



Annual Report
OF THE TOWN OF
~ EUSTIS ~
FOR THE FISCAL YEAR
2024



Stratton-Eustis Food Pantry, operated by the local Lions Club serving the towns of Stratton, Eustis, Coplin, Carrabassett, Jim Pond Township, Wyman, Langtown, Alder Stream and Coburn Gore.

Food Pantry Expansion

The Stratton – Eustis Food Pantry received a much-needed expansion. This project was started in 2015 with an idea and a drawing by John Dube. The cost of the expansion was about \$75,500. The Town used \$65,270.58 from the A.R.P.A Grant that we received in 2022. Leaving about \$10,000 paid for by the savings of the Food Pantry in preparation for this expansion.

The Town received two other grants to help purchase two commercial freezers, one commercial fridge, and the new shelving. The larger fridge and freezers allow the pantry to hold about 30- 40% more food, with much better organization. The food pantry has been working on being able to offer a larger variety of protein. The shelving in the pantry allows for more food, easier access to rotate food, and better organization to help serve more residents.

The number of families the food pantry helps with monthly has gone from about 30-35 in 2023 to about 45 in 2024, with some months that they served 60 families. Being able to hold more food makes sure that the pantry is ready for any number of families each month.

The pantry spent about \$12,000 on food in 2024. Half of that (\$6,000) came from the town's appropriations, and the other half came from the pantry's saving which were raised with donation money over the years. Stuff the bus during Polar Blast always help bring in a hefty amount of food donations.

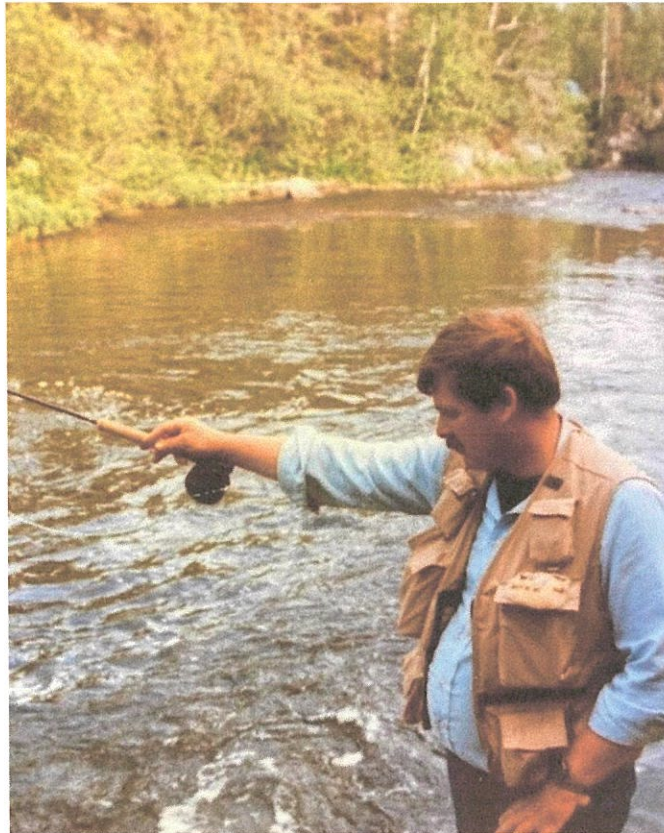
Our volunteers and Lion's Club give about 105 hours a month to the pantry. They place the orders, receive and put away the orders, organize and rotate stock, prep boxes for pantry day, and serve the many families that show up on Pantry Day 9am – 12pm.

The food pantry has been hard at work to become a 501c3. This was needed to continue to receive food from the good shepherd food bank. This will also allow donations to be tax deductible, which is the reason some are unable to donate to the pantry.

This expansion was very much needed and seeing the growth over the last year proves it. Thank you, Peter Farmsworth, Bryan Libold, and all that had a part in making this happen. The Eustis residents appreciate it.

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Don Knowles

Donald R.C. Knowles, 75, resident of Eustis passed away at home after a lengthy battle with cancer on April 6th 2024. Don was born on March 8th 1949 in Westbrook Maine, the son of M. Elizabeth (Whitney) and Donald R.C. Knowles of Falmouth, Don's boyhood home.

For the past four decades in Eustis, Don loved his mountain life and no matter the season, he found joy in the outdoors whether it be hunting, fishing or snowmobiling with his many friends. Don opened D.K. Enterprises, an auto repair, towing and plowing business which he operated for many years.

If you knew Donnie, you knew his incredible aptitude for storytelling. His talent for recalling the most specific details from a past escapade and a penchant for holding court around the bar at Trail's End or from his favorite recliner was a colorful gift he will be fondly remembered for. Friends recall all the lessons they learned along the years from Donnie - he was a natural teacher and had a spectrum of knowledge to share.

As a tribute to a dear friend, keep Eustis in your heart, the lessons he taught you close and fond memories of times together frequent.



Burke J. O'Donnell – 41

Burke O'Donnell passed away on September 16, in Portland, Maine, where he had spent much of his adult life, before accepting a position at Sugar Loaf Mountain two years ago and moving to Eustis. The cause of death was a sudden embolism.

Burke is the son of Barbara and Joe O'Donnell, Dorset Vermont. He is survived by his brothers Mark and Scott, his sister Kerry, his sister-in-law Marybeth and nieces and nephews, Baily, Hugh, Nick, Nora, Alastriona and Aislinn.

Burke grew up in Darien, Ct. and Peru, Vermont. He graduated from Long Trail High School in Dorset, Vermont, before earning his BA from Columbia College in 2005.

For much of his adult life, Burke worked in the financial services industry, starting at BlackRock in New York City, before moving to PIMCO in California; then moving to Bank of America in Portland Maine, where he lived for much of the past fourteen years.

An avid outdoorsman, Burke enjoyed surfing, skiing, camping and golf. He loved Maine and delighted in living there.

His ashes were spread in the waters off of Portland where he spent much of his leisure time before moving to the Sugar Loaf are. He will be sorely missed.



In Loving Memory of George Scott

George was many things to many people—a devoted husband, a loyal friend, an avid outdoorsman, and a man deeply connected to nature and family—but to all, he was a source of warmth and laughter.

George had a special connection with nature. Fishing wasn't just a pastime for him; it was a way of life. Those quiet moments on the water, surrounded by the beauty of the world, brought him peace and reflection. Hunting was another of his passions, a tradition he cherished and shared with family and friends. One of his proudest moments was getting his first moose, a memory he often recounted with a smile, describing the crisp morning air, the thrill of the hunt, and the sense of accomplishment that followed. He loved sharing the story with friends and family.

But more than his love for the outdoors, George was defined by his love for his family. His wife, Stacey Scott, was his anchor and his best friend. Their bond was a testament to unwavering commitment and deep affection, a partnership built on shared laughter, mutual respect, and countless cherished memories. George was also a proud father to his step-sons, Duncan and Collin, and his daughter, Natalie, who, along with her husband Scott Boomer of Baileyville, blessed him with two beloved grandchildren, Kinley and Wade. His joy grew even greater with the addition of his two beloved grandchildren, who brought endless happiness to his life.

And then there was his loyal companion, Molly. George and Molly were inseparable. Their bond was a beautiful example of unconditional love and friendship.

George had a heart as big as the skies he fished under. He was the kind of man who made everyone feel welcome and whose laughter could light up a room, leaving an indelible mark on those fortunate enough to know him.



2024 TOWN OFFICERS

ELECTED OFFICIALS

Select Board

Steve St. Jean, Chair- 2027 • 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 2027
Jamie Ilsley 2027 • Sarah Strunk 2026

Planning Board

Lori Lemont, Chair 2027 • Andy Brann 2025 • Lynn Schnorr 2025
Jeff Brickley 2026 • Dwight Gellman 2026

Moderator

Peter Farnsworth

APPOINTED OFFICIALS

Administrative Assistant.....	Rachel Williams
Deputy Clerk.....	Addaline Hemingway
Deputy Clerk.....	Mary Donoghue
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 of Flagstaff RSU.....Barry London
 Recreation Director.....Leah Ross

BALLOT CLERKS

Republican: Patricia Simpson, Lynne Pease, Elaine Vajentic, Deb Wilber, & Rebecca Hazelton

Democrats: Nathan Marvin, Karen Seile, Lisa Damian Marvin, Alice Totman & Chris Prudente

APPOINTED BOARDS & COMMITTEES

Board of Appeals

Kirk Williams 2026 • Jedediah Whiting 2027 • Audra Swanson 2025

Recreation Committee

Carol Sherrier 2026 • Danielle Niles 2025 • Amber Gellman 2027
Katie Richards 2027 • Jeffrey Lecander 2025

Family Fun Days Committee

Leah Ross, Chair • Amy Richard • Melinda Latendresse • Rebecca Hazelton



EUSTIS MAINE WEBSITE
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
Flagstaff RSU Stratton School.....	207-246-2283
Animal Control Officer Paul Bolduc.....	207-491-5940

CONTACT US

Admin Assist/Town Clerk.....	eustisclerk@eustismaine.org
Deputy Clerk.....	eustisdeputyclerk@eustismaine.org
Customer Help.....	eustisoffice@eustismaine.org
Tax Assessor.....	eustistaxassessor@eustismaine.org
Library.....	Strattonpubliclibrary@gmail.com
Fire Dept.....	eustisfire@eustismaine.org
Code Enforcement.....	eustisceo@eustismaine.org
Cemetery Help.....	eustiscemeteries@gmail.com



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

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

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

STATE OF MAINE CONGRESS

Jared Golden • 2nd 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

STATE OF MAINE LEGISLATURE

Joseph Martin • District # 19

3 State House Station Augusta, ME 04330
207-287-1505

joseph.martin@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

Thomas Skolfield • District 3

140 Main Street Suite 3 Farmington, ME 04938
Cell: 207-• 207-778-6614

tskolfield@franklincountymaine.gov

SUSAN M. COLLINS
MAINE

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WASHINGTON, DC 20510-1904
(202) 224-2523
(202) 224-2083 (FAX)

United States Senate

WASHINGTON, DC 20510-1904

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

Dear Friends:

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

As Vice Chair of the Appropriations Committee in 2024, I have secured nearly \$580 million for 230 projects across all of Maine's 16 counties to promote job creation, workforce training, and economic development; expand access to health care; support law enforcement; improve public education and infrastructure; and protect our environment. As the new Congress begins, I am honored to be taking the helm of the Committee, the first Mainer to do so in nearly a century, and I remain committed to ensuring that federal spending produces real results for our state and nation.

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

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

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

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

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

Sincerely,



Susan M. Collins
United States Senator

www.collins.senate.gov

ANGUS S. KING, JR.
MAINE

133 HART SENATE OFFICE BUILDING
(202) 224-5344
Website: <https://www.King.Senate.gov>

United States Senate

WASHINGTON, DC 20510

January 1, 2025

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

Dear Friends,

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

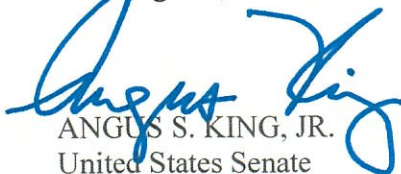
First, it was a true honor to be reelected to the United States Senate for another six-year term. Throughout my travels around the state, I heard many concerns about the cost of living and affordability of housing. Many of you also shared your concerns about access to medical and mental health services.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

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

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

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

Best Regards,



ANGUS S. KING, JR.
United States Senate

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

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

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

PORTLAND
1 Pleasant Street, Unit 4W
Portland, ME 04101
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PRESQUE ISLE
167 Academy Street, Suite A
Presque Isle, ME 04769
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Committee on Armed Services
Committee on Small Business

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

Dear Friends,

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

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

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

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

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

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



Senator Joseph Martin
3 State House Station
Augusta, ME 04333-0003
(207) 287-1505
Joseph.Martin@legislature.maine.gov

Dear Friends and Neighbors:

Let me begin by thanking you for the honor of serving you in the Maine Senate. It is truly an honor to represent the communities of western Maine; and I can assure you I will work diligently on your behalf.

The First Regular Session of the 132nd Maine State Legislature began on Dec. 4, 2024, when we were sworn in by Gov. Janet Mills. It was a ceremonial day steeped in tradition and attended by the families and friends of incoming members.

Throughout my campaign, I heard from many of you regarding the biggest issues you are facing. Such issues include the increasingly high costs of energy, child care, housing, and concerns about education, mental health and substance abuse, workforce development and community safety, among others.

As your State Senator, I promise to advocate for commonsense solutions to these problems. Additionally, the 132nd Maine Legislature has much work ahead of us regarding our anticipated budget gap and setting our spending priorities for the next biennium. However, I believe there is nothing we cannot accomplish if we work collaboratively.

Throughout my term, I encourage you to reach out to me with your thoughts, concerns and ideas about state government. Your input will greatly help me to represent your interests and those of the community in the best possible way.

Again, thank you for electing me to serve you in the State Senate. Please feel free to contact me by calling (207) 287-1505 or emailing me at Joseph.Martin@legislature.maine.gov if you have comments, questions or would like assistance in navigating our state's bureaucracy. I look forward to hearing from you.

Sincerely,

Joseph Martin
State Senator

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

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

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

I wish you a healthy and prosperous year to come.

Respectfully,



Jared Golden
Member of Congress

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Bangor, ME 04101
Phone: (207) 249-7400

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Caribou, ME 04736
Phone: (207) 492-6009

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



Town Clerk Report 2024

Motor Vehicle Registrations

In 2024 we processed 1210 Motor Vehicle Registrations & Collected \$228,374 for Eustis & \$13,322 for Unorganized Territories in Excise tax fees.

Recreational Vehicles Registrations

Boats.....	169
Resident Snowmobiles.....	176
Non-Res Snowmobiles.....	63
Resident ATV.....	70
Non-Res ATV.....	15
Non- Res Milfoil Sticker.....	5

Sporting License Issued

Hunting.....	17
Non-Res Hunting.....	4
Res Life Time License	1
Dog Training/Hunt Combo.....	1
Hunting/Fish Combo.....	33
Non-Res Hunt/Fish Combo.....	1
Bear Permit.....	3
Fishing.....	42



Sporting license Issued Cont.

