



*Annual Report*  
OF THE TOWN OF  
~ EUSTIS ~  
FOR THE FISCAL YEAR  
2023

This 2023 Annual Report of the Town of Eustis is dedicated to Kathy Fearon.

Kathy Fearon-the woman who knows stuff!! Over her 38 years as Town Clerk and then Administrative Assistant Kathy learned a lot and knew stuff about a lot of stuff! That is what made her a great town clerk and administrative assistant. You see, Select Board members do not know things until Kathy tells them things! They have all the questions and Kathy gets all the answers for them. She was exceptionally good at that job.

Kathy is a graduate of MCI high school in Pittsfield Maine where she grew up. The family moved here in 1976 and her mother and father owned and operated Northlands Cash Supply here in Stratton village for many years. Kathy came to Stratton in 1982 and on April 29, 1985, began her career with the Town as deputy clerk. She said she could always remember her hiring date as April 29 was her father's birthday. Kathy began as deputy clerk working with Sandra Scribner who was town clerk. After training she and Sandra alternated days until Sandra resigned from certain positions and Kathy ran for the town clerk position and was elected clerk and Sandra became her deputy. Kathy was smart and caught on quick. She was in charge when the town switched from all ledgers reporting to the computer system.

They both began their careers in the basement of the old community building on Main Street. It adjoined the old Northlands Cash Supply building and is now a town parking lot. While reviewing renovation options and handicap accessibility issues the building suffered major winter storm damage and the Town decided to build a new town office building which was completed in 1990. Kathy was an integral part of assisting the Selectboard with that process and enjoyed the benefit of working out the rest of her career in the new building. Kathy worked with Fergus Lea of Androscoggin Valley Council of Government in the process of closing out our old "Town Dump" and the creation of the current transfer station. She participated in the creation of the new community building which was completed in 2000. She dealt with the Comprehensive Plan Committees and the efforts to establish and promote our recycling efforts.

Kathy was a valuable resource during the process of leaving SAD 58 and establishing our own Rural School District that has been amazingly successful. She worked hand in hand with the tax assessor in managing the town accounts and producing the annual town report. In 2010 her efforts got the Town an award for excellence in MMA's Municipal Report Competition. That is a nice feather in your cap!

Kathy was an immense help to me as Code Enforcement Officer. She knew stuff. She had access to information. She knew people she could contact. She could help me travel through the maze of State bureaucracies-and that is a good trick to pull out of your hat!! She has been a good friend and valued co-worker all through her 38 years supporting the Town of Eustis. We truly wish her all the best in retirement. She worked tirelessly for the Town's benefit and her office presence will be missed. But we know where she lives, and we know she still knows plenty!!!

Thank you, Kathy!

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# 2024 TOWN OFFICERS

## ELECTED OFFICIALS

### Select Board

Steve St. Jean, Chair- 2024 • Jeffrey Lecander 2025 • Justin Wyman 2025  
Carol Sherrier 2026 • Linda Marzelli 2026

### School Board of Directors

Casey Cote, Chair 2025 • Jeff Brickley 2025 • David Richards 2024  
Susan Fotter 2024 • Sarah Strunk 2026

### Planning Board

Lori Lemont, Chair 2024 • Andy Brann 2025 • Lynn Schnorr 2025  
Jeff Brickley 2026 • Dwight Gellman 2026

### Moderator

Peter Farnsworth

## APPOINTED OFFICIALS

Administrative Assistant.....	Rachel Williams
Deputy Clerk.....	Stephanie Kot Keen
Deputy Clerk.....	Bettina O'Donnell
Select Board Clerk.....	Rachel Williams
Assessor.....	Audra Swanson
Health Officer.....	Rachel Williams
Fire Chief.....	Sprague Wise
Registrar of Voters.....	Rachel Williams
Code Enforcement Officer.....	Peter Farnsworth
General Assistance Administrator.....	Rachel Williams
Librarian.....	Wendy Boyle





**APPOINTED OFFICIALS cont.**

Water Dept. Superintendent.....Peter Farnsworth  
 Water Dept Treasurer/Manager.....Amy Richard  
 Water Department Back up Operator.....Stan Simpson  
 Plumbing Inspector.....Paul F. Packard  
 Public Works.....Stan Simpson  
 Public Works.....Ralph Caldwell  
 Animal Control Officer.....Paul Bolduc  
 Civil Defense Director.....Sprague Wise  
 Road Commissioner.....Kirk Williams  
 Solid Waste Disposal Superintendent.....Anthony Lojas  
 Superintendent Eustis School Department.....Barry London

**BALLOT CLERKS**

**Republican:** Patricia Simpson  
**Democrats:** Columbe Loef, Rose Field

**APPOINTED BOARDS & COMMITTEES**

**Board of Appeals**

Kirk Williams 2026 • Jedediah Whiting 2024 • Audra Swanson 2025

**Recreation Committee**

Millie Howard 2026 • Carol Sherrier 2026 • Danielle Niles 2025 • Amber Gellman 2024  
 Katie Richards 2024 • Jeffrey Lecander 2025

**Family Fun Days Committee**

Lisa Reider, Chair 2024 • Dawn Whiting 2024 • Rachel Williams 2025  
 Audra Swanson 2025 • Richard Fotter 2025



## EUSTIS MAINE WEBSITE

[www.eustismaine.org](http://www.eustismaine.org)

## TOWN OF EUSTIS PHONE NUMBERS

Town Office.....	207-246-4401
Town Office fax.....	207-246-3267
Fire Station.....	207-246-4391
Transfer Station.....	207-246-6051
Community Building.....	207-246-6026
Eustis School.....	207-246-2283
Animal Control Officer Paul Bolduc.....	207-491-5940

## CONTACT US

Admin Assist/Town Clerk.....	<a href="mailto:eustisclerk@eustismaine.org">eustisclerk@eustismaine.org</a>
Deputy Clerk.....	<a href="mailto:eustisdeputyclerk@eustismaine.org">eustisdeputyclerk@eustismaine.org</a>
Customer Help.....	<a href="mailto:eustisoffice@eustismaine.org">eustisoffice@eustismaine.org</a>
Tax Assessor.....	<a href="mailto:eustistaxassessor@eustismaine.org">eustistaxassessor@eustismaine.org</a>
Library.....	<a href="mailto:Strattonpubliclibrary@gmail.com">Strattonpubliclibrary@gmail.com</a>
Fire Dept.....	<a href="mailto:eustisfire@eustismaine.org">eustisfire@eustismaine.org</a>
Code Enforcement.....	<a href="mailto:eustisceo@eustismaine.org">eustisceo@eustismaine.org</a>
Cemetery Help.....	<a href="mailto:eustiscemeteries@gmail.com">eustiscemeteries@gmail.com</a>



## 2023 REPRESENTATIVES TO THE STATE AND FEDERAL GOVERNMENT

### GOVERNOR OF THE STATE OF MAINE

**Janet Mills**

1 State House Station, Augusta ME 04330

207-287-3531

[www.maine.gov/governor/mills](http://www.maine.gov/governor/mills)

### UNITED STATE SENATORS

**Susan Collins**

68 Sewall St., Room 507 Augusta ME 04330

413 Dirksen Senate Office Building, Washington, D.C. 20510

Maine: 207-622-8414 • Washington D.C. 202-224-2523

[www.collins.senate.gov](http://www.collins.senate.gov)

**Angus King**

E.S. Muskie Federal Building, Room 412, Augusta, ME 04330

133 Hart Building, Washington D.C. 20510

Maine: 207-622-8292 • Washington D.C. 202-224-5344

[www.king.senate.gov](http://www.king.senate.gov)

### STATE OF MAINE CONGRESS

**Jared Golden • 2<sup>nd</sup> District**

6 State Street. Suite 101 Bangor, ME 04401

1222 Longworth HOB, Washington D.C. 20515

Maine: 207-249-7400 • Washington D.C. 202-225-6306

[www.golden.house.gov](http://www.golden.house.gov)



STATE OF MAINE LEGISLATURE

**Senator Lisa Keim • District # 19 1505**

Main Street Dixfield, ME 04224  
Home: 207-5626023 • 207-287-1505  
lisa.Keim@legislature.maine.gov

STATE OF MAINE HOUSE REPRESENTATIVES

**Michael Sobleski • District #73**

11 snowy Ridge Road Phillips ME 04966  
Cell 207-400-7233  
michael.Soboleski@legislature.maine.gov

FRANKLIN COUNTY COMMISSIONER

**Robert Carlton • District 3**

140 Main Street Suite 3 Farmington, ME 04938  
Cell: 207-446-6751 • 207-778-6614  
bcarlton@franklincountymaine.gov





## Town Clerk Report 2023

### Motor Vehicle Registrations

In 2023 we processed 1275 Motor Vehicle Registrations & Collected \$217,024.10 for Eustis & \$27,751.68.10 for Unorganized Territories in Excise tax fees.

### Recreational Vehicles Registrations

Boats.....	166
Resident Snowmobiles.....	144
Non-Res Snowmobiles.....	43
Resident ATV.....	62
Non-Res ATV.....	20
Non- Res Milfoil Sticker.....	1

### Sporting License Issued

Hunting.....	24
Non-Res Hunting.....	5
Apprentice Hunt.....	0
Non- Res Junior Hunt.....	0
Hunting/Fish Combo.....	27
Non-Res Hunt/Fish Combo.....	1
Bear Permit.....	2
Fishing.....	41



### Sporting license Issued Cont.

Non-Res Fishing.....	4
Spring/Fall Turkey.....	4
Muzzleloader.....	4
Non-Res Muzzleloader.....	1
Crossbow.....	3
Non-Res Crossbow.....	0
Superpack.....	1
Coyote Night Hunt.....	2

### Vital Records

Births.....	3
Deaths.....	12
Resident Marriages.....	5
Non-Res Marriages.....	1

### Dog Licenses

Males/Females.....	28
Spayed/Neutered.....	119
Kennels.....	0



## Tax Collector's Report

2023 Real Estate Taxes.....	\$ 1,946,520.86
2023 Personal Property Taxes.....	\$ 245,492.33
2023 Tax Commitment.....	\$2,192,013.19
2023 Abatements.....	\$7,457.41
2023 Real Estate Taxes Collected.....	\$1,864,971.45
2023 Personal Property Collected.....	\$244,820.17
2023 Total amount Collected as of 12/31/2023.....	\$2,109,791.62
2022 Real Estate outstanding 1/1/2023.....	\$65,195.46
2022 Personal Property taxes outstanding 1/1/2023.....	\$85.50
2022 Balance due 1/1/23.....	\$65,280.96
2022 Abatements.....	\$83,894.38
2022 Real Estate Taxes Collected as of 12/31/2023.....	\$1,897,940.38
2022 Personal Property Collected as of 12/31/2023.....	\$266,579.52
2022 Total Balance Collected as of 12/31/2023.....	\$2,164,519.90
2021 Real Estate outstanding 1/1/2023.....	\$3,100.25
2021 Personal Property taxes outstanding 1/1/2023.....	\$100.09
2021 Balance due 1/1/23.....	\$3,200.34
2021 Abatements.....	\$888.81
2021 Real Estate Taxes Collected as of 12/31/2023.....	\$1,962,679.34
2021 Personal Property Collected as of 12/31/2023.....	\$284,752.58
2021 Total Balance Collected as of 12/31/2023.....	\$2,247,431.92



## 2023 Delinquent Taxes

15 Partridge Lane LLC.....	\$1,222.57	Gray, Robert J. Jr.....	\$591.47
Aacker, Michael H.....	\$751.80	Hansen, Brendon.....	\$1262.85
Berkeley, Susan M.....	\$3,117.85	Hartwell, Karl E JT.....	\$653.35
Bosley LLC.....	\$2349.38*	Health, Richard.....	\$1540.29
Brickley, Jeffrey.....	\$350.84	Hill, Carl.....	\$1201.09
Brickley, Jeffrey.....	\$144.10	Hutchinson, James.....	\$999.71
Brickley, Jeffrey.....	\$4017.66	JBD Holdings LLC.....	\$1898.29
Bruce, Charlie.....	\$933.49*	JBD Holdings LLC.....	\$4505.43
Bush, Gary.....	\$878.89	Karp, Aaron.....	\$1767.63
Caldwell, Ralph.....	\$724.85	Kent, Jeffrey.....	\$93.98
Clark, Kevin.....	\$321.31	Longfellow, Kimberly Rae.....	\$508.36
Clark, Kevin.....	\$279.24	Moody, Calvin.....	\$990.77
Clark, Kevin.....	\$37.59	Morrison James W.....	\$935.28
Clark, Kevin.....	\$1368.22	Morrow, Mark E.....	\$623.81
Clark, Kevin.....	\$8837.23	O'Neill, Sandra.....	\$1041.78
Clark, Kevin.....	\$213.91	Ricker, Brian G.....	\$1904.56*
Clark, Kevin.....	\$1034.62	Ricker, Brian G.....	\$2913.23*
Collins, John.....	\$3307.92	Rivers, John R Jr.....	\$3827.02
Copp, Jason.....	\$257.76	Rivers, John R Jr.....	\$44.75
Corbett, Judith.....	\$1191.24	Savage, Vivian.....	\$499.41
Daggett, Tammy.....	\$340.17*	Schanz, Summer Joy.....	\$1546.99
Derosier, Donald Richard Tinc.....	\$866.21*	Silver, Greg.....	\$348.06
Ellis, Marjorie.....	\$1048.77*		
Foss, Christopher.....	\$85.03		
Francoeur, David.....	\$646.19		
Gagnon, Daniel.....	\$646.19		
Gagnon, Rodney.....	\$653.35		
Grant, Susanne.....	\$2420.98		



## 2023 Delinquent Taxes

Silver, Morgan.....	\$143.11
Stetson, Patience.....	\$1044.46
Stevens, Wendell J.....	\$1224.36
Stokes, Thomas.....	\$114.27
Stunk, Jeffrey.....	\$719.58
Strunk, Joel.....	\$86.82
Strunk, Joel.....	\$167.36
Taylor, Sarah.....	\$681.99
Tukey, Steven.....	\$181.60
Turgeon, Philippe.....	\$44.75
Turgeon, Philippe.....	\$706.16
Welburn, Zachary.....	\$1082.06
Woodbury, Kevin.....	\$1662.91
Woodbury, Kevin.....	\$293.56
Total Due.....	\$75,064.59

*\*Indicates Bill paid after 12/31/23*





## Delinquent Personal Property Tax

### 2018

Citibank, N.A. AS Successor Trustee.....	\$11.79
M Barley.....	\$43.23
Schanz, Summer Joy.....	\$11.79

### 2021

Brickley, Jeffrey.....	\$81.70
Pitney Bowes, Global Services.....	\$6.45

### 2022

Brickley, Jeffrey.....	\$81.70
Getchell Brothers INC.....	\$3.80

### 2023

AT&T Mobility LLC.....	\$235.39
Brickey, Jeffrey.....	\$76.97
Cote, Donald Jr.....	\$315.94
Getchell Brothers INC.....	\$3.58



## Lien Breakdown 2022

Gagnon, Daniel.....	\$529.32
Gagnon, Rodney.....	\$510.80
Hill, Carl.....	\$1037.08
Oneill, Sandra, Patricia, & Michael.....	\$795.76
Rivers, John R Jr.....	\$2448.20
Stevens, Wendell J.....	\$1036.45
Stokes, Thomas.....	<u>\$1004.92</u>
	\$8705..27



**EUSTIS WATER DEPARTMENT**  
**Balance Sheet**  
 As of December 31, 2023

	Dec 31, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
131 • Cash	
131.01 , Checking 260057-71	27,203.32
131.06 • Prime Share 260057-00	43,158.36
131.07, USDA Loan Pmt Sav 260057-59	50,049.37
131.0,8 Money Market 260057-64	1,545.73
Total 131 • Cash	121,956.78
132. Special Deposits	
132.3 , Contingency	
132.05 • ContIng. Fund Savings 260083-00	50.92
132.06 • Skow Canting Fund CD 1367061	15,850.68
Total 132.3 • Contingency	15,901.60
132.4 • Reservoir Fund CD 260083-11	47,796.72
132.5. Capital	
132.04. Skow Captial ReserveCD 5033616	37,523.94
Total 132.5, Capital	37,523.94
132,55 • 7 month CD Special	147,346.03
132.6 • Rural Dev Sav 260082-00	50.42
132.7 • USDA Req Res CD 260082-10	35,258.01
132.8, CD 260057-10	30,607.27
Total 132 • Special Deposits	314,483.99
134. • Working Funds (Petty Cash)	100.00
Total Checking/Savings	436,540.77
Accounts Receivable	
142 • Other Accounts Receivable	700.00
Total Accounts Receivable	700.00
<b>Other Current Assets</b>	
140 • <b>Receivables</b>	
141 • Accounts Receivable -Customers	-577.03
140 • Receivables - Other	57.47
Total 140 • Receivables	-519.56
151 • Inventory - Materials and Suppl	1,285.74
Total Other Current Assets	766.18
Total Current Assets	438,006.95



Fixed Assets

101 • UTILITY PLANT	
301 • Organization	4,147.69
303, Land	22,114.69
304 • Structures	342,663.28
307 • Springs and Wells	289,480.34
310 • Power Generation Equipment	8,809.51
311 • Pumping Equipment	28,825.17
320 • <b>Water</b> Treatment Equipment	27,9TT.83
330 , Reservoir	153,617.00
331 • Distribution Mains	1,239,055.00
333 • <b>Services</b>	178,696.46
334, Meters	121,318.14
335 • Hydrants	45,574.05
340 , Office Equipment	13,476.07

## EUSTIS WATER DEPARTMENT Balance Sheet

As of December 31, 2023

341.01 • Dodge Pick-up truck		5,000.00
341.02 • John Deere Model 3039RHR3		33,133.96
		38,133.96
Total 341 • Transportation Equip		38,133.96
347. Miscellaneous Equipment		21,076.97
348 • Other Tangible Plant		43,783.00
		43,783.00
Total 101 • UTILITY PLANT		2,578,749.16
108.01. Accumulated Depr		-386,087.10
		-386,087.10
<b>Total Fixed Assets</b>		<b>2,192,662.06</b>
<b>TOTAL ASSETS</b>		<b>2,630,669.01</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Accounts Payable</b>		
20000 • Accounts Payable		1,301.73
		1,301.73
Total Accounts Payable		1,301.73
<b>Other Current Liabilities</b>		
236 • Sales Tax Payable		0.01
		0.01
Total Other Current Liabilities		0.01
Total Current Liabilities		1,301.74
<b>Long Term Liabilities</b>		
224.01 • USDA • Loan #91-07		362,880.23
224.02 • USDA • Loan #91-03		40,172.76
		40,172.76
Total Long Term Liabilities		403,052.99
Total Liabilities		404,354.73



