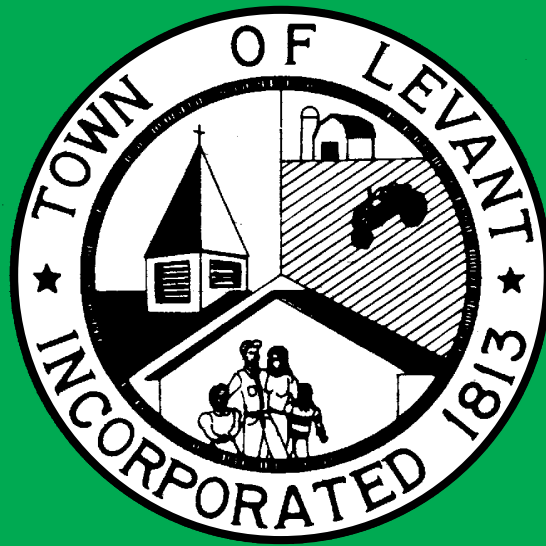


# Town Of Levant



## *Fiscal 2025 Annual Report*

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

Like us on Facebook 





## *In Loving Memory of* *Kevin Call Sr.*

Towns throughout Maine are often fortunate enough to have a family or two with established roots in the community, well known for their kindness and generosity for the town in which they live. The Town of Levant is proud to say the Call Family has done that and so much more. Sadly, a member of this family, Kevin Call Sr., passed away unexpectedly on May 7, 2025.

Much like many of his family members, Kevin Call Sr. didn't just live in Levant, he became a part of Levant through his local business and volunteer work. Kevin volunteered for years on the Town's Budget Committee, Planning Board, gave financial support to Levant Old Home Days, sponsored a Levant Little League Team and provided time and equipment from his construction business to assist in local road projects. Kevin was proud to be from Levant and the Town was certainly proud and thankful to have him.

The Town of Levant has the utmost respect for the life Kevin lived and gratitude for the time and effort he made to make Levant a better place for all of us.

The Town of Levant is honored to dedicate this year's Annual Report to Kevin Call Sr.

May he rest in peace

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# Levant Town Office



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



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## Hours of Operation

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

Animal Control (Dustin S. Sirabella)	1-207-478-9931
Caravel Middle School	1-207-848-3615
Fire Department, Levant	1-207-884-7574
GoNetSpeed	1-207-992-9911
Hermon High School	1-207-848-4000
Maine State Police	1-800-432-7381
To request a Concealed Weapons Permit	1-207-624-7210
Penobscot Sheriff's Department	1-207-947-4585
Penquis CAP Transportation	1-207-973-3695
Pine Tree Waste-Casella	1-207-848-7551
Post Office	1-207-884-7264

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

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



# Administration

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

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


**Anna Randall**  
*Deputy Town Clerk, Registrar of Voters, Secretary and Counter Clerk*

**Jessefa Murphy**  
*Plumbing Inspector and Code Enforcement Officer*

**Eric Strout** — *Fire Chief*

**Timothy Robinson** — *Public Works*

**James Cote** — *Recreation Director*



# Fire Department



## Fire Chief

Eric Strout

## Assistant Fire Chief

Mark McKay

## Captains

Adam Olmstead

## Lieutenants

Chris Schoppee

Courtney Jurson

Wyatt Morrison

Brad Bilotta

## Chaplain

Russell 'Spike' Brimmer

# Board of Selectmen/Assessors

(3 Year Term)

Shawn Spellman

Brian Call

Brent Pullen

Zachary Wood

Nathan Perry



2027

2027

2025

2025

2026

# Planning Board

(3 Year Term)

Ellery Batchelder Jr.

Arthur Hodgdon

Scott Fairbanks

Milton Knowles Jr.



2026

2026

2026

2025

# Board of Appeals

(3 Year Appointment)

Kevin Curry

Robert Hinds (Chair)

Debbie CoWallis



2025

2025

2027



## **R.S.U. #87**

**Superintendent of Schools**

Mark Turner

**Principle, Suzanne M. Smith Elementary**

Erin McGovern

**Principle, Caravel Middle School**

Nicole Middleswart

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

(3 Year Term)

Deborah CoWallis  
Shannon Knowles  
Jason Dean

2027  
2026  
2025



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

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

## **STATE SENATOR, DISTRICT 33**

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

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

## **CAPITOL ADDRESS FOR STATE SENATORS**

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

## **STATE REPRESENTATIVE, DISTRICT 34**

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

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

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

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



Janet T. Mills  
GOVERNOR

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

Dear Maine Resident:

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

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

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

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

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

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

Sincerely,

Janet T. Mills  
Governor



PRINTED ON RECYCLED PAPER

SUSAN M. COLLINS  
MAINE

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

United States Senate  
WASHINGTON, DC 20510-1904

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

Dear Friends:

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

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

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

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

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

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

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

Sincerely,



Susan M. Collins  
United States Senator

Washington Office  
1710 Longworth House Office Building  
Washington, D.C. 20515  
Phone: (202) 225-6306  
Fax: (202) 225-2943  
[www.golden.house.gov](http://www.golden.house.gov)



Committee on Armed Services

Committee on Small Business

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

Dear Friends,

I hope this letter finds you well. It's an honor to continue serving as your representative in Congress, and I take the responsibility very seriously. Thank you for the opportunity to share an update on the work I've been doing for the people of the Second Congressional District.

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

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

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

6 State Street, Suite 101  
Bangor, ME 04101  
Phone: (207) 249-7400

7 Hatch Drive, Suite 230  
Caribou, ME 04736  
Phone: (207) 492-6009

179 Lisbon Street  
Lewiston, ME 04240  
Phone: (207) 241-6767

the country. Following these efforts, the USPS announced they have scrapped their plan entirely. While this is a win for Maine, it is also evidence that we cannot become complacent. That's why I recently introduced the bipartisan *Postmaster General Reform Act*, which would establish term limits for the United States Postal Service's (USPS) postmaster general and require nominations to be confirmed by the Senate.

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

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

I wish you a healthy and prosperous year to come.

Respectfully,



Jared Golden  
Member of Congress

## United States Senate

WASHINGTON, DC 20510

January 1, 2025

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

Dear Friends,

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

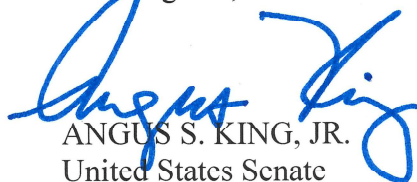
First, it was a true honor to be reelected to the United States Senate for another six-year term. Throughout my travels around the state, I heard many concerns about the cost of living and affordability of housing. Many of you also shared your concerns about access to medical and mental health services.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

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

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

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

Best Regards,



ANGUS S. KING, JR.  
United States Senate





Stacey K. Guerin  
Senator, District 4

THE MAINE SENATE  
132nd Legislature

3 State House Station  
Augusta, Maine 04333

Dear Friends and Neighbors:

I am deeply grateful for the opportunity to serve as your State Senator. It has truly been an honor to represent you and work towards making our state a better place to live, work, and do business. I want to assure you that I will continue to work tirelessly on behalf of the people of Senate District 4.