Non-Res Fishing.....	12
Spring/Fall Turkey.....	5
Muzzleloader.....	6
Non-Res Muzzleloader.....	0
Crossbow.....	5
Non-Res Crossbow.....	0
Superpack.....	1
Coyote Night Hunt.....	4

Vital Records

Births.....	8
Deaths.....	9
Resident Marriages.....	7
Non-Res Marriages.....	0

Dog Licenses

Males/Females.....	26
Spayed/Neutered.....	135
Kennels.....	0



Tax Collector's Report

2024 Real Estate Taxes.....	\$2,000,714.57
2024 Personal Property Taxes.....	\$247,839.81
2024 Tax Commitment.....	\$2,248,554.72
2024 Abatements.....	\$5,663.59
2024 Real Estate Taxes Collected.....	\$1,915,058.40
2024 Personal Property Collected.....	\$247,179.18
2024 Total amount Collected as of 12/31/2024.....	\$2,162,237.58
2023 Real Estate outstanding 1/1/2024.....	\$3319.55
2023 Personal Property taxes outstanding 1/1/2024.....	315.94
2023 Balance due 1/1/24.....	\$3319.55
2023 Abatements.....	\$83,894.38
2023 Real Estate Taxes Collected as of 12/31/2022.....	\$1,859,306.93
2023 Personal Property Collected as of 12/31/2024.....	\$245,176.39
2023 Total Balance Collected as of 12/31/2024.....	\$2,104,483.32
2022 Real Estate outstanding 1/1/2024.....	\$988.33
2022 Personal Property taxes outstanding 1/1/2024.....	\$85.50
2022 Balance due 1/1/24.....	\$1073.83
2022 Abatements.....	\$83,894.38
2022 Real Estate Taxes Collected as of 12/31/2024.....	\$1,958,073.17
2022 Personal Property Collected as of 12/31/2024.....	\$266,579.52
2022 Total Balance Collected as of 12/31/2024.....	\$2,224,652.69



2024 Delinquent Taxes

Bosley LLC.....	\$2305.63	Jones, Andrew W.....	\$1502.38
Brickley, Jeffrey.....	\$1848.43	Jones, William L.....	\$105.88
Brickley, Jeffrey.....	\$343.00	Jones, WilliamL.....	\$2140.25
Brickley, Jeffrey.....	\$140.88	Knutson, Jill A.....	\$607.20*
Brickley, Jeffrey.....	\$3944.50	Leblanc, Robert P, Jr.....	\$1299.38
Brynildsen, Lisa E.....	\$1661.63	Longfellow, Kimberly Rae.....	\$532.30
Caban, Greg.....	\$998.38	Loveitt, Burleigh H.....	\$2897.13
Chicoine, Randall R.....	\$1089.38	MacDonald, Micah T.....	\$3102.75
Copp, Christopher J.....	\$460.25	Maine Central Realty LLC.....	\$1417.50
Copp, Jason L.....	\$311.50	Martel, Deborah.....	\$2379.13
Corbett, Judith.....	\$1200.50	Messer, Robert B.....	\$983.50
Craemer, Raymond D. Jr.....	\$2079.00	Moody, Calvin.....	\$1043.00
Delmonico, Michael A.....	\$1599.50	Morelli, Carmine.....	\$1973.13*
Edwards, Alan J.....	\$377.13	Oneil, Sandra, Patricia & Michael.....	\$785.88*
Ellis, Marjorie.....	\$1061.38	Opportunity Knocks, LLC.....	\$693.00
Eustis Ridge Holdings LLC... ..	\$936.25	Opportunity Knocks, LLC.....	\$1393.00
Foss, Christopher, M.....	\$38.58	Perro, Peter JT.....	\$499.63
Gagnon, Daniel.....	\$776.13	Reed, Francis J.....	\$1694.09
Guy, James.....	\$1634.50	Rivers, John R, Jr.....	\$5726.88
Hansen, Brendon.....	\$1277.50	Rivers, John R, Jr.....	\$45.50
Haskell, Kimberly.....	\$1973.78	Russell, Scott.....	\$846.13
Higgins, Heath E.....	\$455.88	Schanz, Summer Joy.....	\$1530.10
Higgins, Heath E.....	\$255.50	Sears, Torrey B.....	\$525.00
Hill, Carl E.....	\$1183.88	Silver, Greg JT.....	\$533.75
JBD Holdings.....	\$1873.38	Silver, Morgan.....	\$294.00
JBD Holdings LLC.....	\$4375.81	Ski House 141 LLC.....	\$557.38
Jones, Andrew W.....	\$4472.13	Stetson, Patience.....	\$1047.38
Jones, Andrew W.....	\$66.50	Stevens, Wendell J.....	\$1214.50



2024 Delinquent Taxes

Storer, Jacinta T.....	\$2548.88
Strunk, Jeffrey L. ET AL.....	\$756.88
Taylor, Gina.....	\$3626.00
Taylor, Sarah.....	\$673.75
Therrien, Danielle.....	\$622.13
Tufts, Paul E JT.....	\$1045.63
Tukey, Steven P.....	\$272.24

Lien Breakdown 2023

Copp, Jason L.....	\$295.97
Corbett, Judith.....	\$1245.52
Gagnon, Daniel.....	\$559.16
	\$2100.65

Tax Acquired Properties

25 Tim Pond Rd Eustis ME 04936

**Indicates Bill paid after 12/31/2024*



Delinquent Personal Property

2018

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

2021

Brickley, Jeffrey.....	\$110.94
Pitney Bowes, Global Services.....	\$6.45

2022

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

2023

AT&T Mobility LLC.....	\$235.39
Brickley, Jeffrey.....	\$76.97
Getchell Brothers Inc.....	\$3.58

2024

Arctic Glacier USA.....	\$3.50
AT&T Mobility LLC.....	\$122.50
Brickley, Jeffrey.....	\$75.25
DISH Network.....	\$15.75
Lake, Stephen A.....	\$155.75
Quincy, Adrienne & Ryan.....	\$164.50
Thompson, Sherri.....	\$114.63
Timepayment Corp.....	\$8.75



General Ledger

	Balance Debit	Balance Credit
1-General Fund		
1105-00 Franklin Som	\$6,886.37	
1106-00 Cash-FSB-ARPA	\$0.00	
1107-00 PW Savings	\$40,459.37	
1110-00 Checking	\$3,463,511.75	
1160-00 Petty Cash	\$500.00	
1200-18 2018 Taxes		\$18.56
1200-21 2021 Taxes	\$117.39	
1200-22 2022 Taxes	\$76.30	
1200-23 2023 Taxes	\$315.94	
1200-24 2024 Taxes	\$85,086.56	
1200-25 2025 Taxes		\$2,015.99
1202-23 23 Stabilize		\$290.00
1205-00 Com Bldg Dep	\$0.00	
1210-22 22 Tax Liens	\$0.00	
1210-23 23 Tax Liens	\$2,008.16	
1212-24 24 Tax Acq	\$1,214.50	
1212-22 22 Tax Acq	\$988.33	
1212-23 23 Tax Acq	\$1,224.50	
1999-01 Cap Projects	\$104,554.93	
1999-02 DTF Pantry	\$9,191.69	
1999-03 DTF Youth		\$170,488.39
1999-04 Capitol Pro		\$210,520.18
1999-05 Capitol		\$1,898.73
2100-00 Acct Pyble		\$20,547.66
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		\$350.75
2220-00 Simple IRA	\$0.00	
2300-00 Excise Tax		\$228,373.90
2700-00 Deferred Rev		\$68,671.00
2801-00 Dog licenses	\$0.00	
2802-00 Frank Cty Ex		\$792.28
2804-00 Moses	\$0.00	
2805-00 M.V.Reg	\$0.00	



2820-00	TIF		\$15,147.03
3100-00	Revenue Summary	\$24,479.53	
3200-00	Expend Summ	\$91,154.69	
	Fund Balance		
3900-00	Undesignated		\$3,098,827.32
4000-00	Appropriations	\$1,402,751.00	
4100-01	Snack Packs		\$6,716.38
4101-00	Comm Act Grant	\$0.00	
4102-00	ARPA Grant	\$0.00	
4103-00	Waste Divers	\$0.00	
4103-01	WinterKids G		\$3,541.71
4104-00	Clothing Bou		\$576.46
4105-00	Innovative	\$1,276.97	

2-Food Pantry

1101-00	DYF Gen Fund	\$19,171.82	
3900-00	Food Pantry	\$50.00	
1999-01	Food Pantry	\$77,024.08	
3900-01	F/B Pantry		\$96,245.90

3- Special Revenues

1102-01	Youth Program	\$31,411.49	
1110-00	Misc Pay W/H	\$0.00	
1999-01	Due From Gen	\$55,057.35	
3100-00	Revenue Cont		\$1,396,751.00
3900-00	Youth Program		\$61,943.15
3900-01	Karate		\$3,588.91
3900-02	Blanchard		\$20,936.78



4- Capital Projects

1101-00	Fire Savings	\$94,599.63	
1101-01	Sand/ Salt	\$112,825.04	
1999-01	Due to/from	\$54,759.26	
3900-00	Fund Balance		\$146,129.89
3902-00	Sand/Salt Shed		\$116,054.04

5- Trust Fund

1999-01	CAP	\$0.00	
3900-00	Cemetery	\$40,173.81	
3910-00	School Trust	\$496,001.91	
3995-00	School Trust		\$496,001.92
4000-00	Cemetery Fund		\$40,173.81
			\$0.00
			\$10,270.50



Revenue Detail 2024

		Current Budget	Debits	Credit	Unexpended Balance
01-	Administration				
0101-	Registration Fees	\$0.00	\$0.00	\$1,827.00	-\$1,827.00
0102-	Motor Veh - Clerk	\$0.00	\$168.20	\$7,912.00	-\$7,744.30
0105-	Returned Check Fee	\$0.00	\$0.00	\$25.00	-\$25.00
0111-	Eustis Water Dept	\$0.00	\$0.00	\$2,100.00	-\$2,100.00
0115-	Town Charges	\$0.00	\$7,066.45	\$7,066.45	\$0.00
0121-	Hunt & Fish Clerk Fee	\$0.00	\$26.00	\$278.00	-\$252.00
0407-	Building Use	\$0.00	\$100.00	\$990.00	-\$890.00
1001-	Permits	\$0.00	\$0.00	\$3,075.40	-\$3,075.40
1302-	Subdivision Fees	\$0.00	\$0.00	\$750.00	-\$750.00
1305-	Animal Control Fees	\$0.00	\$30.00	\$300.00	-\$270.00
1310-	Stumpage	\$0.00	\$14,122.41	\$14,122.41	\$0.00
06-	Protection				
0104-	Reimbursements	\$0.00	\$21,100.03	\$21,100.03	\$0.00
0113-	Franklin County	\$0.00	\$0.00	\$52,750.00	-\$52,750.00
0401-	Fire Call Reimbursement	\$0.00	\$2,368.01	\$2,368.01	\$0.00
09-	Health & Protection				
0101-	Coplin Plantation	\$0.00	\$63,546.00	0.00	\$63,546.00
0104-	Franklin County	\$0.00	\$87,000.00	\$70,000.00	\$17,000.00
0108-	Tires	\$0.00	\$1,632.00	\$1,632.00	\$0.00
0109-	Freon	\$0.00	\$1,545.00	\$1,545.00	\$0.00
0110-	Contractor Fees	\$0.00	\$10,818.00	\$10,818.00	\$0.00
0115-	Metal	\$0.00	\$2,734.05	\$2,734.05	\$0.00
0701-	Bakers Commodities	\$0.00	\$0.00	\$255.00	-\$255.00
1301-	Permits	\$0.00	\$1,155.00	\$1,155.00	\$0.00
3306-	Watse Diversion Grant	\$0.00	\$17,042.00	\$17,042.00	\$0.00



13- Highways

0101-	Culverts	\$0.00	\$20,339.59	\$20,339.59	\$0.00
1106-	Public Work Wage Reimb	\$0.0	\$16,814.87	\$16,814.87	\$0.00
1106-	Public Works Water Dept	\$0.00	\$15,658.46	\$15,648.46	\$0.00

14- Charities

1001-	Reimbursement	\$0.00	\$187.22	\$187.22	\$0.00
1005-	Food Pantry	\$0.00	\$5,736.06	\$5,736.06	\$0.00

16- Recreation

0104-	Coplin Plt	\$0.00	\$12,762.07	\$12,618.28	\$143.79
0105-	Karate Fees	\$0.00	\$150.00	\$150.00	\$0.00
0405-	Grant	\$0.00	\$2,360.00	\$2,360.00	\$0.00
0701-	Coplin Plt	\$0.00	\$0.00	\$718.00	-\$718.00
1001-	Blanchard Park	\$0.00	\$5,000.00	\$5,000.00	\$0.00
2001-	State of ME Snowmobile	\$0.00	\$194,543.86	\$194,543.86	\$0.00
2005-	ASP	\$0.00	\$11,129.80	\$12845.80	-\$1,716.00

17- Unclassified

0104-	Perpetual Care	\$0.00	\$0.00	\$25.00	-\$25.00
0115-	State Reimbursement	\$0.00	\$134,159.65	\$0.00	\$134,159.65
0401-	New Trust Funds	\$0.00	\$0.00	\$600.00	-\$600.00
1001-	Charges	\$0.00	\$876.97	\$4,188.19	-\$3,311.22
1010-	Veteran's Refund	\$0.00	\$351.00	\$340.00	\$11.00
1011-	Flags & Banners	\$0.00	\$555.00	\$555.00	\$0.00
1027-	Family Fun Days	\$0.00	\$5,386.00	\$5,386.00	\$0.00
1030-	Land Lease	\$0.00	\$0.00	\$5.00	-\$5.00
1045-	Nadeau House Project	\$0.00	\$87.82	\$87.82	\$0.00