Equity	
214 • Appropriated Retained Earnings	872,820.80
215 • Unappropriated Retained Earning	·221,574.00
271 • Contributions In Aide of Const	1,407,361.62
32000 • Retained Earnings	104,230.96
Net Income	63,474.90
Total Equity	<u>2,226,314.28</u>
TOTAL LIABILITIES & EQUITY	<u>2,630,669.01</u>

## EUSTIS WATER DEPARTMENT Profit & Loss

January through December 2023

Ordinary Income/Expense Income	
400 , OPERATING REVENUES	
<b>460 • Unmetered Water Revenue</b>	293.64
<b>461 • METERED WATER REVENUE</b>	
461.1 • Metered Residential Sales	56,839.84
461.2 • Metered Commercial Sales	18,835.59
461.3 • Metered Industrial Salas	10,301.59
461.4 • Metered Govt & Municipal Sales	4,756.84
Total 461 • METERED WATER REVENUE	<u>90,733.86</u>
462 • FIRE PROTECTION REVENUES	
462.1 • Publcl Fire Protection	45,376.00
462.2 • Private Fire Protection	13,869.32
Total 462 • FIRE PROTECTION REVENUES	<u>59,245.32</u>
Total 400 • OPERATING REVENUES	150,272.82
403 • Depreciation Expense	-24,268.32
408 • Taxes Other Than Income	
408.0,1 Payroll Liabilities	-1,335.77
408.10, Utility Regulatory Assessm Fees	-792.00
Total 408 • Taxes Other Than Income	<u>-2,127.77</u>
427.3 • Interest Expense USDA -----	<u>11,308.26</u>
Total Income	<u>112,568.47</u>
Gross Profit	112,568.47
Expense	
401 • OPERATING EXPENSES	
601 • SALARY & WAGES• EMPLOYEES	
601.,2 Supply and Pumping Expenses	2,470.81
601.,7 Customer Accts Exp	4,333.50
601.8 • Admln & General	11,412.45
Total 601 • SALARY & WAGES• EMPLOYEES	<u>18,216.76</u>
604 • Employee Benefits	
604.01 • Company Match IRA	263.06
Total 604 • Employee Benefits	<u>263.06</u>





615 • PURCHASED POWER	
615.1 • Supply and Pumping	5,771.09
Total 615 • PURCHASED POWER	5,771.09
618. CHEMICALS	
618.3 • Water Treatmt Oper - Chlorine	1,586.00
Total 618 • CHEMICALS	1,586.00
620 • MATERIALS & SUPPLIES	
620.1 • Source of Supp & Pump -Operatio	2,893.78
620.2 • Source of <b>Supp</b> & Pump - Maint	84.35
620.3 • <b>Water</b> Treatment - Operations	94.17
620.6 • Trans & Distr - Maintenance	
620.64 • Repairs to Service	16.75
620.65 • <b>Repairs</b> to Meters	6.49
620.6.6 Repairs to Hydrants	1,868.32
<b>620.6</b> • Trans & Distr - Maintenance - Other	122.07
Total 620.6 • Trans & Distr - Maintenance	2,013.63
620.7. Customer Accounts Expense	
620.71 • Customer Billing & Accounting	328.00
	Jan - Dec 23
620.72, Meter Reading	281.59
620.73 • Collecting	124.00
Total 620.7 • Customer Accounts Expense	733.59
620.8 • Admin & General	3,916.73
<b>620</b> • MATERIALS & SUPPLIES - Other	57.76
Total 620 • MATERIALS & SUPPLIES	9,794.01
635 • Contractual Services - Other	
635.01 • Labor shared with <b>Road</b> Dept	15,658.46
635.1 • Cont Services - Supply-aper	613.33
635.20 • Cont Serv-Source Sup - Maint	1,440.00
635.3 • Cont Serv - Water Treatmnt Oper	
635.31 • Water sample/testing	1,022.25
Total 635.3 • Cont Serv • Water Treatmnt Oper	1,022.25
635.7 • Cont Svc - Meters and Services	1,912.31
635.8 • Cont Services - Admin & General	2,773.00
Total 635 • Contractual Services - Other	23,419.35
650 • Transportation Expense	
650.01 • Vehicle repair & malnt	1,622.48
650.02 • Mileage and fuel	715.09
Total 650 • Transportation Expense	2,337.57
<b>656</b> • Vehicle Insurance	413.00
657 • General Liability Insurance	51.50
<b>658</b> • Insurance Workers Comp	441.00
<b>659</b> • Insurance Other	237.50



675 • Misc <b>General</b> Expense	
675.1 • Industry Assoc. Membshlp dues	1,253.50
675.7 • Expenses for Rental House	
675.71 • Oil Expense for rental property	3,036.46
675.7 • Expenses for Rental House - Other	240.70
	<hr/>
Total 675.7, Expenses for Rental House	3,277.16
675 • Misc General Expense - Other	79.46
	<hr/>
Total 675 , Misc General Expense	4,610.12
	<hr/>
Total 401 • OPERATING EXPENSES -----	67,140.96
Total Expense	67,140.96
	<hr/>
Net Ordinary Income	45,427.51
Other Income/Expense	
Other Income	
415 • Revenues from M & J	
415.01 • Backflow Testing Revenues	2,093.10
415 • Revenues from M & J- Other	6,871.48
	<hr/>
Total 415 • Revenues from M & J	8,964.58
416 • Expense of M & J	
416.01 , Backflow Testing Exp	-2,093.10
416 • Expense of M & J - Other	-3,081.40
	<hr/>
Total 416 • Expense of M & J	-5,174.50
419 • Interest Income	3,872.31
471 • Misc Service Revenues	110.00
472 • <b>Rents</b> from <b>Water</b> Property	10,200.00
474.03 • Misc Income - Refunds	75.00
	<hr/>
Total Other Income	18,047.39
	<hr/>
Net Other Income	18,047.39
	<hr/>
Net Income	63,474.90
	<hr/> <hr/>



## Revenue Detail 2023

		Current Budget	Debits	Credit	Unexpended Balance
<b>01-</b>	<b>Administration</b>				
0101-	Registration Fees	\$0.00	\$0.00	\$784.00	-\$784.00
0102-	Motor Veh - Clerk	\$0.00	\$81.60	\$7,780.00	-\$7,698.40
0103-	Tax Collector Fees	\$0.00	\$0.00	\$35.00	-\$35.00
0105-	Bad Check Charge	\$0.00	\$0.00	\$75.00	-\$75.00
0111-	Eustis Water Dept	\$0.00	\$0.00	\$2,050.00	-\$2,050.00
0115-	Reimburse Town Charges	\$0.00	\$4,200.14	\$4,200.14	\$0.00
0121-	Hunt & Fish Clerk Fee	\$0.00	\$0.00	\$250.25	-\$250.25
0401-	Copeland Plt	\$0.00	\$0.00	\$1,000.00	-\$1,000.00
0407-	Building	\$0.00	\$0.00	\$1,245.00	-\$1,245.00
1001-	Permits	\$0.00	\$0.00	\$2,891.31	-\$2,891.31
1302-	Subdivision Fees	\$0.00	\$0.00	\$750.00	-\$750.00
1305-	Animal Control Fees	\$0.00	\$0.00	\$238.00	-\$238.00
<b>06-</b>	<b>Protection</b>				
0104-	Reimbursements	\$0.00	\$66,544.29	\$66,544.29	\$0.00
0107-	Copeland Plt	\$0.00	\$0.00	\$22,238.66	-\$22,238.66
0113-	Franklin County	\$0.00	\$0.00	\$37,000.00	-\$37,000.00
2504-	Refund	\$0.00	\$0.00	\$1,834.00	-\$1,834.00



<b>09-</b>	<b>Health &amp; Protection</b>				
0101-	Copeland Plt	\$0.00	\$0.00	\$31,818.98	-\$31,818.98
0104-	Franklin County	\$0.00	\$0.00	\$50,000.00	-\$50,000.00
0108-	Tires	\$0.00	\$1,355.00	\$3,061.00	-\$1,706.00
0109-	Freon	\$0.00	\$2,251.50	\$2,251.50	\$0.00
0110-	Contractor Fees	\$0.00	\$0.00	\$1,355.00	-\$1,355.00
0115-	Metal	\$0.00	\$11,218.69	\$11,218.69	\$0.00
0701-	Bakers Commodities	\$0.00	\$581.00	\$581.00	\$0.00
1301-	Permits	\$0.00	\$0.00	\$1,263.20	-\$1,263.20
<b>13-</b>	<b>Highways</b>				
0101-	Refund	\$0.00	\$0.00	\$15,076.00	-\$15,076.00
0103-	Local Road Assistance	\$13,008.00	\$26,080.00	\$13,072.00	\$26,016.00
1106-	Public Works Water Dept	\$0.00	\$15,658.46	\$15,648.46	\$0.00
<b>14-</b>	<b>Charities</b>				
1001-	Charities	\$0.00	\$0.00	\$80.15	-\$80.15
<b>16-</b>	<b>Recreation</b>				
0104-	Copeland Plt	\$0.00	\$5,300.00	\$8,451.08	-\$3,151.08
0105-	Karate Fees	\$0.00	\$550.00	\$550.00	\$0.00
0701-	Copeland Plt	\$0.00	\$185.91	\$311.17	-\$125.26
1001-	Copeland Plt	\$0.00	\$0.00	\$5,365.22	-\$5,365.22
2001-	State of Maien Snow Grant	\$0.00	\$91,854.14	\$918,554.14	\$0.00



		Current Budget	Debits	Credit	Unexpended Balance
<b>17-</b>	<b>Unclassified</b>				
0115-	State Reimbursement	\$121,239.56	\$0.00	\$0.00	\$121,239.56
0401-	New Trust Funds	\$0.00	\$0.00	\$300.00	-\$300.00
1001-	Charges	\$0.00	\$560.08	\$2,751.72	-\$2,191.64
1010-	Veteran's Refund	\$503.00	\$0.00	\$351.00	\$152.00
1011-	Flags & Banners	\$0.00	\$1,390.00	\$1,390.00	
1027-	Family Fun Days	\$0.00	\$3,255.00	\$3,255.00	\$0.00
1045-	Nadeau House Project	\$0.00	\$763.00	\$763.00	\$0.00
<b>50-</b>	<b>Revenues</b>				
0102-	Yearly Donations	\$132,000.00	\$0.00	\$132,000.00	\$0.00
0401-	Excise Tax	\$323,406.50	\$0.00	\$217,024.10	\$106,382.40
0107-	Misc Revenue	\$0.00	\$0.00	\$7,883.38	-\$7,883.38
0108-	Exemption	\$32,014.15	\$0.00	\$23,615.00	\$8,399.15
0110-	State Revenue Sharing	\$74,502.10	\$0.00	\$79,181.65	-\$4,679.55
0113-	Tree Growth	\$50,195.71	\$0.00	\$53,848.81	-\$3,653.10
0115-	Reimbursement BETE	\$0.00	\$0.00	\$90,824.00	-\$90,824.00
0116-	Interest on Investments	\$0.00	\$0.00	\$60,064.76	\$60,064.76
0120-	Interest on Savings Act	\$0.00	\$0.00	\$14,028.76	-\$14,028.76
0124-	Registration Refund	\$920.18	\$0.00	\$814.26	\$105.92
0125-	State Grant	\$0.00	\$102,000.00	\$102,000.00	\$0.00
0127-	Abatements	\$0.00	\$7,457.41	\$7,457.41	\$0.00
0128-	Discounts	\$0.00	\$23,362.11	\$23,362.11	\$0.00





0200-	Anti Tax	\$2,193,119.65	\$0.00	\$2,193,121.08	-\$1.43
0201-	Supplemental	\$0.00	\$0.00	\$9,899.08	-\$9,899.08
0305-	Tax Commitment	\$1,342,412.00	\$0.00	\$0.00	\$1,342,412.00
<b>60-</b>	<b>Food Pantry</b>				
6060-	Donation	\$0.00	\$16,327.65	\$16,474.79	-\$147.14
6061-	Grants				
<b>70-</b>	<b>Special Revenues</b>				
0072-	Town Mtg approp	-\$1,355,420.00	\$0.00	\$0.00	-\$1,355,420.00
7070-	Youth Program Donation	\$0.00	\$3,532.50	\$3,532.50	\$0.00
		\$2,927,900.85	\$388,008.48	\$3,448,325.65	-\$132,416.32



## Expense Detail 2023

	Current Budget	Debits	Credit	Unexpended Balance
<b>01- Administration</b>				
01- Town Officers & Charges	\$165,000.00	\$174,757.06	\$14,580.14	\$4,823.08
04- Municipal Buildings	\$30,000.00	\$29,593.96		\$406.04
07- Assessor	\$25,000.00	\$24,264.40		\$735.60
10- Code Enforcement	\$14,000.00	\$13,409.39		\$590.61
13- Planning Board	\$4,000.00	\$1,303.60		\$2,696.40
28- Dog Warden	\$2,000.00	\$1,672.60		\$327.40
34- Tax Maps	\$2,000.00	\$1,442.75		\$557.25
40- A.V.C.O.G	\$2,760.00	\$2,756.40		\$3.60
43- Computer Expense	\$20,000.00	\$20,382.25	\$382.25	\$0.00
46- Legal Expenses	\$2,500.00	\$220.00		\$2,280.00
80- Mun Bld Maint	\$10,222.80	\$9,867.14		\$355.66
86- Generator	\$30,070.00	\$30,070.00		\$0.00
<b>06- Protection</b>				
01- Fire Dept	\$150,000.00	\$216,418.24	\$66,544.29	\$126.05
04- Fire Equipment Fund	\$0.00	\$0.00		\$0.00
07- Fire Equipment Savings	\$25,000.00	\$25,000.00		\$0.00
13- Hydrants	\$43,120.00	\$43,120.00		\$0.00
22- Ambulance	\$31,859.00	\$29,032.50		\$2,826.50
25- Insurances	\$100,000.00	\$98,134.86		\$1,865.14
28- Street Light	\$12,000.00	\$11,543.94		\$456.06
<b>09- Health &amp; Sanitation</b>				
01- Transfer Station	\$221,703.96	\$224,434.09	\$15,406.19	\$12,676.06
04-Transfer Station Tractor	\$44,670.00	\$44,665.38		\$4.62
13- Plumbing Inspections Transfer Station	\$2,500.00	\$1,674.60		\$825.40
24- Maintenance	\$15,000.00			\$0.00
30- Coalition	\$500.00			\$500.00
33- Animal Control	\$1,540.00	\$1,538.40		\$1.60
35- Waste Containers	\$35,000.00	\$26,358.25		\$8,641.75
<b>13- Highways</b>				
01- Summer Roads	\$110,000.00	\$98,781.55	\$26,080.00	\$37,298.45
02- Local Rd Assistance		\$13,008.00	\$13,008.00	\$0.00
03- Winter Roads	\$147,000.00	\$139,096.83		\$7,903.17
04- Public Works	\$100,000.00	\$79,899.92	\$15,658.46	\$35,758.54
17- Sidewalks	\$25,000.00	\$25,000.00		\$0.00
19- Slat/Sand Bldg	\$10,000.00	\$10,000.00		\$0.00



<b>14- Charities</b>				
10- General Assistance	\$2,500.00	\$625.00		\$1,875.00
<b>15- Education</b>				
10- General	\$1,231,773.00	\$1,231,773.00		\$0.00
<b>16- Recreation</b>				
01- Library	\$47,000.00	\$42,152.63	\$300.00	\$5,147.37
05- Karate	\$2,255.24	\$379.08	\$550.00	\$2,426.16
07- Blanchard Park	\$16,781.53	\$1,913.03	\$5,000.00	\$19,868.50
10- Little League	\$2,980.54	\$1,088.33	\$285.91	\$2,178.12
17- A.T.S.C.	\$10,000.00	\$10,000.00		\$0.00
20- Snowmobile Grants		\$91,854.14	\$91,854.14	\$0.00
29- ATV Grants				
35- Historical Society	\$6,500.00	\$6,500.00		\$0.00
50- Boat Landing	\$1,500.00	\$1,196.65		\$303.35
<b>17- Unclassified</b>				
01- Cemetery Fund	\$9,000.00	\$8,452.68		\$547.32
04- Cemetery Trust	\$300.00	\$300.00		\$0.00
07- Christmas Decorations	\$2,500.00	\$2,187.81		\$312.19
10- Interest & Liens Charges	\$0.00	\$358.00	\$358.00	\$0.00
13- Memorial Flag	\$2,500.00	\$618.23	\$0.00	\$1,881.77
16- County Tax	\$326,280.00	\$285,397.92		\$40,882.08
19- Family Fun Days	\$10,262.52	\$7,819.02	\$3,255.00	\$5,698.50
20- Veteran Banners	\$0.00	\$1,334.35	\$1,390.00	\$55.65
21- Safe Voice	\$500.00	\$500.00		\$0.00
24- Red Cross	\$500.00	\$500.00		\$0.00
25- Life Flight	\$641.00	\$641.00		\$0.00
40- Overlay	\$39,379.93	\$31,092.60		\$8,287.33
47- Snack Packs	\$0.00	\$0.00		\$0.00
<b>18- TIF</b>				
05- TIF Expenses	\$13,344.67	\$9,314.58		\$4,030.09
<b>60- Food Pantry</b>				
60- Food Pantry	\$5,500.00	\$12,498.61	\$19,877.65	\$12,879.04
<b>70- Special Revenues</b>				
70- Youth Program	\$59,333.48	\$43,738.32	\$3,532.50	\$19,127.66