On December 4, 2024, I was sworn in for my fourth term, marking the first day of the First Regular Session of the 132nd Maine State Legislature. The ceremony was rich in tradition and attended by the families and friends of incoming members.

Many of you have reached out to me with concerns about the rising costs of energy, childcare, housing, education, mental health, substance abuse, workforce development, and community safety, among other important issues. As your State Senator, I am committed to advocating for practical and effective solutions to these challenges.

The 132<sup>nd</sup> Maine Legislature has much work ahead of us regarding our anticipated budget gap and setting our spending priorities for the next biennium. However, I believe there is nothing we cannot accomplish if we work collaboratively. As your State Senator, I will continue to do all I can to advocate for your priorities in Augusta.

Again, thank you for re-electing me to serve you in the State Senate. Please feel free to contact me by calling 207-287-1505 or emailing me - [Stacey.Guerin@legislature.maine.gov](mailto:Stacey.Guerin@legislature.maine.gov) if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

A handwritten signature in black ink that reads "Stacey Guerin".

Stacey Guerin  
State Senator

*Inland Fisheries and Wildlife Committee*  
*State House (207) 287-1505 \* Fax (207) 287-1527 \* Toll Free 1-800-423-6900 \* TTY 711*  
*Stacey.Guerin@legislature.maine.gov \* legislature.maine.gov/senate*



# HOUSE OF REPRESENTATIVES

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

## **Abigail W. Griffin**

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

January 2025

Dear Friends and Neighbors,

I am deeply honored and humbled by the trust you have placed in me to represent you in the 132nd Legislature. Serving as your State Representative is a privilege, and I am committed to working hard on your behalf to address the challenges we face and to seize opportunities that can make a meaningful difference in our communities.

Our shared values and the strength of our communities inspire me every day. Whether it is advocating for education, ensuring access to quality healthcare, or supporting local businesses, I believe we can make progress together. I will continue to listen to your concerns and ideas, as they are the foundation of the work we do in Augusta.

I will serve the next two years on the committee for Health and Human Services. The HHS committee has jurisdiction over public health, mental health services, the health care workforce, elderly and disability issues, as well as public assistance.

As your Representative, I encourage you to stay connected and engaged with the work happening at the State House and to monitor all legislative proposals being worked on by visiting the Legislature's website at [www.legislature.maine.gov](http://www.legislature.maine.gov). Decisions made in Augusta affect our lives in countless ways, and your voice is vital in shaping the future of our district and our state. Please feel free to reach out to me with your questions, concerns, or suggestions. Whether you need assistance navigating state services or want to share your thoughts on upcoming legislation, I am here to help.

If you would like to be added to my email list to receive updates and important information on State programs and services, you can do so by emailing me directly with your request at [Abigail.Griffin@legislature.maine.gov](mailto:Abigail.Griffin@legislature.maine.gov).

Thank you for your confidence in me and for the opportunity to serve. Together, we can build a brighter future for our families and communities.

Warm regards,

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

Abigail W. Griffin  
State Representative

District 34 Glenburn, Kenduskeag & Levant





# Departmental Reports

# Town Clerk's Report

Reported by Anna Randall

## Marriages

Cameron Leavitt	&	Kristen Vafiades	06/07/2024
Britany Wentworth	&	Allen Edwards	06/12/2024
Blake Nelson	&	Coltan Downey	06/20/2024
Joshua Chalkley	&	Natalya Cyr	06/29/2024
Matthew Colley	&	Kayla Elliott	07/20/2024
Melissa Dunton	&	Donald Piper III	08/03/2024
Avery Carr	&	Acadia Reece	08/03/2024
Dawn Gray	&	Irvin Crews	08/08/2024
Jeremy McClure	&	Amanda Thibodeau	08/24/2024
Cameron Bragg	&	Lindsey Lagerstrom	08/24/2024
Taylor Meyer	&	Chelsea Hacker	08/28/2024
Aislynn McCafferty	&	Kody Roy	09/07/2024
Reilly Staples	&	Nicholas Goodrich	09/21/2024
Sydney McKenney	&	Timothy Ford	09/27/2024
Michael Andrews	&	Wanda Drummond	09/28/2024
Miranda Fish	&	Evan Lee	09/28/2024
Joshua Kiesman	&	Kaitlyn White	10/05/2024
Perez Claudia	&	Nathan Firlings	10/06/2024
Raegan Budge	&	Nicholas Sudsbury	10/12/2024
Tristian Dunton	&	Ashley Cote	10/12/2024
Cheryl Havey	&	Travis Estes	10/19/2024
Shae Jones-Phillips	&	Elida de Castro	10/22/2024
Alicia Theriault	&	Christopher Dunlop	10/26/2024
Shyann Colavecchio	&	Marvin Brawn	10/30/2024
Julia Woods	&	Bryan Poland	11/02/2024
Stephen Perry	&	Mia Buzzeo	01/12/2025
Randy Allard	&	Morgan Bradley	03/01/2025
Matthew Offman	&	Taylor Cook	03/08/2025
Vaughn Pottle	&	Makayla Bemis	04/18/2025
Zachary Randall	&	Mazie Palmer	05/10/2025



## *In Memory*



Valerie Jeanne Upton	April 29, 2024	John Peter Withee	November 3, 2024
Robert Amos Darveau Jr.	June 18, 2024	Joyce Edna Bowness	February 2, 2025
Chappell Fred Nelson	June 19, 2024	Earline May Curtis	February 2, 2025
Harriett Caverly Bouchard	June 20, 2024	Carol Ann Belanger	February 3, 2025
Michelle Denise Lecorps	June 23, 2024	Holly Jean Smith	February 5, 2025
Diane Inez Benson	June 26, 2024	Daniel Edward Bigelow	April 5, 2025
Mildred Beatrice Griffiths	July 12, 2024	Joyce Ellen Gillis	May 3, 2025
Delly Ann Noyes	July, 13, 2024	Roger Merle Gallant	May 3, 2025
Carlene Elizabeth Andersen	July 26, 2024	Kevin Scott Call Sr.	May 7, 2025
Gordon Albert Warner	August 21, 2024	Joan F. Goodwin	March 8, 2025
Kimberly Louise Hughes	September 23, 2024	Craig Andrew Lucas	March 9, 2025
Erica Lynn Marshall	October 4, 2024	Brian Joseph Libby	March 15, 2025
Charles Wayne Paschal	October 6, 2024	Mary Catherine Caulkins	March 17, 2025
Elizabeth Ann Fraumeni	October 21, 2024	Leland George Quinn	April 4, 2025

## **Births**

**There were 40 babies born from June 2024 to May 2025.**

**Congratulations to all the families!**

## **Registrar of Voters**

As of May 31, 2025, there are 2,119 registered voters. Each party is broken down as follows:

Democrats: 339   Green Independent: 79   Libertarian: 8   No Labels: 59   Republicans: 1,038  
Unenrolled: 862



## Treasurer's Report

Beginning Balance: July 1, 2024	\$1,998,907.05
Cash Receipts	\$3,530,737.85
Investment Income	<u>\$16,321.51</u>
Total Cash Available	\$5,545,966.41
Total Disbursements	<u>\$4,288,566.76</u>
Bank Balance: April 30, 2025	\$1,257,399.65

\*Unaudited Figures

Respectfully Submitted,  
*Suzanne Cole*  
Deputy Treasurer

## Report of the Tax Collector Status on 2025 Tax Commitment

Tax Commitment	\$2,936,894.40
Add: Supplemental	\$490.08
Less: Abatements	<u>\$1,178.10</u>
	\$2,936,206.38
Amount Paid Tax Collector	<u>\$1,558,896.26</u>
Uncollected as of April 30, 2025	\$1,377,310.12

\*Unaudited Figures

Respectfully Submitted,  
*Suzanne Cole*  
Tax Collector

### ***Personal Property for Tax Year 2024***

- Synchrony Financial 76.38

### ***Liens Outstanding for Tax Year 2024***

- Adams, Susan C 1,111.55
- Allard, Patricia (Heirs) 967.03
- Andersen, Carlene E 520.53
- Applebee, Randal L 728.50
- Armstrong, David K II 707.35
- Bemis, Nathan E 475.88
- Bouchard, Gary M 220.10
- Bouchard, Mark I 1,440.55
- Bowley, Peggy L (Deceased) 579.43
- Carrow, Joseph 515.83
- Clark, Barrett 3,346.40
- Deabay, David 1,404.13
- Devlin, Patrick 93.17
- Jipson, Kendil E 81.83
- Keyser, Walter 816.62
- Lake Road Apts., LLC 3,428.65
- McKenna, Linda Lea 649.78
- Merchant, Victoria 279.65
- Moody, Kristopher M 368.95
- Moody, Kristopher M 473.53
- Moody, Philip Jr 1,800.10
- Pessini, Tyler 222.04
- Pomeroy, James G 1,305.43
- Reese Co 3,434.53
- Reese Co 3,060.88
- Reese Co 3,433.35
- Reese Co 3,060.88
- Reese Co 3,060.88

• Reese Co	13,551.28
• Taylor, Donald C	325.47
• Taylor, Donald C	856.58
• Townsend, Allen R	384.23
• Voisine, Joni	646.25
• Wilbur, Thomas G	1,700.23
• WL Properties, LLC	435.93
• WL Properties, LLC	233.83

### ***First Installment of 2025 Taxes Outstanding as of May 15, 2025***

Adams, Connor	1,750.65	Carr, Larry	491.70
Adams, Randy L	609.40	Carr, Rebecca L	807.40
Adams, Randy L	171.60	Carrow, Joseph C	103.95
Adams, Randy L & Christal A	218.90	Chase, Daniel L	1,178.10
Adams, Susan C	561.00	Coffey, Arthur L Jr	25.30
Allard, Patricia (Heirs)	466.95	Deabay, David	665.50
Allard, Robert Jr	371.80	Devlin, Patrick	162.25
Andersen, Carlene E (Heirs)	246.95	Durant, Amy	30.80
Applebee, Randal L	341.00	Eastman, Jeffrey D	232.10
Armstrong, David K II	662.20	Eastman, Jeffrey D	234.30
Bailey, Dana E	146.85	Eastman, Jeffrey D	234.30
Beals, Deborah	309.10	Eastman, Jeffrey D	403.70
Bemis, Nathan E	222.75	Elliot, Jonna	1,888.15
Bemis, Travis R	22.55	Ervin, Brian S	536.80
Boardway, Stephen A	00.55	Farnham, Steven A	2,009.96
Bouchard, Gary M	308.00	Foster, Glenburn A & Ann M JT	1,180.30
Bouchard, Mark I	731.50	Gagnon Properties, LLC	1,461.35
Bowley, Peggy L (Deceased)	447.15	Gagnon, Jared	159.50
Bowley, Benjamin A	535.15	Gagnon, Thomas	1,613.20
Bradford, Lucas	217.25	Gagnon, Thomas A	1,281.50
Bridges, Sherri (Heirs)	700.15	Gagnon, Thomas A	1,201.20
Brown, Anthony C	446.05	Gagnon, Thomas A	1,921.15
Brown, Nancy W	912.45	Gagnon, Thomas A	77.55
Cady, Joseph R	1851.30	Galen, James M	151.25
Call, Ricky J	1,241.90	Galen, Jill E	888.80
Call, Ricky J	13.03	Gallant, Monica A	156.75
Campbell, John	350.35	Gallant, Monica A	151.25

Gallant, Monica A	541.75	Reese Co	1,554.30
Gallant, Monica A	155.65	Reese Co	1,746.80
Glidden Holdings, LLC	105.05	Reese Co	1,554.30
Godin, David M	2,120.80	Reese Co	1,554.30
Goodwin, Travis J	243.10	Reese Co	6,953.65
Gray, Jessica J	1,183.60	Reynolds, Cody S	168.85
Grindle, Kalyn R	526.90	Richards, Frederick A & Barbara	183.15
Gwinn, Mack W III	237.60	Richards, Frederick A & Barbara	506.55
Harvey, Desmond	2,455.20	Ricker, Peter K	369.60
Henderson, Jody Lynn	532.40	Ross, Daniel F	640.75
Hills, Michael	448.25	Royal, Jeffrey	14.30
Hincks, Cheryl L	442.75	Scripture, James R	1,038.40
Houston, Samuel N	763.95	Scripture, Nicholas S	154.00
Hyatt, Robert L	734.25	Scripture, Ricky S	1,205.05
Jenkins, Tiffany	80.30	Seymour, Sue A	154.00
Jipson, Kendil E	160.05	Shawley, Christopher J	286.55
Johnston, Albert M IV	46.20	Shorey, Terry	1,159.40
Johnston, Albert M IV	119.90	Smith, Timothy N	2,106.50
Johnston, Emily M	1,084.60	Soucy, Danielle	106.70
Kayser, Walter E	835.45	Sprague, Deborah	1,708.85
Lake Road Apts. LLC	1,743.50	Stainless Solutions Inc.	1,484.45
Levesque, Cody A	2,143.90	Talty, Morgan	1,159.20
Littlefield, Bryan	833.80	Taylor, Donald C	308.00
Mainely Turf LLC	491.15	Taylor, Donald C	423.50
McKenna, Linda Lea	329.45	TG Apartments, LLC	154.00
McLaughlin, Wade J	1,267.75	TG Apartments, LLC	989.45
McLaughlin, Wade J	341.00	TG Apartments, LLC	988.90
Melanson, James A	34.10	Therrien, David A	1,019.70
Mellott, Donna L	213.40	Townsend, Allen R	195.25
Merchant, Victoria	144.65	True, Ronald A	715.55
Milliken, Lisa M	230.37	Underhill, Charles	125.53
Moody, Kristopher M	189.20	Upton, Valerie J (Heirs)	204.05
Moody, Kristopher M	221.65	Voisine, Joni	306.90
Moody, Philip Jr	916.30	Waters, Shara	233.75
Moulton, Nicholas Jay Jr	548.35	Wilbur, Thomas G	1,010.35
Nelson, Thomas R	261.25	WL Properties, LLC	204.05
Oliver, Nichole	165.55	WL Properties, LLC	109.45
Pessini, Tyler	105.60	Zhao, Jiawen	1,955.80
Phair, Michael K	146.85		
Pomeroy, James G	611.05		
Pond, Waldena H Jr (Heirs)	585.20		
Randall, Patricia	174.90		
Reese Co	2,088.35		
Reese Co	1,747.35		