50- Revenues

0102-	Yearly Payment	\$0.00	\$132,000.00	\$132,000.00	\$0.00
0103-	Coplin Services	\$0.00	\$718.00	\$71,887.00	-\$71,169.00
0104-	Excise Tax	\$0.00	\$270,873.10	\$0.00	\$270,873.10
0107-	Misc Revenue	\$0.00	\$0.00	\$7,784.46	-\$7,784.46
0108-	Exemption	\$0.00	\$31,753.75	\$33,417.80	-\$1,664.05
0110-	State Revenuer Share	\$0.00	\$79,181.65	\$76,667.18	\$2,514.47



0113-	Tree Growth	\$0.00	\$0.00	\$52,686.47	-\$52,686.47
0115-	Reimbursement	\$0.00	\$0.00	\$134,182.00	-\$134,182.00
0116-	Interest on Investments	\$0.00	\$0.00	\$103,293.12	-\$103,293.12
1120-	Interest on Saving Acc	\$0.00	\$0.00	\$16,533.51	-\$16,533.51
0124-	Registration	\$0.00	\$814.00	\$953.28	-\$139.28
0125-	State Grant	\$0.00	\$80,030.00	\$80,030.00	\$0.00
0127-	Abatements	\$0.00	\$5,663.59	\$5,663.59	\$0.00
0128-	Discounts	\$0.00	\$27,045.70	\$27,045.70	\$0.00
0200-	Anti Tax	\$0.00	\$2,248,554.71	\$2,248,557.38	-\$2.67
70-	Special Revenues				
0072-	Town Mtg Approp	\$0.00	\$0.00	\$1,396,751.00	-\$1,396,751.00
		\$0.00	\$3,517,527.56	\$4,889,799.03	-\$1,372,271.47



Expense Detail

	Current Budget	Debits	Credit	Unexpended Balance
01- Administration				
01- Town Officers & Charges	-\$165,000.00	\$168,411.80	\$7,066.95	-\$326,344.85
04- Municipal Buildings	-\$30,000.00	\$30,886.12	\$886.12	-\$60,000.00
07- Assessor	-\$30,000.00	\$25,297.13	\$0.00	-\$55,297.13
10- Code Enforcement	-\$14,000.00	\$13,068.57	\$0.00	-\$27,068.57
13- Planning Board	-\$4,000.00	\$1,526.98	\$0.00	-\$5,526.98
28- ACO	-\$2,000.00	\$1,566.85	\$0.00	-\$3,566.85
34- Tax Maps	-\$2,000.00	\$0.00	\$0.00	-\$2,000.00
40- A.V.C.O.G	-\$2,900.00	\$2,892.46	\$0.00	-\$5,792.46
43- Computer Expense	-\$25,000.00	\$27,476.72	\$2,476.72	-\$50,000.00
46- Legal Expenses	-\$2,500.00	\$2,112.00	\$0.00	-\$4,612.00
50- Town Office	-\$8,000.00	\$7,504.82	\$0.00	-\$15,504.82
80- Mun Bld Maint	-\$10,761.70	\$10,995.87	\$234.17	-\$21,523.40
86- Comp Plan	-\$6,000.00	\$0.00	\$0.00	-\$6,000.00
06- Protection				
01- Fire Dept	-\$155,000.00	\$180,416.80	\$25,416.80	-\$310,000.00
04- Fire Equipment Fund	\$0.00	\$85,721.95	\$0.00	-\$85,721.95
07- Fire Equipment Savings	-\$25,000.00	\$25,000.00	\$0.00	-\$50,000.00
13- Hydrants	-\$43,120.00	\$43,107.20	\$0.00	-\$86,227.20
22- Ambulance	-\$35,300.00	\$33,563.50	\$0.00	-\$68,863.50
25- Insurances	-\$100,000.00	\$102,495.60	\$2,495.60	-\$200,000.00
28- Street Light	-\$12,000.00	\$11,062.20	\$0.00	-\$23,062.20
09- Health & Sanitation				
01- Transfer Station	-\$215,000.00	\$214,814.31	\$13,729.05	-\$413,085.26
04- Transfer Station Tractor	\$0.00	\$0.00	\$0.00	\$0.00
07- Rangeley Health & Wellness	-\$1,500.00	\$1,500.00	\$0.00	-\$3,000.00
10- SA Prevention	\$0.00	\$0.00	\$0.00	\$0.00
13- Plumbing Inspections	-\$2,500.00	\$2,625.30	\$1,155.00	-\$3,970.30
21- Androscoggin HH	\$0.00	\$0.00	\$0.00	\$0.00
24- Transfer Station Maintenance	-\$27,676.06	\$15,902.96	\$0.00	-\$43,579.02
30- Coalition	-\$500.00	\$500.00	\$0.00	-\$1,000.00
33- Animal Shelter	-\$1,540.00	\$1,538.40	\$0.00	-\$3,078.40



35-	ME Counsel of aging	-\$250.00	\$500.00	\$250.00	-\$500.00
13-	Highways				
01-	Summer Roads	-\$125,076.00	\$130,339.59	\$20,339.59	-\$235,076.00
03-	Winter Roads	-\$147,000.00	\$147,000.00	\$0.00	-\$294,000.00
04-	Public Works	-\$100,000.00	\$116,814.87	\$16,814.87	-\$200,000.00
19-	Slat/Sand Bldg	-\$10,000.00	\$10,000.00	\$0.00	-\$20,000.00
20-	New Truck	\$0.00	\$104,554.93	\$0.00	-\$104,554.93
14-	Charities				
10-	General Assistance	-\$1,000.00	\$982.20	\$187.22	-\$1,794.98
15-	Food Pantry	-\$6,000.00	\$30,607.88	\$5,536.06	-\$31,071.82
15-	Education				
10-	General	\$0.00	\$1,231,772.00	\$1,231,773.00	\$1.00
16-	Recreation				
01-	Library	-\$47,147.37	\$56,779.19	\$12,590.28	-\$91,336.28
04-	Youth Program	-\$50,000.00	\$53,415.14	\$3,415.14	-\$100,000.00
05-	Karate	-\$2,926.16	\$1,717.16	\$150.00	-\$4,493.48
07-	Blanchard Park	-\$23,368.50	\$28,368.50	\$5,000.00	-\$46,737.00
10-	Little League	-\$3,178.12	\$2,780.97	\$818.00	-\$5,141.09
17-	A.T.S.C.	-\$10,000.00	\$10,000.00	\$0.00	-\$20,000.00
20-	Snowmobile Grants	\$0.00	\$120,455.86	\$120,455.86	\$0.00
23-	After School Program	\$0.00	\$3,944.00	\$11,129.80	\$7,185.80
29-	ATV Grants	\$0.00	\$80,030.00	\$80,030.00	\$0.00
35-	Historical Society	-\$6,500.00	\$6,500.00	\$0.00	-\$13,000.00
50-	Boat Landing	-\$1,500.00	\$620.00	\$0.00	-\$2,120.00
17-	Unclassified				
01-	Cemetery Fund	-\$9,000.00	\$8,976.69	\$0.00	-\$17,976.69
07-	Christmas Decorations	-\$2,500.00	\$2,068.30	\$0.00	-\$4,568.30.19
10-	Interest & Liens Charges	\$0.00	\$826.00	\$826.00	\$0.00
13-	Memorial Flag	-\$2,500.00	\$1,469.93	\$0.00	-\$3,969.93
16-	County Tax	\$0.00	\$346,615.05	\$360,520.00	\$13,904.95
19-	Family Fun Days	-\$10,698.50	\$9,083.89	\$5,386.00	-\$14,396.39
20-	Veteran Banners	\$0.00	\$1,049.60	\$555.00	-\$494.60
21-	Safe Voice	-\$500.00	\$500.00	\$0.00	-\$1,000.00



24-	Red Cross	-\$500.00	\$500.00	\$0.00	-\$1,000.00
25-	Life Flight	-\$641.00	\$641.00	\$0.00	-\$1,282.00
40-	Overlay	\$0.00	\$41,805.80	\$46,143.39	\$4,337.59
46-	Nadeau House	-\$10,210.24	\$3,932.00	\$87.82	-\$14,054.42
18-	TIF				
05-	TIF Expenses	\$0.00	\$9,825.00	\$13,046.47	\$3,221.47

EUSTIS WATER DEPARTMENT
Profit & Loss
 January through December 2024

	Jan - Dec 24
Ordinary Income/Expense	
Income	
400 · OPERATING REVENUES	
460 · Unmetered Water Revenue	293.64
461 · METERED WATER REVENUE	
461.1 · Metered Residential Sales	53,826.54
461.2 · Metered Commercial Sales	19,522.41
461.3 · Metered Industrial Sales	10,907.38
461.4 · Metered Govt & Municipal Sales	4,919.28
Total 461 · METERED WATER REVENUE	89,175.61
462 · FIRE PROTECTION REVENUES	
462.1 · Public Fire Protection	45,376.00
462.2 · Private Fire Protection	13,869.32
Total 462 · FIRE PROTECTION REVENUES	59,245.32
Total 400 · OPERATING REVENUES	148,714.57
403 · Depreciation Expense	-23,344.92
408 · Taxes Other Than Income	
408.01 · Payroll Liabilities	-1,471.27
408.10 · Utility Regulatory Assessm Fees	-748.00
Total 408 · Taxes Other Than Income	-2,219.27
427.3 · Interest Expense USDA	-9,972.56
Total Income	113,177.82
Gross Profit	113,177.82
Expense	
401 · OPERATING EXPENSES	
601 · SALARY & WAGES - EMPLOYEES	
601.2 · Supply and Pumping Expenses	2,332.80
601.7 · Customer Accts Exp	5,040.89
601.8 · Admin & General	11,883.54
Total 601 · SALARY & WAGES - EMPLOYEES	19,257.23
604 · Employee Benefits	
604.01 · Company Match IRA	276.38
604.02 · Education & Profess Dev	290.85
Total 604 · Employee Benefits	567.23
615 · PURCHASED POWER	
615.1 · Supply and Pumping	4,658.12
Total 615 · PURCHASED POWER	4,658.12
618 · CHEMICALS	
618.3 · Water Treatmt Oper - Chlorine	1,450.00
Total 618 · CHEMICALS	1,450.00
620 · MATERIALS & SUPPLIES	
620.1 · Source of Supp & Pump - Operatio	1,702.07
620.2 · Source of Supp & Pump - Maint	1,393.16
620.3 · Water Treatment - Operations	126.32
620.6 · Trans & Distr - Maintenance	
620.64 · Repairs to Service	36.44
620.65 · Repairs to Meters	295.42
620.66 · Repairs to Hydrants	133.11
620.6 · Trans & Distr - Maintenance - Other	414.55
Total 620.6 · Trans & Distr - Maintenance	879.52

EUSTIS WATER DEPARTMENT

Profit & Loss

January through December 2024

	Jan - Dec 24
620.7 · Customer Accounts Expense	
620.71 · Customer Billing & Accounting	1,022.00
620.73 · Collecting	174.00
	1,196.00
620.8 · Admin & General	3,877.39
Total 620 · MATERIALS & SUPPLIES	9,174.46
635 · Contractual Services - Other	
635.01 · Labor shared with Road Dept	16,814.87
635.1 · Cont Services - Supply-Oper	614.18
635.3 · Cont Serv - Water Treatmnt Oper	
635.31 · Water sample/testing	443.00
	443.00
Total 635.3 · Cont Serv - Water Treatmnt Oper	443.00
635.8 · Cont Services - Admin & General	3,347.00
	21,219.05
Total 635 · Contractual Services - Other	21,219.05
650 · Transportation Expense	
650.01 · Vehicle repair & maint	509.08
650.02 · Mileage and fuel	637.60
	1,146.68
Total 650 · Transportation Expense	1,146.68
675 · Misc General Expense	
675.1 · Industry Assoc. Membership dues	1,988.50
675.7 · Expenses for Rental House	
675.71 · Oil Expense for rental property	2,126.09
	2,126.09
Total 675.7 · Expenses for Rental House	2,126.09
675 · Misc General Expense - Other	165.84
	4,280.43
Total 675 · Misc General Expense	4,280.43
Total 401 · OPERATING EXPENSES	61,753.20
Total Expense	61,753.20
Net Ordinary Income	51,424.62
Other Income/Expense	
Other Income	
415 · Revenues from M & J	
415.01 · Backflow Testing Revenues	2,236.29
415 · Revenues from M & J - Other	330.28
	2,566.57
Total 415 · Revenues from M & J	2,566.57
416 · Expense of M & J	
416.01 · Backflow Testing Exp	-2,236.29
	-2,236.29
Total 416 · Expense of M & J	-2,236.29
419 · Interest Income	10,233.67
470 · Forfeited Discounts	-0.04
471 · Misc Service Revenues	246.00
472 · Rents from Water Property	10,200.00
	21,009.91
Total Other Income	21,009.91
Net Other Income	21,009.91
Net Income	72,434.53

EUSTIS WATER DEPARTMENT

Balance Sheet

As of December 31, 2024

	Dec 31, 24
ASSETS	
Current Assets	
Checking/Savings	
131 · Cash	
131.01 · Checking 260057-71	70,228.69
131.06 · Prime Share 260057-00	197,646.83
131.07 · USDA Loan Pmt Sav 260057-59	50,074.51
131.08 · Money Market 260057-64	1,740.36
Total 131 · Cash	319,690.39
132 · Special Deposits	
132.3 · Contingency	
132.05 · Conting. Fund Savings 260083-00	50.92
132.06 · Skow Conting Fund CD 1367061	15,962.02
Total 132.3 · Contingency	16,012.94
132.4 · Reservoir Fund CD 260083-11	49,182.47
132.5 · Capital	
132.04 · Skow Captial ReserveCD 5033616	37,674.34
Total 132.5 · Capital	37,674.34
132.6 · Rural Dev Sav 260082-00	50.42
132.7 · USDA Req Res CD 260082-10	35,524.16
132.8 · CD 260057-10	31,695.78
Total 132 · Special Deposits	170,140.11
134 · Working Funds (Petty Cash)	100.00
Total Checking/Savings	489,930.50
Accounts Receivable	
142 · Other Accounts Receivable	700.00
Total Accounts Receivable	700.00
Other Current Assets	
140 · Receivables	
141 · Accounts Receivable - Customers	1,550.98
140 · Receivables - Other	57.47
Total 140 · Receivables	1,608.45
151 · Inventory - Materials and Suppl	1,285.74
Total Other Current Assets	2,894.19
Total Current Assets	493,524.69
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 · Water Treatment Equipment	27,977.83
330 · Reservoir	153,617.00
331 · Distribution Mains	1,239,055.00
333 · Services	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, 2024

