



# TOWN OF EUSTIS

2025 TOWN REPORT



EUSTIS FIRE DEPARTMENT

Welcome to the Fleet

# 2025 Public Safety Fleet Enhancement

## Strengthening Our Response on Land and Water

This year, the Town of Eustis is proud to debut two critical additions to our emergency response fleet: **Utility 2** and **Marine 1**. These assets represent a significant leap forward in our ability to protect residents and visitors alike, particularly as traffic and recreation on **Flagstaff Lake** and our surrounding wilderness areas continue to grow.

## Investment in Safety

The acquisition of these vehicles was made possible through a successful partnership between town funding, generous private donations, and strategic grant awards:

### Funding Source

Town Appropriations \$25,000  
EMS Grant \$25,000  
Kibby Wind Donation \$10,000

**Utility 2** serves as a versatile multi-role vehicle for the Fire and EMS departments, while **Marine 1**, a rugged Weldcraft vessel, provides the dedicated water-rescue capability that our expansive lake system requires.

*The Town of Eustis extends its sincere gratitude to Kibby Wind and our local donors. Your contributions, paired with voter-approved funds, ensure our first responders have the modern tools necessary to save lives in our unique Maine landscape.*

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In Loving Memory of Raymond & Jo Ann Craemer

**Raymond C. Craemer, Jr.**  
**Petty Officer First Class (USN)**  
**12/17/1942-12/21/2025**

Born in Wilmington, DE to Raymond C. Craemer, Sr. and Frances Colclough, "Ray" found his calling serving as a Radioman on P2V and P3 anti-submarine aircraft in the US Navy then as a commercial pilot for Piedmont Airlines. An avid outdoorsman, Ray spent his days in Eustis as a guide at King & Bartlett and much of his time fly fishing, bird hunting, competing in the Yankee Chapter of NAVHDA and as the Director of the Arnold Trail Snowmobile Club. He also loved his "bride" of 55 years, a "dollop" of top shelf bourbon, a good war story, and his neighbors and community in Eustis.

**Jo Ann Craemer**  
**Lieutenant Commander (USN)**  
**1/16/1943-1/20/2025**

Born in Baltimore, MD to Carl E. Lindenmayer Sr. and Polly Paris, "Jo" grew up to attend The University of Virginia and went on to become an accomplished nurse in the US Navy, where she met her beloved "hubby", Ray, and would always remind him of her rank! Jo was an avid animal lover, especially of German Shorthair Pointers and Bengal cats. She loved wildlife and was a skilled bird carver, gaining many awards and magazine features. She too loved her neighbors on Eustis Ridge and gal pals, the "Ya-Ya's". She is survived by her sister Sue (Lindenmayer) Welper of Vero Beach, FL. and brother Carl "Rusty" Lindenmayer Jr. of West Point, VA.



**Lucien (Cookie) Gosselin**

**11/30/48 - 2/10/25**

Cookie was 76 when he passed from Pancreatic Cancer at home nine months after diagnosis.

He was born and raised in Auburn, Maine and attended Edward Little High School. He worked through school at the shoe factory yet took fall off to play football. He shines in his kicking abilities to support the team.

After graduation he enlisted in the Army. Went through training and was part of the 101st Airborne Division and jumped from planes more than once in the time served. He earned six metals, including the Bronze Star and a Purple Heart. He left the Army with the rank of Sergeant to return home.

He married and got a job with Central Maine Power in Bridgton. Helped to raise Adam, Aaron and Andra. He supported the family and put his wife through nursing school. He started knocking on doors to trim or remove trees to boost his income. He turned that business into Cook's Tree Service, which he eventually turned over to his boys. Life went on and he found himself single again.

In 1997 he then married a co-worker, Diane Barnes-Gosselin and helped her raise her children, Laura Quincy and Ryan Quincy. There was a huge bond with Ryan and he choose to follow in his steps to become a lineman here in Stratton.

Cook was always busy, built many garages and a house in Otisfield along with a Stained Glass Shop in Bridgton for his wife.

After 43 years he retired from CMP yet had purchased a bucket and digger truck before he left. Turned that into Cooks Line business. He built many new power lines, setting poles, running wire and trimming trees.

In 2018 he and his wife moved to Eustis and worked on restoring Arkie Rogers place. The location had been vacant and in need of major TLC. They enjoyed working to restore the home and property together.

He loved the new location. He was a loving, friendly, compassionate guy that made many friends quickly in the area. His highlight was bonding with an elderly neighbor and helping him out. After he passed, he bonded with another elder to assist him. Oh, the stories and history he learned from both of them. He helped many locals with various projects with a smile on his face. He is sadly missed.



## Ronald Cowper, 1953-2025

Our father showed us, rather than told us, what these woods meant to him. The western Maine mountains gave him peace, purpose, and a sense of belonging that followed him through every chapter of his life. More than an address, this very special place was home.

His connection to this region began early. As a child in the 1960s, he spent time in the western mountains with his grandfather, Tom Niland, an avid outdoorsman. While we can't speak to the details of those early visits, we know what grew from them: a lifelong respect for the land and a deep connection to the outdoors that shaped who our father became.

That connection followed him wherever life took him. Through a series of timely and fortunate circumstances, he was able to purchase land in Coplin from a childhood friend, Frank Reed, who had relocated to the area to work as a logger. In many ways, all roads led to Stratton. As soon as life allowed, he moved his family, including three teenage sons here, knowing this was where he wanted to put down roots and stay forever. He returned to Massachusetts a few times, Maine always drew him back as quickly as possible and those visits were as brief as possible. His heart was here, in the mountains, the woods, the lakes and all the back roads in between. Here, he would meet his greatest catch, Hazel. His sons, Ronnie and Ryan, continue to be thoughtful stewards within the community today. They carry forth the traditions of loving this land, all of its offerings and this community. And while Christen lives farther away, her compass remains set the same as his always was; back home, as soon and as often as life allows.

As we shared during his funeral, our dad was not someone who needed much. He valued simplicity. He found meaning in each of the seasons, in early mornings and quiet evenings, and in being outside. These woods and waters grounded him.

What he loved about this area, about Stratton and the surrounding western Maine woods, was its integrity and simplicity. Life here asks you to show up, to respect the land, and to care for what has been entrusted to you. There is a shared understanding that this place holds meaning for each of us in our own way, and that the love and care people give to protecting and honoring it is what makes this community so special.

As his children, we saw how deeply this place shaped him. The way he moved through the world reflected what these woods had taught him: be steady, be a good steward, take responsibility, and be considerate. He didn't just live in this community; he belonged to it. He measured life not by what he had, but by where he was and who he was with.

Our father was proud to call this place home, grateful for the land, the people, and the life it allowed him to live. The western Maine woods gave him exactly what he was always searching for, and he gave his loyalty and heart in return.

We are thankful beyond words, for this place that held him, shaped him, and will forever hold his memory.

With gratitude and love for this place and its people, his children: Ronnie, Ryan and Christen



## Frank Edward Caldwell

Frank Edward Caldwell was born on June 21, 1945 to Ernest and Cora Olive Caldwell in Portland Maine, he was the youngest of 6 children. He used to joke with us kids that Grandpa Ernest said he was once more for old times' sake. He grew up on the Caldwell farm that sits at the top of what is now Caldwell Road. Frank met the love of his life Judy on his senior class trip to Washington D.C. at Valley Forge Chapel. Frank and Judy raised 3 wonderful children Frank Jr., Walter and Tamara. Frank served his country in the United States Air Force serving in Rantoul Illinois, Vietnam and Loring Air Force Base in Maine, he was very proud of his service to his county as evidenced by his many hats and shirts he wore often. Frank worked various jobs in his lifetime firstly as a Barber then a Carpenter and eventually working 30 years at GTE Sylvania/ Honeywell. Frank also volunteered his time in his community as a Boy Scout leader and a Volunteer fireman in West Baldwin Maine where he and Judy raised their family and in his golden years he volunteered with the Stratton/Eustis Lions Club. Frank was one of the kindest, hardworking and generous people who ever walked the planet, there was not a person who met him who did not walk away feeling as though they had been better off for meeting him. Some of his greatest achievements in life were not things but the family he raised. He loved his children, grandchildren and 4 great grandchildren. Frank loved Eustis and called it "God's Country" he chose to retire back to the place he loved and live out his final years there. He loved the quiet peaceful serenity of the area from fishing to hunting and visits with his very close friends on Partridge Lane who he considered family. To him it was more than a town it was HOME.



## Steve Lake

To honor and celebrate the life of Steve Lake, a beloved friend, and passionate outdoorsman who found his true home in the breathtaking beauty of the Maine woods. Steve's spirit was as vibrant as the landscapes he cherished, and his love for nature was evident in everything he did.

Steve was not just an adventurer; he was a guardian of the wilderness. He spent countless days hiking through the rugged terrain, traversing the misty trails, and fishing in the lakes that define Maine's charm. His heart sang with the call of the loons and thrived in the rustle of the leaves. Friends have known him for his guiding skills and, for someone who reveled in the solitude of the forest and the camaraderie of friends.