# Valuation and Assessment of the Town of Levant

(Fiscal Year 2025)

As of April 1, 2024

Land	69,658,800
Buildings	197,331,600
Total Taxable Real Estate	266,990,400
Total Taxable Personal Property	165,300
Grand Total Taxable Property	267,155,700
Exemptions:	
Federal & State	0
Town of Levant	3,001,200
Literary & Scientific (Schools)	3,442,600
Houses of Worship	737,200
Veterans & Widows	468,000
Blind	12,000
Landing Field	2,100
Total Exemptions	7,663,100



## Tax Commitment

Requirements:	
County Tax	395,911.00
Municipal	1,729,262.00
Appropriations Education	2,357,528.00
Appropriations Overlay	8,424.35
Total Requirements	4,491,125.35
Allowable Deductions:	
State Revenue Sharing	300,000.00
Homestead Reimbursement	159,518.00
BETE Reimbursement	1,244.65
Other Revenue	1,091,650.00
Total Deductions	1,552,412.65
Amount to be raised by Property Taxation	2,938,712.70



\$243,991,900 times the local tax rate of 0.01100 equals \$2,938,712.70

Respectfully Submitted,  
Suzanne Cole, Assessors' Agent





## Levant Fire Department



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

**Emergency Call 911**

*Non Emergency 884-7574*

We wrapped up 2024 with another busy year and very successful year for improvements and increased staffing. This past year Levant Fire department and Rescue responded to 1023 calls-of those requests we responded to 821 medical calls and 202 fires. Our department continues to grow, and handle more requests for our services, regionally partnering with other agencies to provide support and receive support for our residents.

Once again as Chief I ask taxpayers to really stop and appreciate what you have in your town for members that provide time to protect our citizens, and many doing it for the feeling of giving back in the community. This last year we grew our roster to a current level of 35 active members with a variety of skills and levels of experience. This year we are proud to show what the investment of your tax dollars will give us-a new Engine to be delivered in June of this year, this will be a proud moment for the department to add a truck that will be used for all emergencies in our fleet. We were also able to sell one of our older units to Eagle Lake Fire department and use that money to invest in the equipment for this new truck.

Our big focus this year, is again continuing to raise funds for our "Fighting 4 Lives Campaign", a campaign, looking to gather funds to invest in upgrading our medical equipment, and also the hope of replacing our current ambulance that we have in service. We still continue to have a strong partnership with Northern Light Medical transport for one ambulance, and our 2011 Ambulance is getting usage and will be in need of a replacement very soon to ensure we have multiple ambulances available for our residents in Levant. We were very fortunate to obtain a Stephen King grant in this process for all new protective apparel-allowing us to purchase needed gear, saving tax payers money. One other big area we will begin working harder on will be regionalization with other agencies to build for the future and partner with other agencies to build a solid plan of staffing for the future. There is a ton of energy around towns working closer together to share resources and save money-we as a department are working hard to partner with towns to build for solid plans for many years. Many hear stories of lack of responders or ambulances-we are proud to say we have built a strong response plan to ensure that we get medical care to our residents quickly and efficiently-even when we have our primary crews tied up-letting our residents know you are very well protected.

In closing as your Chief I want to say a huge thanks again to my members for the hours of dedication given to this town at training and putting aside personal time to respond to emergencies in the town. The total success of this department wouldn't happen without the support from the town administration, and you the taxpayers for supporting the overall operation of this department. Please remember your first responders in your community, we are human and dealing with any events in our communities take a toll on our first responders and make it harder and harder to find those to want to do the work we do.

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

Respectfully Submitted,

Eric Strout Chief Levant Fire/Rescue



# School Reports



May 2, 2025

Greetings,

The 2024–2025 school year has been a very good year for our staff and students. I've seen so many fantastic things going on in our schools that showcase the amazing kids and staff who work hard in our schools every day! We've worked diligently to find improved student success, academically and behaviorally, and will continue to support student growth in these areas.

As you review the 2025–2026 school budget, you'll notice a much larger increase than we've seen in a while. I want to be clear, unfortunately these increases reflect surging prices the district is seeing and not a list of new initiatives. Notably, the budget includes a \$490,000 increase in secondary education costs, as well as a \$160,000 increase in health insurance premiums. The secondary increase, in particular, has been especially burdensome on our 2024–2025 budget as well. These costs are delivered to schools in December, seven months after we create a budget. We budgeted for a 5% increase when creating this year's budget; however, we were hit with an 18% increase. This resulted in a shortfall of over \$300,000 in our current budget, eliminating any possibility of unnecessary additions to the 2025–2026 budget.

I'd also like to update you on the district's work with construction needs. We've completed our application with the Maine Capital School Construction Program and should find out where we land on the priority list by this fall. The State of Maine ranks every school they inspect by highest need and awards construction projects to a limited number of districts each year. We're hoping to land high on that list so that we can plan our construction needs in the district with state funding—a significant tax savings for residents.

Please remember, it takes a team to ensure that children are successful. Parents/guardians and schools must work together to support students as they progress in their learning. If you have concerns about your child's education, please reach out to their school and help be a part of the solution. We promise to do the same on our end and help our students succeed in a challenging world.

Our annual District Budget Meeting has been scheduled for 6:00 PM on Thursday, June 5, 2025, in the Caravel Middle School gymnasium, followed by a referendum vote in each town on Tuesday, June 10, 2025.

Respectfully submitted,

Mark Turner  
RSU 87 Superintendent of Schools



Office of the Principal  
Erin McGovern  
Suzanne M. Smith Elementary  
169 South Levant Road  
Levant, ME 04456

Phone: (207) 884-7444  
Ext. 4001



May 9, 2025

On August 28, 2024, we began our school year with 222 students in our Pre-K to 5th grade school building. Our enrollment as of May 9th 2025 is 215 students.

Our professional development this year has been focused on reading conferences. Our school has read a book called “A Teacher's Guide to Reading Conferences Grades K-8” by Jennifer Serravallo. We have had book discussions in our staff meetings as well as applied the book to our PLC meetings. It has been a very useful tool for teachers in their classrooms.