## General Ledger

	Balance Debit	Balance Credit
<b>1-General Fund</b>		
1100-00 Skowhegan	\$0.00	
1105-00 Franklin Som	\$7,323.13	
1106-00 Cash-FSB-ARPA	\$10,380.00	
1107-00 PW Savings	\$140,017.30	
1110-00 Checking	\$3,338,702.96	
1140-11 Prepaid exp	\$0.00	
1160-00 Petty Cash	\$500.00	
1200-02 2002 Taxes	\$0.00	
1200-13 2013 Taxes	\$0.00	
1200-14 2014 Taxes	\$0.00	
1200-15 2015 Taxes	\$0.00	
1200-17 2017 Taxes	\$0.00	
1200-18 2018 Taxes		\$18.56
1200-19 2019 Taxes	\$0.00	
1200-20 2020 Taxes	\$0.00	
1200-21 2021 Taxes	\$117.19	
1200-22 2022 Taxes	\$76.30	
1200-23 2023 Taxes	\$77,289.63	
1200-24 2024 Taxes		\$1,593.16
1202-23 23 Stabilize	\$7,582.43	
1204-00 Advance	\$0.00	
1205-00 Kathy Error	\$0.00	
1208-00 Checking	\$0.00	
1210-10 2010 Liens	\$0.00	
1210-18 2017 Liens	\$0.00	
1210-21 Tax Liens 21	\$0.00	
1210-22 22 Liens	\$8,374.35	
1212-18 Tax Acquired 2018	\$0.00	
1212-19 Tax Lien Acq	\$0.00	
1212-21 Tax Lien Acq	\$0.00	
1212-22 Tax Lien Acq	\$0.00	
1214-18 Tax Lien Acq	\$0.00	
1999-02 DTF Pantry		\$3,834.49
1999-03 DTF Youth		\$1,561,440.41
1999-04 Capitol Pro	\$39,008.74	



1999-05	Capitol	\$9,152.26	
2100-00	Acct Pyble		\$8,491.97
2200-00	W/H Fed Tax	\$0.00	
2201-00	W/H State Tax	\$0.00	
2202-00	FICA	\$0.00	
2203-00	Misc Pay W/H	\$0.00	
2220-00	Simple IRA	\$0.00	
2300-00	Excise Tax	\$0.00	
2350-00	County Tax	\$0.00	
2700-00	Deferred Rev		\$54,736.00
2801-00	Dog licenses	\$0.00	
2802-00	Frank Cty Ex	\$0.00	
2804-00	R.V.'s	\$0.00	
2805-00	M.V.Reg	\$0.00	
2820-00	TIF		\$11,116.61
2900-00	Surplus	\$0.00	
3100-00	Revenue Summary	\$1,223,150.82	
3200-00	Expend Summ		\$239,875.45
3801-00	Excise Tax	\$0.00	
3802-00	Stratton Lumber	\$0.00	
3900-00	Fund Balance Undesignated		\$2,897,443.41
4000-00	Appropriations	\$0.00	
4100-01	Snack Packs		\$6,427.51
4101-00	Comm Act Grant		\$41,447.74
4102-00	ARPA Grant		\$53,118.95
<b>2-Food Pantry</b>			
1999-01	DTF Gen Fund	\$96,245.90	
3100-00	Revenue Cont		\$147.14
3200-00	Expense Cont		\$12,879.04
3900-00	Food Pantry	\$0.00	
3900-01	F/B Pantry		\$83,219.72
<b>3- Special Revenues</b>			
1102-00	Fire Aux	\$0.00	
1102-01	Youth Program	\$30,251.11	
1999-01	Food Pantry	\$1,397,561.44	
3100-00	Revenue Cont		\$1,355,420.00
3200-00	Expense Cont		\$19,127.66
3900-00	Youth Program		\$50,346.90
3900-01	Youth Program		\$2,917.99



**4- Capital Projects**

1101-00	Fire Truck Savings	\$149,675.77	
1101-01	Cash Sand Salt	\$99,067.53	
1102-00	Sand/Salt Shed	\$0.00	
1999-01	Due to/from		\$34,971.43
3900-00	Fund Balance		\$113,036.91
3902-00	Sand/Salt Shed		\$100,734.96

**5- Trust Fund**

1999-01	CAP		\$9,152.26
3900-00	Cemetery	\$38,676.55	
3910-00	School Trust	\$477,822.17	
3950-00	School Trust	\$0.00	
3975-00	School Trust	\$0.00	
3995-00	School Trust		\$469,648.85
4000-00	Cemetery Fund		\$37,697.61
			\$0.00
			\$17,868.95



## 2023 Assessors Report

Citizens of Eustis/Stratton:

The Town Assessor acts as an agent of the State and is governed by State statute and local management policy. The office is responsible for maintaining accurate records of property ownership and equitable valuation of taxable real estate and personal property located in the Town Of Eustis. This office maintains permanent records setting forth title information, descriptions of land and buildings, the valuation of all properties (taxable and exempt), tax maps showing lot size, and a list of all personal property used in trade and manufacturing. Accurate record keeping of the property cards, tax maps, deeds and transfer documents from the State is ongoing. Change in title from the deeds and declaration of value are processed on a monthly basis. Land splits and new subdivisions are tracked and recorded on all proper documents, i.e. property cards (hard copy and computer copy) and tax maps.

### PROPERTY TAX EXEMPTIONS & PROPERTY TAX RELIEF

There are several forms of property tax relief available for Eustis/Stratton Residents.

These forms can be found on the Town of Eustis website @ [www.Eustismaine.org](http://www.Eustismaine.org)

**HOMESTEAD EXEMPTION: (TITLE 36, M.R.S.A SECTION 863):** Homeowners whose principal residence is in the State of Maine are eligible for a \$25,000 exemption on their property assessment. (This exemption is also adjusted by the certified ratio if it drops below %100). An application is available in this book and may be obtained at the Town Office. In order to qualify for the exemption, the applicant must meet the following requirements:

The applicant must be a legal resident of the State of Maine

The Homestead must be for a permanent place of Residence

The applicant must have owned property in Maine for at least twelve months prior to April 1<sup>st</sup>, of the year for which the application is made.

Those who qualify need not reapply annually; it will apply to qualified property owners until they sell, move, or the State changes the program.

**VETERANS EXEMPTION: (TITLE 26, M.R.S.A. SECTION 653).** Any US Veteran that actively served during a federally recognized war, including those honorably discharged or retired, and is at least sixty-two (62) years of age, may be eligible for a partial tax exemption on their primary residence. Veterans receiving a pension or compensation from the United States Government for a total disability, whether service, or non-service related, may also qualify. A widow, minor, or mother of a deceased veteran may also qualify for an exemption. Applications may be obtained at the Assessor's office and must be filed with a copy of military discharge papers, such as a DD214, driver's license or State ID, and birth certificate on or before April 1<sup>st</sup> of that year.

The Veterans exemption is \$6,000. Paralegic veterans can obtain an exemption of \$50,000 toward special adaptive housing (the exemption is adjusted by the certified ratio if it drops below 100%).



**BLIND EXEMPTION (TITLE 36 M.R.S.A. Section 654).** Eustis/Stratton residents certified to be legally blind by their eye care professional or the Dept. of Education Division for the Blind and Visually Impaired may file for an exemption of \$4,000 towards their real estate assessment. (The exemption is also adjusted by the certified ratio if it drops below %100.)

### TRUE AND PERFECT LISTS

Maine Law allows an Assessor to request a list of property possessed by taxpayers as of April 1 of the taxable year, called a true and perfect list, and to request additional information about the property that may be taxable to the owner. On the following page is a REQUEST FOR TRUE AND PERFECT LIST OF TAXABLE PROPERTY. Please take the time to fill this out and return to:

- Town of Eustis
- Attn: Assessor
- PO BOX 350
- STRATTON ME 04982





**REQUEST FOR TRUE AND PERFECT LIST OF TAXABLE PROPERTY PAGE 1**

(Taxable property includes property subject to exemption under the Business Equipment Tax Exemption program)

Filed Pursuant to 36 M.R.S. § 706-A

To the assessor of the Municipality of \_\_\_\_\_

1. I am a legal resident of \_\_\_\_\_,  
(Municipality) (State)

2. Real Estate: List briefly each separate parcel owned on April 1 of the year for which this list is filed, and located in the municipality in which this return is filed:

Location (Street and #)	Area of Land (Approx acreage)	Buildings (List of Dwellings and outbuildings)
a. _____	_____	_____
b. _____	_____	_____
c. _____	_____	_____
d. _____	_____	_____

(If additional space is required, use and attach a separate sheet.)

Have any of the buildings listed been constructed or altered since the previous April 1?

YES\_\_\_ NO\_\_\_

If "Yes," identify the building and give a brief description of the construction or alteration.

0



Is your land subject to any enforceable restrictions that limit its use?

YES\_\_\_ NO\_\_\_

If "Yes," what is the nature of the restriction:

(Check all appropriate boxes)

Zoning ordinance \_\_\_ Recorded contractual provisions\_\_\_ Subdivision restrictions  
\_\_\_ Other\_\_\_ (Please explain)

3. Structures on land **you do not** own:

List property in this municipality you own on April 1 located on leased land or land **you do not** own, including dwelling houses, house trailers, camps, stores, storehouses, or any other structures. Identify the landowner and location in each case.



REQUEST FROM TRUE AND PERFECT LIST OF TAXABLE PROPERTY PAGE 2

Location (Street and number)	Buildings (Dwellings or outbuildings)	Owner of Land
a. _____	_____	_____
b. _____	_____	_____
c. _____	_____	_____
d. _____	_____	_____

(If additional space is required, attach a separate sheet.)

The foregoing is submitted in compliance with 36 M.R.S. § 706-A, and is true, correct, and complete to the best of my belief as of April 1 of the current year.

I understand that the assessor may require me to make an oath of the foregoing, and that the assessor may require me to answer, in writing, questions as to the nature, situation, and value of any property liable to be taxed in the State of Maine or subject to exemption pursuant to 36 M.R.S. chapter 105(4-C); and that my refusal or neglect to answer and attest to such questions may result in forfeiture of my right to appeal.

_____	_____
Name of Taxpayer – Please Print	Account Number or Map/Lot (If known)

\_\_\_\_\_  
Taxpayer Signature (if signed on behalf of corporation, state your official Date  
capacity such as president or treasurer)

PLEASE COMPLETE AND RETURN TO  
TOWN OF EUSTIS



ATTENTION ASSESSOR

PO BOX 350

STATTON ME 04982

**ASSESSMENT & TAX INFORMATION 2023**

Tax Rate **\$8.95**

Total Taxable Valuation of Real Estate		\$217,612,000.00
Total Taxable Valuation of Personal Prop		<u>\$27,429,302.00</u>
Total Taxable Valuation		<b>\$245,041,302.00</b>
Total exempt value for Homestead Exemptions	(196x\$25000)	\$4,900,000
HS reimbursement value	(4,900,000 x .76)	\$3,724,000
Total Exempt Value of all BETE		\$17,333,818
BETE reimbursement value	(22,577,200 x .5934)	\$10,145,484
Total Valuation Base		<b>\$258,910,786</b>

**ASSESSMENTS**

County Tax	\$326,280.00
Municipal Appropriations	\$1,355,420.00
TIF Financing Plan	\$13,345.00
Education	<u>\$1,231,773.00</u>
Total Assessments	<b>\$2,926,817.67</b>

**ALLOWABLE DEDUCTIONS**

State Municipal Revenue Sharing	\$74,502.10
Other Revenues (excise tax, TG reimburse, appropriated surplus)	\$545,322.14

Total Deductions	<b>\$619,824.24</b>
<b>NET TO BE RAISED BY LOCAL PROPERTY TAX RATE</b>	<b>\$2,306,993.43</b>
<b>TAX FOR COMMITMENT</b>	<b>\$2,193,119.65</b>

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In 2023 there was a total increase of \$11,395,000 in Real Estate Valuation. In 2023 there was a total decrease of \$640,700 in Personal Property Valuation.

This amount includes new homes, modular, garages, decks, and all other buildings and outbuildings. PP valuation includes business equipment etc. This amount (especially in the RE portion) is high in effect of the cost file adjustments Land & Buildings.

If you have torn down or built anything in the past year, please inform me at the Assessor's office so we can make the appropriate changes.

As most are aware, with the trending and fluctuating Real Estate market, comes some adjustments in Property valuations. These will continue to adjust over the next couple years, and hopefully things will level off, so we are not constantly adjusting.

Any questions or concerns, I am in the office most Mondays and Tuesdays (sometime out and about doing fieldwork) if for any reason you are unable to reach me, please contact the Town office at 246-4401 and leave your contact info. I will get in touch with you ASAP and set up an appointment with you at your convenience.

Thank You,

Audra Swanson



# HOMESTEAD PROPERTY TAX EXEMPTION APPLICATION

36 M.R.S. §§ 681-689

Completed forms must be filed with your local assessor by April 1.  
Forms filed after April 1 of any year will apply to the subsequent year tax assessment.

## SECTION 1: CHECK ALL THAT APPLY

- 1a.  I am a permanent resident of the State of Maine.
- b.  I have owned a homestead in Maine for the 12-month period ending April 1.  
If you owned a homestead in another municipality in Maine within the past 12 months, enter the address (street number, street name, municipality):

---

- c.  I declare the homestead in this municipality is my permanent residence and I am not claiming or receiving a homestead property tax exemption for any other property.  
(Summer camps, vacation homes, and second residences do not qualify)

IF YOU HAVE NOT CHECKED ALL THREE BOXES, STOP HERE  
You do not qualify for a Maine homestead property tax exemption

## SECTION 2: DEMOGRAPHIC INFORMATION

- 2a. Names of all property owners (names on your tax bill):

---

- b. Physical location of your homestead (i.e. 14 Maple St.):  
\_\_\_\_\_ Municipality:  
\_\_\_\_\_  
\_\_\_\_\_ Email:  
\_\_\_\_\_ Telephone #:  
\_\_\_\_\_
- c. Mailing Address, if different from above: \_\_\_\_\_  
\_\_\_\_\_ Municipality: \_\_\_\_\_  
State: \_\_\_\_\_ ZIP: \_\_\_\_\_



**SECTION 3: MAINE RESIDENCY IS BASED ON ONE OR MORE OF THE FOLLOWING (check all that apply):**

- 3a.  I file a Maine resident income tax return.
- b.  The address on my driver's license is the same as the homestead location on line 2b.
- c.  The legal residence on my resident fishing and/or hunting license is the same as the homestead location on line 2b.
- d.  I pay motor vehicle excise tax in this municipality.
- e.  I am a registered voter in this municipality.

(If you did not check any boxes, please attach an explanation and evidence that shows your residency.)

DECLARATION(S) UNDER THE PENALTIES OF PERJURY. I declare that I have examined this return/report/document and (if applicable) accompanying schedules and statements and to the best of my knowledge and belief they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. A person who knowingly files false information for the purpose of obtaining a homestead property tax exemption is guilty of a Class E crime.

Signature of Homestead Owner(s) \_\_\_\_\_ Date:  
\_\_\_\_\_

\_\_\_\_\_ Date:  
\_\_\_\_\_



## INSTRUCTIONS

### SECTION 1.

Check the appropriate box related to each question. You must check all three boxes to qualify for the Maine homestead property tax exemption. If you have moved during the year and owned a homestead in Maine prior to your move, enter the address of the homestead you moved from on line 1b. Your ownership of a homestead must have been continuous for the 12-month period ending on April 1. If you did not check all boxes in this section, you do not qualify for the homestead property tax exemption.

**Line 1a:** "Permanent resident" means an individual who has established a permanent residence. A "permanent residence" means that place where an individual has a true, fixed, and permanent home and principal establishment to which the individual, whenever absent, has the intention of returning. An individual may have only one permanent residence at a time and, once a permanent residence is established, that residence is presumed to continue until circumstances indicate otherwise.

A person on active duty serving in the Armed Forces of the United States who is permanently stationed at a military or naval post, station or base in this state is deemed to be a permanent Maine resident. A person on active duty serving in the Armed Forces of the United States does not include a member of the National Guard or the Reserves.

**Line 1b:** "Homestead" means residential real property owned by an individual or individuals and occupied by those individuals as their permanent residence. Residential real property held in a revocable living trust for a beneficiary who occupies the property as his or her permanent residence also qualifies as a homestead.

An owner of a life estate is considered the owner of the property for purposes of the homestead exemption; however, the owner of a life lease is not. A resident homeowner who is subject to foreclosure and subsequently purchases the home back from the municipality is considered to have no interruption in homeownership for purposes of this exemption.

**SECTION 2.** Enter your full name(s) as shown on your property tax bill, the physical location of your home, your telephone number, email address, and your mailing address, if different than the physical location.

**SECTION 3.** This section gives the local assessor information which may be used to determine if you qualify and should support your answers to the questions in Section 1. Please check the appropriate box for each of the applicable statements in this section.

At least one of the owners of the homestead must sign this document. Please file the application with your local municipal assessor. If, for any reason, you are denied exemption by the assessor, you may appeal the assessor's decision under the abatement process found in 36 M.R.S. § 841.





## Blanchard Park Committee

The Stratton Blanchard Park Committee is still working hard on improving the park and making it fun and accessible for everyone. We want to thank the Town of Eustis, our tax payers and our donors for the extra funds so that we can continue to make this park great for everyone. We are especially grateful for the town workers who keep the park beautifully maintained throughout the seasons.



The Pickleball court was a huge success this Summer/Fall! There were many groups who utilized the courts and played group games and tournaments while BBQing! Students of Stratton Elementary are given skates to use during the winter months and often utilize the ice rink during school.

Some of our upcoming goals are backboards on the tennis courts, which will be locally sourced, as well as a few other playground additions, such as a climbing structure and a “musical play” piece.

We work extremely hard fundraising and seeking grants so that this is possible. We have done a t-shirt booster, have an on-going bottle drive, concessions, etc. We have also been given numerous grants from Kibby Wind who continue to support this project each year. If you have any ideas for our park, feel free to reach out to one of our committee members! The Park Committee is requesting \$3500.00 for park improvements for the 2024 year. Thank you again for all of your support.

Blanchard Park Committee



Dear Stratton/Eustis Residents:

The Stratton School staff and students are very thankful to the residents of the town for your continued support of our school. It certainly takes a village to help our children grow into caring and responsible citizens which is a very important focus here at Stratton School.