	Dec 31, 24
341 · Transportation Equip	
341.01 · Dodge Pick-up truck	5,000.00
341.02 · John Deere Model 3039RHR3	33,133.96
	<hr/>
Total 341 · Transportation Equip	38,133.96
347 · Miscellaneous Equipment	21,076.97
348 · Other Tangible Plant	43,783.00
	<hr/>
Total 101 · UTILITY PLANT	2,578,749.16
108.01 · Accumulated Depr	-409,432.02
	<hr/>
Total Fixed Assets	2,169,317.14
	<hr/>
TOTAL ASSETS	2,662,841.83
	<hr/> <hr/>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	599.77
	<hr/>
Total Accounts Payable	599.77
	<hr/>
Total Current Liabilities	599.77
Long Term Liabilities	
224.01 · USDA - Loan #91-07	345,108.81
224.02 · USDA - Loan #91-03	18,254.53
237.01 · Accured Interest	-1.56
	<hr/>
Total Long Term Liabilities	363,361.78
	<hr/>
Total Liabilities	363,961.55
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	167,837.33
Net Income	72,434.53
	<hr/>
Total Equity	2,298,880.28
	<hr/>
TOTAL LIABILITIES & EQUITY	2,662,841.83
	<hr/> <hr/>



Selectman's Report 2024

We have a lot to update you on that happened in 2024, beginning with an update on the food pantry addition. As reported last year we received \$65,270.58 from the American Rescue Plan Act (ARPA) and voted to use those funds toward the Food Pantry addition. We completed the project and is a great addition to the storage and distribution of food to the community.

In addition, the Food Pantry received a grant through AVCOG for a new refrigerators and freezers to go along with the new space. After the updates to the town office last year (removing the fixed desk and reconfiguring the offices) the interior received a much-needed paint job, and it looks great.

Next New Flooring?

The Richard Nadeau House (the old Print Shop) next to the school was acquired through unpaid back taxes has been cleaned out and is ready for demolition in the spring. This was a unique opportunity to gain a piece of property adjacent to our school. We worked with Stratton Lumber to extend their Tiff agreement another 10 years for a total of 30 years. Stratton Lumber

has been a great community Partner, and we look forward to working together in the future. The idea of a clothing shed was brought to the board, and after some discussion and planning a new shed was delivered last spring. Dubbed "Wendy's Boutique" it has been a huge success. Many thanks to Jean Chenoweth, Wendy Boyle and all the volunteers that made it happen.

We would like to welcome two new additions to the Town Office, Deputy Town Clerk Addaline Hemingway, and Deputy Clerk Assistant Mary Donoghue, Welcome Addie and Mary. After several years of Struggling to find a Summer Rec Director the decision was made to hire a new full time Recreation Director. This position will not only run the Summer Rec Program



but will work with all age groups for resident activities along with working with Family Fun Days and Polar Blast to help facilitate these community events. Welcome Leah Ross. Speaking of activities, we survived the Solar Eclipse. What an extraordinary spectacle it was, and the influx of people we had was incredible, and considering the number of people it went very well. Our Town was very welcoming, and the crowds acted accordingly.

Thanks to Town Clerk Rachel Williams and Transfer Station Manager Tony Lojas who worked with AVCOG to obtain a grant for a new oil collection station and a new used paint collection station at the Transfer Station. These two new collection systems are a great upgrade and will keep us in compliance for years to come. The new heat pumps in the Community Building are helping with heat in the buffer seasons, spring and fall, and are a great help to keep it comfortable in the heat of summer.

As always, we would like to thank our Dept. heads and all of our employees. They do an amazing job and really makes our job 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.

Respectfully,

Steve St. Jean, Justin Wyman,

Jeff Lecander, Linda Marzell, Carol Sherrier



P.O. BOX 350 | STRATTON, ME 04982 | 1(207)246-4391

It is my pleasure to present the 2024 annual report for the Eustis Fire Department. I have been a proud member of this department for over 25 years, and I still feel as excited and lucky to be a part of this team as I did on my very first day. As you might imagine, I have witnessed many changes in the community and in our department over the years. Yet, the one thing that has remained constant, is EFD's unwavering dedication and commitment to serving this community.

As Fire Chief, I am both grateful and humbled to lead such an amazing group of firefighters. I have witnessed these volunteers perform countless heroic deeds, acts of service and acts of kindness, all for the good and betterment of our community. "I was just doing what I like to do," is something I hear often, and it reaffirms my commitment to this department each and every time.

During 2024, the department's response volume rose to 180 emergency calls for service, an increase of 3.5% from last year, and up 96% from just five years ago. This works out to a call nearly every other day, including structure, vehicle, equipment, and woods fires, medical emergencies, water rescues, hazardous materials incidents, ATV and snowmobile accidents, and a few backcountry mountain rescues.

With the growing number of medical responses each year within our community, multiple department members stepped up their game and broadened their knowledge within the EMS field. One volunteer is entering paramedic school, while another attends nursing school. Three members of the department took the Emergency Medical Responder course (previously First Responder). Another received their EMT license, two added "Advanced" credentialing to their EMT licenses, and three updated their wilderness medical certifications. In addition, two members are participating in a nine-month Firefighter I & II course that began last fall.

Thank you for your continued support of the Eustis Fire Department. We appreciate and acknowledge your confidence and trust in each of us - and we take that responsibility seriously - knowing that our work impacts the lives and safety of our great community, each and every day.

Respectfully,

Chief Sprague Wise

**Eustis School Department
Stratton School**

65 School St., Stratton, ME 04982

Phone: (207) 246-2283

Fax: (207) 246-6598

Dear Stratton/Eustis Residents:

The Stratton School staff and students once again would like to take the time to thank each and every community member that makes our small community great. Our students are able to go to school in an environment that is warm and caring and everyone of you helps to make that positive impact in their lives. Thank you for that!

The students are busy planning our orchard that will go in out behind the school, near our existing gardens. The students are learning about composting worms and also partaking in the Harvest of the Month. We try to incorporate anything that is being grown or produced into our lunch program. Our School Garden Coordinator facilitates a taste test monthly with students to expose them to new tastes! We are also excited to start incorporating a salad bar into our food program as well!

We continue to work on our curriculums and find ways to incorporate local learning with the lake, the historical society and just the land and surroundings in general. We value learning the core foundational skills in Reading, Writing and Math, while supplementing with many other intriguing areas including French, the garden program, Music and Art. We certainly live in a beautiful environment here.

The middle school students are exploring community service projects they can create and carry out. If you have ideas or resources you would like to share with our students surrounding this idea, please feel free to reach out!

The sense of community is a very important aspect. Support comes in many forms in the school community, through positive and constructive feedback, collaboration, donations, tax dollars, and volunteer time among other things. We are proud of our little school and welcome you to schedule a tour or check out our Facebook page at Stratton School-Eustis School Department or on our website at www.strattonschool.org.

On behalf of Barry London, Superintendent and the Eustis School Department School Board:
Casey Cote Co-Chair, Jamie Ilsley, Sarah Strunk Co-Chair, Dave Richards and Jeff Brickley

Yours in Education,



Tabitha I. Emery
Principal



Come Grow With Us



2024 Library Report

We had a pretty good year; our stats were up a bit from last year:

We had 2,864 visits this year, which is 457 more than last year. About 1,568 were for library use and about 1,296 were for the WIFI.

Visits include: Checking out books, Magazines, DVD's, Audio Discs, Puzzles, Board Games, and using our Desktop Computers and our WIFI, inside and outside.

We had times when we had visits for studying or reading. We also had a few Programs like computer Tech, Career Center and Medicare help, plus group meetings. During the Summer Rec Program some of the kids and counselors would come over for a story time. Another thing that the Library does to help is by having a little food pantry on the shelves for extra free food for those who need it. We used to have a rack of free clothes, which was nicknamed "Wendy's Boutique" for people in the library, but now we have a building. Located in "Wendy's Boutique", over by the Community Building, there are many clothing options, we still hold some clothing items at the Library, like hats, scarves, and mittens for the winter months. We also have totes of baby clothing, sizes from Newborn to 3T to help out our Families.

In the Library, we now have a Collection of 7,341 Books, 406 Audio books, 1,172 DVD's, 10 magazine Subscriptions, 50 puzzles, and 10 board games. In our Children's Coner we also have some toys for the little ones. We have a total of 8,969 items in our Library to borrow.

We had a total of 1,844 items checked out this year: 1,189 adult books, 258 juvenile books, 6 audio CD books, 244 DVD's, 9 magazines, and 10



Puzzles. We borrowed 128 books from the interlibrary loan Program. All of these items went up this year except for the Audios and interlibrary, which was down by 11 due to a change over in delivery services. There was no delivery for about 3 months until the new service was up and running.

We took in about \$775.00 for copies and printouts. We also had a donation of \$150.00 designated for children's graphic novels. We have \$2,000.00 still left from a donation from a stipend given to us from Greater Franklin Economic and Community Development for participating in a Digital skills & literacy Initiative. Paul Haberstroh was coming to help with the digital devices but retired, now we have Tyler Provencer. This program has taken off quite well this year, with around 110 Visits.

We did have someone coming up from the Career Center once a month but there didn't seem to be much interest.

We also still had Deb Tibbetts, an Independent Medicare Agent, coming to the Library during open enrollment to help people out with Medicare and we were busy with this service.

Last but not least, we did have Story Time for a week during Summer Rec Program, which went very well. We had around 53 Visits for that week, which includes the kids, counselors, and readers. Still looking at the possibility of having a regular Story Time Hour at the Library. If anyone is Interested in doing this, please let me know.

As always, it's been my pleasure to be your Librarian and I welcome any ideas that you think might be good for our Library.

Thank you,

Wendy Boyle



2024 CODE ENFORCEMENT REPORT

2024 was an interesting and busy year for us. There was a total of 44 permits granted for a variety of projects. Statistically here is the breakdown. Single family dwellings (6); Additions (14); Accessory Structures (13); Docks and lake access (4); Fill of more than 10 cubic yards (1). Then we had some new items that made it interesting. We gave out 4 permits for residential solar panels. And we granted a permit for an Accessory Dwelling Unit under the LD 2003 Affordable Housing Act. This law established criteria that allows one (1) Accessory Dwelling Unit to be built on a lot with an existing single-family residence even if the minimum lot size would not allow it. There does have to be adequate septic and potable water available. A property owner added an apartment above the garage. This qualified as an Accessory dwelling Unit as they can be a separate unit or an addition. The property did have an existing single-family dwelling. This was our first experience with implementing the law.

We did have to deny a permit application for a substantial garage that would not meet the side setback requirement. This led to the property owners requesting a hearing with the Board of Appeals. As there were reasonable alternatives for locating the garage, the Board upheld the denial of the application.

We hope to have the updated Comprehensive Plan work completed by AVCOG in time to hold a public hearing on it and get it before the town for vote by town meeting, but we will have to see.



We had discussions with the affordable housing committee formed in Carrabassett Valley on potential purchase of a portion of the 52 acres of town owned property behind the new cemetery on which to build affordable housing units. The Selectboard is waiting to see exactly what final proposal the group may present to the board. Affordable housing remains high on our priority list.

But interestingly, a commercial solar panel company inquired about available town owned property where they might be able to locate a small-about 6-acre solar panel array that would provide some income to the town. But under the circumstances it was pointed out that we were not interested in such agreements at this time.

Much time was spent assisting with the addition to the community building to house the food pantry. I want to thank Lion Bryan Libold for all his assistance as we were "Clerks of the Work" on the project. In the end it was a very successful project and is a great help to the pantry volunteers.

The Planning Board continues to be involved in evaluating our ordinances for any needed updates or adjustments.

Peter B. Farnsworth Code Enforcement



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 assessment year.

SECTION 1: CHECK ALL THAT APPLY

- 1a. I am a permanent resident of the State of Maine.
 - 1b. 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):
-

- 1c. 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 CHECK ALL THREE BOXES, STOP HERE

You do not qualify for a Maine homestead property tax exemption

SECTION 2: DEMOGRAPHIC INFORMATION - (List all names shown on your tax bill)

2a. Name(s):

b. Homestead Address (i.e. 14 Maple St.):

Municipality:

Map:

Plan:

Lot:

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 Owners(s) _____ Date _____

_____ Date _____



Town of Eustis

88 Main Street P.O. Box 350

Stratton, Maine 04982

Tel: 207-246-4401 Fax 207-246-3267

www.eustismaine.org

SECRET BALLOT ELECTION AND TOWN MEETING WARRANT

Friday February 28, 2025

And

Saturday March 1, 2025

To: Addaline Hemingway, 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 in Stratton on Friday February 28, 2025, at four (4:00) o'clock in the afternoon**, then and there to act upon Article 1 and by secret ballot on Article 2. 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. The registrar of Voters will be available during the election.

And, to notify and warn said inhabitants to meet at the Eustis Community Building in said town on Saturday, the 1st day of March 2025, at 9:00 o'clock in the morning, then and there to act on Articles 3 through 37 as set out below, to wit:

- 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 26, 2025, 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 7.5% per annum beginning December 1, 2025, shall be made on taxes unpaid as of that date.

Recommended by the Select Board

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.

Recommended by the Select Board

Article 5. To see if the Town will vote to authorize the municipal officers to dispose of tax-acquired property as they deem in the best interest of the Town, except that the municipal officers shall first use the sale process in 36 M.R.S. § 943-C if they choose to sell property to anyone other than the former owner. For sales to someone other than the former owner, excess sale proceeds, as defined in 36 M.R.S. § 943-C, shall be returned to the former owner.