Our PLC meetings have been focusing on helping our children who are struggling academically. A lot of great ideas and tools from our teachers and interventionists have been given to help our students.

Robert Pottle has also created a “Craft Document” that we have begun to look at. It is a document where all of the teachers work, documents, lessons, etc can be stored. It will allow for vertical team planning as well as sharing of lessons throughout the district. It will be up and running at the beginning of the 25/26 school year.

Something new that has begun this year, we have a therapy dog named Enzo. He comes to our school once a week and sits in the library where the students can come in and read to him. Unfortunately, Enzo got very sick over the winter and had to have some time off. We found another Therapy Dog named Ellie. Ellie comes into our school and visits the classrooms as well as the library. The students love Ellie just as much as Enzo. It is amazing to see how much the students love and look forward to the visits from both therapy Dogs.

This summer, the maintenance crew will be working on the landscaping outside of the Suzanne Smith School. The parent group is also trying to put in a community garden. They are not sure if it will be this school year or next but they do have a big goal for that to happen.

Parents of our school have also donated 3 Buddy Benches for our playground. Those will be put out in a couple weeks.

As a first year principal, I can not get over the amount of support and kindness I have received from parents, administration, staff, and students. I absolutely love being part of this school and this community. I am looking forward to another wonderful year!

Sincerely,  
Erin McGovern



# Auditor's Report

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

**JUNE 30, 2024**

# Maine Municipal Audit Services, PA

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Mindy J. Cyr, CPA

## Independent Auditors' Report

To the Select Board  
Town of Levant  
Levant, Maine

### OPINIONS

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Town of Levant, Maine, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Town of Levant, Maine's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Levant, Maine, as of June 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### BASIS FOR OPINIONS

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

### RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

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

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

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

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

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

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

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

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

#### **REQUIRED SUPPLEMENTARY INFORMATION**

Management has omitted the management discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

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

#### **SUPPLEMENTARY INFORMATION**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Levant, Maine's basic financial statements. The schedule of property valuation, assessments, and appropriations and schedule of taxes receivable are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of property valuation, assessments, and appropriations and schedule of taxes receivable are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Maine Municipal Audit Services, PA*

Levant, Maine  
August 15, 2024



## Statement 1

Town of Levant, Maine  
Statement of Net Position  
June 30, 2024

		Total Governmental Activities
<hr/>		
<b>ASSETS:</b>		
<b>Current assets:</b>		
Cash and cash equivalents	\$ 1,739,117	
Investments	355,765	
Taxes receivable	276,763	
Tax liens receivable	17,936	
<i>Total current assets</i>		\$ 2,389,581
<b>Non-current assets:</b>		
Capital assets, net of accumulated depreciation	3,791,269	
<i>Total non-current assets</i>		3,791,269
<b>TOTAL ASSETS</b>		6,180,850
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>		
Defined benefit pension plan	21,267	
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>		21,267
		<b>\$ 6,202,117</b>
<hr/>		
<b>LIABILITIES:</b>		
<b>Current liabilities:</b>		
Accounts payable	\$ 33,055	
Accounts payable - technical escrow deposits	38,066	
Due to fiduciary fund	89,538	
Current portion of capital leases payable	1,841	
<i>Total current liabilities</i>		\$ 162,500
<b>Non-current liabilities:</b>		
Capital leases payable	1,434	
Net pension liability	45,146	
Accrued compensated absences	7,311	
<i>Total non-current liabilities</i>		53,891
<b>TOTAL LIABILITIES</b>		216,391
<b>DEFERRED INFLOWS OF RESOURCES:</b>		
Taxes collected in advance	3,671	
Defined benefit pension plan	15,531	
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>		19,202
<b>NET POSITION:</b>		
Net investment in capital assets	3,787,993	
Unrestricted	2,178,530	
<b>TOTAL NET POSITION</b>		5,966,524
		<b>\$ 6,202,117</b>
<hr/>		

The accompanying notes are an integral part of this statement.

Town of Levant, Maine  
Statement of Activities  
For the Year Ended June 30, 2024

	Net (Expense) Revenue and Changes				
	Program Revenues		in Net Position		
	Charges for	Operating	Primary Government		
	Services	Grants and	Governmental	Activities	Total
Expenses		Contributions			
<i>Governmental activities:</i>					
General government	\$ 242,222	\$ 14,578	\$ -	\$ (227,644)	\$ (227,644)
Fire and rescue	195,064	-	15,000	(180,064)	(180,064)
Public works	366,744	-	43,524	(323,220)	(323,220)
Town maintenance	279,747	-	-	(279,747)	(279,747)
Education	2,245,619	-	-	(2,245,619)	(2,245,619)
County tax	348,048	-	-	(348,048)	(348,048)
Recreation	38,572	-	1,357	(37,214)	(37,214)
General assistance	6,760	-	4,117	(2,644)	(2,644)
Interest expense	1,443	-	-	(1,443)	(1,443)
Reserves	63,428	-	-	(63,428)	(63,428)
Animal control	13,264	-	-	(13,264)	(13,264)
Depreciation	678,334	-	-	(678,334)	(678,334)
<i>Total governmental activities</i>	<i>4,479,245</i>	<i>14,578</i>	<i>63,998</i>	<i>(4,400,669)</i>	<i>(4,400,669)</i>
<b>Total primary government</b>	<b>\$ 4,479,245</b>	<b>\$ 14,578</b>	<b>\$ 63,998</b>	<b>\$ (4,400,669)</b>	<b>\$ (4,400,669)</b>
<i>General revenues:</i>					
Property taxes, levied for general purposes			\$	2,865,733	2,865,733
Excise taxes				734,743	734,743
Licenses and permits				11,049	11,049
<i>Grants and contributions not restricted to specific programs:</i>					
Homestead exemption				188,258	188,258
State revenue sharing				437,857	437,857
Tree growth				4,759	4,759
Other				3,117	3,117
Unrestricted investment earnings				53,036	53,036
Unrealized gain (loss) on investments				7,101	7,101
Miscellaneous revenues				70,243	70,243
<i>Total general revenues and transfers</i>				<i>4,375,897</i>	<i>4,375,897</i>
<i>Changes in net position</i>					<i>(24,771)</i>
<b>NET POSITION - BEGINNING</b>					<b>5,991,295</b>
<b>NET POSITION - ENDING</b>				<b>\$</b>	<b>5,966,524</b>

The accompanying notes are an integral part of this statement.