The development of the school has been a journey. We are thankful to be operating our 11th year as an independent district. We have undergone some changes and added some wonderful programming all the while maintaining the core values of this community. The sense of community is a very important factor that makes this school successful.

We have had some transitions in our grow dome, but are working hard as a team to fundraise and bring more development to the community and school. This year we have added 12 trout to the tank in the dome. We fundraised money for an orchard and outside classroom that should be going in throughout the summer and fall. We are excited about our opportunities to grow and learn with the students of Stratton School.

While we work hard to think outside the box in our education here at the school we do greatly value and appreciate a traditional education focusing on opportunities to read, write and complete math around every corner. The teachers and staff have also been reviewing the Science and Social Studies curriculum to align with the state standards and incorporate local learning wherever and whenever possible.

Support comes in many ways through time, effort, collaboration, grants, donations and tax dollars. We appreciate each and every that we are supported. We are proud of our space. Please keep up to date with our happenings on our Website at [www.strattonschool.org](http://www.strattonschool.org) or on the Facebook Page at Stratton School-Eustis School Department.

On behalf of Barry London, Superintendent and the Eustis School Department School Board: Casey Cote, Chair, Sue Fotter, Sarah Strunk, Dave Richards and Jeff Brickley

Yours in Education,

Tabitha I. Emery

Principal



## 2023 CODE ENFORCEMENT REPORT

Another year behind us! It was a busy year again. A total of thirty-nine (39) permits were granted, which is a respectable amount. The big category was principal structures.

Permits were granted for ten (10) single family dwellings-some large houses and some camps. But this is a significant number of new homes for this town. We continue to benefit from a good mix of residential, commercial, and industrial activity. There were thirteen (13) permits for accessory structures; ten (10) additions to either houses and camps or accessory structures; two (2) dock assemblies; two (2) home occupations; (1) individual private campsite; and (1) driveway.

The Comprehensive Plan committee completed their review and editing of the plan update as far as they were able. It is now in the hands of AVCOG for them to update charts and statistical data and any recommendations they may have and assist us in final formatting and printing. It will be presented to the town after this process is completed and can then be voted on.

Recreational use of the lake is not slowing down despite the rather rainy summer. Additional boat launch sites are still desired.

We were disappointed that we were unable to obtain the Theriault garage property on route 27 for a shared property with the school; for a maintenance and storage garage as well as a possible location for the atv and snowmobile clubs for equipment storage. A lot of work was put into this endeavor, and we keep this goal as a priority. It is not fun to work on equipment outdoors in winter months.

The Planning Board reviewed and approved a subdivision plan for the Plaza property and approved an amended subdivision plan for the Brochu Southeast Subdivision. They also assisted the comprehensive plan committee and discussed improvements to the ordinances to update those documents. They also reviewed information on the "Dark Skies" initiative that many regions of the country are tackling. Basically, it involves initiatives to promote lighting techniques that better preserve dark skies. To reduce the halo of light that surrounds cities and towns and obscures the night sky.

Challenges remain about the new state law allowing accessory dwelling units on lots where they would not by our ordinances be allowed. You will see a warrant article on this issue for this town meeting. So, let's see what this new brings us. Respectfully submitted.

Peter B. Farnsworth

Code Enforcement Officer



P.O. BOX 350

STRATTON, ME 04982

1(207)246-4391

2023 brought with it experiences, and experience builds knowledge. The fire department responded to 174 calls this year, making it yet another record-breaking year! In addition, the crew logged in over 1,000 training hours which included specialized driver training, vehicle extrication, Wilderness First Aid, and Emergency Medical Technician certifications. Important to note, all the time training and assisting our community was done with the majority of our personnel navigating significant changes in their personal lives due to career changes, family matters, college, or changing homes. The accomplishments and level of commitment demonstrated by our volunteer crew this year, in the face of all of these changes, is something to be commended. We are forever grateful to our volunteers.

Between grants and generous donations, over \$60,000 was raised and utilized to update aging vehicle extrication tools and backcountry rescue equipment - where we have seen an increase the last couple of years in these rescue calls. We now have a complement of extrication tools on our various trucks enhancing a more rounded fleet. Our rescue litter was updated as well to include handles and a wheel for friendlier patient maneuverability over rough terrain, and a supply of better packaging components for patient care.

I am inspired by the commitment I see throughout our organization, and I am reassured by the level of talent and leadership demonstrated by our members. We are excited about 2024 and the opportunities it will present. With that, I would like to offer my gratitude and appreciation to the Town Selectmen, Administrative Staff, residents, and business owners for your continued support of the fire department. Our commitment to provide outstanding public safety remains steadfast and strong due to you, we are thankful for the opportunity to serve our community.

Respectfully

*Sprague Wise*

Sprague Wise ,Fire Chief



## 2023 WATER DEPARTMENT REPORT

Well, it certainly was an interesting year. We had a pretty good cold spell during the winter that always brings some broken meter plates to repair after water lines freeze. I know it can be a challenge to the property owner to protect the meter from freezing so we encourage you to check your foundation walls and basement areas to ensure against frozen pipes. Our first sizeable leak came from a damaged pipe feeding the Spillover Motel in April. But we were able to isolate the line, and all involved worked well and had repairs made the same day. We also did a quick fix of a customer's line in their basement that developed a small hole. Then in December we were puzzled by high pump logs and suspected a leak. We did some leak detection work and could not find any noise of a leak. But Tad checked the community building bathrooms and in the women's bathroom a toilet valve was stuck open, so water simply ran right through and into the septic system. It was steady flow over a couple days and accounted for a lot of gallons. But there was another one out there somewhere. It was finally discovered over the Christmas holiday when a camp owner arrived and had no water pressure. Tad investigated and found that under the camp the meter had frozen, broken apart and water was pouring out onto the ground! He got it shut off and made repairs. Over 280,000 gallons were lost. It is extremely difficult to detect such leaks.

Annual hydrant flushing and backflow preventer testing went smoothly.

Our big project was the new service line to Ryan Quincy's garage. We contracted with EJ Prescott to tap our 12-inch main line along route 27. Absolut did a good job excavating the hole to uncover the pipe-always a tricky job so that pipe is not damaged. EJ Prescott then did the tap and installed the corporation valve and connected the 3/4-inch line out to the curb shut off valve and we then secured it, and Absolut backfilled the hole.

This Fall we had a nagging problem at the pump house with false high Clearwell alarms. It took the combined efforts of our crew and consultants to analyze the electrical signaling equipment and finally solve it. But solve it we did! You just have to decide which wire to cut. Is it the blue one or the red one???

We also assisted Stratton Lumber with locating a primary water line so they could install a new gate valve as part of the new boiler addition. It took some careful digging by M& H and our line location efforts, but we found it successfully.

Again, we thank all our customers for your support and consideration of our efforts to provide safe drinking water.

Respectfully submitted. Peter B. Farnsworth Superintendent/water operator



### Stratton Eustis Food Pantry 2023

This year brought no relief in the high prices of food every trip to the grocery store gets you less and less for your grocery money. People have again turn to the food pantry for a little help. As winter approaches and the cost of heat on the rise. No one should have to choose between staying warm and eating. We have seen a record number of our neighbors in need of help.

I would like to thank all who have donated money, food, time and labor. The Stratton Eustis Lions Club for their support, the town of Eustis for keeping track of our monies and the Selectman for their support in getting a start on the much- needed addition. We would not be able to do this without help from the community.

During the 12 months we served a total of 1,037 individuals from 539 families. Numbers are up over 200 individuals 139 families from last year. A monthly average of 86 individuals from 45 families have come to us for help. This is an increase in the monthly average of 19 individuals 11 families. We are serving towns from Coburn Gore to Carrabassett Valley including Langtown.

We are located in the Eustis/Stratton Community Building every third Friday of the month from 9 am to noon.

If you have any questions about eligibility or you find yourself or someone you know in a food emergency, please call me at 207 246-7011 or the Town Office at 207 246-4401.

I would like to request \$6,000.00 from the town to be used for food purchased.

Respectfully Submitted,

Christine Hobbs





*The Dead River Area Historical Society*

*170 Main Street Stratton, Maine 04982*

Eustis Selectmen

Town of Eustis PO Box 350

Stratton. Me 04982

Dear Selectmen,

The members of the Dead River Historical Society would like to express our sincerest appreciation for the support received by the voters of Eustis. It is through this support the Dead River Historical Society has been able to grow and become a valuable resource for the town of Eustis, and all of the State of Maine. We are again asking the voters of Eustis for support to heat the museum thus preserving the artifacts. Like so many others our annual monthly oil bill has gone from \$299.00 a month to \$542.00 a month. Making our annual total \$6,504.00. We have done so much preservation work in the museum building we now have to heat it or lose everything we have accomplished. Therefore the Dead River Area Historical Society respectfully request an appropriation of \$6,500.00 from the Town of Eustis.

The Dead River Area Historical Society is a non-profit organization, incorporated in the state of Maine in 1979 for the purpose of preserving and promoting interest in the history of the Dead River Area. Artifacts, manuscripts photographs, etc. have been donated or loaned from interested townspeople and descendants of the Dead River Areas. Collections from 1850- with all of the artifacts given from the original families of the Dead River Region. Displays include a collection of old carpentry and logging tools, China, glass, church organ, furniture from native families, a complete schoolroom, exhibits of the "lost" towns of Flagstaff Village, Dead River and Bigelow Plantations, the lineage of several native families, and a host of memorabilia from native homesteads. We have Town Reports dating back to 1921. Our town preserves a great deal of history and we readily share it.

One of our accomplishments in 2023 was to get the museum building a fresh coat of paint. With the help of Rangeley Builders most of the paint was donated and with the help from Jordan Lumber Company we were able to get the lift at half price. Their help is greatly appreciated.



Money is raised each year by membership, a historical picture calendar and cookbook are printed, a brown bag auction is held at the annual dinner, as well as other functions and fundraisers. Over the years many improvements have been made and greatly enhanced the museum. It is more accessible year-round for schools, and those doing research on Maine History. We have several calls each year from individuals and organizations throughout the state and beyond who are doing research on these areas. The Dead River Area Historical Society builds on the strength of the community and enriches it by serving as a valuable research center for the region and stimulates the local economy. The museum is open every weekend in July and August as well as Labor Day Weekend and year-round by appointment.

Thank you for considering this request. Sincerely,

*Mary Henderson*

Mary Henderson, Member Dead River Area Historical Society





Arnold Trail Snowmobile Club  
PO Box 152  
Eustis ME 04936

Dear Selectpersons,

Arnold Trail Snowmobile Club is gearing up for another busy winter. As a club we are very happy to have a trail system that brings people from all over New England to spend their memories and money in our community.

Arnold Trail Snowmobile Club would like to request \$10,000.00 to help with the expenses of trail grooming. In the 2023 season the Town of Eustis, State of Maine and ATSC raised \$167,711.55 to maintain 190 miles of snowmobile trails. The club has a great group of people in charge of fundraising. Last year we raised \$52,691.63 by having an Auction, Trailside Cookout, Labor Day Cookout, Golf Tournament and Raffles throughout the year. As you can see without the Town of Eustis financial support our club would be challenged to maintain a great trail system and be one of the largest in the state.

This fall we finally got the Brochu Bridge rebuilt after many years of making patches to connect the trails between Stratton and Eustis. This was a huge expense for both the Snowmobile Club and the ATV Club, but it needed to be done for the safety of everyone using it. As soon as this project was finished, the December flood devastated our community. We are currently working on getting the trail system fixed to start the season. With many bridges destroyed and trails washed away this is a very large expense we were not planning on.

We feel by having some of the best trails in the state it will encourage people to visit our wonderful town and to keep them coming back, possibly buying real estate. Arnold Trail Snowmobile Club is very proud to bring people into our town for their winter activities. Thank you to everyone that volunteered with trail work and finished it when we became a winter wonderland.

Thank You to the Stratton/Eustis community for your moral, physical and monetary support. Truly Yours,

Jim Allen, President  
Steve St. Jean, Vice President  
Katie Rolbiecki, Treasurer  
Linda Carter, Secretary  
Jim MacDonald, Trail Master- South  
Roger Spurling, Trail Master- North



## SECRET BALLOT ELECTION AND TOWN MEETING WARRANT

Friday March 1, 2024  
And  
Saturday March 2, 2024

To: Stephanie Kot, a Resident of the Town of Eustis, in said county:

**GREETINGS:** In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Eustis qualified by law to vote in Town Affairs, to meet at the **Town Office on Friday March 1, 2023 at four (4:00) o'clock in the afternoon**, then and there to act upon Article One

The polls will open as soon as Article One has been acted upon and will remain open to vote on Article two until eight (8:00) o'clock in the evening. **We will reassemble at the Community Building at Nine (9:00) o'clock in the morning** to vote on all other articles beginning with Article Three.

- Article 1.** To elect a moderator by written ballot to preside at said meeting.
- Article 2.** To elect all municipal officers and School Committee members as are required to be elected.
- Article 3.** To see if the Town will vote that all Real Estate and Personal Property taxes shall be made payable June 28, 2024, and to vote to have taxes for the ensuing year collected with a 2% discount from the first 45 days of mailing, and an interest charge of 10% per annum beginning December 1, 2024, shall be made on taxes unpaid as of that date.
- Article 4.** To see if the Town will vote to authorize the Tax Collector or Treasurer to accept prepayments of taxes not yet committed, pursuant to 36 M.R.S.A. Sec 506 and to pay an interest rate of 0% on those payments.
- Article 5.** To see if the Town will vote to authorize the Select Board and Treasurer on behalf of the Town to sell or dispose of any Real Estate acquired by the Town for nonpayment of taxes thereon, such terms as are recorded on Page 61 of Eustis Town Records Book D.
- Article 6.** To see if the Town will vote to authorize the Select Board to secure temporary loans in anticipation of taxes, loans to be paid out of money collected during the current year.



- Article 7.** To see if the Town will authorize the Select Board to use the overlay to balance any account necessary not to exceed \$2,500.00 per account overdraft.
- Article 8.** To see if the Town will vote to authorize the Select Board to use the School Trust Fund interest at their discretion to reduce the 2024 tax commitment.
- Article 9.** To see if the Town will vote to authorize the Select Board to use the General Fund (surplus) account at their discretion to reduce 2024 Tax Commitment.
- Article 10.** To see if the Town will vote to authorize the Select Board to transfer the amount needed to cover abatements and discounts from the overlay account.
- Article 11.** To see if the Town will vote to appropriate \$15,076.00 from the Local Road Assistance Account to the Summer Roads Account.
- Article 12.** To see if the Town will vote to authorize the Select Board to transfer Food Pantry, Youth Program, & Park grants, donations, and unexpended funds to the Food Pantry, Youth Program, and Park Savings Accounts. (Note: Otherwise, it will lapse to the Undesignated Revenue (Surplus Account).)
- Article 13.** To see if the Town will vote to authorize the Select Board to transfer any unexpended funds in the Fire Department operating account and the Fire Equipment Account at the end of the municipal year to the Fire Equipment Reserve/Savings account. (Note: Otherwise, it will lapse to the Undesignated Revenue (Surplus Account).)
- Article 14.** To see if the Town will vote to authorize the Select Board to transfer any unexpended funds in the Municipal Building operating account at the end of the municipal year to the Municipal Building Maintenance operating account. (Note: Otherwise, it will lapse to the Undesignated Revenue (Surplus Account).)
- Article 15.** To see if the Town will vote to authorize the Select Board to transfer any unexpended funds in the Roads & Public Works operating account at the end of the municipal year to the Road & Public Works savings account.
- Article 16.** To see if the Town will vote to authorize the Select Board to transfer any unexpended funds in the Little League, Library, Karate and Family Fun Days operating account at the end of the municipal year to their operating accounts respectively. (Note: Otherwise, it will lapse to the Undesignated Revenue (Surplus Account).)



- Article 17.** To see if the Town will vote to authorize the Select Board to transfer any unexpended funds in the Transfer Station operating account at the end of the municipal year to the Transfer Station Maintenance operating account.
- Article 18.** To see if the Town will vote to authorize the Select Board to carry forward any unexpended funds in the Municipal Building Maintenance account and the Transfer Station Maintenance operating account.
- Article 19.** To see if the Town will vote to authorize the Select Board to use the following amounts to reduce the 2024 Tax Commitment.

**2024**

State Revenue Sharing	\$ 79,181.65
Excise Tax	\$ 217,024.10
Tree Growth Tax Rebate	\$ 53,849
Helix Maine Wind	\$ 132,000
Snowmobile Registration Refund	\$ 814
Veteran's Refund	\$ 351
Coplin Services	\$ 63,546
Franklin County UT Services	\$ <u>87,000</u>
Total	\$ <b>633,765.75</b>

- Article 20.** To see if the Town will vote to raise and/or appropriate the following amounts for Administration for 2024.

<u>2023</u>	<b>Approved by Select Board for</b>	<u>2024</u>
\$165,000	Town Offices and Charges	\$165,000
\$ 30,000	Municipal Buildings	\$ 30,000
\$ 25,000	Assessing	\$ 30,000
\$ 14,000	Code Enforcement Officer	\$ 14,000
\$ 4,000	Planning Board	\$ 4,000
\$ 2,000	Dog Warden	\$ 2,000
\$ 2,000	Tax Maps	\$ 2,000
\$ 2,760	AVCOG	\$ 2,900
\$ 2,500	Legal Expenses	\$ 2,500
\$ 20,000	Computer Expenses	\$ 25,000
\$ 10,000	Municipal Building Maint.	\$ 10,000
<u>\$ 0</u>	Town Office Interior Paint	<u>\$ 8,000</u>
\$ 267,260		\$ 295,400



**Article 21.** To see if the Town will vote to raise and/or appropriate the following amounts for Protection for the year 2024.

<u>2023</u>	<b>Approved by Select Board for</b>	<u>2024</u>
\$ 150,000	Fire Department	\$155,000
\$ 25,000	Fire Equipment Savings	\$ 25,000
\$ 43,120	Hydrants	\$ 43,120
\$ 31,859	Ambulance	\$ 35,300
\$ 100,000	Insurance	\$ 100,000
<u>\$ 12,000</u>	Street Lights	<u>\$ 12,000</u>
\$ 361, 979		\$ 370,420

**Article 22.** To see if the Town will vote to raise and/or appropriate the following amounts for Health & Sanitation for the year 2024.