Those who had the privilege of knowing Steve will remember his infectious laughter and his ability to share stories around the campfire that would mesmerize both old friends and new acquaintances alike. He had a way of making every moment feel like an adventure, whether it was teaching someone how to cast a fishing line or guiding them on a hunt. His enthusiasm for the great outdoors inspired many to appreciate the world around them.

Beyond his love for outdoor pursuits, Steve had a remarkable talent for bringing people together. He organized countless outings, always eager to introduce others to the wonders of nature. His open heart and generous spirit left an indelible mark on everyone he met.

As we remember Steve today, let us celebrate the joy he found in the simple things—the warmth of the sun on his face, the sound of the wind through the trees, and the serenity of a quiet moment by the fire. Let us carry forward his legacy by embracing the outdoors, sharing stories, and fostering connections with one another, just as he did.

Steve Lake, you will be dearly missed but never forgotten. Your passion for the Maine woods and the love you shared will continue to live on in our hearts and in the trails where you walked. We will hold onto the belief that you are not gone, but instead on an adventure in pursuit of the big buck.

Rest in peace, dear friend. May the trail rise up to meet you, and may the beauty of the forests surround you always.

"In the heart of the Maine wilderness, we remember a hunter whose spirit will forever roam free. Though he has joined the great adventure beyond, his spirit shall linger in the whisper of the wind, inspiring us to cherish each moment in nature and honor the legacy he left behind." - W.S.



## 2025 TOWN OFFICERS

### ELECTED OFFICIALS

#### Select Board

Steve St. Jean, Chair- 2027 • Jeffrey Lecander 2028 • Timothy Rochards 2028  
Carol Sherrier 2026 • Linda Marzelli 2026

#### School Board of Directors

Bret Gundlah 2028 • Jeff Brickley 2028 • David Richards 2027  
Jamie Ilsley 2027 • Sarah Strunk 2026

#### Planning Board

Lori Lemont, Chair 2027 • Andy Brann 2028 • Lynn Schnorr 2028  
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.....John Small  
 Solid Waste Disposal Superintendent.....Anthony Lojas  
 Superintendent of Flagstaff RSU.....Timothy Richards  
 Recreation Director.....Leah Ross

**BALLOT CLERKS**

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

**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 2028

**Recreation Committee**

Carol Sherrier 2026 • Leah Ross 2028 • Amber Gellman 2027  
Jeffrey Lecander 2028



## EUSTIS MAINE WEBSITE

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

## TOWN OF EUSTIS CONTACTS

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
Rachel Williams.....	207-491-0245

Admin Assist/Town Clerk.....	eustisclerk@eustismaine.org
Deputy Clerk.....	eustisdeputyclerk@eustismaine.org
Customer Help.....	eustisoffice@eustismaine.org
Tax Assessor.....	eustitaxassessor@eustismaine.org
Library.....	Strattonpubliclibrary@gmail.com
Fire Dept.....	eustisfire@eustismaine.org
Code Enforcement.....	eustisceo@eustismaine.org
Cemetery Help.....	eustiscemeteries@gmail.com
Road Commissioner .....	roadcommissioner@eustismaine.org
Water Dept .....	eustish2o@roadrunner.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](http://www.maine.gov/governor/mills)

### UNITED STATE SENATORS

**Susan Collins**

68 Sewall St., Room 507 Augusta ME 04330  
413 Dirksen Senate Office Building, Washington, D.C. 20510  
Maine: 207-622-8414 • Washington D.C. 202-224-2523

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

**Angus King**

E.S. Muskie Federal Building, Room 412, Augusta, ME 04330  
133 Hart Building, Washington D.C. 20510  
Maine: 207-622-8292 • Washington D.C. 202-224-5344

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

### STATE OF MAINE CONGRESS

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

6 State Street, Suite 101 Bangor, ME 04401  
1222 Longworth HOB, Washington D.C. 20515  
Maine: 207-249-7400 • Washington D.C. 202-225-6306

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

### STATE OF MAINE LEGISLATURE

**Joseph Martin • District # 19**

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

[joseph.martin@legislature.maine.gov](mailto:joseph.martin@legislature.maine.gov)

### STATE OF MAINE HOUSE REPRESENTATIVES

**Michael Sobleski • District #73**

11 snowy Ridge Road Phillips ME 04966  
207-400-7233

[michael.Soboleski@legislature.maine.gov](mailto:michael.Soboleski@legislature.maine.gov)

### FRANKLIN COUNTY COMMISSIONER

**Thomas Skolfield • District 3**

140 Main Street Suite 3 Farmington, ME 04938  
Cell: 207- 615-9800 • 207-778-6614

[tskolfield@franklincountymaine.gov](mailto:tskolfield@franklincountymaine.gov)

SUSAN M. COLLINS  
MAINE

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

## United States Senate

WASHINGTON, DC 20510-1904

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

Dear Friends,

It is an honor to serve the people of Maine, and I welcome this opportunity to update you on the work that has taken place in the Senate over the past year. My staff and I have addressed numerous issues affecting our state, and I would like to share some of the progress that we have made.

Since my *Social Security Fairness Act* was signed into law in January 2025, the law has been fully implemented and restored earned retirement benefits to 2.8 million Americans. More than 25,000 Mainers have seen their monthly benefits increase and have been issued more than \$184.5 million in retroactive payments. I am proud that this legislation has improved the lives of many retired firefighters, teachers, police officers, and other public employees and their spouses.

I was honored to become the first Maine Senator in nearly a century to lead the Appropriations Committee. Since I took this role last January, Congress enacted full-year appropriations bills before December for the first time since 2018. These bipartisan bills included full-year funding for Military Construction and the Department of Veterans Affairs, the US Department of Agriculture, and the Food and Drug Administration. At my request, these bills included nearly \$35 million in Congressionally Directed Spending (CDS) for local projects across Maine that will improve fire stations and emergency services, update municipal buildings, and support upgraded facilities at the Maine National Guard and Portsmouth Naval Shipyard (PNSY) in Kittery. This funding builds on the nearly \$1.1 billion in CDS I have secured since 2021 for worthy projects that benefit local communities and nonprofits across our state's 16 counties. As Chair, I remain committed to working to better ensure that federal spending and investments produce real results for the people of Maine.

I have also led other important legislative efforts this year that address problems many Mainers face. This includes bills that expand federal efforts to combat Lyme disease and other tick-borne illnesses and improve access to early testing for Alzheimer's disease. Provisions I authored to strengthen prevention, treatment, and recovery services for those struggling with substance use disorders and mental illness were included in the *SUPPORT for Patients and Communities Reauthorization Act* that was recently signed into law. An amendment I authored in this year's *National Defense Authorization Act* will increase apprenticeship opportunities at public shipyards like PNSY. That bill also includes more than \$400 million to support critical infrastructure improvements at PNSY and a well-deserved 3.8 percent pay raise for all our nation's service members.

In addition to advancing legislation, I worked to ensure that federal commitments to Maine were maintained and, when necessary, restored. I secured a seasonal employee exemption for Acadia National Park from the Administration's federal hiring freeze and from closure during the recent government shutdown. I protected local programs like Maine Sea Grant and global initiatives like the President's Emergency Plan for AIDS Relief (PEPFAR) from harmful funding cuts. I led the effort to resume enrollment at Maine Job Corps centers and fought for full funding for Maine's public schools this school year. I preserved funding for the University of Maine System and secured the restoration of funding to the Passamaquoddy Tribe at Pleasant Point and the Penobscot Nation. I protected low-income Mainers' access to key programs like LIHEAP and SNAP. Although I voted against the *One Big Beautiful Bill Act* due to my opposition to Medicaid cuts, I helped secure \$50 billion to support rural health providers through the legislation's Rural Health Transformation Program. Maine has been awarded \$190 million in the first year of this five-year grant program.

Throughout my Senate service, I have never missed a roll-call vote and have cast more than 9,850 consecutive votes—reflecting the Maine work ethic I bring to Washington. My continued ranking as most bipartisan Senator from the Lugar Center and Georgetown University is a testament to Maine's tradition of working with cooperation and respect.

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

Sincerely,



Susan M. Collins  
United States Senator

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

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

Dear Friends,

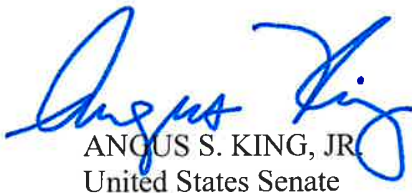
With each year we have a new opportunity to recognize our shared achievements and offer up our time and energy to support one another when challenges arise. I am grateful to the towns across Maine for their dedication to their communities, their residents, and our state. Working together has always been our strength, and the past year proved that once again we are stronger when we work together.

However, it is difficult to recall a year more challenging than the one we just experienced – a year that required a steady focus on our founding principles and shared values. For these reasons, I spent hours on the Senate Floor reminding my colleagues—and many of you back home—about the vision our founders demonstrated when they laid the blueprint for the American experiment. A cornerstone in their understanding was a duty to civic engagement and community. I often refer to Maine as a big town with long roads, and in my travels throughout our state, I am reassured by the grassroots participation in our civic process and the neighborly feel that makes Maine unique.