Town of Levant, Maine  
Balance Sheet  
Governmental Funds  
June 30, 2024

	General Fund	Total Governmental Funds
<b>ASSETS</b>		
Cash and cash equivalents	\$ 1,739,117	\$ 1,739,117
Investments	355,765	355,765
Taxes receivable, net	276,763	276,763
Tax liens receivable	17,936	17,936
<b>TOTAL ASSETS</b>	<b>\$ 2,389,581</b>	<b>\$ 2,389,581</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>		
<i>Liabilities:</i>		
Accounts payable	\$ 33,055	\$ 33,055
Accounts payable - technical escrow deposits	38,066	38,066
Interfund payable	89,538	89,538
<i>Total liabilities</i>	<i>160,659</i>	<i>160,659</i>
<i>Deferred inflows of resources:</i>		
Taxes collected in advance	3,671	3,671
Uncollected property taxes	235,759	235,759
<i>Total deferred inflows of resources</i>	<i>239,430</i>	<i>239,430</i>
<i>Fund balances:</i>		
Committed - see footnotes	342,693	342,693
Assigned - see footnotes	173,269	173,269
Unassigned	1,473,531	1,473,531
<i>Total fund balances</i>	<i>1,989,492</i>	<i>1,989,492</i>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 2,389,581</b>	
<i>Amounts reported for governmental activities in the statement of net position (Stmnt. 1) are different because:</i>		
Depreciable and non-depreciable capital assets as reported in Stmnt. 1		3,791,269
Long-term liabilities, as reported on Stmnt. 1		(3,276)
Accrued compensated absences, as reported on Stmnt. 1		(7,311)
Net pension liability, as reported on Stmnt. 1		(45,146)
Deferred outflows related to pension plans		21,267
Deferred inflows related to pension plans		(15,531)
Deferred property taxes not reported on Stmnt. 1		235,759
<b>NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	<b>\$</b>	<b>5,966,524</b>

The accompanying notes are an integral part of this statement.

Town of Levant, Maine  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
For the Year Ended June 30, 2024

	General Fund	Total Governmental Funds
<b>REVENUES:</b>		
Property taxes	\$ 2,845,244	\$ 2,845,244
Excise taxes	734,743	734,743
Intergovernmental revenue	697,989	697,989
Charges for services	14,578	14,578
Licenses and permits	11,049	11,049
Investment income	53,036	53,036
Other revenue	70,243	70,243
<i>Total revenues</i>	4,426,883	4,426,883
<b>EXPENDITURES:</b>		
General government	252,565	252,565
Fire and rescue	270,404	270,404
Public works	833,548	833,548
Town maintenance	279,747	279,747
Education	2,245,619	2,245,619
County tax	348,048	348,048
Debt service	104,925	104,925
Capital reserve expenditures	63,428	63,428
Recreation	38,572	38,572
General assistance	6,760	6,760
Animal control	13,264	13,264
<i>Total expenditures</i>	4,456,880	4,456,880
<i>Excess (deficiency) of revenues over (under) expenditures</i>	(29,998)	(29,998)
<b>OTHER FINANCING SOURCES (USES):</b>		
Unrealized gain (loss) on investments	7,101	7,101
<i>Total other financing sources (uses)</i>	7,101	7,101
<i>Net change in fund balances</i>	(22,896)	(22,896)
<b>FUND BALANCES - BEGINNING</b>	2,012,388	2,012,388
<b>FUND BALANCES - ENDING</b>	\$ 1,989,492	\$ 1,989,492

The accompanying notes are an integral part of this statement.

(Continued)

**Town of Levant, Maine**  
**Reconciliation of the Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances of Governmental Funds**  
**to the Statement of Activities**  
**For the Year Ended June 30, 2024**

<b>Net change in fund balances - total governmental funds (Statement 4)</b>	\$ (22,896)
Amounts reported for governmental activities in the Statement of Activities (Stmt. 2) are different due to the following items:	
Depreciation expense recorded on Statement of Activities, yet not required to be recorded as expenditures on Governmental Funds Report	(678,334)
Capital outlays expensed on the Governmental Funds Report (Stmt. 4), yet not considered an expense for the purposes of Statement of Activities (Stmt. 2)	547,209
Revenues in the Statement of Activities (Stmt 2) that do not provide current financial resources are not reported as revenues in the funds. More specifically, this amount represents the change in deferred property taxes and other deferred revenue.	20,489
Repayment of principal on long-term obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. Repayments are as follows:	
Note principal paid	103,483
Capital lease principal paid	3,936
Expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. Specifically, this represents the change in deferred pension liability and changes in deferred inflows/outflows related to pensions	629
Change in accrued compensated absences as reported on the Statement of Net Position (Stmt. 1)	713
<b>Changes in net position of governmental activities (see Stmt. 2)</b>	<b>\$ (24,771)</b>



# Municipal Budget

# TOWN OF LEVANT 2025-2026 MUNICIPAL BUDGET

ADMINISTRATIVE BUDGET	FY 24-25 BUDGET	FY 25-26 PROPOSED
<b>PERSONAL SERVICES</b>		
Town Manager Salary	47,540.00	48,491.00
Administrative Assistant	38,445.00	44,454.00
Secretary/Clerk Salary	31,737.00	35,693.00
Code Enforcement Salary	<u>18,200.00</u>	<u>18,750.00</u>
<b>Total Personal Services:</b>	130,922.00	147,388.00
<b>PROFESSIONAL SERVICES</b>		
Assessing Services	9,892.00	10,200.00
Legal Expense	3,000.00	3,000.00
Maine Municipal Dues	3,900.00	3,900.00
Municipal Audit	3,300.00	3,300.00
Registry of Deeds	3,000.00	3,000.00
Trio Licensing Fee	18,200.00	19,000.00
MRC/PVRDD Dues	1,900.00	1,500.00
Mapping	2,200.00	2,400.00
Website	<u>3,500.00</u>	<u>3,200.00</u>
<b>Total Pro. Services:</b>	48,892.00	49,500.00
<b>BOARDS &amp; COMMITTEES</b>		
Selectmen's Stipend	4,250.00	4,250.00
Planning Board Services	1,000.00	1,000.00
Election Services	1,500.00	1,300.00
Board of Appeals	<u>100.00</u>	<u>100.00</u>
<b>Total Boards/Committees</b>	6,850.00	6,650.00
<b>OPERATING EXPENSES</b>		
Advertising/Notice Expense	100.00	0.00
Annual Report Expense	500.00	500.00
Books & Forms	750.00	750.00
Dues and Memberships	200.00	200.00
Equipment Repair/Replace	2,000.00	2,000.00
Fica/Medicare Match	9,000.00	11,000.00
Maine State Retirement	15,000.00	14,000.00
Maintenance Agreement	9,000.00	10,000.00
Miscellaneous Expense	500.00	500.00
Office Supplies	1,500.00	1,500.00

Postage Expense	5,400.00	6,000.00
Postage Meter	760.00	900.00
Training/Seminars/Luncheons	200.00	200.00
Retirement -ICMA	<u>1,040.00</u>	<u>1,040.00</u>
Total Operating Expenses	45,950.00	48,590.00

#### **RISK MANAGEMENT**

Income Protection	1,600.00	1,600.00
Worker's Comp Insurance	22,000.00	19,000.00
MMA Property & Casualty	<u>8,000.00</u>	<u>8,600.00</u>
Total Insurance	31,600.00	29,200.00