<u>2023</u>	<b>Approved by Select Board for</b>	<u>2024</u>
\$ 215,000	Transfer Station	\$ 215,000
\$ 500	Healthy Community Coalition	\$ 500
\$ 2,500	General Assistance	\$ 1,000
\$ 1,540	Animal Control	\$ 1,540
\$ 2,500	Plumbing Inspections	\$ 2,500
\$ 5,500	Food Pantry	\$ 6,000
\$ 0	Maine Counsel of Aging	\$ 250
<u>\$ 0</u>	Rangeley Health & Wellness	<u>\$ 1500</u>
\$ 226,100		\$ 228,290

**Article 23.** To see if the Town will vote to raise and/or appropriate the following amounts for Highway for the following accounts for 2024.

<u>2023</u>	<b>Approved by Select Board for</b>	<u>2024</u>
\$ 147,000	Winter Roads	\$ 147,000
\$ 100,000	Public Works	\$ 100,000
\$ 10,000	Salt/Sand Building	\$ 10,000
<u>\$ 110,000</u>	Summer Roads	<u>\$ 110,000</u>
\$ 367,000		\$ 367,000



**Article 24.** To see if the Town will vote to raise and/or appropriate the following amounts for Recreation for the following accounts for 2024.

<u>2023</u>	<b>Approved by Select Board for</b>	<u>2024</u>
\$ 47,000	Library	\$ 42,000
\$ 50,000	Community Youth Program	\$ 50,000
\$ 500	Karate	\$ 500
\$ 3,500	Blanchard Park	\$ 3,500
\$ 5,000	Family Fun Days	\$ 5,000
<u>\$1,000</u>	Little League	<u>\$1,000</u>
\$107,000		\$ 102,000

**Article 25.** To see if the Town will vote to raise and/or appropriate the following amounts for Unclassified for the following accounts for 2024.

<u>2023</u>	<b>Approved by Select Board for</b>	<u>2024</u>
\$ 2,500	Memorial Flags	\$ 2,500
\$ 10,000	Arnold Trail Snowmobile Club	\$ 10,000
\$ 500	American Red Cross	\$ 500
\$ 500	Safe Voices	\$ 500
\$ 641	Life Flight	\$ 641
\$ 9,000	Cemetery Care	\$ 9,000
\$1,500	Boat Landing	\$ 1,500
\$ 2,500	Decoration	\$ 2,500
<u>\$ 6,500</u>	DRAHS	<u>\$ 6,500</u>
\$ 26,641		\$ 33,641

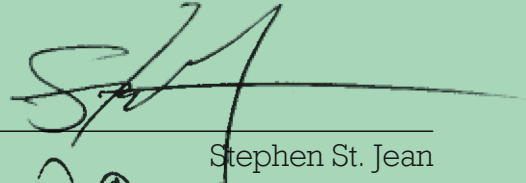
**Article 26.** To see if the Town will vote to authorize the Select Board to carry forward \$53,118.95 ARPA Funds for the food pantry expansion.

**Article 27.** To see if the Town will vote to authorize the Select Board to carry forward \$10,210.24 for The Nadeau house that was appropriated in 2022.

**Article 28.** To see if the Town will allow the board of Selectmen to enter into agreements, lease, or otherwise with local Snowmobile and ATV clubs for the use of 4 acres on the Town property located at Map R-03 Lot 009, off Eustis Ridge Road known as John's Rd.



Given under our hands this 23<sup>rd</sup> Day of January 2024

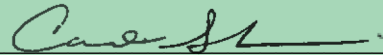


Stephen St. Jean



Jeffrey Lecander

Justin Wyman

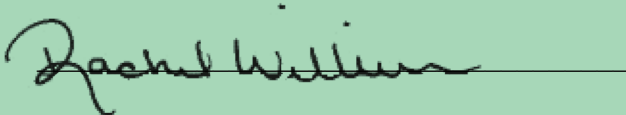


Carol Sherrier



Linda Marzelli

Board of Selectmen  
Town of Eustis



Attest: A true Copy  
Rachel Williams  
Admin Assistant

Constables Return

Pursuant to the within warrant, directed to me, I have notified and warned the inhabitants of Eustis, in the County of Franklin and State of Maine, qualified by law to vote in Town Affairs, to assemble at the time and place and for the purpose within named by posting on the day of February 2024 attested copies of the within warrant at the Eustis Town Office, Fotter's Market, and Pines Market all being public and conspicuous places in the Town of Eustis.

Stephanie Kot, Resident of Town of Eustis









## 2023 Library Report

We had 2407 visits. 772 were in library use: 267 were for use of our computers and 338 were for the use of our wifi inside the library, with another 302 for outside the library, for a total of 640 wifi uses, and 167 were for other use of the library and not computers. The remaining 1,635 was for book/item checkouts.

We had a total of 1391 items checked out this year and we borrowed 139 books from interlibrary loan service. We loaned 232 of our books to other libraries.

The breakdown of items checked out: Adult books 1,091, juvenile books 159, audio books 21, videos 120 and 139 borrowed interlibrary books. A total of 1391 items checked out for 2023.

We now have in our library collection 7113 books, 404 audio books, 1,151 dvds and 10 plus magazine subscriptions. Total of 8,668 items, plus magazines and puzzles in our library. This total is after weeding out 281 books, which I have to do every year to make room on the shelves for new books. I had a book sale and recovered \$153.00.

To sum things up a bit on how we did this past year is as follows:

We had 154 more visits, use of our in house computers is up by 115 but wifi use is up by 62. That is only counting the ones inside the library, but now we have a way to count the outside wifi which was another 302, for a total of 640 wifi uses.

As for items checked out of the library this year, we had a significant drop of 998 less items checked out this year. Books that we borrow from other libraries went down by 40 and books that I have loaned to other libraries is down by 22.

The use of audio books were way down last year but went up by 15, the use of videos is down by 287.

I took in \$592.06 for copies/printouts and donation plus another \$153.00 from a book sale, for a total of \$745.06



I spent \$93.88 for postage, \$3,803.31 for books, \$844.17 for supplies and \$403.00 for computer software and services. For a total of \$5,144.36 for library operation. Library wages for myself and subs, was \$36,413.60 Total budget was \$41,557.96

We still have space aside on our shelves for the overflow of food coming in for the Little Free Pantry Box, that is at the entrance of the Community Building. This is free to all.

This year Jean Chenoweth and I started another project for a free clothes rack in the library, which is getting a lot of use and hope to be expanding this to a small building outside the library. We have the selectboards approval and we already have a donation that covers half the cost. We will be looking to do some fundraisers and taking donations for the other half. If you are interested you can contact Jean or myself.

These are free to everyone, don't be shy, check them out. Times are tough, we are just looking for ways to help our community.

This year we also had Paul Haberstroh from Franklin County Adult Education coming to the library once a week to help people with computer/digital problems. This program has done very well this year, Paul has helped a good number of patrons and he has a great personality. Everyone has liked him and have been very pleased and satisfied. Because we participated in this Digital Skills & Literacy Initiative by Greater Franklin Economic and Community Development, they have sent us a \$2,000.00 stipend which I will try to find a way to use the money toward Digital Literacy.

We also have had a lady from the Career Center, Alana Ranney, come up once a month to assist people, unfortunately not many have taken time to check out this great service, she has a lot information and help to offer our community and the best thing is that you don't have to travel out of town.

We also have had an independent medicare insurance agent, Deb Tibbetts, that has come to the library during open enrollment and has helped a lot of people also.

This year, I'm still hoping to get a story hour started and I may be looking for volunteers that are interested in reading or doing a craft with kids. If you have



any ideas of something you would like to see us do at the library just stop in and let us know your idea, for kids or adults it doesn't matter.

As always it's been a pleasure. I am so lucky to live in such a wonderful town and to have such a great job. We have a great little library, I here this quite often from all kinds of people from here and away.

Thank you

Wendy Boyle (librarian)



## Selectman's Report 2023

In 2023 we have some good progress to report, starting with an update on the Food Pantry Expansion. Site prep and foundation work have been started and we continue to move close to building the expansion for the food pantry on the back of the community Building. We have been working with AVCOG on a grant to assist with upgrading the appliances to new and more efficient units and hope to have this in place when the construction is complete. The standby generator for the community building and food pantry has been installed, along with heat pumps, and the new lighting that we voted on last year. This should help offset utility costs, and the generator will aid in having a warm, lit building in case of emergency, and will maintain the food at the food pantry in the event of a lengthy power outage.

The Transfer Station received 3 new waste containers to replace some containers that were past the point of repair. Last fall we had a well dug at the transfer station, and this year we had a Well Pump installed so there is now running water on site. We have been working with AVCOG on a grant that would help us build a more suitable hazardous waste storage area, and containment for said waste in the event of a spill.

This summer we were able to hold an Auction/Sale at the old Nadeau property that the town acquired last year due to unpaid taxes, and this helped offset some of the cleaning costs. It also aided in cleaning out the rest of the belongings inside the property, so we were able to get it closed up for winter. We have been working with the school on potential uses for this location.

It has been a busy year of transition at our town office. After 38 years of employment with the Town of Eustis, our Town Clerk Kathy Fearon Retired. With her departure we hired Rachel Williams as our new Town Clerk and Stephanie Keen was hired as Deputy Clerk to fill Rachels Position. We're confident that because of the years spent working beside Kathy, the transition will be a smooth one. We Thank Kathy for everything she did for the town over her 38 years, she will be missed.

We made some new upgrades in the office such as removing the old desks that were fixed to the wall, and installing newer more ergonomic desks that can we worked at either sitting or standing. We also upgraded some computer software at the Town office by working with Trio. We will still receive IT support from C Prompt for our equipment and email, however by working with Trio we will receive much more support on specific software that we use on the day-to-day operations. On top of that it will offer us better cyber security protection pertaining to these programs, backup storage, and better remote connection capabilities.



The select board made the decision to match a sponsorship/donation and in doing so have partnered with Rangeley Health and Wellness to have a Resource Navigator available to all residents one day a week here in town. The Resource Navigator has an office in the community building that she visits once a week and can help residents with resources available to them that they may not normally have access to.

Lack of volunteers has proven to be a struggle in 2023 and continues as we head into 2024. This is not just a "Eustis" problem, but it does affect a lot of the things that we were once accustomed to doing. For the past few months, we have been advertising a need for volunteers for Family Fun Days. Last year we just barely pulled it off with minimal volunteers and this year we have less. If we cannot pull together enough help, this celebration we've enjoyed for decades will no longer be able to happen.

The Stratton Eustis Rec Program has been a part of most every Stratton Eustis Residents childhood for decades. Last year we struggled trying to find a director and much like Family Fun Days, pulled it off with the bare minimum of help, from bus drivers to counselors. Again, we find ourselves without a director, and have been advertising since the first of the year with no interest shown. If we cannot find the help to staff the program, this program too will go away.

If you know of anyone who may be interested in helping with either of these things, please send them our way.

As always, we would like to thank our Department Heads and all our employees. They all do a fantastic job and make our lives much easier.

In closing, thank you residents of Eustis for entrusting us "The Board of Selectman" with the ongoing success of our town. It is not a job we take lightly. And remember, our door is always open.



### **Linda Bachelder 1947 – 2023**

Linda May (Berg) Bachelder, 76, passed away on December 27, 2023.

Linda was born in Providence, RI on December 6, 1947, to Walter Berg and Mildred Mullin. Linda graduated from Cranston High School East, class of 1966. After graduating she went to work at a phone company.

On March 29, 1969, she married Herbet Bachelder and together they raised a daughter Laurie in Stratton Maine. She retired from the Spillover Motel.

She was loving, caring, wife, mother grandmother, great grandmother, cousin, sister-in-law, aunt, and friend. She loved and enjoyed the ocean and her many flower and vegetable gardens. She loved to sit under her apple trees and enjoy visits from family and friends on a warm summer day. She also enjoyed a newer tradition of a spring gathering in the greenhouse where it was warm and toasty after the long winter months. During her last year, she made the most of it all. She went on many new and exciting adventures. We are so grateful she was able to enjoy her favorite time of year watching hallmark movies and celebrating Christmas time. She will be greatly missed.

Linda is survived by her daughter, Laurie (Bachelder) Clement and her fiancé Dana; grandson Jordan Clement; great grandson, Gunnar; granddaughter, Jessica Clement; great grandson, Dwight. She is also survived by many cousins, nieces, nephews; a very special sister-in-law and the friends who became family along the way.

The family would like to thank all the friends and neighbors who helped make it possible for her to stay in her home through the end of her journey.

A celebration of life will be held in the spring on May 18, 2024, at noon at the Stratton/Eustis Community Center, 84 Main Street, Stratton Maine.



### **Clarence Barker 1925-2023**

Clarence D. Barker passed away peacefully at Togus V.A. on Nov. 2 at 7:30 A.M. at the age of 97. He was born on Dec. 15, 1925, in So. Paris, Maine to Bernard and Nellie Barker. He attended schools in Maine and Florida before coming back to Stratton, Maine in 1941 to start work at Stratton Mfg. Inc. Upon turning 18, he entered the military service for the U.S. Navy at the beginning of 1943.

His military journey started in Lakehurst, N.J., where he was assigned as a ground crew member for the Navy dirigibles protecting the East Coast. He was then reassigned to the Pacific Theater of Operations stationed on L.C.T. 807 as a Gunners Mate for the remainder of his tour supporting the island invasions. He was then honorably discharged in early 1946 at the end of the war and received the Asiatic-Pacific Campaign Ribbon and one battle star. Clarence enjoyed discussing his military time with those who were interested, especially with his granddaughter Charlotte who took great interest in his service time.

After the war, Clarence returned to Stratton where he met his future wife, Mary Theresa Cyr, and began to raise a family of five children. During his life in Stratton, he worked as a Bolter Operator, Saw Filer, Millwright, and Gondola Operator for Sugarloaf Mtn. He served the community as a Civil Defense Director, Fire Chief and President of the local chapter of the American Legion Post. He also found time to deliver the mail to Coburn Gore in his latter working years.

One of his most enjoyable memories was to take part in the Honor Flight Maine program and visit the WW II Memorial along with the Korean and Vietnam tributes. He got to sit next to then Senator Bob Dole, another Veteran, and talk about their service time. He then returned to a long overdue hero's welcome parade that the local community had prepared for him.

Clarence enjoyed spending much time with his grandkids, Kevin, Anthony, and Charlotte in their younger years along with many other grand and great grandchildren whom he loved all dearly. He enjoyed fishing and boating, baking bread and the company of family and local friends. He was an avid NY Yankees fan and relished every win against the Red Sox. Also, lots of heat!

Clarence is survived by his loving wife Theresa of 73 years. Sons Ronald, James and Daniel Barker, all of the Stratton Area. He was predeceased by sons William Austin and daughter in-law Barbara Austin. Sons Norman Barker and daughter Kathy Ann Barker. A funeral and gathering is planned for the Spring of 2024





### Joshua Bion Farnsworth 1981 – 2023

Joshua Bion Farnsworth, born February 18, 1981, son of Peter B. Farnsworth and Sharon M. Farnsworth. Raised in Stratton, Maine.

Graduated from mt. Abram High School in 1999. Married to Brandi L. Farnsworth, in 2005. Father to Emma L. Berube and Brenna L. Farnsworth, who he loved dearly and was proud of. Josh loved spending time with all family and friends, which was always his top priority. Josh enjoyed everything that the State of Maine had to offer, fishing, snowmobiling, bird hunting, and more. From the age of 18, he had a career at Stratton Lumber where he made many friends during his 24 years there. Survived by his wife and two daughters, father and two sisters, Sarah Farnsworth and Katherine Phillips and any other extended family members. Predeceased by his mother. He will be loved and missed by the entire community and everyone his light touched.



### **Minnie Field 1946-2023**

Minnie Field, 77, of Stratton, passed peacefully on March 8<sup>th</sup>, 2023, at Rumford Community Hospital after a brief battle with kidney cancer. She was born in Stratton, Jan. 10, 1946, a daughter of Hubert and Abigail (Hewett) Hanson. She was surrounded by many family members and friends during her last days. There was much laughter and reminiscing during this time and I know she loved hearing that.

My mom was one of the strongest women I have ever known. She raised 5 kids by herself. Worked 2 to 3 jobs at a time. But still found time to be the best mother we could have asked for. Her children and grandchildren were her greatest treasures. She loved her family so much. She made so many sacrifices for her family and was always there when we needed her. She was so proud of her grandchildren. She loved spending time with them and seeing pictures of the ones that she could not see in person. She loved spending time with her siblings, nephews, nieces and extended family. The alumni days at the Cathedral Pines every summer was one of her favorite times of the year. She never missed it. She was able to visit with her family members and friends that she did not see very often. She left us all with so many wonderful memories. So many visits with family members over the years.

She loved knitting, crocheting and sewing. She made so many beautiful things. We are lucky to have these to remember her by. Gardening was always a great passion of hers. She spent so many hours during the summer months tending to her garden and loved having fresh veggies. She was very proud of her recent asparagus garden.

She loved living in this great community. With the exception of a few months, where she lived in another state, she lived in Stratton her entire life. She loved this community and the support it provided. She loved living in the home that she worked so hard for. It was very important to her to leave this as a legacy to her children. She loved the people in this town. And I have been reminded since moving back how many people loved and supported her. It makes my heart happy to know what a special place she had in the hearts of so many. People have shared some wonderful memories of my mother. I am grateful for the support and care she was surrounded by.

Our lives will never be the same without her. But her love, laughter, advice and the care she showed everyone is a legacy that will live forever.



### Lee Henderson 1940-2023

Lee Henderson, 83, of Stratton, Maine died Monday, November 20, 2023, after many years of health struggles with debilitating pain. He was born on January 31, 1940, in his parents' home, Frances and Christine (Haines) Henderson in Stratton.

He is survived by his wife Mary (Dunphy); daughters Sheila (and Christian) Raymond of Rangeley; Holly (and Jake) Taylor of Brewer; and Kandi (and Justin) Cupples of Sanford; grandchildren - Linda's daughter, Keely Sorkin of Hudson MA; Sheila's sons - James (and Kristi) Raymond of Gorham and their children Emma (5) and Owen (4); David (and Natalie) Raymond of Freeport; Holly's children - Jamie (and Brian) Taylor of Bangor and Jesse (and Lindsey) Taylor of Charleston; and Kandi's son Adam (and Esther) Menard of Sanford.

