Spl:01

OFFICIAL REFERENDUM BALLOT  
TOWN OF LIVERMORE FALLS  
APRIL 23, 2024

*Doris Austin*  
Doris Austin, Town Clerk

INSTRUCTIONS TO VOTERS

- ♦ To vote in FAVOR of the question fill in the oval marked YES.
- ♦ To vote AGAINST the question, fill in the oval marked NO.
- ♦ To have your vote count, do not erase or cross out your choice.
- ♦ If you make a mistake, ask for a new ballot.

- |   |   |
|---|---|
| <input type="radio"/> Yes<br><input type="radio"/> No | Article 3: To see if the Town will vote to fix the date when real and personal property tax payments become due and payable with the first payment being due on Friday, October 25, 2024, and the second payment being due on Friday, March 21, 2025; and to instruct the Tax Collector to charge interest at a rate of 7% annually on the unpaid balance of taxes beginning October 26, 2024 and March 22, 2025 respectively.        |
| <input type="radio"/> Yes<br><input type="radio"/> No | Article 4: To see if the Town shall affix an interest rate of 8% to any biannual sewer assessment not paid within the due date as established on the annual billing.  |
| <input type="radio"/> Yes<br><input type="radio"/> No | Article 5: To see if the Town will vote to authorize the Select Board to negotiate and execute multi-year contracts, including but not limited to, contracts or agreements in the following areas: auditing, assessing, solid waste disposal, equipment purchasing, leasing and maintenance, and collective bargaining agreements? If approved, this article shall remain in effect until changed by a vote at a future town meeting. |
| <input type="radio"/> Yes<br><input type="radio"/> No | Article 6: To see if the Town will vote to raise and appropriate from taxation and other sources the sum of \$425,901 for the ensuing year for General Government (Select Board, Committees, Administration, Elections, Treasurer, Assessing, Code Enforcement, General Assistance, Contingency, Legal).<br><br>Select Board vote: yes 5 no 0 abstain 0 absent 0<br>Budget Committee vote: yes 4 no 0 abstain 0 absent 0              |
| <input type="radio"/> Yes<br><input type="radio"/> No | Article 7: To see if the Town will vote to raise and appropriate from taxation and other sources \$1,055,236 for the ensuing year for Public Safety (Police Department, Fire Department, Health Officer, Hydrants, Ambulance Service, Street Lights, Animal Control).<br><br>Select Board vote: yes 4 no 0 abstain 0 absent 1<br>Budget Committee vote: yes 4 no 0 abstain 0 absent 0   |
| <input type="radio"/> Yes<br><input type="radio"/> No | Article 8: To see if the Town will vote to raise and appropriate from taxation and other sources \$757,088 for the ensuing year for Public Works (Public Works, Roads, Buildings and Grounds, Transfer Station).<br><br>Select Board vote: yes 5 no 0 abstain 0 absent 0<br>Budget Committee vote: yes 4 no 0 abstain 0 absent 0  |
| <input type="radio"/> Yes<br><input type="radio"/> No | Article 9: To see if the Town will vote to raise and appropriate from taxation and other sources \$640,111 for the ensuing year for Sewer Department (Sewer and Sewer Treatment).<br><br>Select Board vote: yes 5 no 0 abstain 0 absent 0<br>Budget Committee vote: yes 4 no 0 abstain 0 absent 0   |
| <input type="radio"/> Yes<br><input type="radio"/> No | Article 10: To see if the Town will vote to raise and appropriate from taxation and other sources \$184,234 for the ensuing year for Culture and Recreation (Library, Community/Parks, Summer Recreation, Town Clock).<br><br>Select Board vote: yes 4 no 0 abstain 0 absent 1<br>Budget Committee vote: yes 4 no 0 abstain 0 absent 0  |
| <input type="radio"/> Yes<br><input type="radio"/> No | Article 11: To see if the Town will vote to raise and appropriate from taxation and other sources \$873,600 for the ensuing year for Benefits (Insurances, Benefits).<br><br>Select Board vote: yes 4 no 0 abstain 0 absent 1<br>Budget Committee vote: yes 4 no 0 abstain 0 absent 0   |

CONTINUE VOTING ON PAGE 2

- ☐ Yes    Article 12: To see if the Town will vote to raise and appropriate from taxation and other sources \$385,000 for the ensuing year for Capital Projects.  
☐ No  
  
Select Board vote: yes 4 no 0 abstain 0 absent 1  
Budget Committee vote: yes 4 no 0 abstain 0 absent 0
- ☐ Yes    Article 13: To see if the Town will vote to raise and appropriate from taxation and other sources \$323,396 for the ensuing year for Debt Service.  
☐ No  
  
Select Board vote: yes 4 no 0 abstain 0 absent 1  
Budget Committee vote: yes 4 no 0 abstain 0 absent 0
- ☐ Yes    Article 14: To see if the Town will vote to raise and appropriate from taxation and other sources \$11,850 for the ensuing year for Agencies (Cemeteries, Agency Requests)  
☐ No  
  