#### **UTILITIES & MAINTENANCE**

Building Maintenance	1,500.00	1,000.00
Electricity	3,400.00	3,600.00
Heating Expense	2,000.00	2,000.00
Telephone Expense	<u>2,600.00</u>	<u>2,600.00</u>
Total Utilities & Maintenance	9,500.00	9,200.00

#### **GENERAL SERVICES**

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

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ADMINISTRATIVE BUDGET	275,714.00	292,528.00
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GENERAL ASSISTANCE	2,000.00	2,000.00
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#### **FIRE DEPARTMENT BUDGET**

##### **OPERATING EXPENSES**

MMA Property Casualty	8,200.00	8,200.00
Dues & Memberships	600.00	600.00
Maintenance Agreement	7,500.00	8,000.00
Office Supplies	1,000.00	1,000.00
Equipment Repairs	2,000.00	2,000.00
Fire Chief Stipend	16,000.00	25,000.00
Biannual Physicals	800.00	800.00
Housekeeping Supplies	2,500.00	2,500.00
License Fee	800.00	900.00
Compressed Gas UTB recharge air	1,300.00	1,000.00
Rescue Supplies	8,000.00	8,000.00



Vehicle Fuel Expense	7,000.00	7,000.00
Personnel Reimbursement	35,000.00	35,000.00
Ambulance Reimbursement	<u>88,374.00</u>	<u>88,726.00</u>
Total Operating Expenses	179,074.00	188,726.00

#### UTILITIES & MAINTENANCE

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

#### TRAINING & EDUCATION

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

#### EQUIPMENT EXPENSE

Dry Hydrants	600.00	600.00
Fire Equipment Purchase	7,000.00	7,000.00
Protective Apparel (Turnout Gear)	6,000.00	6,000.00
Stretcher Lease	454.00	00.00
Pager Purchase	1,500.00	1,500.00
Pager Repair	<u>700.00</u>	<u>1,000.00</u>
Total Equipment Expense	16,254.00	16,100.00

#### VEHICLE MAINTENANCE

Unit 444 ('08 HME)	2,000.00	4,000.00
Unit 442 (94 Intn'l)	1,700.00	1,700.00
Unit 448 (01 Rescue)	0.00	0.00
Unit 459 (Ambulance)	4,000.00	5,000.00
Unit 446	1,600.00	1,600.00
Unit 441	<u>0.00</u>	<u>1,000.00</u>
Total Vehicle Maintenance	9,300.00	13,300.00

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TOTAL FIRE DEPT. BUDGET	236,128.00	249,626.00
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#### TOWN MAINTENANCE BUDGET

#### UTILITIES & MAINTENANCE

Solid Waste	80,000.00	90,000.00
Trash Collection-Curbside	150,000.00	170,000.00

Street Lights	5,000.00	5,600.00
Corner Lot Maintenance	3,000.00	5,000.00
Ambulance	5,000.00	5,000.00
PCSO Contract	<u>12,000.00</u>	<u>12,000.00</u>
Total Town Utilities	255,000.00	287,600.00

#### CEMETERY MAINTENANCE

Flags and Flowers	300.00	300.00
Cemetery Gravel & Loan	1,000.00	2,000.00
Cemetery Maintenance	<u>0.00</u>	<u>1,000.00</u>
Total Cemetery Maintenance	1,300.00	3,300.00

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TOTAL TOWN MAINTENANCE	256,300.00	290,900.00

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#### ROADS AND HIGHWAYS

#### OPERATING BUDGET

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

#### HIGHWAY MAINTENANCE

MMA Property & Casualty	4,000.00	4,100.00
Highway Maintenance	35,000.00	40,000.00
Paving & Surfacing	400,000.00	400,000.00
Road Signage	<u>500.00</u>	<u>1,000.00</u>
Total Highway Maintenance	439,500.00	445,100.00

#### SNOW AND ICE CONTROL

Snow Removal Contract	211,628.00	240,000.00
Salt & Sand Expense	<u>50,000.00</u>	<u>50,000.00</u>
Total Winter Maintenance	261,628.00	290,000.00

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ROADS & HIGHWAYS BUDGET	771,128.00	805,100.00
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#### ANIMAL CONTROL BUDGET

#### OPERATING EXPENSES

ACO Stipend	8,820.00	9,085.00
Impound Fees	4,750.00	4,900.00
Forms & Supplies	100.00	100.00

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ANIMAL CONTROL BUDGET:	13,670.00	14,085.00
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## RECREATIONAL BUDGET

### PERSONAL SERVICES

Recreation Director	15,172.00	15,627.00
Concessions	<u>1,000.00</u>	<u>1,000.00</u>
Total Personal Service	16,172.00	16,627.00

### UTILITIES & MAINTENANCE

MMA Property and Casualty	200.00	250.00
Ball Field Maintenance	3,500.00	3,500.00
Electricity	<u>800.00</u>	<u>800.00</u>
Total Utilities and Maintenance	4,500.00	4,550.00

### SPORTS EXPENSES

Baseball/Softball	1,000.00	1,200.00
Youth Soccer	1,000.00	1,200.00
Cheerleading	1,000.00	1,200.00
Coaches Ed/ Equipment/Supplies	500.00	500.00
Basketball	<u>1,200.00</u>	<u>1,400.00</u>
Total Sports Activities:	4,700.00	5,500.00

### COMMUNITY ACTIVITIES

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

ANNUAL BARBECUE	3,000	1,500.00
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TOTAL RECREATIONAL BUDGET	3,,322.00	32,127.00
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## CAPITAL IMPROVEMENTS & RESERVE BUDGET

### CAPITAL IMPROVEMENTS

Administration Capital	2,000.00	2,000.00
Fire Department Capital	20,000.00	25,000.00
Recreational Capital	0.00	0.00
Honor Roll	<u>0.00</u>	<u>0.00</u>
Total Capital Accounts	22,000.00	27,000.00

**CAPITAL RESERVES**

Comprehensive Plan Update	0.00	0.00
Civil Defense Reserve	0.00	0.00
Public Works Reserve	15,000.00	15,000.00
Emergency Road Reserve	5,000.00	5,000.00
Equipment Reserve	0.00	0.00
Recreational Reserve	0.00	0.00
Emergency Vehicle Reserve	0.00	15,000.00
Legal Reserve	0.00	0.00
Cemetery Reserve	0.00	0.00
State Road Reserve	0.00	0.00
Town Office Reserve	0.00	0.00
SCBA Reserve	0.00	0.00
Engineering Reserve	0.00	0.00
Fire Dept Vehicle Repair Reserve	0.00	0.00
Emergency Vet Reserve	<u>2,000.00</u>	<u>1,000.00</u>
Total Capital Reserve	22,000.00	36,000.00

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TOTAL CAPITAL BUDGET	44,000.00	63,000.00
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**DEBT SERVICE**