He is also survived by his brothers Morris (and Linda) Henderson of Rangeley; Ray (and Audrey) Henderson of Turner; and sister Farris (and Buddy) Fletcher of New Vineyard. He was predeceased by his daughter Linda Dingley of Lewiston, brothers George (and Clydis) Henderson of Dixfield; Robert Henderson of Andover and his sister Ellen Thompson-Lizotte of Farmington.

On March 20, 1959, Mary and Pete were married at a very young age. However controversial that was at the time, their lives together were truly a love story. They were a solid example of how marriage should be. They both exuded love and happiness together during their 64 years of marriage.

Lee, also known to many as "Pete," was the middle child in a family of seven children. The family grew up in a household next door to the Protestant Church where they were very much a part of the church community. In Lee's younger years he joined the military and served in California, New Jersey and Germany. He also worked with his brother Robert on the log drive in Flagstaff Lake on a boat called The Middle Tow. He later became a very hard-working logger, owning his own business for the majority of his life. He was an avid hunter and fisherman.

After he retired from logging, he became the caretaker at the Wilhelm Reich Museum. He and his wife traveled around the US and Canada to include a train tour across the Rockies in Canada, a bus tour across the US, and many other vacations to Yosemite, Niagara Falls, New York City, Virginia, Florida, Nevada, Quebec, New Brunswick, Newfoundland, Prince Edward Island and Labrador.

Becoming a foster parent was but one example of how Pete supported people in need. Pete has been the Curator and head of maintenance for the Dead River Area Historical Society Museum for many years. He enjoyed spending time there remembering "how things were back in the day."



## Robert Morley

Robert Morley, aged 95, WWII Navy Veteran, an auditor with a master's degree from Northeastern University, born and brought up in Lawrence, died on July 1, 2023. He raised his family in Methuen and spent later years at his beach home in Salisbury. Before retirement, Bob served as President of Northeast Federal Credit Union. He was a devoted family man who truly enjoyed food, daily walks, current events, lifelong stamp collecting and love of animals.

He lost his only brother Harold in 2008 and his beloved wife of 65 years, Barbara in 2015 prompting him to move in with his daughter and son-in-law in Wyman township, ME.

His family members include his son Chris, daughter and son-in-law Linda and Jim Bigelow, son and daughter-in-law Robert and Gina, Cousin Ann Collins, 2 nephews, 3 nieces, 5 grandchildren and 4 great grandchildren.



### Richard Nadeau 1940-2023

SCARBOROUGH – Richard L. Nadeau was born on Aug. 31, 1940, to Paul and Rose Nadeau. Richard passed away on May 23, 2023, in Scarborough.

Richard was passionate throughout his life about civil rights, behavioral and social psychology, and science. He worked as a vocational counselor, individual counselor for folks with disabilities, and started and ran group homes.

Richard loved nature, and later in life sold natural resources from foraging. He often reminisced about the peace he felt in the woods as a boy while his father worked there. Richard was very proud of his Canadian roots and ancestry.

He is survived by his daughters Nicole (Nadeau) Garrity, and Kathleen Nadeau, their children Jaqueline, Patrick, James, Vie, Gala, and David; his sisters Nicole Nemeth and Louise Yokshus; and his nephew, Alan Nemeth.



### Mahlon Tate 1943-2023

Mahlon Tate from Otis Maine lived in Eustis for 31 years. His early years were spent around Central Maine working as an electrical draftsman for CMP.

After serving overseas in Vietnam, Mahlon traveled across the country making friends and collecting stories along the way. After completing the Appalachian Trail in 1980, Mahlon moved to Eustis where he and his first wife Nancy built their homestead. When they parted ways, Mahlon remained on the homestead and after 15 years of living alone he married again to Linda. They lived simply and happily on his hundred-acre homestead in the beautiful log cabin that he built until moving to Farmington for health reasons in 2016.

Mahlon was kind and gentle, a well-rounded man who could do about anything he put his mind to. He was an excellent carpenter, and his handiwork can be found throughout the Eustis area. Mahlon was also well read, and a deep thinker. He spent his life in search of answers and an inner peace. He was very concerned about the environment, politics, and eating good healthy foods, which he and his wife raised and processed from their bountiful gardens. Although Mahlon considered himself an introvert and lived a life of mostly solitude, he loved people. He loved listening to other people's stories and had plenty of his own to share. He spent a good amount of time with his good friend Hugh Verrier, discussing politics and the craziness of the world, both of these good men are deeply missed by many. With his wife by his side, Mahlon passed away of lung cancer at Togus Springs in September of 2023.





### Hugh Verrier 1931- 2023

Hugh Verrier, renowned artist and inveterate entrepreneur, took flight from MMC early on May 31 soaring with the birds he loved. After serving in the Army, his early careers in Southern Maine ranged from deep sea fishing to commercial construction. He devoted the last 30 years to a unique form of watercolor art which now resides in many homes around our area. His sculpted watercolor birds are life-sized and unframed, so you experience them as a bird in flight.

Hugh, born and raised in Scarborough, Maine, began to build his Eustis art gallery and studio in the Fall of 2002. At that time, he also jumped into the economic development of the Eustis area, becoming a strong contributor to the Flagstaff Area Business Association. You could find him orchestrating the hanging of highway Christmas decorations, running the 50-50 raffle at Polar Blast, and volunteering for other workgroups at most of the local business meetings, among many other business endeavors. His involvement here will be greatly missed.

Hugh was a self-made man with an intense love of life, loving a good laugh and a good bottle of scotch. He followed his dreams, pursued them with vitality, and achieved great success. Just a few of his businesses; Verrier Construction, LookinGood Laundromat, printing press services, appliance repair service, deep-sea fisherman, lobster trap production, food truck creator, and his beloved Birds in Flight art gallery in Eustis.

"He can build anything!" "He can fix all your household items!" These are often-heard compliments of Hugh's talents. His curiosity and passion for accomplishment led him to a lifelong pursuit of these pleasures: avid skier, sport fisherman, world traveler, home improvement wizard, political critic, prolific reader, and very successful artist.

Hugh is survived by his loving partner, Jean Gutmann, daughters, Susanna Guerra and Victoria Dorsey, and their loving families with five grandchildren and four great grandchildren, and brother Michael.

You can still acquire one of Hugh's birds: [www.birds-in-flight.com](http://www.birds-in-flight.com)



# HOUSE OF REPRESENTATIVES

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

## Michael Soboleski

11 Snowy Ridge Road  
Phillips, ME 04966  
Residence: (207) 400-7233  
Michael.soboleski@legislature.maine.gov

January 2024

Eustis Town Office  
88 Main St.  
Eustis, ME 04982

Dear Friends and Neighbors,

As the second Regular Session of the Maine State Legislature convenes, I would like to thank you for granting me the opportunity to serve Eustis, and all of House District 73, in the Maine House of Representatives.

The First Regular Session of the Legislature was a busy one, as lawmakers faced many difficult issues and decisions. I believe you will be pleased with some of the accomplishments of the 131<sup>st</sup> Legislature so far. My colleagues and I were able to pass multiple bi-partisan spending agreements that included supporting hospitals and long-term care facilities, working to stabilize highway and road funding, and improving the efficient delivery of government services. I continue to support legislation that would reduce high-energy costs while shoring up supply resiliency and capacity, as well as procurement and generation priorities. As a member of the Legislature's Joint Standing Committee on Labor & Housing as well as the Committee on Environment and Natural Resources, I look forward to continuing my work during the Second Regular Session as we tackle matters that are crucial to our community.

I was elected to the Maine Legislature on the promise to represent you, the people of District 73. To do this, I will be seeking your input regularly and want to hear from you with your comments and concerns. Please call me anytime at **(207) 400-7233** or email at [Mike.Soboleski@legislature.maine.gov](mailto:Mike.Soboleski@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 signing up at the town office or emailing me directly with your request.

Again, thank you for giving me the honor of serving you in Augusta!

Sincerely,

A handwritten signature in black ink that reads "Michael A. Soboleski".

Michael A. Soboleski  
State Representative

House District 73



ANGUS S. KING, JR.  
MAINE

133 HART SENATE OFFICE BUILDING  
(202) 224-5344  
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## United States Senate

WASHINGTON, DC 20510

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

January 1, 2024

Dear Friends,

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

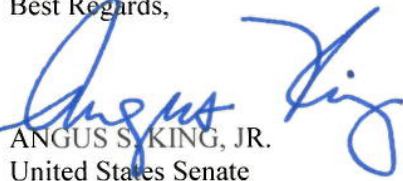
First, it was a true honor to be appointed to the Senate Veterans Affairs Committee this year to help address the challenges facing Maine veterans. We owe our way of life to these brave men and women and share a collective responsibility as a grateful nation to give back to our veterans. That means delivering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

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

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

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

Best Regards,



ANGUS S. KING, JR.  
United States Senate

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United States Senate  
WASHINGTON, DC 20510-1904

COMMITTEES:  
APPROPRIATIONS  
Vice Chair  
HEALTH, EDUCATION,  
LABOR, AND PENSIONS  
SELECT COMMITTEE  
ON INTELLIGENCE

Dear Friends:

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

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

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

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

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

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

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

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

Sincerely,



Susan M. Collins  
United States Senator



# Franklin County Sheriff's Office

Scott R. Nichols, Sheriff

Steve Lowell, Chief Deputy

Business Office: (207) 778-2680  
Toll Free: (800) 773-2680  
Fax: (207) 778-9064

123 County Way  
Farmington, ME 04938

January 2024

Greetings to all my friends in the Town of Eustis,

As we enter 2024, the Sheriff's Office answered 481 calls for service in the Town of Eustis in 2023. This is one of the few towns we've seen a consistent level of complaints, and we are happy about it. The trend we have been seeing in other towns countywide includes an increase in mental health calls as well as drug overdose calls. Recognizing that we cannot do it all, we have reached out to various community partners to help us deal with drug issues, mental health issues, and other social needs.

Community Partnerships include, but are not limited to:

- Overdose Prevention Through Intensive Outreach, Naloxone and Safety (OPTIONS program) – This program is funded by the Office of Behavioral Health at DHHS with the goal of keeping individuals alive by providing intensive support post non-fatal overdose. The Sheriff's Office participates as Law Enforcement Agency champion.
- Franklin Community Health Network (FCHN) – The office works closely with our local healthcare system to ensure we're providing the best care for individuals with severe mental health issues or incarcerated individuals with who need medical care outside of the Jail.
- Kennebec Behavioral Health – the Sheriff's Office works to make referrals and support the Recovery Coach work being done in Franklin County
- Healthy Community Coalition (HCC) – HCC is the community health arm of the county and provides programs and services to address some of the biggest health needs. Part of this work is securing state, federal and private foundation funds. Our focus areas include Substance use, Mental Health, Social Needs and outreach and access to care. The Sheriff's Office is involved in many of the community health initiatives from prevention to treatment and is a key partner in many federal grants.

Over the last year the department identified community needs related to safety, violence, and mental health. To help bring additional resources into Franklin County we identified potential federal grants and partnered with the Healthy Community Coalition to apply. Out of the three grants submitted, the Sheriff's Office was awarded two of them.

### **School Violence Prevention Program**

Secured nearly 500,000 dollars grant to improve the safety of our schools by providing technology, equipment, and training. We are partnering with MSAD 53, RSU 9, RSU 73, the Stratton School, and the Rangeley School to complete a school safety assessment, develop a process for improvement based on the biggest needs and highest impact.

### **C.O.P.S CHP (Community Hiring Program)**

With the increase of calls related to substance use, mental health and violence, this program supports additional staff to support the ongoing law enforcement needs of the County. We will be working with the Commissioner's Office to plan how to best implement this program.





# Franklin County Sheriff's Office

Scott R. Nichols, Sheriff

Steve Lowell, Chief Deputy

Business Office: (207) 778-2680  
Toll Free: (800) 773-2680  
Fax: (207) 778-9064

123 County Way  
Farmington, ME 04938

January 2024

## Community Collaborations:

The Sheriff's Office partners on many grants and community groups that support the health and wellbeing of our communities.

These include:

- Rural Addiction Care Expansion (RACE) Consortium –
  - To work collaboratively to reduce death associated with substance/opioid use disorder and increase access to treatment and recovery services.
  - Activities:
    - Identifies gaps and unmet needs.
    - Data sharing between Agencies
    - Works together to solve problems with access to care.
    - Explores funding opportunities.
    - Works with individuals directly sharing resources.
- Recovery Center Advisory Board –
  - This past year Franklin County opened its first recovery center. The Sheriff's department has been instrumental in the development of the center and provides leadership on the advisory board.
- Western Maine Neonatal Abstinence Syndrome Consortium – Healthy Babies.
  - The overall goal of this project is to reduce the incidence and impact of neonatal abstinence syndrome (NAS) in babies in the rural Western Maine Region by improving systems of care, family support and social determinants of health. The Sheriff's department is on the steering committee for this work.

Funding to support these projects is from the Health Resource Service Administration (HRSA), the Maine Access Foundation (MeHAF), Office of Behavioral Health (OBH) and Maine CDC to mention a few.

In closing, I want to thank all of you for the support that you have provided over the years to the Sheriff's Office. We could not be as successful as we have been without you as our partner. Contact me anytime at 207-778-2680 or email me at [snichols@franklincountymaine.gov](mailto:snichols@franklincountymaine.gov) if you wish to discuss an issue.

I pray 2024 will be a blessing to you all.

Respectfully,

  
Sheriff Scott R. Nichols



# Franklin County Sheriff's Office

**Scott R. Nichols, Sheriff**

Steve Lowell, Chief Deputy

Business Office: (207) 778-2680  
 Toll Free: (800) 773-2680  
 Fax: (207) 778-9064

123 County Way  
 Farmington, ME 04938

Call Type	Call Total	Call Type	Call Total	Call Type	Call Total
911 Hang up	89	Emergency Mental Health	1	Parking Complaint	1
Abandon MV	0	Escort/Transport	0	Request for phone call	19
Alarm	10	Footbeat	0	Remove Subject	4
Animal Complaint	14	Follow up investigation	0	Road Hazard	0
Arrests	0	Fire Alarm	1	Sex Offenses	0
Assist other officer	6	Found Property	0	SORNA violation	0
Assault	1	Fire, vehicle	0	Security Check	10
Assist Citizen	12	Fire, structure	2	School Admin Action	0
Assist other agency	3	Follow up investigation	34	Shots fired/fireworks	1
Attempt to locate	0	Harassment complaint	3	Special Detail	1
ATV/Snowmobile complaint	4	Information	6	Suicidal person	3
Bail/Probation check	1	Intoxicated Person	0	Suspicious Activity	17
Barricaded subject	0	Juvenile Offenses	0	Theft/Fraud	7
Background check-firearms	0	K-9 Assist	0	Threatening complaint	1
Burglary	0	Late Report	2	Traffic Control	0
Building Checks	27	Lost & Found prop	1	Tree in road	0
Civil Issue	2	Fire/tree/lines down	1	Trespass complaint	2
Complaint other	4	Medical Emergency	12	Vandalism	2
Community policing	9	Missing Person	1	Vio of Bail conditions	1
Death Investigation	2	M/V accident injuries	4	Vio of Protection Order	0
Dispatch Information	0	M/V complaint	7	Warrant Arrest	1
Disturbance	3	M/V accident no injury	16	Warrant Search	13
DHHS Referral	1	M/V traffic violations	69	Welfare Check	3
Disabled MV	5	Noise Complaint	1	Warrant/Probation check	0
Domestic Disturbance	6	Paperwork Service	5	Weapons Violation	5
Drug law violation	2				
Elder Check	28				
<b>Total calls for Service</b>	<b>481</b>				

October 2023

Kathy Fearon, Town Clerk  
Town of Eustis/Stratton  
PO Box 350  
Stratton, ME 04982



Greetings,

Maine is a special place with hundreds of communities scattered along the coast and further inland, on small islands and tucked along mountain roads. It often feels like one small town, where people know one another, are committed to this place and to their neighbors, work hard, contribute what they can, and enjoy and take pride in the rugged landscape.

**At LifeFlight of Maine, we are committed to being there for Maine, and for your community, when you need us.** We have four teams standing by 24 hours a day, seven days a week, ready to bring ICU-level care to the point of need. Our teams are prepared to respond rapidly with a top speed of nearly 175 miles per hour. Our highly skilled clinicians and our state-of-the-art aircraft give patients their best chance on their worst day.

We are grateful for every single family that entrusts us with caring for their loved ones. We are grateful to the police and fire departments, emergency medical services, and hospitals who work alongside us in caring for patients. LifeFlight is one important link, among many, in the chain of survival for those who are critically ill or injured. That is as true today as it was when we began 25 years ago.

We are also grateful for each and every community in Maine and the incredible support we continue to receive for our life-saving mission. Since 1998, we have transported more than 37,000 patients, including residents of every single Maine city, town, plantation, and community. **Since 1998, we have transported 40 residents of Eustis/Stratton, with 2 in the last year. Additionally, we have landed in Eustis/Stratton for 14 scene calls since 1998.**

Each year, we reach out to all municipalities in the state to invite them to **support our Community Giving Campaign** to ensure that LifeFlight teams can continue to answer the call for help today and for years to come. Since 2006, 266 communities have contributed a total of \$840,000. Each one of these gifts is an acknowledgement from these Maine communities that they understand and appreciate the vitally important and unique role that LifeFlight plays as a connector in the state's increasingly fragile healthcare system. **This year, we hope Eustis/Stratton will help us reach our goal of having every municipality in Maine participate in our Community Giving Campaign. Please consider a gift of \$641, which is based on a rate of \$1 per capita.**

LifeFlight is a nonprofit charitable organization that depends on logistical and philanthropic support across Maine. Communities like yours make our work possible. Together, we ensure people have access to the care they need when they need it, and we are grateful for your partnership and commitment.

Enclosed you'll find FAQs and supplemental information about LifeFlight, a map of Maine transport locations, and a map of Maine communities that have supported us. **Please contact Ashley MacMillan at The LifeFlight Foundation at [amacmillan@lifeflightmaine.org](mailto:amacmillan@lifeflightmaine.org) or 207-357-5508 with any questions.** If you need additional information or a specific town application form is required with this request, please let us know.