My legislative priorities remain largely the same: supporting Maine veterans, small businesses, and our heritage industries like agriculture, forest products and the marine economy. Additionally, I am grateful to have an exceptional team across Maine ready to assist you with issues involving the federal government. Whether you are facing challenges related to veterans' services, Social Security, the IRS, passports or other matters, I encourage you to reach out to our offices in Presque Isle, Bangor, Augusta, Portland, or Biddeford. We are here to help and welcome the opportunity to work on your behalf.

Together, I am confident we can continue building a stronger and more prosperous future for our state and nation. Thank you for being one of the many reasons Maine is such a special place. It is truly an honor to serve you and to know you. Mary and I wish you a happy, healthy, and safe 2026.

Best Regards,



ANGUS S. KING, JR.  
United States Senate

AUGUSTA  
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BANGOR  
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(207) 945-8000

BIDDEFORD  
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(207) 352-5216

PORTLAND  
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Portland, ME 04101  
(207) 245-1565

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



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

Dear Friends,

I hope this letter finds you well.

As you likely know, my time in Congress will come to an end in January 2027, after which I'll return to my family and my life as a private citizen. In other words, this is my final town letter.

My time as your representative has included a fair share of ups and downs, but one thing that never changed was the pride I brought with me to represent your community and all the others across Maine's 2nd Congressional District.

Maine has been home for my entire life. And while serving in Congress has meant a lot of time in Washington, D.C., I've tried my best to stay connected to the people, places and values that made me who I am.

Growing up in Leeds, I learned the value of hard work and community. When I enlisted in the U.S. Marines, a decision driven by the commitment to service and patriotism instilled in me by the people and places that raised me, I learned a lot about sacrifice and leadership. After my time in the military, I settled in Lewiston and served my city in the Maine State House, where I got a crash course in what representation really meant: listening, understanding, and fighting to make life better for the people and families who'd placed their trust in me.

I brought these values and experiences with me to Congress, and tried to live up to them every day I have served.

I share all this not because my story is special or my values unique, but because I know that it is not.

It's fair to say that I've worked in one way or another with most every community in the District. Together, we've reduced pressure on property taxes by securing congressional funds for local projects. We've passed laws to support Maine's heritage industries and small businesses. And my

staff and I have provided direct constituent services, helping thousands of Mainers across the state — including recovering millions of dollars in missing or delayed federal benefits.

What I've learned through our work together is that there are leaders all over Maine everywhere you look — people committed to service, to their communities and their country: Municipal officials and workers. Business owners and innovators. Servicemembers and law enforcement officers. Volunteer firefighters. And of course, the everyday workers, parents and students who are all doing their part to contribute how they can to their families and communities.

I am grateful to share this state with every single one of you, and despite all our challenges, I am optimistic about our future because of what I've seen and learned. I know that the things that divide us are no match for the things we have in common and our commitment to each other.

While this may be my final letter in this format, I am still working hard to represent you for the rest of this year. If your community, small business, or family has a need, reach out to my nearest district office and talk to us about it. My staff and I can help navigate government programs; find federal resources in Maine; and resolve issues with Medicare, Social Security, the VA, and other agencies. Here's the contact info for my offices:

- **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

Thank you again for the great honor of representing you in Congress and the opportunity to serve you and your community. I will spend the rest of my time in Congress working just as hard as I always have to deliver what I can to Maine.

Respectfully,



Jared Golden  
Member of Congress



## Town Clerk Report 2025

### Motor Vehicle Registrations

In 2025 we processed 1222 Motor Vehicle Registrations & Collected \$ 266,769 for Eustis & \$11,483 for Unorganized Territories in Excise tax fees.

#### Recreational Vehicles Registrations

Boats.....	151
Resident Snowmobiles.....	176
Non-Res Snowmobiles.....	56
Resident ATV.....	70
Non-Res ATV.....	15
Non- Res Milfoil Sticker.....	12

#### Sporting License Issued

Hunting.....	18
Non-Res Hunting.....	10
Res Life Time License .....	1
Dog Training/Hunt Combo.....	1
Hunting/Fish Combo.....	24
Non-Res Hunt/Fish Combo.....	2
Bear Permit.....	1
Fishing.....	40



### Sporting license Issued Cont.

Non-Res Fishing.....	10
Spring/Fall Turkey.....	4
Muzzleloader.....	4
Non-Res Muzzleloader.....	0
Crossbow.....	4
Non-Res Crossbow.....	0
Superpack.....	1
Coyote Night Hunt.....	3

### Vital Records

Births.....	5
Deaths.....	8
Resident Marriages.....	7
Non-Res Marriages.....	0

### Dog Licenses

Males/Females.....	17
Spayed/Neutered.....	114
Kennels.....	0



## Tax Collector's Report

2025 Real Estate Taxes.....	\$2,214,511.20
2025 Personal Property Taxes.....	\$251,087.60
2025 Tax Commitment.....	\$2,465,598.80
2025 Abatements.....	\$7,454.75
2025 Real Estate Taxes Collected.....	\$2,089,908.09
2025 Personal Property Collected.....	\$246,417.98
2025 Total amount Collected as of 12/31/2025.....	\$2,336,326.07
2024 Real Estate outstanding 1/1/2026.....	\$14,242.33
2024 Personal Property taxes outstanding 1/1/2026.....	\$530.25
2024 Balance due 1/1/26.....	\$14,772.58
2024 Abatements.....	\$5663.59
2024 Real Estate Taxes Collected as of 12/31/2025.....	\$1,986,472.24
2024 Personal Property Collected as of 12/31/2025.....	\$247,312.56
2024 Total Balance Collected as of 12/31/2025.....	\$2,233,784.80
2023 Real Estate outstanding 1/1/2026.....	\$0
2023 Personal Property taxes outstanding 1/1/2026.....	\$238.97
2023 Balance due 1/1/26.....	\$238.97
2023 Abatements.....	\$7457.41
2023 Real Estate Taxes Collected as of 12/31/2025.....	\$1,940,046.32
2023 Personal Property Collected as of 12/31/2025.....	\$245,253.36
2023 Total Balance Collected as of 12/31/2025.....	\$2,185,538.65



## 2025 Delinquent Taxes

15 Patridge Lane LLC.....	\$1322.37	Foss, Christopher.....	\$127.89
Ackerman, Randy.....	\$1215.28	Gagnon, Daniel.....	\$938.08
Benedict, Kevin.....	\$675.84	Gillespie, William.....	\$927.52
Berkeley, Susan Beneficiary.....	\$3526.48	Goomishian, Michael.....	\$1355.20
Bosley LLC.....	\$2456.96	Guy, James.....	\$1763.52
Bruce, Charlie Jr.....	\$1141.36	Hahn, Clara.....	\$1482.80
Brynildsen, Lisa E.....	\$1780.24 *	Hartwell, Karl.....	\$911.57
Bufalino, Alfred.....	\$2893.44	Higgins, Heath.....	\$249.92
Camp DILLIGAF.....	\$4309.36	Incoming Property LLC.....	\$770.88
Carroll, Michael.....	\$1725.68	JBD Holdings.....	\$1987.92
Chicoine, Randall.....	\$1171.28	JBD Holdings.....	\$6644.88
Clark, Kevin.....	\$361.68	Jones, Andrew.....	\$4825.04
Clark, Kevin.....	\$324.72	Jones, William.....	\$125.84
Clark, Kevin.....	\$39.60	Jones, William.....	\$2410.32
Clark, Kevin.....	\$1642.96	Leblanc, Robert.....	\$1393.92
Clark, Kevin.....	\$9546.24	Longfellow, Kimberly.....	\$572.00
Clark, Kevin.....	\$229.68	MacDonald, Terri.....	\$1598.96 *
Clark, Kevin.....	\$1085.92	Maine Central Realty.....	\$1459.04
Cobbweb, LLC.....	\$2290.64	Martel, Deborah.....	\$2581.92
Collins, John.....	\$3659.92	Messer, Robert.....	\$1243.44
Cook, Matthew.....	\$281.60	Morelli, Carmine.....	\$2256.32 *
Couture, Gary.....	\$1149.28	Morin, Mark.....	\$1886.72
Delmonico, Michael.....	\$1701.04	Morin, Mark.....	\$1287.44
Dobbins, Joseph.....	\$1202.08	Morin, Mark.....	\$714.56
Dowling, Justin.....	\$331.76	Morin, Mark.....	\$1907.84
Duffy, Thomas Jr.....	\$739.32	Opportunity Knocks, LLC.....	\$737.44
Duffy, Thomas Jr.....	\$277.97	Opportunity Knocks, LLC.....	\$1506.56
Eustis Ridge Holdings.....	\$1235.52	Prosperity Wills LLC.....	\$60.72