Fire Truck		100,000.00
Public Works Building	95,000.00	

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TOTAL DEBT SERVICE	95,000.00	100,000.00
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TOTAL MUNICIPAL BUDGET:	1,729,262.00	1,849,366.00
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**GOVERNMENTAL ASSESSMENTS**

Educational Assessment	2,357,528.00	2,475,404.00
County Tax Assessment	395,911.00	434,100.00
Overlay	<u>15,000.00</u>	<u>10,000.00</u>
Total Assessments:	2,768,439.00	3,368,034.00

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PROJECTED NEED:	4,499,701.00	5,217,400.00
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<b>REVENUE BUDGET</b>	<b>Budget FY 24/25</b>	<b>Proposed FY 25/26</b>
<b>TAX COLLECTOR'S REVENUE</b>		
Excise Tax - Boats	\$3,000.00	\$3,000.00
Excise Tax - Motor Vehicle	\$650,000.00	\$675,000.00
DMV Agent Fee	\$9,000.00	\$9,000.00
Veteran's Reimbursement	\$1,600.00	\$1,600.00
Interest & Fees on Taxes	<u>\$12,000.00</u>	<u>\$12,000.00</u>
<b>Total Tax Collector:</b>	\$675,600.00	\$700,600.00
<b><u>TREASURER'S REVENUE</u></b>		
<u>Intergovernmental Revenue</u>		
Municipal Revenue Sharing	\$300,000.00	\$325,000.00
Local Road Assistance	\$40,000.00	\$40,000.00
Snowmobile Fee Reimbursement	\$1,200.00	\$1,200.00
General Assistance Reimbursement	\$1,000.00	\$1,000.00
Homestead Reimbursement	\$180,000.00	\$180,000.00
Tree Growth Reimbursement	<u>\$4,500.00</u>	<u>\$4,500.00</u>
<b>Total Intergovernmental:</b>	\$526,700.00	\$551,700.00
<u>Local Revenue</u>		
Building Permits	\$10,000.00	\$12,000.00
Cable Franchise Fees	\$8,500.00	\$8,500.00
Interest Income on Investment	\$12,000.00	\$15,000.00
PERC/MRC Revenue	\$3,000.00	\$00.00
Cemetery Lots/Burials	\$750.00	\$800.00
<b>Total Local Revenue:</b>	\$34,250.00	\$36,3000.00
<b>Total Treasurer's Revenue:</b>	\$560,950.00	\$588,000.00

**TOWN CLERK'S REVENUE**

Agent Fee/License	\$800.00	\$1,500.00
Agent Fee/ATV	\$600.00	\$600.00
Dog Control Fees	\$1,500.00	\$1,700.00
Vital Statistic Fees	<u>\$2,200.00</u>	<u>\$3,00.00</u>

<b>Total Town Clerk Revenue:</b>	\$5,100.00	\$6,800.00
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<b>NON-PROPERTY TAX REVENUE:</b>	\$1,241,650.00	\$1,295,400.00
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**LOCAL REVENUE**

<b>Fund Appropriation</b>	\$150,000.00	\$150,000.00
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<b>TOTAL NON-PROPERTY TAX REVENUE:</b>	\$1,391,650.00	\$1,445,400.00
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# TWN MEETING WARRANT

## Special Town Meeting Warrant

Penobscot, ss

State of Maine

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

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Levant, in said County, qualified to vote in Town affairs, to assemble at the Suzanne Smith School on Saturday the 14<sup>th</sup> day of June, A.D. 2025 at 9:00am, then and there to act upon the following articles, to wit:

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

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

RECOMMEND:

First Installment: December 15, 2025

Second Installment: June 15, 2026

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

RECOMMEND: 7.5%, the maximum allowed as per Joseph Perry,  
Treasurer of State.

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

**Article 4:** To see if the Town will vote to establish the interest rate of 8% per year on the amount of overpayment to be paid to a taxpayer who is determined to have paid an amount of real estate or personal property taxes in excess of the amount finally assessed on April 1, 2025 (Title 36 M.R.S.A., Section 506-A)

**Article 5:** To see if the Town will vote to close all Fiscal Year 2024-2025 overdrafts to surplus.

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

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



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

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

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

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

## **BUDGET ARTICLES**

**Article 12:** To see if the Town will authorize the use of revenue from recreation department events to be expended to offset the cost of these and other recreational events and any such revenue not expended at year's end be transferred to the Recreation Reserve Account.

**Article 13:** To see if the Town will authorize the use of revenues to be expended to offset the cost of the operation of the ambulance service and fire department.

**Article 14:** To see if the Town will authorize unexpended funds at year's end from the Roads and Highway budget to be transferred to the Public Works Reserve Account.

**Article 15:** To see if the Town will vote to authorize the Selectmen or Town Manager, acting in concurrence with said Selectmen, to apply for and/or accept and expend, on behalf of the Town, money from Federal, State or other governmental units or private sources which may be received from time to time in the form of Grants or any other source, during the period from July 1, 2025 to June 30, 2026.

## **EXPENSE BUDGET ARTICLES**

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

**Article 16:** To see what sum of money the Town will vote to raise and/or appropriate for the Administrative Budget.  
RECOMMEND: \$292,528

**Article 17:** To see what sum of money the Town will vote to raise and/or appropriate for General Assistance.  
RECOMMEND: \$2,000

**Article 18:** To see what sum of money the Town will vote to raise and/or appropriate for the Fire Department.  
RECOMMEND: \$249,626

**Article 19:** To see what sum of money the Town will vote to raise and/or appropriate for Town Maintenance Budget.  
RECOMMEND: \$290,900

**Article 20:** To see what sum of money the Town will vote to raise and/or appropriate for Road & Highway Budget.  
RECOMMEND: \$805,100

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

<b>Winter Maintenance:</b>	
Plowing/Salt/Sand	\$290,000
<b>Paving &amp; Surfacing:</b>	\$400,000

**Article 21:** To see what sum of money the Town will vote to raise and/or appropriate for Animal Control.  
RECOMMEND: \$14,085

**Article 22:** To see what sum of money the Town will vote to raise and/or appropriate for Recreation Budget.  
RECOMMEND: \$32,127

**Article 23:** To see what sum of money the Town will raise and/or appropriate for Capital Improvements and Reserve Budget.  
RECOMMEND: \$63,000

**Article 24:** To see what sum of money the Town will raise for Debt Service.  
RECOMMEND: \$100,000

**REVENUE BUDGET ARTICLE**

**Article 25:** To see what sum of money the Town will vote to fund the appropriations approved in Articles 16 through 24 inclusive.  
RECOMMEND: That \$1,295,400 be appropriated from Non-Property Tax Revenue, that \$150,000 be appropriated from General Fund Equity and the remainder be raised by property taxation

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

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

Given under our hands in the Town of Levant, this 23rd day of April A.D. 2025.

LEVANT BOARD OF SELECTMEN:

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

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

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

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

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

\_\_\_\_\_  
Shawn Spellman

# Notes

[illegible]