Sincerely,

Joe Kellner  
Chief Executive Officer  
LifeFlight of Maine

Ashley MacMillan  
Director of Annual Giving  
The LifeFlight Foundation



Celebrating 25 years of safely caring for and transporting the people of Maine.

PO Box 859, Augusta, ME 04332 | (207) 230-7092 | [www.lifeflightmaine.org](http://www.lifeflightmaine.org)



November 22, 2023

Town of Eustis  
Attn: Rachel Williams  
PO Box 350  
Stratton, ME 04982

Dear Rachel,

As we look ahead to the new year, we take a moment to reflect on our profound gratitude to the municipal partners who help us deliver our lifesaving mission in our community. With your support, we are able to ensure the health, safety, and preparedness of our friends and neighbors throughout Northern New England.

Last year, our staff and volunteer workforce provided an array of services throughout the Northern New England region:

- We made **700 homes safer** by installing **2,177** smoke detectors and educating **897** families about fire safety and prevention through our Home Fire Campaign.
- Trained **42,950 people** in first aid, CPR, and water safety skills. (training data for county level)
- We collected over **133,100 units of blood**. Hospitals throughout Northern New England depend on the American Red Cross for these collections.
- In our region, over **3,400** service members, veterans, and their families received supportive services through our Service to the Armed Forces department.

Your American Red Cross remains committed to providing relief and support. We do this with the help of our incredible volunteers and donors, including you, our friends in Eustis. *This year, we respectfully request a municipal appropriation of \$500.00.* These funds will directly benefit individuals and families right here in our region, who benefit from our unique services at no cost.

For more information about the work we've been doing in your area, please refer to the attached Service Delivery sheet for Franklin County. If you have any questions, please call us at 1-800-464-6692 or [supportnne@redcross.org](mailto:supportnne@redcross.org).

Warmly,

Lauren Jordan  
Development Coordinator

32 N Prospect St  
Burlington, VT 05401

2 Maitland St  
Concord, NH 03301

2401 Congress St  
Portland, ME 04101

[www.redcross.org/nne](http://www.redcross.org/nne)  
American Red Cross of Northern New England

## Franklin County Service Delivery July 1, 2022 - June 30, 2023

### Disaster Response

In the past year, the American Red Cross has responded to **14 disaster cases** in **Franklin County**, providing assistance to **43 individuals**. Most commonly, these incidents were home fires. Red Cross workers were on the scene to provide food, clothing, lodging, emotional support, and more to families during their hours of greatest need. Our teams also provide Mass Care to first responders. Things like food, water, and warm drinks strengthen the brave people of your local Fire and Police Departments as they answer the call to keep your residents safe.

Town/City	Disaster Events	Individuals
<b>Chester</b>	<b>1</b>	<b>2</b>
<b>Farmington</b>	<b>1</b>	<b>6</b>
<b>Freeman Twp</b>	<b>1</b>	<b>1</b>
<b>Industry</b>	<b>2</b>	<b>9</b>
<b>Jay</b>	<b>1</b>	<b>2</b>
<b>Phillips</b>	<b>4</b>	<b>8</b>
<b>Strong</b>	<b>1</b>	<b>3</b>
<b>Wilton</b>	<b>3</b>	<b>12</b>

### Home Fire Campaign

Last year, Red Cross staff and volunteers worked throughout Franklin County to educate residents on fire, safety and preparedness. We made **15 homes safer** by helping families develop emergency evacuation plans.

### Blood Drives

We collected **728 pints** of lifesaving blood at **29 drives** in Franklin County.



### Training Services

Last year, **505 Franklin County residents** were taught a variety of important lifesaving skills such as First Aid, CPR, Babysitting Skills and Water Safety.



### Service to the Armed Forces

We proudly assisted **17 of Franklin County's Service Members, veterans, and their families** by providing emergency communications and other services, including counseling and financial assistance.

### Volunteer Services

Franklin County is home to **3 American Red Cross Volunteers**. We have volunteers from all walks of life, who are trained and empowered to respond to disasters in the middle of the night, to teach safety courses, to help at our many blood drives, and so much more. The American Red Cross is proud that **90%** of its staff is made up of volunteers; they are truly the heart and soul of our organization.







December 14, 2023

Town of Eustis/Stratton  
88 Main Street  
Stratton, Maine 04982

Dear Board of Selectman,

We at **NorthStar EMS** are pleased to be providing ambulance and community services to the towns of Eustis/Stratton.

At this time of year, the Automatic Renewal terms of the **NorthStar Regional EMS Participation Agreement** call for us to inform you of the amount of your subsidy for the next fiscal year. This amount applies for the period from **July 1, 2024 to June 30, 2025**.

We are also pleased to include a picture of our financials, our budget for our current year (FY2024) and the budget for FY2023. More details are in the attachments. All documents have been thoroughly reviewed and evaluated by the members of the NorthStar Advisory Board.

**NorthStar** is proud to serve your community. With your continued support, we are providing care whenever and wherever it is needed. With five bases strategically located throughout the area, **NorthStar** provides the strength of a 24/7 *regional* organization while keeping its patient care operations *local* to the community.

NorthStar crews are additionally involved in thousands of hours of community service each year. CPR trainings, presentations at area schools, mock accident scenes, a house call program as well as a presence at fairs, festivals, and athletic events are just a few of the ways that **NorthStar** contributes back to the residents and visitors of this region.

Once again, we are continuing the same basic demographic formula we originally presented to all towns when **NorthStar** was formed in 2005. **NorthStar** has implemented cost savings and efficiencies that have allowed us to keep the subsidy amounts as low as possible. This formula, developed with the **NorthStar** Advisory Board, allocates **NorthStar**'s overall operating deficit (total expenses minus total income) fairly and equitably among all the towns and counties **NorthStar** serves. Every municipality's amount continues to be based on a single formula applied in a consistent way to each municipality's unique demographics. The attachment describes the formula and the demographics used to arrive at the subsidy amounts.

Under that formula, the amount declared for your municipality for the fiscal year beginning July 1, 2024 under Section 2.1(a) is **\$35,268\***

Reminder: Under the Agreement terms, you have until April 1, 2024 to notify us if you do not want to renew the Agreement. No action is required on your part to continue the contract under the terms in this letter.

As always, your ambulance service is strong because **NorthStar** covers every square mile of its service area with equal dedication—bringing prompt response times, highly trained staff, community involvement, and multiple backup support to towns, townships, and unorganized territories. As we continue this seamless coverage, it is critical that every town and county area contribute its fair share to the support of the service.

Please do not hesitate to contact Stephen Smith (207) 779-2770 or e-mail at [Stephen.smith@mainehealth.org](mailto:Stephen.smith@mainehealth.org) if you have any questions or if you have suggestions about how to make our service better for your residents and visitors. In addition, you can always get the latest information about NorthStar on our Web site [www.fchn.org/NorthStar](http://www.fchn.org/NorthStar).

Thank you again for allowing **NorthStar** to be your local ambulance service.

Very truly yours,

Stephen L Smith  
Director

John Bogar  
NorthStar Advisory Board Chairman

\*\* Should you wish to change over to the alternate method under 2.1(b), the amount would be \$3804 Per Run during this FY2024 period and increasing 4.5% each contract period thereafter. You must notify Steve Smith, NorthStar Director, no later than April 1, 2024 if you are electing this alternate payment option.





October, 2023

Town of Eustis  
PO Box 350  
Stratton, ME 04982-0350

Dear Town of Eustis,

Safe Voices has been honored to do the work of serving survivors of domestic abuse and violence in Androscoggin, Oxford, and Franklin Counties for the past 46 years. In this time, we have supported over 25,000 people through survivor-lead, trauma-informed advocacy. Every year, those from our community come to us seeking shelter, courtroom advocacy, and emotional support to help guide them through a difficult and often very dangerous time, and each year, we see an increase in the number of people we serve. As we enter the new year, we are reaffirmed in our knowledge that domestic violence permeates all aspects of a person's life, and what is required to leave an abusive partner extends beyond the basics of shelter and advocacy. **We invite you to join us in this opportunity to reaffirm your commitment to this work, and to survivors.**

*In addition to shelter and advocacy, often, a person needs:*

- Childcare, because children should not be exposed to domestic violence.
- Clothing and hygiene products, because to leave safely, survivors leave most things behind.
- Help with car repairs or a gas card, because survivors are less safe without a vehicle to leave the home.
- Groceries, because survivors and their children deserve a meal.
- A hotel room, because they may need a place to stay before moving into a new apartment or with family.
- A cell phone, because survivors need a way to contact friends, family, Safe Voices, and other resources.

We continue to grow our connections in our community to provide these resources when needed, but as we all know, the need is always present and varies from survivor to survivor. **Our most critical need is unrestricted, flexible funding.** Funding that will allow us to do this work alongside survivors, continue housing them in our three shelters, and ensure that we are there to answer the call when they need us. Most people know someone who has experienced intimate partner violence, and it takes a village to work toward the end of violence in our communities. **You are our village, and we are asking you to consider what gift you could make in honor of survivors by December 31st, 2023.**

Warmly,

**Elise M. Johansen**  
Executive Director

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Administrative Office: P.O. Box 713 Auburn, Maine 04212-0713 | (207) 795-6744 | Fax (207) 795-6814  
Farmington Office: (207) 778-6107 | Rumford Office: (207) 369-0750  
24 Hr. Helpline 1-800-559-2927 | [www.safevoices.org](http://www.safevoices.org)

# Maine Municipal Audit Services, PA

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Mindy J. Cyr, CPA

## Independent Auditors' Report

To the Select Board  
Town of Eustis  
Eustis, Maine

### OPINIONS

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Town of Eustis, Maine, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Town of Eustis, 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, business-type activities, each major fund, and the aggregate remaining fund information of the Town of Eustis, Maine, as of December 31, 2022, 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 Eustis, 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 Eustis, 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.

We did not audit the financial statements of the Eustis School Department, which represents approximately 25%, 23% and 56%, respectively, of the assets, net position and revenues of the Town as a whole. Those statements were audited by other auditors whose report has been furnished to us and our opinion, insofar as it relates to the amounts included for the Eustis School Department, is based solely on the report of the other auditors. The financial statements of the Eustis School Department are presented as of June 30, 2022 and for the year then ended. This represents the year end of the Eustis School Department.

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PO Box 313, Levant, Maine 04456  
Phone: (207) 884-6408 Email: maineaudits@gmail.com

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 Eustis, 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 Eustis, 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, pension and OPEB information, and budgetary comparison schedule, on pages 5-9, 43-46, and 42 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 Eustis, Maine's basic financial statements. The schedule of expenditures – budget vs. actual, combining statements for all non-major funds, schedule of property valuation, assessment, and appropriations and schedule of expenditures of federal awards, (as required by the laws of the State of Maine) 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 supplementary information listed above are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Maine Municipal Audit Services, PA*

Levant, Maine  
May 25, 2023

# Town of Eustis

## Management's Discussion and Analysis

### Fiscal Year ending December 31, 2022

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Management of the Town of Eustis offers this management's discussion and analysis report that will provide information that should be used in conjunction with the outside audit report for year ending December 31, 2022.

#### **Overview of the Financial Statements:**

The discussion and analysis report is intended to serve as an introductory to the full audit report. The audit report consists of three components: government-wide financial statements; fund financial statements, and the notes to the financial statements. This report is intended to explain some of these financial statements in a concise and non-financial terminology.

#### **Government-wide Financial Statements:**

The government-wide financial statements present the financial picture of the Town as a whole and are designed to provide readers with a long-term overview of the Town's finances, in a manner similar to the private sector. They include a Statement of Net Position, which shows information on all the Town's assets, deferred outflows of resources, liabilities, deferred inflows of resources with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating. The Statement of Activities presents information showing how the Town's net position changed during the year. All changes in net position are reported as soon as the underlying event occurs, regardless of when cash is received or disbursed. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future periods.

**Governmental Activities** – The Town's basic functions are reported here which include general government, public health and sanitation, public safety, public works, debt service, and culture and recreation. Property taxes, intergovernmental revenues, permits and fees, and state and federal grants finance most of these activities.

**Business-Type Activities** - The Town charges a fee to customers to help it cover all or most of the cost of certain services it provides. The Water Fund is a business-type activity of the Town.

The government wide financial statements can be found on pages 10-11 of this report.

#### **Fund Financial Statements:**

The fund financial statements provide more detailed information about the Town's funds, focusing on its most significant or major funds, rather than the Town as a whole. A fund is a group of related accounts that is used to maintain control and accountability over resources that have been segregated for specific activities. The Town's funds are divided into two fund categories: governmental and fiduciary.



**Town of Eustis**  
**Management's Discussion and Analysis**  
**Fiscal Year ending December 31, 2022**

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**Governmental Funds (Statements 3 and 4)** – Most of the Town's basic functions are reported in the governmental funds, which focus on near-term inflows and outflows of spendable resources and balances remaining at year end that are available for spending. These funds use the modified accrual basis of accounting, which measures cash and other financial assets that can readily be converted to cash. The governmental fund statements are designed to show a short-term view of the Town's general government operations and the services it provides. The differences between the governmental activities as reported in the government-wide financial statements and the fund financial statements are itemized in reconciliations to the fund financial statements.

The fund financial statements can be found on pages 12-18 of this report.

**Notes to the Financial Statements:**

The notes provide the reader with additional information about the Town that will help understand the financial data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 19-41 of this report.

**Required Supplementary Information**

The basic financial statements and accompanying notes are followed by a section of required supplementary information. This section includes a budgetary comparison schedule of the Town's General Fund. This section also includes the pension schedules required by GASB #68 and the OPEB schedules required by GASB Statement # 75. Required supplementary information can be found on pages 42-46 of this report.

In addition to the required elements, we have included a section with the non-major combining statements for the special revenue fund, capital projects fund and the permanent fund that provide details about those funds. We have also presented a schedule of property valuation, assessments and appropriations, a schedule of expenditures – budget vs. actual, and a schedule of expenditures of federal awards for additional analysis. The supplementary schedules can be found on pages 47-58 of this report.

**Financial Highlights:**

*Net position* – The assets and deferred outflows of resources of the town exceeded its liabilities and deferred inflows of resources at the period ending December 31, 2022 by \$10,332,367 – this is referred to as “Net Position”. Of that amount, \$3,285,516 was considered unrestricted net position. Unrestricted net position represents the amount available to be used to meet the Town's ongoing financial obligations.

The Town's net position increased by \$231,930, which can be seen on Statement 2 of the financial statements.

**Town of Eustis**  
**Management's Discussion and Analysis**  
**Fiscal Year ending December 31, 2022**

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*Fund balance* – The Town’s governmental funds reported on a current financial resources basis, had a combined ending fund balances of \$5,144,841 and increase of \$337,308 from the prior year.

The total unassigned fund balance for the general fund was \$3,040,477, which represents 79% of the total general fund expenditures.

**Government Wide Financial Analysis:**

Approximately 40% of the Town’s net position is its investment in capital assets such as land, buildings, equipment and infrastructure (roads, bridges, etc), less any related outstanding debt used to acquire those assets. The Town uses these assets to provide services to the community; these capital assets are not available for future spending. While the Town’s investment in the capital assets is reported net of the related debt, it is important to note that the resources required to repay this debt must be provided from other sources, since the capital assets themselves are not liquid assets.

	Governmental Activities	
	12/31/22	12/31/21
Current Assets	\$ 5,386,896	\$ 5,071,089
Capital Assets	3,265,935	3,400,199
<b><i>Total Assets</i></b>	<b>8,652,831</b>	<b>8,471,288</b>
<b><i>Deferred Outflows of Resources</i></b>	<b>185,214</b>	<b>132,018</b>
<b><i>Total Assets &amp; Deferred Outflows of Resources</i></b>	<b>\$ 8,838,045</b>	<b>\$ 8,603,306</b>
Current Liabilities	\$ 184,252	\$ 191,338
Other Liabilities	-	-
Net Pension Obligations	54,141	49,131
Net OPEB Obligations	300,277	292,338
<b><i>Total Liabilities</i></b>	<b>538,670</b>	<b>532,807</b>
Property Taxes Collected in Advance	3,066	2,540
Related to Pensions	82,391	16,063
Related to OPEB	44,972	58,138
<b><i>Total Deferred Inflows of Resources</i></b>	<b>130,429</b>	<b>76,741</b>
<b>NET POSITION:</b>		
Net Investment in Capital Assets	3,265,935	3,387,984
Restricted	1,617,494	1,693,741
Unrestricted	3,285,516	2,912,033
<b><i>Total Net Position</i></b>	<b>8,168,945</b>	<b>7,993,758</b>
<b><i>Total Liabilities, Deferred Inflows of Resources, and Net Position</i></b>	<b>\$ 8,838,045</b>	<b>\$ 8,603,306</b>



**Town of Eustis**  
**Management's Discussion and Analysis**  
**Fiscal Year ending December 31, 2022**

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Approximately 50% of the Town's total revenue was made up by taxes – property and excise, approximately 23% was from State revenues and grants, and approximately 27% was made up of interest, charges for services (agent fees and education fees), and other miscellaneous revenues.

	Governmental Activities	
	12/31/22	12/31/21
<b>Revenues:</b>		
<i>Program Revenues:</i>		
Charges for Services	\$ 927,745	\$ 1,091,874
Operating Grants and Contributions	565,891	762,818
<i>General Revenues:</i>		
Taxes	2,298,647	2,383,372
Interest and investment earnings	20,315	19,234
Grants and contributions	489,811	388,297
Miscellaneous	303,217	200,213
<b>TOTAL REVENUES</b>	<b>4,605,623</b>	<b>4,845,807</b>
<b>Expenses:</b>		
General government	253,767	226,629
Protection	329,454	294,393
Health and sanitation	229,414	200,781
Public works	224,052	196,646
Education	2,067,905	1,872,930
County tax	236,845	233,863
Other	711,751	645,919
On behalf payments	139,930	147,427
Depreciation	237,318	203,233
<b>TOTAL EXPENSES</b>	<b>4,430,436</b>	<b>4,021,821</b>
<b>Changes in Net Position</b>		
<b>Beginning Net Position</b>	<b>7,993,758</b>	<b>7,169,772</b>
<b>Ending Net Position</b>	<b>\$ 8,168,945</b>	<b>\$ 7,993,758</b>

**Financial Analysis of the Fund Financial Statements:**

The focus of the Town's governmental funds is to provide information on near-term inflows, outflows and balances of resources available for spending. This information is useful in assessing the Town's financing requirements. In particular, the unassigned fund balance may serve as a benchmark of a government's net resources for spending at the end of the year.