## 2025 Delinquent Taxes

Prosperity Wills LLC.....\$600.16	Taylor, Sarah.....\$703.12
Prosperity Wills LLC.....\$237.60	Tufts, Paul E.....\$1120.24
Rivers, John R Jr.....\$6108.96	Tukey, Steven P.....\$366.08
Rivers, John R Jr.....\$50.16	Upham, Aaron.....\$1583.12
Schanz, Summer Joy.....\$1725.43	Vallieres, John M.....\$1488.96 *
Spillover Lodging.....\$3198.80	Werner Trevor.....\$2417.36
Stevens, Wendall.....\$1293.60	Werner Trevor.....\$192.72
Stokes, Thomas.....\$1129.04	Wonderland Holdings LLC.....\$7361.20
Talor, Gina.....\$3985.52	Worth, William.....\$1163.36

### Lien Breakdown 2024

Eustis Ridge Holdings LLC.....\$994.94	Gagnon, Daniel.....\$273.51
Jones, Andrew.....\$4554.40	Jones, William.....\$132.28
Jones, William.....\$2245.77	Rivers, John R Jr.....\$2971.88
Rivers, John R Jr.....\$69.55	Total      \$14242.33

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



## Delinquent Personal Property Tax

### 2021

Pitney Bowes, Global Services.....\$6.45

### 2022

Getchell Brothers Inc.....\$3.80

### 2023

AT&T Mobility LLC.....\$235.39

Getchell Brothers Inc.....\$3.58

### 2024

Arctic Glacier USA.....\$3.50

AT&T Mobility LLC.....\$122.50

Brickley, Jeffrey.....\$75.25

Lake, Stephen A.....\$155.75

Quincy, Adrienne & Ryan.....\$164.50 \*

Timepayment Corp.....\$8.75

### 2025

Arctic Glacier USA.....\$3.52

AT&T Mobility LLC.....\$117.92

Bufalino, Alfred.....\$75.68

Hughes Network Systems.....\$8.80

Wonderland Holdings LLC.....\$555.28



## General Ledger

	Balance Debit	Balance Credit
<b>1-General Fund</b>		
1100-00 Skowhegan	\$0.00	
1105-00 Franklin Som	\$1,110.47	
1107-00 PW Savings	\$137,945.67	
1110-00 Checking	\$3,362,775.47	
1160-00 Petty Cash	\$500.00	
1200-18 2018 Taxes		\$18.56
1200-21 2021 Taxes	\$6.45	
1200-22 2022 Taxes		<b>\$5.40</b>
1200-23 2023 Taxes	\$238.97	
1200-24 2024 Taxes	\$455.01	
1200-25 2025 Taxes	<b>\$126,967.33</b>	
1200-26 2026 Taxes		\$2,326.15
1202-23 23 Stabilize	<b>\$0.00</b>	
1205-00 Com Bldg Dep		<b>\$75.00</b>
1210-23 23 Tax Liens	\$0.00	
1210-24 24 Tax Liens	\$13,700.40	
1212-24 24 Tax Acq	\$0.00	
1212-25 25 Tax Acq	\$1,293.60	
1212-22 22 Tax Acq	\$0.00	
1212-23 23 Tax Acq	\$0.00	
1999-01 Cap Projects	\$0.00	
1999-02 DTF Pantry	\$0.00	
1999-03 DTF Youth		\$1,619,685.74
1999-04 Capitol Pro	<b>\$66,489.04</b>	
1999-05 Capitol	<b>\$50,000.00</b>	
2100-00 Acct Pyble		\$21,379.79
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		\$50.00
2220-00 Simple IRA	\$0.00	
2250-00 PFMLA	\$16.82	
2300-00 Excise Tax		\$266,768.57
2700-00 Deferred Rev		\$72,810.00
2801-00 Dog licenses	\$0.00	



2802-00	Frank Cty Ex	\$0.00	
2804-00	Moses	\$0.00	
2805-00	M.V.Reg	\$0.00	
2820-00	TIF		\$18,368.03
3100-00	Revenue Summary	\$48,145.16	
3200-00	Expend Summ		<b>\$129,708.68</b>
3900-00	Fund Balance		\$3,165,523.64
3901-00	PW & Rd Fund		\$2,929,217.00
4000-00	Appropriations	\$2,929,217.00	
4100-01	Snack Packs		\$5,551.73
4103-01	Winter Kids G	<b>\$3,183.95</b>	
4104-00	Clothing Bou		\$843.48
4105-00	Innovative	\$1,276.97	
4106-00	Foreclosed	\$28.14	
4107-00	School Don		<b>\$4,315.27</b>

#### 2-Food Pantry

1101-00	Food Pantry	\$77,526.35	
1999-01	DYF Gen Fund	\$0.00	
3900-00	Food Pantry	\$0.00	
3900-01	F/B Pantry		\$77,526.35

#### 3- Special Revenues

1101-00	Blanchard	\$23,873.53	
1102-01	Youth Program	\$36,919.11	
1999-01	Due From Gen	\$1,601,317.71	
3100-00	Revenue Cont		\$1,566,734.00
3900-00	Youth Program		\$1,463,146.63
3900-01	Karate		\$4,038.91
3900-02	Blanchard		\$24,941.81

#### 4- Capital Projects

1101-00	Fire Savings	\$97,103.83	
1101-01	Sand/ Salt	\$128,125.14	
1999-01	Due to/from	\$11,037.31	
3900-00	Fund Balance		\$94,912.14
3902-00	Sand/Salt Shed		\$141,354.14



**5- Trust Fund**

1110-00	Unknown		<b>\$77,526.35</b>
3900-00	Cemetery	\$42,145.14	
3910-00	School Trust	\$461,492.32	
3995-00	School Trust		\$383,965.97
4000-00	Cemetery Fund		\$42,145.14
			\$10,270.50



## Revenue Detail 2025

		Current Budget	Debits	Credit	Unexpended Balance
<b>01-</b>	<b>Administration</b>				
0101-	Registration Fees	\$0.00	\$13.00	\$1,821.00	-\$1,808.00
0102-	Motor Veh - Clerk	\$0.00	\$164.40	\$7,845.75	-\$7,681.35
0105-	Returned Check Fee	\$0.00	\$0.00	\$35.00	-\$35.00
0111-	Eustis Water Dept	\$0.00	\$0.00	\$2,200.00	-\$2,200.00
0115-	Town Charges	\$0.00	\$5,089.23	\$5,514.81	-\$425.58
0121-	Hunt & Fish Clerk Fee	\$0.00	\$49.00	\$224.00	-\$175.00
0407-	Building Use	\$0.00	\$0.00	\$520.00	-\$520.00
1001-	Permits	\$0.00	\$0.00	\$3,786.80	-\$3,786.80
1302-	Subdivision Fees	\$0.00	\$0.00	\$750.00	-\$750.00
1305-	Animal Control Fees	\$0.00	\$0.00	\$230.00	-\$230.00
1310-	Stumpage	\$0.00	\$0.00	\$25,068.41	\$25,068.41
<b>06-</b>	<b>Protection</b>				
0102-	Grants	\$0.00	\$0.00	\$1,434.58	-\$1,434.58
0104-	Reimbursements	\$0.00	\$64,332.04	\$64,332.04	\$0.00
0113-	Franklin County	\$0.00	\$0.00	\$75,750.00	-\$75,750.00
0401-	Fire Call Reimbursement	\$0.00	\$13,757.50	\$13,757.50	\$0.00
<b>09-</b>	<b>Health &amp; Protection</b>				
0101-	Coplin Plantation	\$71,887.00	\$0.00	0.00	\$71,887.00
0104-	Franklin County	\$122,750.00	\$0.00	\$58,750.00	\$64,000.00
0108-	Tires	\$0.00	\$1,373.00	\$1,373.00	\$0.00
0109-	Freon	\$0.00	\$1,490.00	\$1,490.00	\$0.00
0110-	Demo	\$0.00	\$7,100.00	\$7,100.00	0.00
0115-	Metal	\$0.00	\$3,265.35	\$3,265.35	\$0.00
0701-	Bakers Commodities	\$0.00	\$0.00	\$192.00	-\$192.00
1301-	Permits	\$0.00	\$2,107.50	\$2,107.50	\$0.00