Select Board and Budget Committee Recommend: Yes
- ☐ Yes    Article 15: To see if the Town will vote to appropriate from the revenue of the Town's Tax Increment Financing district, the sum of \$13,690 for Andrusmoggin Valley Council of Government fiscal year 2025 and Comprehensive Plan Development 2021.  
☐ No
- ☐ Yes    Article 16: To see if the Town will vote to appropriate all Revenues received that are not dedicated or otherwise appropriated for other purposes for other expenses to reduce the tax commitment. Estimated revenues is \$1,728,046.  
☐ No  
  
Select Board and Budget Committee Recommend: Yes
- ☐ Yes    Article 17: To see if the Town will vote to accept and appropriate estimated revenues in the sum of \$1,034,100 from State and Federal Revenue sources to reduce the property tax commitment.  
☐ No  
  
Select Board and Budget Committee Recommend: Yes
- ☐ Yes    Article 18: To see if the Town will vote to authorize the Select Board to carry forward any Unexpended Account Balance as they deem advisable and to authorize the Select Board to set at a later date the amount of such Surplus, if any, to reduce the tax commitment.  
☐ No  
  
Select Board and Budget Committee Recommend: Yes
- ☐ Yes    Article 19: To see if the Town will vote to authorize the Select Board to accept or reject any and all gifts as they deem advisable and to expend any monetary gifts or the proceeds from gifts of property on the designated purpose of the gift, if any. If approved, this article shall remain in effect until changed by a vote at a future town meeting.  
☐ No  
  
Select Board and Budget Committee Recommend: Yes
- ☐ Yes    Article 20: To see if the town will vote to authorize the Select Board to dispose of town owned property that was not acquired by virtue of the tax foreclosure process, that they deem to be surplus, obsolete or unusable and not currently serving any town purpose, under such terms and conditions as the Select Board deems advisable. If approved, this article shall remain in effect until changed by a vote at a future town meeting.  
☐ No  
  
Select Board and Budget Committee Recommend: Yes
- ☐ Yes    Article 21: To see if the town will vote to authorize the Select Board to apply for State, Federal (including community development block grants) and other grants on the Town's behalf for purposes deemed by the Select Board to be in the best interest of the town: to accept such grants, including, when necessary, the authority to sign contracts and related documents and to accept conditions of approval: and to appropriate such grant funds for any purpose for which the grant funds are permitted to be expended. If approved, this article shall remain in effect until changed by a vote at a future town meeting.  
☐ No  
  
Select Board and Budget Committee Recommend: Yes

**CONTINUE VOTING ON BACK OF BALLOT**

- ☐ Yes
- ☐ No

Article 22: To see if the Town will vote to (a) authorize the borrowing of up to \$420,000 through the issuance of general obligation bonds or through a loan from a banking institution, on a taxable or tax-exempt basis, for the purpose of financing the planning, engineering, design, permitting and construction of a substation for the Town's Fire Department to be located on Leeds Road in Livermore Falls, as the Select Board deems to be in the best interest of the health, safety and welfare of the Town, with the method of borrowing, dates, maturities, denominations, interest rate(s) and other details of such borrowing to be determined by the Select Board, plus any amount necessary to fund the interest payments on the borrowing and any costs of issuance related to the borrowing, and to appropriate the proceeds of said borrowing for the project costs detailed herein.

(Note: The borrowing to be issued will include a maximum principal amount of \$420,000. The total estimated debt service is \$595,246.58, of which principal is \$420,000 and estimated interest at a rate of 3.765% over 20 years is \$175,246.58.)

Select Board recommendation: Approval

Financial Statement: The issuance of bonds by the Town of Livermore Falls is one of the ways in which the Town borrows money for certain purposes. The following is a summary of the bonded indebtedness of the Town of Livermore Falls as of the date of this referendum:

Bonds now Outstanding and Unpaid:	\$5,053,833.26
Estimated Interest to be paid on Outstanding Bonds:	\$1,411,512.99
Total Principal and Interest to be repaid on Bonds Outstanding:	\$6,465,346.25

Additional Principal Amount of Bonds Authorized but not yet issued: \$2,749,988.00

Total Principal Amount of New Bonds to be Issued:	\$420,000.00
Estimate of potential new interest on such additional principal of bonds:	\$175,246.58
Total additional principal and estimated interest to be repaid:	\$595,246.58

When money is borrowed by issuing bonds, the Town must repay not only the principal amount of the bonds but also interest on the bonds. The amount of interest to be paid will vary depending upon the rate of interest and the years to maturity at the time of issue. The validity of the bonds and of the voters' ratification of the bonds may not be affected by any errors on the estimates made of the costs involved, including varying interest rates, the estimated cost of interest on the bond amount to be issued and the total cost of principal and interest to be paid at maturity. If the actual amount of the total debt service for the bond issues varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

*Rebecca E. Hamatys*

Rebecca Hamatys, Town Treasurer

- ☐ Yes
- ☐ No

Article 23: To see if the Town will vote to authorize the Select Board to overdraft accounts with uncontrollable expenditures when necessary. If approved, this article shall remain in effect until changed by a vote at a future town meeting.