At the end of the year, the Town's governmental funds reported a combined ending fund balance of \$5,144,841, an increase of \$337,308 from the prior year. Approximately 59% of the

**Town of Eustis**  
**Management's Discussion and Analysis**  
**Fiscal Year ending December 31, 2022**

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total is the Town's unassigned fund balance. The remainder is reserved to indicate that it is not available for spending due to being committed to liquidate contracts and commitments of the prior year, or for a variety of other purposes.

Differences between the original budget and the final amended budget include budget appropriations carried over from the prior year and other revenues collected during the fiscal year.

Actual revenues and other financing sources were more than the budgetary estimated by approximately \$186 thousand.

Actual expenditures were below final budgeted estimates by approximately \$169 thousand due to savings in all departments and the utilization of carry forward balances.

For further detail, a budget to actual comparison for the General Fund can be found on Exhibit 1, page 42 of the financial statements.

**Capital Assets:**

The Town's investment in capital assets for the governmental activities is \$6,710,798, net of accumulated depreciation of \$3,44,863, giving a net book value of \$3,265,935. Additions to capital assets for the year include; sidewalk paving, generator for the town office, and a well at the transfer station.

The Town's capital asset activity for the year can be found in the footnotes on page 26-27 of this report.

**Long-Term Debt:**

At year end, the Town had \$441,408 of total debt outstanding, versus \$490,693 in the prior year, a decrease of \$49,285. The outstanding debt is made up of general obligation debt backed by the full faith and credit of the Town.

The Town's long-term debt activity for the year can be found in the footnotes on page 29-31 of this report.

**Contacting the Town's Management:**

This financial report is designed to provide a general overview of the Town's finances for all interested parties. If you have any questions about this report or need additional financial information, contact the Town Office at 88 Main Street, PO Box 350, Stratton, Maine 04982.

Town of Eustis, Maine  
Balance Sheet  
Governmental Funds  
December 31, 2022

Statement 3

	MAJOR FUNDS					Total Governmental Funds
	General Fund	Education Fund	School Trust Fund	Other Governmental Funds	Governmental Funds	
<b>ASSETS</b>						
Cash and cash equivalents	\$ 3,373,072	\$ 1,068,122	\$ 469,649	\$ 258,289	\$ 5,169,132	
Accounts receivable	-	64,891	-	53,708	118,600	
Inventory	-	-	-	5,206	5,206	
Prepaid expenses	-	25,539	-	-	25,539	
Interfund receivable	9,192	49,348	-	257,867	316,407	
Taxes receivable	65,482	-	-	-	65,482	
Tax liens receivable	2,939	-	-	-	2,939	
<b>TOTAL ASSETS</b>	<b>\$ 3,450,684</b>	<b>\$ 1,207,900</b>	<b>\$ 469,649</b>	<b>\$ 575,070</b>	<b>\$ 5,703,303</b>	
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
<i>Liabilities:</i>						
Interfund payable	\$ 172,958	\$ 84,909	\$ -	\$ 58,540	\$ 316,407	
Accounts payable	17,743	16,794	-	-	34,537	
Accrued payroll	-	149,715	-	-	149,715	
<b>Total liabilities</b>	<b>190,701</b>	<b>251,419</b>	<b>-</b>	<b>58,540</b>	<b>500,659</b>	
<i>Deferred inflows of resources:</i>						
Taxes collected in advance	3,066	-	-	-	3,066	
Uncollected property taxes	54,736	-	-	-	54,736	
<b>Total deferred inflows of resources</b>	<b>57,802</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57,802</b>	
<i>Fund balances: (see footnotes for breakdown)</i>						
Non-spendable	-	-	-	5,206	5,206	
Restricted	-	956,482	469,649	186,158	1,612,289	
Committed	161,703	-	-	213,772	375,475	
Assigned	-	-	-	111,395	111,395	
Unassigned	3,040,477	-	-	-	3,040,477	
<b>Total fund balances</b>	<b>3,202,181</b>	<b>956,482</b>	<b>469,649</b>	<b>516,530</b>	<b>5,144,841</b>	
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 3,450,684</b>	<b>\$ 1,207,900</b>	<b>\$ 469,649</b>	<b>\$ 575,070</b>	<b>\$ 5,703,303</b>	

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The accompanying notes are an integral part of this statement.

**Statement 3, Cont**  
**Town of Eustis, Maine**  
**Reconciliation of the Total Governmental Funds Balance Sheet to the Net**  
**Position of Governmental Activities**  
**December 31, 2022**

<b>Total fund balance of governmental funds, per Statement 3, page 12</b>		<b>\$ 5,144,841</b>
Depreciable capital assets as reported on Statement 1		3,265,935
Long-term debt as reported on Statement 1		-
Deferred property taxes not reported on Statement 1		54,736
Deferred outflows of resources - OPEB related outflows		61,298
Deferred outflows of resources - pensions related outflows		123,916
Deferred inflows of resources - OPEB related inflows		(44,972)
Deferred inflows of resources - pension related inflows		(82,391)
OPEB liabilities		(300,277)
Net pension liability		(54,141)
<b>NET POSITION OF GOVERNMENTAL ACTIVITIES</b>		<b>\$ 8,168,945</b>

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The accompanying notes are an integral part of this statement.

Town of Eustis, Maine  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2022

	MAJOR FUNDS					Total Governmental Funds
	General Fund	Education Fund	School Trust Fund	Other Governmental Funds	Governmental Funds	
<b>REVENUES:</b>						
Property taxes	\$ 2,164,101	\$ -	\$ -	\$ -	\$ -	2,164,101
Excise taxes	161,703	-	-	-	-	161,703
Intergovernmental revenue	489,811	59,382	-	366,580	-	915,772
Interest income	16,437	637	2,154	1,087	-	20,315
Charges for services	191,184	736,558	-	-	-	927,742
Other revenue	224,816	14,795	-	63,606	-	303,217
State of Maine on-behalf payments	139,930	-	-	-	-	139,930
<b>Total revenues</b>	<b>3,387,982</b>	<b>811,371</b>	<b>2,154</b>	<b>431,273</b>	<b>-</b>	<b>4,652,780</b>
<b>EXPENDITURES:</b>						
General government	250,979	-	-	-	-	250,979
Public safety	343,665	-	-	-	-	343,665
Public works	314,766	-	-	-	-	314,766
Health and sanitation	237,714	-	-	-	-	237,714
Education	-	2,059,822	-	-	-	2,059,822
County tax	236,845	-	-	-	-	236,845
Unclassified	226,478	-	-	485,273	-	711,751
State of Maine on-behalf payments	139,930	-	-	-	-	139,930
<b>Total expenditures</b>	<b>1,750,377</b>	<b>2,059,822</b>	<b>-</b>	<b>485,273</b>	<b>-</b>	<b>4,295,472</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>1,637,605</b>	<b>(1,248,451)</b>	<b>2,154</b>	<b>(53,999)</b>	<b>-</b>	<b>337,308</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Operating transfers in	8,667	1,234,812	-	168,261	-	1,411,741
Operating transfers (out)	(1,335,034)	(65,000)	-	(11,707)	-	(1,411,741)
<b>Total other financing sources (uses)</b>	<b>(1,326,367)</b>	<b>1,169,812</b>	<b>-</b>	<b>156,555</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>311,238</b>	<b>(78,639)</b>	<b>2,154</b>	<b>102,555</b>	<b>-</b>	<b>337,308</b>
<b>FUND BALANCES - BEGINNING</b>	<b>2,890,942</b>	<b>1,035,120</b>	<b>467,495</b>	<b>413,975</b>	<b>-</b>	<b>4,807,533</b>
<b>FUND BALANCES - ENDING</b>	<b>\$ 3,202,181</b>	<b>\$ 956,482</b>	<b>\$ 469,649</b>	<b>\$ 516,530</b>	<b>\$ -</b>	<b>\$ 5,144,841</b>

The accompanying notes are an integral part of this statement.

(Continued)

**Town of Eustis, 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 December 31, 2022**

<b>Net change in fund balances - total governmental funds (Statement 4 )</b>	\$	337,308
<i>Amounts reported for governmental activities in the Statement of Activities (Stmt. 2) are different due to the following items:</i>		
Depreciation expense recorded on Statement of Activities, yet not required to be recorded as expenditures on governmental funds		(237,318)
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.		(27,157)
Disposal of capital assets		(110,758)
Capital outlays expensed on the Governmental Funds report (Stmt. 4), yet not considered an expense for the purposes of Statement of Activities (Stmt. 2)		213,812
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. More specifically, this represents the net amount of principal reduction in debt service made during the fiscal year.		12,215
Issuance of long-term debt recognized as revenue in fund statements, yet not considered revenue for purposes of the government-wide statements		-
Pension expenses under GASB #68 are not reported in the governmental fund statements		(12,593)
OPEB expenses under GASB #75 are not reported in the governmental fund statements		(322)
<hr/>		
<b>CHANGES IN NET POSITION OF GOVERNMENTAL ACTIVITIES (SEE STMT. 2)</b>	<b>\$</b>	<b>175,187</b>
<hr/>		

The accompanying notes are an integral part of this statement.

**Town of Eustis, Maine  
General Fund  
Budgetary Comparison Schedule  
For the Year Ended December 31, 2022**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ 2,225,727	\$ 2,225,727	\$ 2,164,101	\$ (61,625)
Excise taxes	195,439	195,439	161,703	(33,736)
Intergovernmental revenue	399,839	412,847	489,811	76,963
Interest income	-	-	16,437	16,437
Charges for services	-	89,168	191,184	102,016
Other revenues	132,000	138,164	224,816	86,652
<b>Total revenues</b>	<b>2,953,005</b>	<b>3,061,345</b>	<b>3,248,052</b>	<b>186,707</b>
<b>EXPENDITURES:</b>				
General government	267,200	267,200	250,979	16,221
Public safety	333,826	368,459	343,665	24,794
Public works	354,000	373,018	314,766	58,252
Health and sanitation	268,788	287,698	237,714	49,984
Education	1,231,773	-	-	-
County tax	238,086	238,086	236,845	1,241
Unclassified	313,219	245,737	226,478	19,258
<b>Total expenditures</b>	<b>3,006,891</b>	<b>1,780,197</b>	<b>1,610,447</b>	<b>169,750</b>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<i>(53,886)</i>	<i>1,281,148</i>	<i>1,637,605</i>	<i>356,457</i>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers in	-	-	8,667	(8,667)
Operating transfers (out)	(1,335,034)	(1,335,034)	(1,335,034)	-
<b>Total other financing sources</b>	<b>(1,335,034)</b>	<b>(1,335,034)</b>	<b>(1,326,367)</b>	<b>(8,667)</b>
<i>Net changes in fund balances</i>			311,238	
<b>FUND BALANCES - BEGINNING</b>			<b>2,890,942</b>	
<b>FUND BALANCES - ENDING</b>			<b>\$ 3,202,181</b>	

Town of Eustis, Maine  
 Combining Balance Sheet - Nonmajor Governmental Funds  
 December 31, 2022

	<u>Special</u>	<u>Capital</u>	<u>Permanent</u>	<u>Total</u>
	<u>Revenue Funds</u>	<u>Projects Funds</u>	<u>Funds</u>	
<b>ASSETS:</b>				
Cash and cash equivalents	\$ 10,857	\$ 209,735	\$ 37,698	\$ 258,289
Accounts receivable	53,708	-	-	53,708
Inventory	5,206	-	-	5,206
Interfund receivables	244,638	13,229	-	257,867
<b>TOTAL ASSETS</b>	<b>\$ 314,409</b>	<b>\$ 222,964</b>	<b>\$ 37,698</b>	<b>\$ 575,070</b>
<b>LIABILITIES AND FUND BALANCE:</b>				
<i>Liabilities:</i>				
Interfund Payables	\$ 49,348	\$ 9,192	\$ -	\$ 58,540
Total liabilities	49,348	9,192	-	58,540
<i>Fund Balance:</i>				
Non spendable	5,206	-	-	5,206
Restricted	148,460	-	37,698	186,158
Committed	-	213,772	-	213,772
Assigned	111,395	-	-	111,395
Unassigned	-	-	-	-
Total fund balance	265,061	213,772	37,698	516,530
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 314,409</b>	<b>\$ 222,964</b>	<b>\$ 37,698</b>	<b>\$ 575,070</b>



**Town of Eustis, Maine**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended December 31, 2022**

	Youth	Karate	Fire	Blanchard	Food	TIF	School	School	Total
	Program		Auxiliary	Park	Pantry		Lunch	Grants	
<b>REVENUES:</b>									
Interest Income	\$ 49	\$ -	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54
Intergovernmental	-	-	-	-	-	-	78,340	288,239	366,580
Other income	9,989	525	-	9,754	5,282	-	2,322	35,085	62,956
<b>Total revenues</b>	<b>10,037</b>	<b>525</b>	<b>6</b>	<b>9,754</b>	<b>5,282</b>	<b>-</b>	<b>80,662</b>	<b>323,324</b>	<b>429,590</b>
<b>EXPENDITURES:</b>									
Other	42,530	228	-	1,826	5,083	10,303	93,951	331,351	485,273
Total expenditures	42,530	228	-	1,826	5,083	10,303	93,951	331,351	485,273
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(32,493)</b>	<b>297</b>	<b>6</b>	<b>7,928</b>	<b>199</b>	<b>(10,303)</b>	<b>(13,289)</b>	<b>(8,027)</b>	<b>(55,682)</b>
<b>OTHER FINANCING SOURCES (USES) OF FUNDS:</b>									
Transfers in	45,000	500	-	3,500	4,500	14,761	65,000	-	133,261
Transfers out	-	-	(4,621)	(4,046)	-	-	-	(3,039)	(11,707)
<b>Total other financing sources (uses)</b>	<b>45,000</b>	<b>500</b>	<b>(4,621)</b>	<b>(546)</b>	<b>4,500</b>	<b>14,761</b>	<b>65,000</b>	<b>(3,039)</b>	<b>121,555</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>12,507</b>	<b>797</b>	<b>(4,615)</b>	<b>7,382</b>	<b>4,699</b>	<b>4,458</b>	<b>51,711</b>	<b>(11,067)</b>	<b>65,872</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>37,840</b>	<b>2,121</b>	<b>4,615</b>	<b>6,603</b>	<b>78,521</b>	<b>15,659</b>	<b>(2,360)</b>	<b>56,191</b>	<b>199,189</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 50,347</b>	<b>\$ 2,918</b>	<b>\$ -</b>	<b>\$ 13,985</b>	<b>\$ 83,220</b>	<b>\$ 20,117</b>	<b>\$ 49,351</b>	<b>\$ 45,124</b>	<b>\$ 265,061</b>

**Town of Eustis, Maine**  
**Combining Balance Sheet - Nonmajor Capital Projects Funds**  
**December 31, 2022**

	<i>Sand/Salt Shed</i>	<i>Fire Department</i>	<i>Total</i>
<b>ASSETS:</b>			
Cash and cash equivalents	\$ 87,506	\$ 122,229	\$ 209,735
Interfund receivables	13,229	-	13,229
<b>TOTAL ASSETS</b>	<b>\$ 100,735</b>	<b>\$ 122,229</b>	<b>\$ 222,964</b>
<b>LIABILITIES AND FUND BALANCE:</b>			
<i>Liabilities:</i>			
Interfund Payables	\$ -	\$ 9,192	\$ 9,192
Total liabilities	-	9,192	9,192
<i>Fund Balance:</i>			
Committed	100,735	113,037	213,772
Total fund balance	100,735	113,037	213,772
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 100,735</b>	<b>\$ 122,229</b>	<b>\$ 222,964</b>

**Town of Eustis, Maine**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Nonmajor Capital Projects Funds**  
**For the Year Ended December 31, 2022**

	<u>Sand/Salt Shed</u>	<u>Fire Department</u>	<u>Total</u>
<b>REVENUES:</b>			
Interest Income	\$ 354	\$ 495	\$ 848
Other Income	-	-	-
<i>Total revenues</i>	<u>354</u>	<u>495</u>	<u>848</u>
<b>EXPENDITURES:</b>			
Fire truck	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>354</u>	<u>495</u>	<u>848</u>
<b>OTHER FINANCING SOURCES (USES) OF FUNDS:</b>			
Transfer (to) from General Fund	10,000	25,000	35,000
<i>Total other financing sources (uses)</i>	<u>10,000</u>	<u>25,000</u>	<u>35,000</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<u>10,354</u>	<u>25,495</u>	<u>35,848</u>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>90,381</u>	<u>87,542</u>	<u>177,923</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 100,735</u>	<u>\$ 113,037</u>	<u>\$ 213,772</u>

**Town of Eustis, Maine**  
**Combining Balance Sheet - Nonmajor Permanent Fund**  
**December 31, 2022**

	<i>Cemetery</i>	<i>Total</i>
<b>ASSETS:</b>		
Cash and cash equivalents	\$ 37,698	\$ 37,698
<b>TOTAL ASSETS</b>	<b>\$ 37,698</b>	<b>\$ 37,698</b>
<b>LIABILITIES AND FUND BALANCE:</b>		
<i>Fund Balance:</i>		
Restricted	\$ 37,698	\$ 37,698
<i>Total fund balance</i>	37,698	37,698
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 37,698</b>	<b>\$ 37,698</b>

**Town of Eustis, Maine**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Nonmajor Permanent Funds**  
**For the Year Ended December 31, 2022**

	<i>Cemetery</i>	<i>Total</i>
<b>REVENUES:</b>		
Interest Income	\$ 185	\$ 185
Other Income	650	650
<i>Total revenues</i>	835	835
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>835</b>	<b>835</b>
<b>OTHER FINANCING SOURCES (USES) OF FUNDS:</b>		
Transfer (to) from General Fund	-	-
<i>Total other financing sources (uses)</i>	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>835</b>	<b>835</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>36,863</b>	<b>36,863</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 37,698</b>	<b>\$ 37,698</b>