<b>13-</b>	<b>Highways</b>				
0101-	Culverts	\$0.00	\$0.00	\$15,780.00	-\$15,780.00
1106-	Public Work Wage Reimb	\$0.0	\$17,491.81	\$17,491.81	\$0.00
<b>14-</b>	<b>Charities</b>				
1001-	Reimbursement	\$0.00	\$0.00	\$29.35	-\$29.35
1005-	Food Pantry	\$0.00	\$1,697.50	\$1,598.50	\$99.00
<b>16-</b>	<b>Recreation</b>				
0104-	Library	\$0.00	\$1,085.50	\$1,285.50	-\$200.00
0105-	Karate Fees	\$0.00	\$975.00	\$975.00	\$0.00
0106-	Little League	\$0.00	\$185.00	\$185.00	\$0.00
0405-	Rec Program	\$0.00	\$2,130.00	\$2,130.00	\$0.00
1001-	Blanchard Park	\$0.00	\$15,000.00	\$15,000.00	\$0.00
2001-	State of ME Snowmobile	\$0.00	\$63,000.00	\$63,000.00	\$0.00
2005-	ASP	\$0.00	\$7,346.42	\$7,346.42	\$0.00
<b>17-</b>	<b>Unclassified</b>				
0104-	Perpetual Care	\$0.00	\$0.00	\$50.00	-\$50.00
0115-	State Reimbursement	\$135,766.22	\$0.00	\$0.00	\$135,766.22
0401-	New Trust Funds	\$0.00	\$150.00	\$350.00	-\$200.00
1001-	Interest Tax Charges	\$0.00	\$804.00	\$4,224.90	-\$3,420.90
1010-	Veteran's Refund	\$351.00	\$0.00	\$315.00	\$36.00
1011-	Flags & Banners	\$0.00	\$675.00	\$675.00	\$0.00
1027-	Family Fun Days	\$0.00	\$4,388.00	\$4,388.00	\$0.00
<b>50-</b>	<b>Revenues</b>				
0102-	Yearly Payment	\$132,000.00	\$0.00	\$132,000.00	\$0.00
0103-	Coplin Services	\$0.00	\$272.90	\$67,018.90	-\$66,746.00
0104-	Excise Tax	\$228,373.90	\$0.00	\$0.00	\$228,373.00
0107-	Misc Revenue	\$0.00	\$0.00	\$6,616.09	-\$6,616.09
0108-	Exemption	\$31,600.80	\$0.00	\$30,571.75	\$1,029.05
0110-	State Revenues Share	\$79,181.65	\$0.00	\$73,104.33	\$6,077.32
0113-	Tree Growth	\$52,686.00	\$0.00	\$55,580.27	-\$2,894.27
0115-	Reimbursement	\$0.00	\$0.00	\$133,233.00	-\$133,233.00
0116-	Interest on Investments	\$0.00	\$0.00	\$100,586.56	-\$100,586.56
0124-	Registration	\$814.00	\$0.00	\$873.84	-\$59.84
0125-	State Grant	\$0.00	\$75,854.52	\$75,854.52	\$0.00



0127-	Abatements	\$0.00	\$7,454.75	\$7,454.75	\$0.00
0128-	Discounts	\$0.00	\$29,177.06	\$29,177.06	\$0.00
0200-	Anti Tax	\$2,465,598.80	\$0.00	\$2,465,598.80	\$0.00
70-	<b>Special Revenues</b>				
0072-	Town Mtg Approp	-\$1,566,734.00	\$0.00	\$0.00	-\$1,566,734.00
		\$1,754,275.37	\$326,428.48	\$3,599,292.69	-\$1,518,588.84



## Expense Detail 2025

	Current Budget	Debits	Credit	Unexpended Balance
<b>01- Administration</b>				
01- Town Officers & Charges	\$175,000.00	\$178,346.60	\$5,089.23	\$1,742.63
04- Municipal Buildings	\$35,000.00	\$37,648.89	\$2,648.89	\$0.00
07- Assessor	\$30,000.00	\$30,920.18	\$920.00	\$0.00
10- Code Enforcement	\$14,000.00	\$12,490.79	\$0.00	\$1,509.21
13- Planning Board	\$4,000.00	\$1,460.00	\$0.00	\$2,540.00
28- ACO	\$2,000.00	\$1,827.56	\$0.00	\$172.44
31- Regional ACO	\$3,000.00	\$0.00	\$0.00	\$3,000.00
34- Tax Maps	\$2,000.00	\$2,019.00	\$19.00	\$0.00
40- A.V.C.O.G	\$3,300.00	\$3,301.14	\$1.14	\$0.00
43- Computer Expense	\$30,000.00	\$28,746.96	\$0.00	\$1,253.04
46- Legal Expenses	\$2,500.00	\$2,204.00	\$0.00	\$296.00
50- Town Office Floors	\$10,000.00	\$8,691.47	\$0.00	\$1,308.53
80- Mun Bld Maint	\$10,000.00	\$10,000.00	\$0.00	\$0.00
<b>06- Protection</b>				
01- Fire Dept	\$165,000.00	\$220,200.93	\$80,089.54	\$24,888.61
07- Fire Equipment Savings	\$25,000.00	\$25,000.00	\$0.00	\$0.00
13- Hydrants	\$43,120.00	\$43,107.20	\$0.00	\$12.80
16- Rescue Boat	\$25,000.00	\$25,000.00	\$0.00	\$0.00
22- Ambulance	\$25,000.00	\$43,597.00	\$0.00	\$8,403.00
25- Insurances	\$130,000.00	\$130,149.05	\$149.05	\$0.00
28- Street Light	\$12,000.00	\$11,319.21	\$0.00	\$680.79
<b>09- Health &amp; Sanitation</b>				
01- Transfer Station	\$215,000.00	\$234,797.74	\$19,797.74	\$0.00
07- Rangeley Health & Wellness	\$1,500.00	\$1,500.00	\$0.00	\$0.00
13- Plumbing Inspections	\$2,500.00	\$3,975.46	\$2,107.00	\$632.04
24- Transfer Station Maintenance	\$28,687.84	\$5,085.36	\$4,299.52	\$27,902.00
30- Healthy Community Coalition	\$500.00	\$500.00	\$0.00	\$0.00
33- Animal Shelter	\$1,923.00	\$1,923.00	\$0.00	\$0.00
35- ME Counsel of Aging	\$250.00	\$250.00	\$0.00	\$0.00
<b>13- Highways</b>				
01- Summer Roads	\$110,000.00	\$110,000.00	\$0.00	\$0.00



03-	Winter Roads	\$147,000.00	\$147,740.63	\$740.63	\$0.00
04-	Public Works	\$110,000.00	\$127,491.81	\$17,491.81	\$0.00
19-	Salt/Sand Bldg	\$10,000.00	\$10,000.00	\$0.00	\$0.00
<b>14- Charities</b>					
10-	General Assistance	\$1,500.00	\$0.00	\$0.00	\$1,500.00
15-	Food Pantry	\$6,000.00	\$7,697.50	\$1,697.50	\$0.00
<b>15- Education</b>					
10-	General	\$1,499,827.00	\$1,490,787.00	\$0.00	\$9,040.00
<b>16- Recreation</b>					
01-	Library	\$52,958.46	\$49,064.54	\$1,085.50	\$4,979.42
04-	Summer Rec	\$45,000.00	\$45,000.00	\$0.00	\$0.00
05-	Karate	\$1,858.84	\$674.14	\$975.00	\$2,159.70
06-	Family Fun Days	\$12,000.61	\$9,119.46	\$4,388.00	\$7,269.15
07-	Blanchard Park	\$3,500.00	\$18,500.00	\$15,000.00	\$0.00
08-	Paving @ Blanchard Park	\$6,500.00	\$6,500.00	\$0.00	\$0.00
10-	Little League	\$2,457.29	\$2,528.98	\$185.00	\$113.31
17-	A.T.S.C.	\$10,000.00	\$10,000.00	\$0.00	\$0.00
20-	Snowmobile Grants	\$0.00	\$63,000.00	\$63,000.00	\$0.00
23-	After School Program	\$7,185.80	\$5,273.62	\$7,346.42	\$9,258.60
29-	ATV Grants	\$0.00	\$75,854.52	\$75,854.52	\$0.00
35-	Historical Society	\$6,500.00	\$6,500.00	\$0.00	\$0.00
41-	Recreational Director	\$48,000.00	\$53,283.45	\$5,283.45	\$0.00
44-	Little League Field Electric	\$3,500.00	\$2,836.77	\$0.00	\$663.23
50-	Boat Landing	\$1,500.00	\$816.96	\$0.00	\$683.04
<b>17- Unclassified</b>					
01-	Cemetery Fund	\$10,000.00	\$11,837.61	\$1,837.61	\$0.00
04-	Cemetery Trust	\$0.00	\$150.00	\$150.00	\$0.00
07-	Decor	\$2,500.00	\$2,383.78	\$0.00	\$116.22
10-	Interest & Liens Charges	\$0.00	\$804.00	\$804.00	\$0.00
13-	Memorial Flag	\$2,500.00	\$3,875.95	\$1,375.95	\$0.00
16-	County Tax	\$397,080.00	\$378,800.00	\$0.00	\$18,280.00
19-	Family Fun Days	\$0.00	\$0.00	\$0.00	\$0.00
20-	Veteran Banners	\$0.00	\$559.75	\$675.00	\$115.25
21-	Safe Voice	\$500.00	\$500.00	\$0.00	\$0.00
24-	Red Cross	\$500.00	\$500.00	\$0.00	\$0.00
25-	Life Flight	\$641.00	\$641.00	\$0.00	\$0.00



40- Overlay	\$44,247.35	\$46,736.76	\$0.00	-\$2,489.41
46- Nadeau House	\$35,866.06	\$34,630.00	\$0.00	\$1,236.06
<b>18- TIF</b>				
05- TIF Expenses	\$13,121.02	\$10,678.00	\$0.00	\$2,443.02