Recommended by the Select Board

Article 6. To see if the Town will require the municipal officer to provide the former owner(s) of tax-acquired property, or if deceased his/her/their heirs, personal representative or devisees 6 months to repurchase the property on terms the board deems in the best interest of the Town; if no repurchase occurs, the municipal officers may sell the property through the sale process required by 36 M.R.S. § 943-C. If the board is unable to list or sell the property as required by 36 M.R.S. § 943-C(3), the board may sell the property in any manner it deems in the best interest of the Town. For sales to someone other than the former owner, excess sale proceeds, as defined in 36 M.R.S. § 943-C, shall be returned to the owner.

Recommended by the Select Board

Article 7. To see if the Town will authorize the municipal officers to dispose of tax-acquired property via quitclaim deed by either (A) offering the property to the former owner(s) or if deceased, to his/her/ their heirs/devisees/personal representative for a price equal to all outstanding taxes, interest, fees, and cost; or (B) using the process required by 36 M.R.S. § 943-C, provided that if the board is unable to list or sell the property as required by 36 M.R.S. § 943-C(3), the board may sell the property through a competitive sealed bid process in which a notice advertising the sale of property shall be published at least twice in a newspaper of general circulation in the county. For sales other than to the former owner, excess sale proceeds, as defines in 36 M.R.S. § 943-C, shall be returned to the former owner.

Recommended by the Select Board

Article 8. 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.

Recommended by the Select Board

Article 9. 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.

Recommended by the Select Board

Article 10. 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 2025 Tax Commitment.

Recommended by the Select Board

Article 11. To see if the Town will vote to authorize the Select Board to use the General Fund (surplus) account at their discretion to reduce 2025 Tax Commitment.

Recommended by the Select Board

Article 12. 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.

Recommended by the Select Board

Article 13. To see if the Town will vote to appropriate \$15,278.00 from the Local Road Assistance Account to the Summer Roads Account.

Recommended by the Select Board

Article 14. To see if the Town will vote to authorize the Select Board to transfer any remaining unexpended After School Program funds from 2024 to the After School program budget for 2025

Recommended by the Select Board

Article 15. To see if the Town will vote to authorize the Select Board to transfer, Summer Rec Program, & Park grants, donations, and unexpended funds to the Summer Rec Program, and Park Savings Accounts at the end of the year. (Note: Otherwise, it will lapse to the Undesignated Revenue (Surplus Account.)

Recommended by the Select Board

Article 16. To see if the Town will vote to authorize the Select Board to transfer any grants, donations, and 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.)

Recommended by the Select Board

Article 17. To see if the Town will vote to authorize the Select Board to transfer any unexpended funds in the Municipal Building operating account and the Municipal Building Maintenance 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.)

Recommended by the Select Board

Article 18. To see if the Town will vote to authorize the Select Board to transfer any unexpended funds in the Summer/ Winter Roads & Public Works operating account at the end of the municipal year to the Road & Public Works savings account.

Recommended by the Select Board

Article 19. To see if the Town will vote to authorize the Select Board to transfer any grants, donations, and unexpended funds in the Little League, Library, Karate, After School Program 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.)

Recommended by the Select Board

Article 20. To see if the Town will vote to authorize the Select Board to transfer any unexpended funds in the Transfer Station operating account and the Transfer Station Maintenance account at the end of the municipal year to the Transfer Station Maintenance operating account.

Recommended by the Select Board

Article 21. To see if the Town will vote to release all Food Pantry funds from the Food Pantry savings account to the Food Pantry Non-Profit.

Recommended by the Select Board

Article 22. To see if the Town will vote to authorize the Select Board to use the following amounts to reduce the 2025 Tax Commitment.

2025

State Revenue Sharing	\$ 79,181.65
Excise Tax	\$ 228,373.90
Tree Growth Tax Rebate	\$ 52,686
Helix Maine Wind	\$ 132,000
Snowmobile Registration Refund	\$ 814
Veteran's Refund	\$ 351
Coplin Services	\$ 71,887
Franklin County UT Services	\$ <u>122,750</u>
Total	\$ 688,043.55

Recommended by the Select Board

Article 23. To see if the Town will vote to raise and appropriate the following amounts for Administration for 2025.

<u>2024</u>		<u>2025</u>
\$165,000	Town Offices and Charges	\$175,000
\$ 30,000	Municipal Buildings	\$ 35,000
\$ 30,000	Assessing	\$ 30,000
\$ 14,000	Code Enforcement Officer	\$ 14,000
\$ 4,000	Planning Board	\$ 4,000
\$ 2,000	Animal Control Officer	\$ 2,000
\$ 2,000	Tax Maps	\$ 2,000
\$ 2,900	AVCOG	\$ 3300
\$ 2,500	Legal Expenses	\$ 2,500
\$ 25,000	Computer Expenses	\$ 30,000
\$ 10,000	Municipal Building Maint.	\$ 10,000
\$ 8,000	Town Office Interior Paint/ Floors	\$ 10,000
<u>\$ 0</u>	Regional ACO	<u>\$ 3,000</u>
\$295,400		\$320,800

Recommended by the Select Board

Article 24. To see if the Town will vote to raise and appropriate the following amounts for Protection for the year 2025.

<u>2024</u>		<u>2025</u>
\$ 155,000	Fire Department	\$165,000
\$ 25,000	Fire Equipment Savings	\$ 25,000
\$ 43,120	Hydrants	\$ 43,120
\$ 35,300	Ambulance	\$ 52,000
\$ 100,000	Insurance	\$ 130,000
<u>\$ 12,000</u>	Street Lights	<u>\$ 12,000</u>
\$ 370,420		\$452,120

Recommended by the Select Board

Article 25. To see if the Town will vote to raise and appropriate the following amounts for Health & Sanitation for the year 2025.

<u>2024</u>		<u>2025</u>
\$ 215,000	Transfer Station	\$ 215,000
\$ 500	Healthy Community Coalition	\$ 500
\$ 1,540	Animal Shelter	\$ 1,923
\$ 2,500	Plumbing Inspections	\$ 2,500
\$ 250	Maine Counsel of Aging	\$ 250
<u>\$ 1,500</u>	Rangeley Health & Wellness	<u>\$ 1500</u>
\$ 221,290		\$ 221,673

Recommended by the Select Board

Article 26. To see if the Town will vote to raise and appropriate the following amounts for Highway for the following accounts for 2025.

<u>2024</u>		<u>2025</u>
\$ 147,000	Winter Roads	\$ 147,000
\$ 100,000	Public Works	\$ 110,000
\$ 10,000	Salt/Sand Building	\$ 10,000
<u>\$ 110,000</u>	Summer Roads	<u>\$ 110,000</u>
\$ 367,000		\$ 377,000

Recommended by the Select Board

Article 27 To see if the Town will vote to raise and appropriate the following amounts for Charities for the following accounts for 2025.

<u>2024</u>		<u>2025</u>
\$ 1,000	General Assistance	\$ 1,500
<u>\$ 6,000</u>	Food Pantry	<u>\$ 6,000</u>
\$ 7,000		\$ 7,500

Recommended by the Select Board

Article 28. To see if the Town will vote to raise and appropriate the following amounts for Recreation for the following accounts for 2025.

<u>2024</u>		<u>2025</u>
\$ 42,000	Library	\$ 50,000
\$ 50,000	Recreation	\$ 45,000
\$ 500	Karate	\$ 500
\$ 3,500	Blanchard Park	\$ 3,500
\$ 5,000	Family Fun Days	\$ 5,000
\$ 10,000	Arnold Trail Snowmobile Club	\$ 10,000
\$ 0	After School Program	\$ 0
\$ 0	Recreational Director	\$ 48,000
\$ 1,500	Boat Landing	\$ 1,500
<u>\$ 1,000</u>	Little League	<u>\$ 1,000</u>
\$ 112,000		\$ 164,500

Recommended by the Select Board

Article 29. To see if the Town will vote to raise and appropriate the following amounts for Unclassified for the following accounts for 2025.

<u>2024</u>		<u>2025</u>
\$ 2,500	Memorial Flags	\$ 2,500
\$ 500	American Red Cross	\$ 500
\$ 500	Safe Voices	\$ 500
\$ 641	Life Flight	\$ 641
\$ 9,000	Cemetery Care	\$ 10,000
\$ 2,500	Decorations	\$ 2,500
<u>\$ 6,500</u>	DRAHS	<u>\$ 6,500</u>
\$ 22,141		\$ 23,141

Recommended by the Select Board

Article 30. To see if the Town will vote to authorize the Select Board to carry forward \$6,000 for the Comp Plan that was raised and appropriated in 2024.

Recommended by the Select Board

Article 31. To see if the Town will vote to authorize the Select Board to carry forward \$3932.00 for The Nadeau house that was appropriated in 2022.

Recommended by the Select Board

Article 32. To see if the Town will vote to accept \$300 to create a Trust Fund, the income is to be used for the care of the lot.

Luke Brochu \$300

Recommended by the Select Board

Article 33. To see if the Town will vote to appropriate \$29,500 for the demolition and cleanup of the Nadeau House located at 53 School Street, Map U03 Lot 019 from the General Fund (surplus) Account.

Recommended by the Select Board

Article 34. To see if the Town will vote to appropriate \$25,000 for a Rescue Boat for the Fire Dept from the General Fund (surplus) Account.

Recommended by the Select Board

Article 35. To see if the Town will vote to appropriate \$6,500 for paving the Tennis Courts at Blanchard Park from the General Fund (surplus) Account.

Recommended by the Select Board

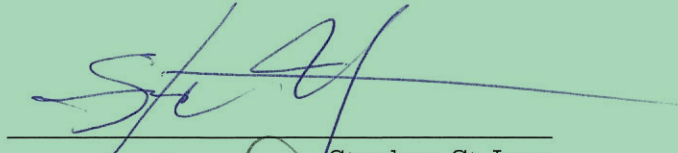
Article 36. To see if the Town will vote to appropriate \$3500 to have Electricity hooked up to the Little League Field from the General Fund (surplus) Account.

Recommended by the Select Board

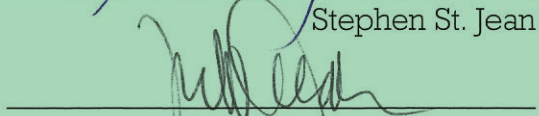
Article 37. To see if the town will vote to amend the Eustis Planning Board Ordinance, adding letter H to section 3 Organization and Rules.
Section 3 - H. When a member misses three (3) consecutive meetings their position will be considered to have been vacated. The Selectboard will appoint someone to fill the position for the remainder of the term.

Recommended by the Planning Board

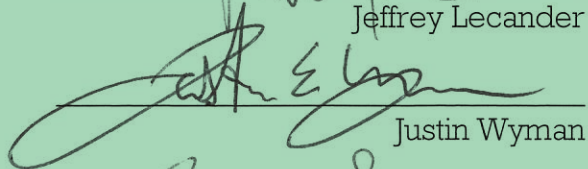
Given under our hands this 21st Day of January 2025



Stephen St. Jean



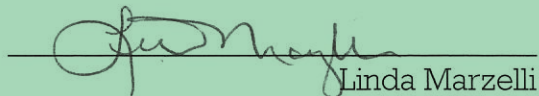
Jeffrey Lecander



Justin Wyman

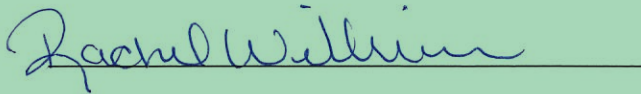


Carol Sherrier



Linda Marzelli

Board of Selectmen
Town of Eustis



Attest: A true Copy
Rachel Williams
Admin Assistant

Return on the Warrant

Pursuant to the within warrant, directed to me, I have notified and warned the inhabitants of said town, qualified as herein expressed, to assemble at the time and place and for the purpose therein named, by posting an attested copy of the within warrant at the Eustis Town Office, The bulletin Board in Vestibule, Fotter's Market, and Pines Market all being public and conspicuous places in said town, on the ___ day of February, 2025 A.D. being at least seven days before the meeting.

Addaline Hemingway, Resident of Town of Eustis

Town of Eustis Official Ballot for Municipal Election.

Mark a cross or check in the square to the left of the names of the person(s) for whom you wish to vote. **If you do not check the box your vote doesn't count.**

Annual Election of Officers February 28, 2025

For the Office of **Board of Selectmen** (3-year term):

Vote for no more than Two (2)

- Jeffery Lecander
- Timothy Richards
- _____

For the Office of Eustis School Dept, **School Board** (3-year term):

Vote for no more than Two (2)

- Jeffrey Brickley
- _____

For the Office of **Planning Board** (3-year term):

Vote for no more than Two (2)

- Lynn Schnorr
- Andy Brann
- _____

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 in 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 navel 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 the applicant’s permanent residence also qualifies as a homestead.

An owner of a life estate that is documented in the property deed is considered the owner of the property for purposes of this exemption. The owner of a life lease is not considered an owner of the property. 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.

2024 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. Changes in title from the deeds and declaration of value are processed monthly. 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

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. 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 1st, 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 1st of that year.

The Veterans exemption is \$6,000. Paraplegic 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.)

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.

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.