Select Board and Budget Committee Recommend: Yes

- ☐ Yes
- ☐ No

Article 24: To see if the Town will vote to authorize property tax abatements to be approved by the Select Board/Assessors from the property tax overlay or, if necessary, Undesignated Fund Balance.

Select Board and Budget Committee Recommend: Yes

- ☐ Yes
- ☐ No

Article 25: To see if the Town will vote to authorize the Select Board to retain, sell, or dispose of any real estate acquired by the Town for non-payment of sewer assessments thereon, for such terms as they may deem advisable and in the Town's best interest, and to execute quit claim deeds for such property.

Select Board and Budget Committee Recommend: Yes

- ☐ Yes
- ☐ No

Article 26: To see if the Town will vote to authorize the Select Board to dispose of tax-acquired property as they deem in the best interest of the Town, pursuant to the process set fourth in 36 M.R.S.A. §943-C.

Select Board and Budget Committee Recommend: Yes

**CONTINUE VOTING ON PAGE 3**

- ☐ Yes  
☐ No

Article 27: To see if the Town will vote to appropriate the Cable TV Franchise Fees received annually by the Town of Livermore Falls from our Cable TV Company for the support and operation of Public Access TV. If approved, this article shall remain in effect until changed by a vote at a future town meeting.

Select Board and Budget Committee Recommend: Yes

- ☐ Yes  
☐ No

Article 28: To see if the Town will vote to authorize the Select Board to spend an amount not to exceed 3/12 of the budgeted amount in each budget category of last year's annual budget during the period from July 1, 2024, to October 1, 2024, or until a budget is passed for the 2024-2025 fiscal year in the event any budget article in this warrant fails. If approved, this article shall remain in effect until changed by a vote at a future town meeting.

Select Board and Budget Committee Recommend: Yes

- ☐ Yes  
☐ No

Article 29: To see if the Town will vote to appropriate 100% of the revenue from Snowmobile Registrations, received annually from the Maine Department of Inland Fisheries and Wildlife, to the Livermore Falls Snowmobile Club for maintaining trails and bridges, on the condition that those trails be open to the public for snowmobile purposes at no charge in the snow season. If approved, this article shall remain in effect until changed by a vote at a future town meeting.

Select Board and Budget Committee Recommend: Yes

- ☐ Yes  
☐ No

Article 30: To see if the Town will vote to, in accordance with 36 M.R.S.A. §506, to authorize the Tax Collector and Town Treasurer to accept prepayment of taxes not yet committed and pay no interest thereon.

Select Board and Budget Committee Recommend: Yes

- ☐ Yes  
☐ No

Article 31: Shall the "Interlocal Agreement for the Treatment of Waste Water Flows for the Towns of Livermore Falls and Jay, June 2015" be amended?

Select Board and Budget Committee Recommend: Yes

**YOU HAVE COMPLETED VOTING**

## **CURRENT 2024 STAFF**

Town Manager – Carrie Castonguay  
Town Clerk – Doris Austin  
Tax Collector – Doris Austin  
Treasurer – Rebecca Harmatys  
Chief of Police – Abe Haroon  
Fire Chief – Nathan Gupstill  
Emergency Management -  
Superintendent of Schools – Scott Albert  
Sewer Superintendent – Mark Holt  
Sewer Clerk – Tammy Gray  
Highway Foreman - William Nichols  
Code Enforcement Officer – Todd Donaldson  
Health Officer – Stephen Gould  
Plumbing Inspector – Terry Pinkham  
Animal Control Officer – Ken Pelletier  
GA Administrator – Doris Austin  
Assessor's Agent - O'Donnell & Associates  
Excise Agent – Doris Austin  
Deputy Clerk – Tammy Gray

State Representative Sheila Lyman  
14 Lyman Lane  
Livermore Falls ME 04254  
207-320-0588  
[Sheila.Lyman@legislature.maine.gov](mailto:Sheila.Lyman@legislature.maine.gov)

House of Representatives  
State House Station #2  
Augusta ME 04333  
207-287-1440  
District 74

State Senator Lisa Keim  
1505 Main Street  
Dixfield ME 04224  
207-562-6023  
[Lisa.Keim@legislature.maine.gov](mailto:Lisa.Keim@legislature.maine.gov)

State Senate District 18  
State House Station #3  
Augusta ME 04333  
207-287-1505

Maine Legislative Internet Site - <http://maine.gov/legis/house>