**EUSTIS WATER DEPARTMENT**

**Profit & Loss**

January through December 2025

Accrual Basis

	Jan - Dec 25
Ordinary Income/Expense	
Income	
400 · OPERATING REVENUES	
460 · Unmetered Water Revenue	293.64
461 · METERED WATER REVENUE	
461.1 · Metered Residential Sales	54,483.68
461.2 · Metered Commercial Sales	19,873.06
461.3 · Metered Industrial Sales	11,437.75
461.4 · Metered Govt & Municipal Sales	4,877.86
Total 461 · METERED WATER REVENUE	90,672.35
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	150,211.31
403 · Depreciation Expense	-22,524.57
408 · Taxes Other Than Income	
408.01 · Payroll Liabilities	-1,557.73
408.10 · Utility Regulatory Assessm Fees	-836.00
Total 408 · Taxes Other Than Income	-2,193.73
427.3 · Interest Expense USDA	-7,760.73
Total Income	117,732.28
Gross Profit	117,732.28
Expense	
401 · OPERATING EXPENSES	
601 · SALARY & WAGES - EMPLOYEES	
601.2 · Supply and Pumping Expenses	3,330.60
601.7 · Customer Accts Exp	5,517.71
601.8 · Admin & General	11,514.16
Total 601 · SALARY & WAGES - EMPLOYEES	20,362.47
604 · Employee Benefits	
604.01 · Company Match IRA	276.43
604.02 · Education & Profess Dev	569.74
604.04 · PFML Company Paid	101.82
Total 604 · Employee Benefits	947.99
615 · PURCHASED POWER	
615.1 · Supply and Pumping	4,954.94
Total 615 · PURCHASED POWER	4,954.94
618 · CHEMICALS	
618.3 · Water Treatmt Oper - Chlorine	1,680.00
Total 618 · CHEMICALS	1,680.00
620 · MATERIALS & SUPPLIES	
620.1 · Source of Supp & Pump -Operatio	1,329.48
620.2 · Source of Supp & Pump - Maint	1,292.88
620.3 · Water Treatment - Operations	125.90
620.6 · Trans & Distr - Maintenance	
620.61 · Repairs to Mains	853.97
620.64 · Repairs to Service	3,200.83
620.65 · Repairs to Meters	2,244.67
620.66 · Repairs to Hydrants	92.50
620.6 · Trans & Distr - Maintenance - Other	1,857.72
Total 620.6 · Trans & Distr - Maintenance	8,249.69
620.7 · Customer Accounts Expense	
620.71 · Customer Billing & Accounting	4,898.00
620.72 · Meter Reading	696.01
620.73 · Collecting	148.00
Total 620.7 · Customer Accounts Expense	5,742.01
620.8 · Admin & General	5,756.70

**EUSTIS WATER DEPARTMENT**

**Profit & Loss**

January through December 2025

Accrual Basis

	Jan - Dec 25
<b>Total 620 · MATERIALS &amp; SUPPLIES</b>	<b>22,496.66</b>
631 · Cont Services - Engineering	4,359.43
635 · Contractual Services - Other	
635.01 · Labor shared with Road Dept	17,491.81
635.1 · Cont Services - Supply-Oper	656.68
635.20 · Cont Serv-Source Sup - Maint	14,215.00
635.3 · Cont Serv - Water Treatmnt Oper	
635.31 · Water sample/testing	1,614.65
<b>Total 635.3 · Cont Serv - Water Treatmnt Oper</b>	<b>1,614.65</b>
635.8 · Cont Services - Admin & General	4,367.00
<b>Total 635 · Contractual Services - Other</b>	<b>38,345.14</b>
650 · Transportation Expense	
650.01 · Vehicle repair & maint	3.49
650.02 · Mileage and fuel	942.78
<b>Total 650 · Transportation Expense</b>	<b>946.27</b>
675 · Misc General Expense	
675.1 · Industry Assoc. Membership dues	1,301.00
675.7 · Expenses for Rental House	
675.71 · Oil Expense for rental property	2,492.34
675.7 · Expenses for Rental House - Other	540.65
<b>Total 675.7 · Expenses for Rental House</b>	<b>3,032.99</b>
<b>Total 675 · Misc General Expense</b>	<b>4,333.99</b>
<b>Total 401 · OPERATING EXPENSES</b>	<b>98,426.89</b>
<b>Total Expense</b>	<b>98,426.89</b>
<b>Net Ordinary Income</b>	<b>19,305.39</b>
<b>Other Income/Expense</b>	
<b>Other Income</b>	
415 · Revenues from M & J	
415.01 · Backflow Testing Revenues	3,782.00
415 · Revenues from M & J - Other	474.91
<b>Total 415 · Revenues from M &amp; J</b>	<b>4,256.91</b>
416 · Expense of M & J	
416.01 · Backflow Testing Exp	-1,940.00
<b>Total 416 · Expense of M &amp; J</b>	<b>-1,940.00</b>
419 · Interest Income	4,963.25
470 · Forfeited Discounts	-0.04
471 · Misc Service Revenues	132.00
472 · Rents from Water Property	9,900.00
<b>Total Other Income</b>	<b>17,312.12</b>
<b>Net Other Income</b>	<b>17,312.12</b>
<b>Net Income</b>	<b>36,617.51</b>

# EUSTIS WATER DEPARTMENT Balance Sheet

As of December 31, 2025

Accrual Basis

	Dec 31, 25
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
131 · Cash	
131.01 · Checking 260057-71	107,598.56
131.06 · Prime Share 260057-00	97,801.60
131.07 · USDA Loan Pmt Sav 260057-59	50,099.58
131.08 · Money Market 260057-64	1,757.85
<b>Total 131 · Cash</b>	<b>257,257.59</b>
132 · Special Deposits	
132.3 · Contingency	
132.05 · Conting. Fund Savings 260083-00	50,084.94
132.06 · Skow Conting Fund CD 1367061	16,191.34
<b>Total 132.3 · Contingency</b>	<b>66,276.28</b>
132.4 · Reservoir Fund CD 260083-11	51,094.09
132.5 · Capital	
132.04 · Skow Captial ReserveCD 5033616	38,135.69
<b>Total 132.5 · Capital</b>	<b>38,135.69</b>
132.6 · Rural Dev Sav 260082-00	50,084.44
132.7 · USDA Req Res CD 260082-10	36,556.38
132.8 · CD 260057-10	32,759.15
<b>Total 132 · Special Deposits</b>	<b>274,906.03</b>
134 · Working Funds (Petty Cash)	100.00
<b>Total Checking/Savings</b>	<b>532,263.62</b>
<b>Accounts Receivable</b>	
142 · Other Accounts Receivable	800.00
<b>Total Accounts Receivable</b>	<b>800.00</b>
<b>Other Current Assets</b>	
140 · Receivables	
141 · Accounts Receivable - Customers	1,624.71
140 · Receivables - Other	57.47
<b>Total 140 · Receivables</b>	<b>1,682.18</b>
151 · Inventory - Materials and Suppl	1,285.74
<b>Total Other Current Assets</b>	<b>2,967.92</b>
<b>Total Current Assets</b>	<b>536,031.54</b>
<b>Fixed Assets</b>	
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
341 · Transportation Equip	
341.01 · Dodge Pick-up truck	5,000.00

# EUSTIS WATER DEPARTMENT

## Balance Sheet

As of December 31, 2025

Accrual Basis

	Dec 31, 25
341.02 · John Deere Model 3039RHR3	33,133.96
Total 341 · Transportation Equip	38,133.96
347 · Miscellaneous Equipment	21,076.97
348 · Other Tangible Plant	43,783.00
Total 101 · UTILITY PLANT	2,578,749.16
108.01 · Accumulated Depr	-431,956.59
Total Fixed Assets	2,146,792.57
<b>TOTAL ASSETS</b>	<b>2,682,824.11</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
20000 · Accounts Payable	2,107.99
Total Accounts Payable	2,107.99
Other Current Liabilities	
24000 · Payroll Liabilities	32.82
Total Other Current Liabilities	32.82
Total Current Liabilities	2,140.81
<b>Long Term Liabilities</b>	
224.01 · USDA - Loan #91-07	326,932.54
224.02 · USDA - Loan #91-03	18,254.53
237.01 · Accured Interest	-1.56
Total Long Term Liabilities	345,185.51
Total Liabilities	347,326.32
<b>Equity</b>	
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	240,271.86
Net Income	36,617.51
Total Equity	2,335,497.79
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,682,824.11</b>



## Selectmen's Report 2025

We begin this year's update with several personnel changes. After many years of dedicated service, Kirk Williams retired in May as Road Commissioner. We sincerely thank Kirk for his years of hard work and wish him all the best in retirement. John Small, who worked alongside Kirk last winter to learn the role, assumed the position full-time in May. We welcome John and thank him for the great job he has already been doing.

Addaline Hemingway transitioned to the full-time deputy clerk position in the Town Office and has performed exceptionally well. With Addie moving to full-time, we needed to fill the part-time role, and Mary Donoghue stepped in and has also done an excellent job.