ASSESSMENT & TAX INFORMATION 2023

Tax Rate **\$8.75**

Total Taxable Valuation of Real Estate		\$228,652,800.00
Total Taxable Valuation of Personal Prop		<u>\$28,324,882.00</u>
Total Taxable Valuation		\$256,977,682.00
Total exempt value for Homestead Exemptions	(191x\$25000)	\$4,775,000
HS reimbursement value	(4,775,000 x..76)	\$3,629,000
Total Exempt Value of all BETE		\$25,743,000
BETE reimbursement value		\$15,445,800
Total Valuation Base		\$276,052,482.00

ASSESSMENTS

County Tax		\$360,520.00
Municipal Appropriations		\$1,396,751.00
TIF Financing Plan		\$13,046.47
Education		<u>\$1,231,773.00</u>
Total Assessments		\$3,002,090.47

ALLOWABLE DEDUCTIONS

State Municipal Revenue Sharing		\$79,181.65
Other Revenues (excise tax, TG reimburse, appropriated surplus)		\$554,584.10

Total Deductions **\$633,765.75**

NET TO BE RAISED BY LOCAL PROPERTY TAX RATE **\$2,368,324.72**

TAX FOR COMMITMENT **\$2,248,554.72**

In 2024 there was a total increase of \$11,040,800 in Real Estate Valuation. In 2023 there was a total increase of \$895,580 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

Stratton Eustis Food Pantry 2024

This year the much-needed addition to the pantry was completed. The addition means no more stairs to carry food up and down. Clean organized storage new freezers, refrigerator, and shelving. I would like to thank all those involved in making this happen. The town, the selectman, Peter Farnsworth, and the office personal. Also, a big thankyou to Lion Bryan Libold for all his help.

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. As winter approached and the cost of heat increased people again turn to the food pantry for a little help. 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 the addition done. We would not be able to do this without help from the community.

During the 12 months we served a total of 1,172 individuals from 622 families. Numbers are up over 100 individuals 83 families from last year. This is a monthly average of 98 individuals from 52 families who have come to us for help. This is an increase in the monthly average of 12 individuals 7 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

	Senior	Adult	Child	Families	Stratton	Eustis	Coplin	Langtown	Wymant wp	Carr. Valley	Jim Pond	Alder Stream
JAN	49	36	22	54	0	17	10	5	3	1	1	1
FEB	47	39	23	54	0	16	14	5	2	7	1	1
MAR	53	26	15	53	0	12	14	0	4	6	1	1
APR	56	34	13	57	0	24	9	0	2	7	1	1
MAY	53	32	9	54	0	18	12	0	3	6	1	0
JUN	55	28	13	50	0	28	18	0	3	7	1	0
JUL	47	25	14	48	0	25	9	0	3	5	1	0
AUG	39	27	20	44	0	21	9	0	4	3	1	0
SEP	44	17	13	42	0	9	11	0	3	6	1	0
OCT	53	24	16	49	0	25	9	0	3	6	1	0
NOV	68	33	24	64	0	30	15	0	2	7	1	0
DEC	54	29	22	53	0	19	14	0	3	4	1	0
Year Total	618	350	204	622		244	144	10	35	65	12	4

Total People Served 2023	1172
Total Families Served 2023	622

	People	Families
January	107	54
February	109	54
March	94	53
April	103	57
May	94	54
June	96	50
July	86	48
August	86	44
September	74	42
October	93	49
November	125	64
December	105	53
	1172	622
Average	98	52

The Dead River Area Historical Society
170 Main Street
Stratton, Maine 04982

December 2, 2024

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 that 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. The costs of oil, electricity and water for the building in the past year amounted to roughly \$6,500. 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 requests an appropriation of \$6,500.00 from the Town of Eustis.

One of our goals for 2024 is to upgrade windows in the museum building for better heat efficiency. We are currently working to assess our exact needs and obtain estimates for the cost of windows and the labor to remove old windows and replace them. We plan to seek funding from grants, donations and possibly other fundraising efforts. We hope this will reduce the amount of fuel needed to heat the building in the future.

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. Within our museum are irreplaceable items including an extensive collection of artifacts from Benedict Arnold's 1775 expedition to Quebec found in our area, many unique photographs of our local buildings, sporting camps, homesteads and early settlers, and the definitive history of the lost towns of Flagstaff, Dead River and Bigelow Plantation.

In May and June, DRAHS partnered with students from the Stratton School sixth, seventh and eighth grade on a history project. Students visited the museum and chose different exhibits to create YouTube videos about. The students will be returning to the museum to place QR codes on the exhibits so that visitors can view the videos using their phones. The videos are also being integrated into our website, which has recently linked with eustisme.com.

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 Memorial and Labor Day Weekends. We open the museum by appointment when we can accommodate requests.

Thank you for considering this request.

Sincerely,

The Dead River Area Historical Society
Lenny Hobbs, President

Scott Stevens, Curator



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 2025

To our friends in Eustis.

The Sheriff's Office answered **726** calls for service in Eustis in 2024, which is 245 calls higher than the previous year. In 2023 we covered **481** calls for service.

Whether or not calls for service increase or remain stable, we have seen an increased demand for patrol to assist towns who may have police departments that find it difficult to fill vital patrol slots. The Sheriff's Office Patrol Division remains a force multiplier to assist those towns. We have either covered calls full-time in some towns or assisted in filling a patrol gap when needed. We will always do our best to support our patrol friends and peers in all towns within the county.

Because of these increased needs, we have had to find innovative ways to add additional staff through grants or the state Unorganized Township funds to fill our own gaps in coverage. We have also added an additional sergeant's position to our supervisory staff to help oversee patrol operations day.

We continue to see an increase in people who are drug addicted or suffer from mental health issues. Whenever a deputy runs into this type of contact it can easily take him off the road for hours if not for the rest of the patrol shift while he guides the person in crisis through the process of seeking the help they need for their addiction or mental health issues.

Where do people go after they have had contact with law enforcement and have been arrested? Well, they go to the county jail. Our dedicated staff of Corrections Officers work hard within the walls of the jail to also help guide people who arrive angry and/or addicted.

In order to help combat these issues within our community, the Sheriff's Office through the leadership of Franklin County S.O. Sergeant Ryan Close and Director LeeAnna Lavoie of the Healthy Community Coalition of Franklin County applied for and received a Bureau of Justice Assistance grant called COSSUP. This stands for "Comprehensive Opioid, Stimulant and Substance Use Program". This grant will enable the Sheriff's Office Jail staff to comprehensively address the impact of illicit opioids, stimulants, and other substances through a vetted model approach which has proven results in other jails within Maine. This model, once fully implemented, will work to prevent and reduce drug overdose incidents and death, as well as reduce jail recidivism rates.

Not only have we been working on behalf of people that encounter law enforcement, but we have also been concerned with the mental health of our local first responders within Franklin County. In March of 2023, several public safety agencies within Franklin County banded together to create the County's first Public Safety



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 2025

Peer Support Team. Working with the International Critical Incident Stress Foundation (ICISF), all members of the team were trained and certified in Critical Incident Stress Management (CISM) in April of 2023.

The Franklin County Peer Support Team provides several services for First Responders in Franklin County. These first responders include fire, EMS, corrections and patrol personnel. Primarily, members are resources for their agencies and those surrounding them. Members organize and facilitate Critical Incident Stress Management Debriefings when requested. In 2024, members organized and facilitated 7 Debriefings with over 90 participants. Members also conduct one on one check ins when a referral for a First Responder was received. Members organized and facilitated dozens of one-on-one check ins.

The Franklin County Peer Support Team has continued to add members to the team and get them CISM trained. The FCPST meets monthly to discuss various topics, trends, and continue on-going training to keep skills fresh. This allows the team to be ready to respond at any time. In September, the area hosted its annual Wellness and Resiliency Seminar at UMF which was widely attended by over 90 First Responders locally and from away.

In closing, I want to thank all of you for the support that you have provided to the Sheriff's Office over the years. 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 if you wish to discuss an issue.

I pray 2025 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

123 County Way
Farmington, ME 04938

Call Type	Call Total	Call Type	Call Total	Call Type	Call Total
911 Hang up	28	Emergency Mental Health	4	Parking Complaint	0
Abandon MV	3	Escort/Transport	0	Request for phone call	11
Alarm	18	Footbeat	0	Remove Subject	2
Animal Complaint	12	Follow up investigation	17	Road Hazard	3
Arrests	0	Fire Alarm	0	security checks	0
Assist other officer/agency	50	Found Property	0	Sex Offenses	8
Assault	8	Fire, vehicle	0	SORNA violation	0
Assist Citizen	5	Fire, structure	0	School Admin Action	0
Assist other agency	0	Harassment complaint	42	Shots fired/fireworks	0
Attempt to locate	3	Information	53	Special Detail	0
ATV/Snowmobile complaint	0	Intoxicated Person	16	Suicidal person	8
Bail/Probation check	1	Juvenile Offenses	0	Suspicious Activity	23
Barricaded subject	0	K-9 Assist	0	Theft/Fraud	13
Background check-firearms	0	Late Report	1	Threatening complaint	1
Burglary	3	Lewd behavior	9	Traffic Control	0
Building Checks	9	Lost & Found prop	18	Tree in road	0
Civil Issue	41	Fire/tree/lines down	8	Trespass complaint	2
Complaint other	25	Medical Emergency	70	Vandalism	1
Community policing	54	Missing Person	1	Vio of Bail conditions	0
Death Investigation	8	M/V accident injuries	13	Vio of Protection Order	0
Dispatch Information	15	M/V complaint	9	Warrant Arrest	0
Disturbance	3	M/V accident no injury	21	Warrant Search	0
DHHS Referral	0	M/V traffic violations	16	Welfare Check	7
Disabled MV	4	Noise Complaint	0	Warrant/Probation check	0
Domestic Disturbance	2	Paperwork Service	3	Weapons Violation	1
Drug law violation	0		0		
Elder Check	53				
Total calls for Service	726				

Arnold Trail Snowmobile Club
PO Box 152
Eustis ME 04936

Town of Eustis
PO Box 350
Stratton ME 04982

December 13, 2024

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 or more to help with the expenses of trail grooming. In the 2023-2024 season the Town of Eustis, State of Maine and ATSC raised \$255,809.40 to maintain 190 miles of snowmobile trails. The club has a great group of people in charge of fundraising. Last year we raised 59,742.40 by having an Auction, Trail side 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. However, our expenses continue to rise. In the 2023-2024 snowmobile season our costs were \$264,524.97.

This fall we forged a new trail from Stratton to Quill Hill. There are 19 miles of new trail and 5 new bridges including a 58 foot span over Nash Stream and the abutments. We also repaired the trail from School Street to Bigelow including bush hawging and limb trimming and replacing two bridges. Thanks to our hard working Trail Master Roger Spurling. This was a huge expense for the Snowmobile Club and is enthusiastically welcomed by the snowmobiling community.

We are one of the largest clubs in the state with the best trails . We will continue to encourage people to visit our wonderful town and to keep them coming back and supporting our economic development. Arnold Trail Snowmobile Club is very proud to bring outdoor enthusiasts into our town for their winter activities. Thank you to everyone who 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
Robin Thurston, Treasurer
Karin Mooney, Secretary
Roger Spurling, Trail Master



2024 WATER DEPARTMENT REPORT

Eustis Water Department had another active year. As the year began, we had issues with the aerator system at the pumphouse overflowing. We spent considerable time trying to discover the reason for this and finally determined that well #2 was having problems keeping up its flow rate and as that occurred during its pumping cycle, well #3 would kick in to assist. But the result was that it overflowed the aerator capacity! With assistance from Dirigo Engineering we sent out 5 bid packets for rehabilitation of the well. The work would involve testing the pump, pulling the pump and sending a camera down to video the well screens, cleaning the well if needed and replacing the pump if necessary. Then a final chlorination and flushing of the well before bringing it back online. We got two bids returned and selected Maher Well Drilling and Pump Services as they were much more reasonable and affordable for us. It was July when we got the bids back and made the selection. Neither company could begin until late September. But with delays on other projects and equipment issues the Maher crew did not get to us until January 14 of this current year! The good news in this writing is that the well appears to be in good shape. But the pump and check valve have failed and will be replaced.

The other big project this year has been getting our lead line survey completed by the October 2024 deadline. Under EPA rules, water utilities are required to survey and identify all lead pipelines and related components in their systems, and to create a program for replacing them. This includes the main distribution lines that the water



department owns to the curb stop valve and then the service line that the customer owns from curb stop to meter. Amy spent a lot of time sending out a letter to customers and following up with phone calls. We also spent time out looking at customers lines. We appreciate all the help that you customers gave us in this endeavor. We submitted our initial findings by the deadline. We are pleased that we know we have no lead distribution lines. Service lines are predominately plastic due to upgrades in the system over the past years-The Main Street line relocation of 2011 and the School Street work in 2012. We still have some copper service lines as well as some galvanized-but these do not need to be replaced. There are ongoing requirements to continue to update our survey with a new baseline survey to be completed by 11/1/2027, so we will continue to seek your assistance on this.

Our annual hydrant flushing was completed as was our backflow testing.

We had our water leaks and transmitter issues as usual Lakeshore Apartments was the major leak in August.

In December we went to the Maine Rural Water Association Conference held in Bangor and we did submit a water sample for their annual taste testing competition. On the day of the testing, I did receive a text message that Eustis Water was in the top 5! Five samples of non-disinfected water and five samples of disinfected are selected in the initial rounds. Then those samples are tasted by a panel of 3 judges in the open meeting and awarded a score from 1-5. The judges are each given a glass of the sample water and they examine it for clarity, odor and taste. We do not know which is our sample. The scores are shown on a whiteboard after each sample has been tasted



and scored by the judges. In our disinfected category sample A had a score total of 11; B was 7; C was a 9; D received a score of 4 from each judge for a total of 12; and E got a total of 10.5. So, sample D was the winner-and that was the Eustis Water

Department!!!! We were delighted to bring back the plaque you can see in the Town Office Lobby that proclaims the Best Tasting Water in Maine Disinfected category for 2024. The final test is between the winners of the non-disinfected and disinfected categories. Alas we did not win the overall best tasting water in Maine as that went to an association in southern Maine. But we are happy with our award.

Finally, I want to thank the water department crew-Amy, Tad and Ralph for all the work they do. They are a great crew, and I enjoy working with them. We also thank Amy for all that her husband Matt does in helping us on water projects when we need him.

Respectfully submitted

Peter B. Farnsworth

Superintendent



2024 - Recreation Dept Report

The Recreation Department has been very busy this year. In April, I was hired to be your full-time year-round Recreational Director. I immediately got to work hiring staff to run our summer camp. We were lucky to find an amazing staff including councilors, lifeguards and a water safety instructor. This made it possible for us to run the camp for five weeks Monday through Thursday, welcoming 4 - 13-year-olds. Over 30 families participated. We facilitated group swim lessons, field trips, hiking and kayaking adventures and many days of outdoor recreation with a home base of Cathedral Pines. We look forward to extending the camp to six weeks next year and adding at least one overnight.

Several students, headed to high school, worked with us as camp counselors. They used the experience to acquire their required community service hours while we took advantage of the amazing energy that they brought to the camp.

In addition to summer camp preparation, I also joined both the Family Fun Days Committee and the Blanchard Park Committee.

The Family Fun Day Committee was able to throw a very successful Family Fun Day ("Flagstaff Flashback"). We asked local businesses to sponsor an inflatable and were able to rent 5 huge inflatables plus a waterslide. We had several food options including a local Taco truck, BBQ truck and mobile Ice Cream shop. We hired a local band, karaoke DJ, and hosted several kids' activities along with the very popular parade. The day finished with an amazing fireworks display provided by Cathedral Pines. The committee has already met to plan Family Fun Day 2025 (June 28th) and is looking forward to making it even bigger!

The Blanchard Park Committee was able to purchase a truck load of playground mulch and had it distributed around the playground equipment, bringing it up to code for the next few years. We updated the signage, painted the shed, added an outside gym equipment basket to the shed and bought 2 adjustable basketball hoops for younger children. During the winter months an ice rink was built thanks to Stan (Public Works) and the Eustis Fire Department. The rink is very popular!

A second annual Pickleball tournament was held at the park this year. Forty-five players registered and they had upward of 20 spectators. In addition, a pickleball clinic was held for beginners. We also offered private pickleball and tennis lessons. Next year, the tennis court will be re-paved. Our goal is to repaint a new



tennis court along with two additional pickleball courts. We also plan to get a new climbing structure, for the kids, installed in the spring.

The Recreation Department hosted adult golf lessons this year. Golf instructor Rick Lewis took the group to Diadema Golf Course a few times to work on their swings.

The Eustis/Stratton Recreation Department also brought the After School Program back to the Stratton School. We started the program two weeks into the school year and hope to continue it until summer break. The program runs Monday through Thursday and has around 25 families participating. Several of the eighth-grade students volunteer for this program which helps them start to earn their required community service hours.

I applied for WinterKids grant this summer. We were chosen to go to the second round which consisted of a voting contest. Each selected town had 30 days to have as many locals vote for them as they could. We won first place (beating out several larger towns) and were awarded \$5000. The grant subject was "Water Safety". This winter we used the grant to host a two-part "Youth Water Safety Course" for local youths at the Sugarloaf Health Center Pool. The Water Safety Instructor taught the kids water survival skills for all seasons. They also learned proper use of life jackets, floating techniques and safety protocols. The rest of the grant will be used for new life jackets and other water safety items along with Lifeguard and Water Safety Instructor training.

We are so grateful to all the Recreation Department employees, volunteers and our amazing community for all the support. We could not have had such a great year without you all!

Please check out our Facebook page (Eustis/Stratton Recreation Department" to stay updated on current program offerings!

Leah Ross

Recreation Director



American Red Cross
Northern New England Region

November 22, 2024

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 **626 homes safer** by installing **1,907** smoke detectors and educating **730** families about fire safety and prevention through our Home Fire Campaign.
- Trained **39,492 people** in first aid, CPR, and water safety skills. (training data for county level)
- We collected over **131,800 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.

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

American Red Cross of Northern New England



December 16, 2024

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

Dear Selectboard,

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

It is that time of year, the Automatic Renewal terms of the **MaineHealth Regional EMS Participation Agreement** 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, 2025 to June 30, 2026**.

We are also pleased to include a picture of our financials, our budget for our current year (FY2025) and the budget for FY2024. More details are in the attachments. All documents have been thoroughly reviewed and evaluated by the members of the MaineHealth EMS Advisory Board.

MaineHealth EMS 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, **MaineHealth EMS** provides the strength of a 24/7 regional organization while keeping its patient care operations *local* to the community.

MaineHealth EMS crews are additionally involved in thousands of hours of community service each year. CPR trainings, presentations at area schools, mock accident scenes, a community paramedicine program as well as a presence at fairs, festivals, and athletic events are just a few of the ways that **MaineHealth EMS** 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 **MaineHealth EMS** was formed in 2005 as **NorthStar**. MaineHealth EMS has implemented cost savings and efficiencies that have allowed us to keep the subsidy amounts as low as possible. This formula, developed with the **MaineHealth EMS** Advisory Board, allocates **MaineHealth EMS'** overall operating deficit (total expenses minus total income) fairly and equitably among all the towns and counties **MaineHealth EMS** 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.



November 2024

Rachel Williams, Town Clerk
Town of Eustis/Stratton
PO Box 350
Stratton, ME 04982

Greetings,

We are lucky to live in a place as beautiful and rugged as Maine. But this comes with challenges, and that's where LifeFlight of Maine comes in.

LifeFlight plays a vital role in our state, ensuring that people everywhere have access to critical care in an emergency. Whether it's transporting someone from a car accident along a country road, rushing a stroke victim from a coastal village to a specialized hospital, or responding to a life-threatening injury on a rural farm, LifeFlight is often the critical connector between our patients and their survival. Our aircraft, ground ambulances, and medical teams are always ready to respond, giving these patients the best chance on what is often the worst day or night of their life.

To make this possible, we rely on the support of many donors, including local communities, to ensure we have the resources needed to execute our mission. That's why we need Eustis/Stratton to join us in the Community Giving Campaign. Gifts from generous communities like yours support every flight and transport, every piece of medical equipment, and every minute of skilled care we provide to Mainers.

Since 1998, 278 communities across Maine have contributed more than \$980,000. Please help us **reach our goal of raising \$1 million from caring communities across Maine.**

Why should Eustis/Stratton give?

Every Mainer matters, and your contribution could help save someone you know— a neighbor, a friend, a family member, or even yourself. LifeFlight is not just for patients in northern Maine or the islands. It serves all of us across the state, bringing ICU-level care to your community. **Since 1998, we have transported 41 residents of Eustis/Stratton, with 1 in the last year.**

By contributing, you're not just supporting a statewide organization—you're investing in the safety and well-being of your residents and the educational programs that LifeFlight offers to first responders around the state.



The LifeFlight Foundation | PO Box 859, Augusta, ME 04332
(207) 230-7092 | info@lifeflightmaine.org | www.LifeFlightMaine.org



Why do other communities give?

Mark Dupuis, the Fire Chief and Emergency Management Director in Wells, says that his department faces an “ever-increasing response to emergency incidents.” These include car crashes, fires, water rescues, and medical events in the community. Local first responders and LifeFlight crews work together to give patients their best chance at survival. “Wells Fire Department is a group of highly skilled and trained firefighters, EMTs, and medics who work collaboratively on all LifeFlight responses; we encourage other communities to support LifeFlight as they are able” said Chief Dupuis.

Thank you for your past support, we hope that we can count on you again this year. **Please consider giving a gift of \$641, based on a \$1 per capita rate.** Together, we ensure people have access to the care they need when they need it. We are grateful for your partnership and commitment to this cause.

Enclosed are FAQs and supplemental information about LifeFlight, a map of Maine transport locations, and a map of supporting Maine communities. Please contact Ashley MacMillan, Director of Annual Giving at The LifeFlight Foundation, at 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.

With grateful appreciation,

Joe Kellner
Chief Executive Officer
LifeFlight of Maine

Ashley MacMillan
Director of Annual Giving
The LifeFlight Foundation



The LifeFlight Foundation | PO Box 859, Augusta, ME 04332
(207) 230-7092 | info@lifeflightmaine.org | www.LifeFlightMaine.org

Maine Municipal Audit Services, PA

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, 2023, 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, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

BASIS FOR OPINIONS

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of 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, 2023 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 6, 2024

Town of Eustis

Management's Discussion and Analysis

Fiscal Year ending December 31, 2023

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, 2023.

Overview of the Financial Statements:

The discussion and analysis report is intended to serve as an introduction 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, 2023

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, 2023 by \$10,824,568 – this is referred to as “Net Position”. Of that amount, \$3,528,484 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 \$428,657, which can be seen on Statement 2 of the financial statements.

**Town of Eustis
Management's Discussion and Analysis
Fiscal Year ending December 31, 2023**

Fund balance – The Town's governmental funds reported on a current financial resources basis, had a combined ending fund balances of \$5,592,808 and increase of \$447,967 from the prior year.

The total unassigned fund balance for the general fund was \$3,040,477, which represents 55% of the total general fund expenditures.

Government Wide Financial Analysis:

Approximately 38% 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	
	12/31/23	12/31/22
Current Assets	\$ 5,860,702	\$ 5,386,896
Capital Assets	3,236,371	3,265,935
<i>Total Assets</i>	9,097,073	8,652,831
<i>Deferred Outflows of Resources</i>	125,958	185,214
<i>Total Assets & Deferred Outflows of Resources</i>	\$ 9,223,031	\$ 8,838,045
Current Liabilities	\$ 197,630	\$ 184,252
Other Liabilities	-	-
Net Pension Obligations	77,691	54,141
Net OPEB Obligations	185,967	300,277
<i>Total Liabilities</i>	461,288	538,670
Property Taxes Collected in Advance	1,593	3,066
Related to Pensions	30,440	82,391
Related to OPEB	132,108	44,972
<i>Total Deferred Inflows of Resources</i>	130,429	130,429
NET POSITION:		
Net Investment in Capital Assets	3,236,371	3,265,935
Restricted	1,832,748	1,617,494
Unrestricted	3,528,484	3,285,516
<i>Total Net Position</i>	8,597,602	8,168,945
<i>Total Liabilities, Deferred Inflows of Resources, and Net Position</i>	\$ 8,597,602	\$ 8,838,045

**Town of Eustis
Management's Discussion and Analysis
Fiscal Year ending December 31, 2023**

Approximately 52% of the Town's total revenue was made up by taxes – property and excise, approximately 16% was from State revenues and grants, and approximately 32% was made up of interest, charges for services, and other miscellaneous revenues.

	Governmental Activities	
	12/31/23	12/31/22
Revenues:		
<i>Program Revenues:</i>		
Charges for Services	\$ 1,125,106	\$ 927,745
Operating Grants and Contributions	490,209	565,891
<i>General Revenues:</i>		
Taxes	2,388,950	2,298,647
Interest and investment earnings	75,561	20,315
Grants and contributions	247,820	489,811
Miscellaneous	266,419	303,217
TOTAL REVENUES	4,594,067	4,605,623
Expenses:		
General government	249,506	253,767
Protection	278,762	329,454
Health and sanitation	263,103	229,414
Public works	219,140	224,052
Education	2,120,846	2,067,905
County tax	285,398	236,845
Other	368,858	711,751
On behalf payments	140,951	139,930
Depreciation	238,846	237,318
TOTAL EXPENSES	4,165,410	4,430,436
Changes in Net Position	428,657	175,187
Beginning Net Position	8,168,945	7,993,758
Ending Net Position	\$ 8,597,602	\$ 8,168,945

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 \$5,592,808, an increase of \$447,967 from the prior year. Approximately 56% of the total is the Town's unassigned fund balance. The remainder is reserved to indicate that it is not

Town of Eustis

Management's Discussion and Analysis

Fiscal Year ending December 31, 2023

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 \$297 thousand.

Actual expenditures were below final budgeted estimates by approximately \$258 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 water department fund had \$403,052 of total debt outstanding, versus \$441,408 in the prior year, a decrease of \$38,356. 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, 2023

Statement 3

	MAJOR FUNDS					Total Governmental Funds
	General Fund	Education Fund	School Trust Fund	Other Governmental Funds	Governmental Funds	
ASSETS						
Cash and cash equivalents	\$ 3,506,033	\$ 1,340,614	\$ 477,822	\$ 317,671	\$ 5,642,140	
Accounts receivable	7,582	91,850	-	6,648	106,081	
Inventory	-	-	-	4,553	4,553	
Prepaid expenses	-	22,090	-	-	22,090	
Interfund receivable	9,192	1,969	-	359,359	370,520	
Taxes receivable	77,465	-	-	-	77,465	
Tax liens receivable	8,374	-	-	-	8,374	
TOTAL ASSETS	\$ 3,608,646	\$ 1,456,523	\$ 477,822	\$ 688,231	\$ 6,231,222	
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
<i>Liabilities:</i>						
Interfund payable	\$ 179,629	\$ 179,730	\$ -	\$ 11,160	\$ 370,520	
Accounts payable	24,321	18,469	-	1,447	44,237	
Accrued payroll	-	153,393	-	-	153,393	
<i>Total liabilities</i>	<i>203,951</i>	<i>351,592</i>	<i>-</i>	<i>12,607</i>	<i>568,150</i>	
<i>Deferred inflows of resources:</i>						
Taxes collected in advance	1,593	-	-	-	1,593	
Uncollected property taxes	68,671	-	-	-	68,671	
<i>Total deferred inflows of resources</i>	<i>70,264</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>70,264</i>	
<i>Fund balances: (see footnotes for breakdown)</i>						
Non-spendable	-	22,090	-	4,553	26,643	
Restricted	-	1,082,841	477,822	245,441	1,806,105	
Committed	217,024	-	-	252,781	469,805	
Assigned	-	-	-	172,849	172,849	
Unassigned	3,117,407	-	-	-	3,117,407	
<i>Total fund balances</i>	<i>3,334,431</i>	<i>1,104,931</i>	<i>477,822</i>	<i>675,624</i>	<i>5,592,808</i>	
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 3,608,646	\$ 1,456,523	\$ 477,822	\$ 688,231	\$ 6,231,222	

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The accompanying notes are an integral part of this statement.