At Town Meeting last March, Tim Richards was elected as our newest Selectman. Tim was also hired by the School Board to serve as Superintendent, replacing Barry London, who retired earlier this year. We welcome Tim and extend our best wishes to Barry in his retirement.

The Richard Nadeau house (the former Print Shop) next to the school, which was acquired through unpaid back taxes, was cleaned out last year. The building was demolished this spring, and the lot was graded, seeded, and added to the adjacent school property. The area looks great. You may also have noticed the newly installed speed tables on School Street, which we hope will help slow traffic near the school.

Following last year's upgrades to the Town Office—including new paint and furniture—the old flooring and carpet were replaced. The new flooring looks much better and is easier to maintain. The Town's phone system was also upgraded with new equipment and a new service provider, improving overall efficiency.

Additionally, the Town has partnered with TextMyGov to provide service announcements to residents via email. This service is free and available to anyone who signs up. To receive Town of Eustis alerts, simply text "EUSTIS" to 91896. To report an issue, text 207-245-1360.

The Bigfoot Festival was a tremendous success, bringing people together all over town. A special thank-you goes to Lee'Ann Delcourt and her team for organizing such a well-run event.

As always, we extend our sincere appreciation to our department heads and all Town employees. Their dedication and hard work truly make our jobs easier.

In closing, we thank the residents of Eustis for entrusting the Board of Selectmen with the continued success of our town. This responsibility is one we take seriously, and we remind you that our door is always open.

Respectfully,

**Steve St. Jean**  
**Jeff Lecander**  
**Linda Marzell**  
**Carol Sherrier**  
**Tim Richards**



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

From the time the first tone of 2025 dropped at 0838 on January 1st, until the close of the year, Eustis Fire responded to a record-setting 209 calls for service. In January alone, the department responded to 33 calls, with the first quarter totaling nearly 70 calls, making for a very busy late winter and early spring. All together, our call response was up 13.5% from 2024, and, in spite of increased demand, the fire crew also managed to log an additional 1,966 cumulative hours of training and continuing education respectively — no small feat!

The Eustis Fire Department was very fortunate to receive over \$80,000 in grants and donations in 2025. Funds were utilized to update aging equipment and to enhance the fleet with a new 2024 F350 utility truck (Utility-2) and a 2025 Weldcraft boat (Marine-1). After training and a familiarization with each vehicle, both were put into action rather quickly; Marine-1, cleared for use less than a week, responded to two significant incidents on Flagstaff Lake just two days apart in late August and early September.

This year presented many challenges for our crew, but also, many opportunities. Time and again, I have been proud to witness the unwavering dedication of this crew, their commitment to learning and improving themselves, and their ability to rise to the occasion. With continued support from the Town, our community, and visiting recreationists, the Eustis Fire Department is honored to be tasked with the safety of our friends and neighbors in this wonderful place we call home.

Sincerely,

A handwritten signature in black ink, appearing to read "W Sprague Wise".

Sprague Wise  
Fire Chief, Town of Eustis

**Eustis School Department  
Stratton School**

65 School St., Stratton, ME 04982

Phone: (207) 246-2283

Fax: (207) 246-6598

Dear Stratton/Eustis Residents:

As I say every year, we here at Stratton School are forever grateful to the residents of the town for your continued support of our school. We are very aware of and are reminded everyday of how much each and everyone of you truly cares about the children within the walls of this school.

We have worked to get rain gear for PK-5th grade so that students can be outside even in inclement weather. I work on writing grants to support buying extra supplies like snow shoes, orange vests for being outside and most recently a pavilion that students and teachers can use for learning out near the garden and grow dome. (We will be looking for volunteers this spring to get the pavilion built!)

We are so proud of our little school. If you haven't been able to visit our orchard, gardens, or been in the school for a long time, please call and set up a time and we would be happy to give you a tour/show you around. Keep your eye out for our spring time celebration with music, art and garden festivities, which usually takes place in May. We always post those details on our school Facebook page at Stratton School-Eustis School Department or on our website at [www.strattonschool.org](http://www.strattonschool.org).

We are struggling to find bus drivers and night time custodians. If you have any interest in becoming a bus driver, please reach out and we can help you to get your license!

On behalf of Tim Richards, Superintendent and the Eustis School Department School Board: Jeff Brickley, Chair, Jamie Ilsley, Sarah Strunk, Jed Whiting and Bret Gundlah

Yours in Education,

*Tabitha I. Emery*

Tabitha I. Emery  
Principal



**Come Grow With Us**



## 2025 Library Report

It's been an average year, with its ups and downs. Overall, it has averaged out about the same over the last few years.

We had around 2,449 visits. Around 622 were for "In Library Use" with 234 uses of our in-library computers and an estimate of 898 for our WiFi use indoors and outdoors in the parking lot. And of course, we had some visits to study/read and playtime for the little ones. Sorry to say we still don't have Story Hour yet but we will see if we can get something going. With myself, being the only one here at the library it isn't possible to do, so if anyone would like to start one, please let me know.

Tyler Provencher from The Greater Franklin Digital Literacy Program has joined us weekly as often as he could totaling about 76 visits this year. He is well liked and has helped our community folks a lot. We look forward to this continued program this year. On top of that the organization donated another \$2,000 this year as a thank you for letting him come to our library.

Stephanie Ward from Franklin County Adult Education has started coming in on Wednesdays from 10-2. So far, it's attendance has been pretty slow, so please get the word out. We are so lucky to get these people to come way up here to help us, we should take advantage of these programs. As well, we should be with our Community Health Worker (Terri Kelly) who comes over from Rangeley on Thursdays from 8-12 at the Community Building.

We have 7,619 books, 282 audio books and 1,052 DVDs in our library collection, for a total of 8,953 items. We also have about 10 magazine subscriptions, 60 puzzles and 10 games that can be checked out.

We had a total of 1,512 items checked out this year: 1,272 adult books, 145 juvenile books, 12 audio cd books, 83 DVD's and 20 puzzles and also magazines. We also are part of the interlibrary loan program and we borrowed 120 books from them for various patrons. This is another great program that we utilize often to get books that I don't have in our library. These books come on the Delivery Van Service that comes every Friday. We were getting this service for free but due to carrier changes and cutbacks we will be paying a very small price of \$52.25.

The library took in \$846.39 for making copies, printouts, donations and a book sale. Plus, the library had a generous donation of \$500 from a community member plus the \$2,000 donation which we received in January 2026, that I mentioned earlier.

Expenses were as follows: Books \$3,468.77, Magazines \$195.67, Supplies \$1015.32, Postage \$82.82 and \$15 for flowers for the flower box under the Free Book Box and Misc. Expenses such as dues and computer program support \$465.25, wages and taxes came to \$41,489.39. We had some repairs and renovations that came to 1260.50. Also, we had donation money of \$2000 left over from last year which I spent \$1,653.51 of for new ergonomic furniture and updated misc. things for the library, which leaves \$346.69 left in the donation account. That about sums up the year's activities.

Thank you  
Wendy Boyle (Librarian)



## NEWS FROM THE CODE ENFORCEMENT OFFICE 2025

Wow, 2025 was a busy year! Especially for principal structures. We granted (10) permits for Principal Structures-(9) Single Family dwellings and (1) for a multi-unit apartment building (two units). We also permitted (4) Accessory Dwelling Units under the recently passed Affordable Housing Act (LD 2003). A total of 46 permits were granted in total for the year. A complete breakdown is as follows.

Principal structures 10 Accessory Dwelling Units 4 Additions 5

Accessory Structures 21 Individual Private Campsite 1 Docks 3

Demolition/Removal 1 Home Occupations 2

I began my work as Code Enforcement Officer in 1989. I was absent in 2000 and 2001 and returned in 2002. In 1989, we only had a Subdivision Ordinance and Shoreland Zoning Ordinance. In 1993 the Town enacted the Land Use Ordinance. In the 25- year period of 1989 through 2013 the average number of total permits was 45 with the principal structure average being 10. In the 12-year period of 2014-2025 the total average is 35 with the principal structure average being 7. From 1989-2013 the high year was 1999 with 90 total permits! I guess we wanted to end the 20<sup>th</sup> century on a high note! The high of the 2014-2025 period is 5, in interestingly, the COVID year of 2020!

The Administrative Assistant (Rachel) and I researched the status of the Eustis Ridge Road from its present end as a Town Way and then onwards to and beyond Sylvester's Overlook Subdivision and to the Town's Public Lot. We believe it to be a "Private Road, Public way" from its pattern of use, and not a strictly "Private Road" and are working with lawyers to clarify the legal process of establishing that for the record. This is important in clarifying for the Selectboard and the Town what public monies might be authorized, if any, on repairs and maintenance of that section.

The Comprehensive Plan is being finalized at AVCOG and we plan on having it in this warrant.

There were no major enforcement actions.

Let's see what this year of 2026 brings us.

Respectfully submitted.