Town of Eustis, Maine
**Reconciliation of the Total Governmental Funds Balance Sheet to the Net
 Position of Governmental Activities**
 December 31, 2023

Statement 3, Cont

Total fund balance of governmental funds, per Statement 3, page 12	\$	5,592,808
Depreciable capital assets as reported on Statement 1		3,236,371
Long-term debt as reported on Statement 1		-
Deferred property taxes not reported on Statement 1		68,671
Deferred outflows of resources - OPEB related outflows		41,939
Deferred outflows of resources - pensions related outflows		84,019
Deferred inflows of resources - OPEB related inflows		(132,108)
Deferred inflows of resources - pension related inflows		(30,440)
OPEB liabilities		(185,967)
Net pension liability		(77,691)

NET POSITION OF GOVERNMENTAL ACTIVITIES **\$ 8,597,602**

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, 2023

	General Fund	Education Fund	MAJOR FUNDS			Other Governmental Funds	Total Governmental Funds
			School Trust Fund	Governmental	Funds		
REVENUES:							
Property taxes	\$ 2,157,991	\$ -	\$ -	\$ -	\$ -	\$ -	2,157,991
Excise taxes	217,024	-	-	-	-	-	217,024
Intergovernmental revenue	262,896	135,097	-	199,085	-	597,079	597,079
Interest income	61,333	961	8,173	5,094	-	75,561	75,561
Charges for services	159,033	966,073	-	-	-	1,125,106	1,125,106
Other revenue	175,940	40,392	-	50,087	-	266,419	266,419
State of Maine on-behalf payments	-	140,951	-	-	-	140,951	140,951
<i>Total revenues</i>	3,034,218	1,283,474	8,173	254,266	-	4,580,132	4,580,132
EXPENDITURES:							
General government	294,777	-	-	-	-	-	294,777
Public safety	331,692	-	-	-	-	-	331,692
Public works	301,040	-	-	-	-	-	301,040
Health and sanitation	288,603	-	-	-	-	-	288,603
Education	-	2,120,846	-	-	-	-	2,120,846
County tax	285,398	-	-	-	-	-	285,398
Unclassified	69,714	-	-	299,144	-	-	368,858
State of Maine on-behalf payments	-	140,951	-	-	-	-	140,951
<i>Total expenditures</i>	1,571,223	2,261,797	-	299,144	-	4,132,165	4,132,165
Excess (deficiency) of revenues over (under) expenditures	1,462,995	(978,323)	8,173	(44,878)	-	447,967	447,967
OTHER FINANCING SOURCES (USES):							
Operating transfers in	9,000	1,231,773	-	212,971	-	1,453,744	1,453,744
Operating transfers (out)	(1,339,744)	(105,000)	-	(9,000)	-	(1,453,744)	(1,453,744)
<i>Total other financing sources (uses)</i>	(1,330,744)	1,126,773	-	203,971	-	-	-
<i>Net change in fund balances</i>	132,251	148,450	8,173	159,093	-	447,967	447,967
FUND BALANCES - BEGINNING	3,202,181	956,482	469,649	516,530	-	5,144,841	5,144,841
FUND BALANCES - ENDING	\$ 3,334,431	\$ 1,104,931	\$ 477,822	\$ 675,624	\$ -	\$ 5,592,808	\$ 5,592,808

The accompanying notes are an integral part of this statement.

(Continued)
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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, 2023

Net change in fund balances - total governmental funds (Statement 4)	\$	447,967
<i>Amounts reported for governmental activities in the Statement of Activities (Stmnt. 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		(238,846)
Revenues in the Statement of Activities (Stmnt 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.		13,935
Capital outlays expensed on the Governmental Funds report (Stmnt. 4), yet not considered an expense for the purposes of Statement of Activities (Stmnt. 2)		209,282
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.		-
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		(11,496)
OPEB expenses under GASB #75 are not reported in the governmental fund statements		7,815
<hr/> CHANGES IN NET POSITION OF GOVERNMENTAL ACTIVITIES (SEE STMT. 2)		<hr/> \$ 428,657 <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, 2023**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (negative)
	Original	Final		
REVENUES:				
Property taxes	\$ 2,193,120	\$ 2,193,120	\$ 2,157,991	\$ (35,129)
Excise taxes	161,703	161,703	217,024	55,321
Intergovernmental revenue	250,253	250,253	262,896	12,644
Interest income	-	-	61,333	61,333
Charges for services	-	-	159,033	159,033
Other revenues	132,000	132,000	175,940	43,940
<i>Total revenues</i>	<u>2,737,076</u>	<u>2,737,076</u>	<u>3,034,218</u>	<u>297,142</u>
EXPENDITURES:				
General government	267,260	307,553	294,777	12,776
Public safety	361,979	336,853	331,692	5,161
Public works	367,000	382,000	301,040	80,960
Health and sanitation	235,181	388,225	288,603	99,622
Education	1,231,773	-	-	-
County tax	326,280	326,280	285,398	40,882
Unclassified	137,345	88,313	69,714	18,600
<i>Total expenditures</i>	<u>2,926,818</u>	<u>1,829,224</u>	<u>1,571,223</u>	<u>258,001</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(189,742)</u>	<u>907,852</u>	<u>1,462,995</u>	<u>555,143</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers in	9,000	9,000	9,000	-
Operating transfers (out)	(1,339,618)	(1,339,744)	(1,339,744)	-
<i>Total other financing sources</i>	<u>(1,330,618)</u>	<u>(1,330,744)</u>	<u>(1,330,744)</u>	<u>-</u>
<i>Net changes in fund balances</i>			132,251	
FUND BALANCES - BEGINNING			<u>3,202,181</u>	
FUND BALANCES - ENDING			<u>\$ 3,334,431</u>	

Town of Eustis, Maine
 Combining Balance Sheet - Nonmajor Governmental Funds
 December 31, 2023

	<u>Special</u>	<u>Capital</u>	<u>Permanent</u>	<u>Total</u>
	<u>Revenue Funds</u>	<u>Projects Funds</u>	<u>Funds</u>	
ASSETS:				
Cash and cash equivalents	\$ 30,251	\$ 248,743	\$ 38,677	\$ 317,671
Accounts receivable	6,648	-	-	6,648
Inventory	4,553	-	-	4,553
Interfund receivables	346,130	13,229	-	359,359
TOTAL ASSETS	\$ 387,582	\$ 261,972	\$ 38,677	\$ 688,231
LIABILITIES AND FUND BALANCE:				
<i>Liabilities:</i>				
Interfund payables	\$ 1,969	\$ 9,192	\$ -	\$ 11,160
Accounts payable	1,447	-	-	1,447
Total liabilities	3,416	9,192	-	12,607
<i>Fund Balance:</i>				
Non spendable	4,553	-	-	4,553
Restricted	206,765	-	38,677	245,441
Committed	-	252,781	-	252,781
Assigned	172,849	-	-	172,849
Total fund balance	384,166	252,781	38,677	675,624
TOTAL LIABILITIES AND FUND BALANCES	\$ 387,582	\$ 261,972	\$ 38,677	\$ 688,231

Town of Eustis, Maine
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
 Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2023

	Youth Program	Karate	Blanchard Park	Food Pantry	TIF	School Lunch	School Grants	Total
REVENUES:								
Interest income	\$ 642	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 642
Intergovernmental	-	-	-	-	-	86,833	112,252	199,085
Other income	3,533	550	5,365	19,975	-	347	19,908	49,678
<i>Total revenues</i>	4,174	550	5,365	19,975	-	87,181	132,160	249,404
EXPENDITURES:								
Other	43,738	379	1,913	12,499	9,315	99,438	131,862	299,144
Total expenditures	43,738	379	1,913	12,499	9,315	99,438	131,862	299,144
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(39,564)	171	3,452	7,476	(9,315)	(12,258)	298	(49,740)
OTHER FINANCING SOURCES (USES) OF FUNDS:								
Transfers in	50,000	500	3,500	5,500	13,345	55,000	50,000	177,845
Transfers out	-	-	-	-	(9,000)	-	-	(9,000)
<i>Total other financing sources (uses)</i>	50,000	500	3,500	5,500	4,345	55,000	50,000	168,845
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	10,436	671	6,952	12,976	(4,970)	42,742	50,298	119,105
FUND BALANCE - BEGINNING OF YEAR	50,347	2,918	13,985	83,220	20,117	49,351	45,124	265,061
FUND BALANCE - END OF YEAR	\$ 60,783	\$ 3,589	\$ 20,937	\$ 96,196	\$ 15,147	\$ 92,093	\$ 95,422	\$ 384,166

Town of Eustis, Maine
 Combining Balance Sheet - Nonmajor Capital Projects Funds
 December 31, 2023

	<u>Sand/Salt Shed</u>	<u>Fire Department</u>	<u>Total</u>
ASSETS:			
Cash and cash equivalents	\$ 99,068	\$ 149,676	\$ 248,743
Interfund receivables	13,229	-	13,229
TOTAL ASSETS	\$ 112,297	\$ 149,676	\$ 261,972
LIABILITIES AND FUND BALANCE:			
<i>Liabilities:</i>			
Interfund Payables	\$ -	\$ 9,192	\$ 9,192
Total liabilities	-	9,192	9,192
<i>Fund Balance:</i>			
Committed	112,297	140,484	252,781
Total fund balance	112,297	140,484	252,781
TOTAL LIABILITIES AND FUND BALANCES	\$ 112,297	\$ 149,676	\$ 261,972

Town of Eustis, Maine
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
 Nonmajor Special Revenue Funds
 For the Year Ended December 31, 2023

	Youth Program	Karate	Blanchard Park	Food Pantry	TIF	School Lunch	School Grants	Total
REVENUES:								
Interest income	\$ 642	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 642
Intergovernmental	-	-	-	-	-	86,833	112,252	199,085
Other income	3,533	550	5,365	19,975	-	347	19,908	49,678
Total revenues	4,174	550	5,365	19,975	-	87,181	132,160	249,404
EXPENDITURES:								
Other	43,738	379	1,913	12,499	9,315	99,438	131,862	299,144
Total expenditures	43,738	379	1,913	12,499	9,315	99,438	131,862	299,144
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(39,564)	171	3,452	7,476	(9,315)	(12,258)	298	(49,740)
OTHER FINANCING SOURCES (USES) OF FUNDS:								
Transfers in	50,000	500	3,500	5,500	13,345	55,000	50,000	177,845
Transfers out	-	-	-	-	(9,000)	-	-	(9,000)
Total other financing sources (uses)	50,000	500	3,500	5,500	4,345	55,000	50,000	168,845
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	10,436	671	6,952	12,976	(4,970)	42,742	50,298	119,105
FUND BALANCE - BEGINNING OF YEAR	50,347	2,918	13,985	83,220	20,117	49,351	45,124	265,061
FUND BALANCE - END OF YEAR	\$ 60,783	\$ 3,589	\$ 20,937	\$ 96,196	\$ 15,147	\$ 92,093	\$ 95,422	\$ 384,166

Town of Eustis, Maine
 Combining Balance Sheet - Nonmajor Capital Projects Funds
 December 31, 2023

	<u>Sand/Salt Shed</u>	<u>Fire Department</u>	<u>Total</u>
ASSETS:			
Cash and cash equivalents	\$ 99,068	\$ 149,676	\$ 248,743
Interfund receivables	13,229	-	13,229
TOTAL ASSETS	\$ 112,297	\$ 149,676	\$ 261,972
LIABILITIES AND FUND BALANCE:			
<i>Liabilities:</i>			
Interfund Payables	\$ -	\$ 9,192	\$ 9,192
Total liabilities	-	9,192	9,192
<i>Fund Balance:</i>			
Committed	112,297	140,484	252,781
Total fund balance	112,297	140,484	252,781
TOTAL LIABILITIES AND FUND BALANCES	\$ 112,297	\$ 149,676	\$ 261,972

Town of Eustis, Maine
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2023

	<i>Sand/Salt Shed</i>	<i>Fire Department</i>	<i>Total</i>
REVENUES:			
Interest Income	\$ 1,562	\$ 2,211	\$ 3,773
Other income	-	110	110
<i>Total revenues</i>	<u>1,562</u>	<u>2,321</u>	<u>3,883</u>
EXPENDITURES:			
Fire truck	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,562</u>	<u>2,321</u>	<u>3,883</u>
OTHER FINANCING SOURCES (USES) OF FUNDS:			
Transfer (to) from General Fund	10,000	25,126	35,126
<i>Total other financing sources (uses)</i>	<u>10,000</u>	<u>25,126</u>	<u>35,126</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	11,562	27,447	39,009
FUND BALANCE - BEGINNING OF YEAR	<u>100,735</u>	<u>113,037</u>	<u>213,772</u>
FUND BALANCE - END OF YEAR	<u>\$ 112,297</u>	<u>\$ 140,484</u>	<u>\$ 252,781</u>

Town of Eustis, Maine
 Combining Balance Sheet - Nonmajor Permanent Fund
 December 31, 2023

	<i>Cemetery</i>	<i>Total</i>
ASSETS:		
Cash and cash equivalents	\$ 38,677	\$ 38,677
TOTAL ASSETS	\$ 38,677	\$ 38,677
LIABILITIES AND FUND BALANCE:		
<i>Fund Balance:</i>		
Restricted	\$ 38,677	\$ 38,677
<i>Total fund balance</i>	38,677	38,677
TOTAL LIABILITIES AND FUND BALANCES	\$ 38,677	\$ 38,677

Town of Eustis, Maine
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
 Nonmajor Permanent Funds
 For the Year Ended December 31, 2023

	<u>Cemetery</u>		<u>Total</u>
REVENUES:			
Interest income	\$ 679	\$	679
Other income	300		300
<i>Total revenues</i>	<u>979</u>		<u>979</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>979</u>		<u>979</u>
OTHER FINANCING SOURCES (USES) OF FUNDS:			
Transfer (to) from General Fund	-		-
<i>Total other financing sources (uses)</i>	<u>-</u>		<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>979</u>		<u>979</u>
FUND BALANCE - BEGINNING OF YEAR	<u>37,698</u>		<u>37,698</u>
FUND BALANCE - END OF YEAR	<u>\$ 38,677</u>	\$	<u>38,677</u>