Peter B. Farnsworth-

Code Enforcement Officer





**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 \_\_\_\_\_

## 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.



# Town of Eustis

88 Main Street P.O. Box 350  
Stratton, Maine 04982

Tel: [207-246-4401](tel:207-246-4401) Fax [207-246-3267](tel:207-246-3267)

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

## SECRET BALLOT ELECTION AND TOWN MEETING WARRANT

Friday March 6, 2026

And

Saturday March 7, 2026

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 March 6, 2026, 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 7<sup>th</sup> day of March 2026, at 9:00 o'clock in the morning, then and there to act on Articles 3 through 34 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.

**Selectmen**  
3 Year Term  
3 Year Term

**School Board**  
3 Year Term

**Planning Board**  
3 Year Term  
3 Year Term

**Article 3.** To see if the Town will vote that all Real Estate and Personal Property taxes shall be made payable June 25, 2026, 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% per annum beginning December 1, 2026, 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 defined 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 2026 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 2026 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 authorize the Select Board to transfer, Summer Rec Program & Park grants, donations, and unexpended funds to the Youth 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 14.** 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 15.** 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 16.** To see if the Town will vote to authorize the Select Board to transfer any unexpended funds in the Salt/Sand Building operating account at the end of the municipal year to the Salt/ Sand savings 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 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 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 appropriate \$15,780.00 from the Local Road Assistance Account to the Summer Roads Operating Account for the municipal year of 2026.

**Recommended by the Select Board**

**Article 21.** To see if the Town will vote to authorize the Select Board to use the following amounts to reduce the 2026 Tax Commitment.

<b>2026</b>	
State Revenue Sharing	\$ 73,104
Excise Tax	\$ 266,769
Tree Growth Tax Rebate	\$ 55,580
Helix Maine Wind	\$ 132,000
Snowmobile Registration Refund	\$ 874
Veteran's Refund	\$ 315
Coplin Services	\$ 66,746
Franklin County UT Services	<u>\$134,500</u>
Total	\$ 729,888

**Recommended by the Select Board**

**Article 22.** To see if the Town will vote to raise and appropriate the following amounts for Administration for 2026.

<u>2025</u>		<u>2026</u>
\$175,000	Town Offices and Charges	\$180,000
\$ 35,000	Municipal Buildings	\$ 40,000
\$ 30,000	Assessing	\$ 32,000
\$ 14,000	Code Enforcement Officer	\$ 14,000
\$ 4,000	Planning Board	\$ 4,000
\$ 2,000	Animal Control Officer	\$ 2,000
\$ 2,000	Tax Maps	\$ 2,100
\$ 3,300	AVCOG	\$ 3,150
\$ 30,000	Computer Expenses	\$ 30,000
\$ 2,500	Legal Expenses	\$ 3,000
\$ 10,000	Municipal Building Maint.	\$ 10,000
<u>\$ 3,000</u>	Regional ACO	<u>\$ 3,000</u>
<b>\$310,800</b>		<b>\$ 323,250</b>

**Recommended by the Select Board**

**Article 23.** To see if the Town will vote to raise and appropriate the following amounts for Protection for the year 2026.

<u>2025</u>		<u>2026</u>
\$ 165,000	Fire Department	\$175,000
\$ 25,000	Fire Equipment Savings	\$ 25,000
\$ 43,120	Hydrants	\$ 43,120
\$ 52,000	Ambulance	\$ 53,325
\$ 130,000	Insurance	\$ 130,000
<u>\$ 12,000</u>	Street Lights	<u>\$ 12,000</u>
<b>\$ 427,120</b>		<b>\$438,445</b>

**Recommended by the Select Board**

**Article 24.** To see if the Town will vote to raise and appropriate the following amounts for Health & Sanitation for the year 2026.

<u>2025</u>		<u>2026</u>
\$ 215,000	Transfer Station	\$ 220,000
\$ 1,500	Rangeley Health & Wellness	\$ 1,500
\$ 2,500	Plumbing Inspections	\$ 2,500
\$ 500	Healthy Community Coalition	\$ 500
\$ 1,923	Animal Shelter	\$ 1,988
<u>\$ 250</u>	Maine Counsel of Aging	<u>\$ 250</u>
<b>\$ 221,673</b>		<b>\$226,738</b>

**Recommended by the Select Board**

**Article 25.** To see if the Town will vote to raise and appropriate the following amounts for Highway for the following accounts for 2026.

<u>2025</u>		<u>2026</u>
\$ 110,000	Summer Roads	\$ 110,000
\$ 147,000	Winter Roads	\$ 147,000
\$ 110,000	Public Works	\$ 115,000
<u>\$ 10,000</u>	Salt/Sand Bldg	<u>\$ 10,000</u>
<b>\$ 377,000</b>		<b>\$382,000</b>

**Recommended by the Select Board**

**Article 26.** To see if the Town will vote to raise and appropriate the following amounts for Charities for the following accounts for 2026.

<u>2025</u>		<u>2026</u>
\$ 1,500	General Assistance	\$ 1,500
<u>\$ 6,000</u>	Food Pantry	<u>\$ 6,000</u>
<b>\$ 7,500</b>		<b>\$ 7,500</b>

**Recommended by the Select Board**

**Article 27.** To see if the Town will vote to raise and appropriate the following amounts for Recreation for the following accounts for 2026.

<u>2025</u>		<u>2026</u>
\$ 50,000	Library	\$ 50,000
\$ 45,000	Summer Recreation	\$ 45,000
\$ 500	Karate	\$ 500
\$ 5,000	Family Fun Days	\$ 3,500
\$ 3,500	Blanchard Park	\$ 3,500
\$ 1,000	Little League	\$ 1,000
\$ 10,000	A.T.S.C.	\$ 10,000
\$ 0	After School Program	\$ 5,000
\$ 6,500	D.R.A.H.S.	\$ 7,500
\$ 48,000	Recreational Director	\$ 55,000
<u>\$ 1,000</u>	Boat Landing	<u>\$ 1,500</u>
<b>\$ 170,500</b>		<b>\$ 182,500</b>

**Recommended by the Select Board**

**Article 28.** To see if the Town will vote to raise and appropriate the following amounts for Unclassified for the following accounts for 2026.

<u>2025</u>		<u>2026</u>
\$ 10,000	Cemetery Care	\$ 12,000
\$ 2,500	Decorations	\$ 2,500
\$ 2,500	Memorial Flags	\$ 2,500
\$ 500	Red Cross	\$ 500
\$ 641	Life Flight	\$ 641
<u>\$ 0</u>	Kennebec Behav. Health	<u>\$ 335</u>
<b>\$ 15,641</b>		<b>\$ 18,476</b>

**Recommended by the Select Board**

**Article 29.** 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 30.** To see if the Town will vote to authorize the Select Board to carry forward \$3,000 for the Regional ACO that was raised and appropriated in 2025.

**Recommended by the Select Board**

**Article 31.** To see if the Town will vote to raise and appropriate a sum of \$5,000 for FABA a.k.a. Maine's Northwestern Mountains.

**\$0 Recommended by the Select Board**

**Article 32.** To see if the Town will vote to accept \$150 to create a Trust Fund, the income is to be used for the care of the lot.

Janet Sylvester \$75.00  
Muriel Manseau \$75.00

**Recommended by the Select Board**

**Article 33.** To see if the Town will vote to amend the Eustis Shoreland Zoning Ordinance in the following manner. Section 3. Applicability;

This Ordinance applies to all land areas within 250 feet, horizontal distance of the normal high-water line of any great pond or river, the upland edge of a freshwater wetland and all areas within 75 feet, horizontal distance, of the normal high-water line of a stream, "and additionally as determined by the Town".

**Article 34.** To see if the Town will vote to amend the Shoreland Zoning map in the following manner:

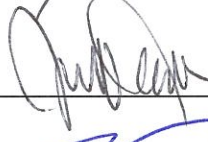
Proposed to rezone portions of the following lots partially in Shoreland zoning as Limited Residential, and partially in Rural Woodland I. Said lots are identified on the Eustis Tax Maps as R03, lots 20B, 21B, 21C, 21D, 21F, 22, 22A, 23, 24, 25, 25A,25A1, 25, 26, and 26-1.

It is proposed that the portions of those lots that currently fall within the Rural I Land Use District be rezoned to Limited Residential Shoreland District.

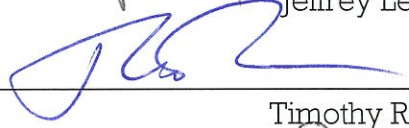
Given under our hands this 3<sup>rd</sup> Day of February 2026

  
\_\_\_\_\_

Stephen St. Jean

  
\_\_\_\_\_

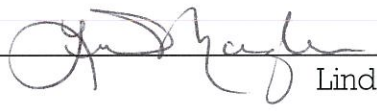
Jeffrey Lecander

  
\_\_\_\_\_

Timothy Richards

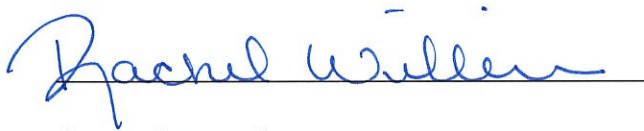
  
\_\_\_\_\_

Carol Sherrier

  
\_\_\_\_\_

Linda Marzelli

Board of Selectmen  
Town of Eustis

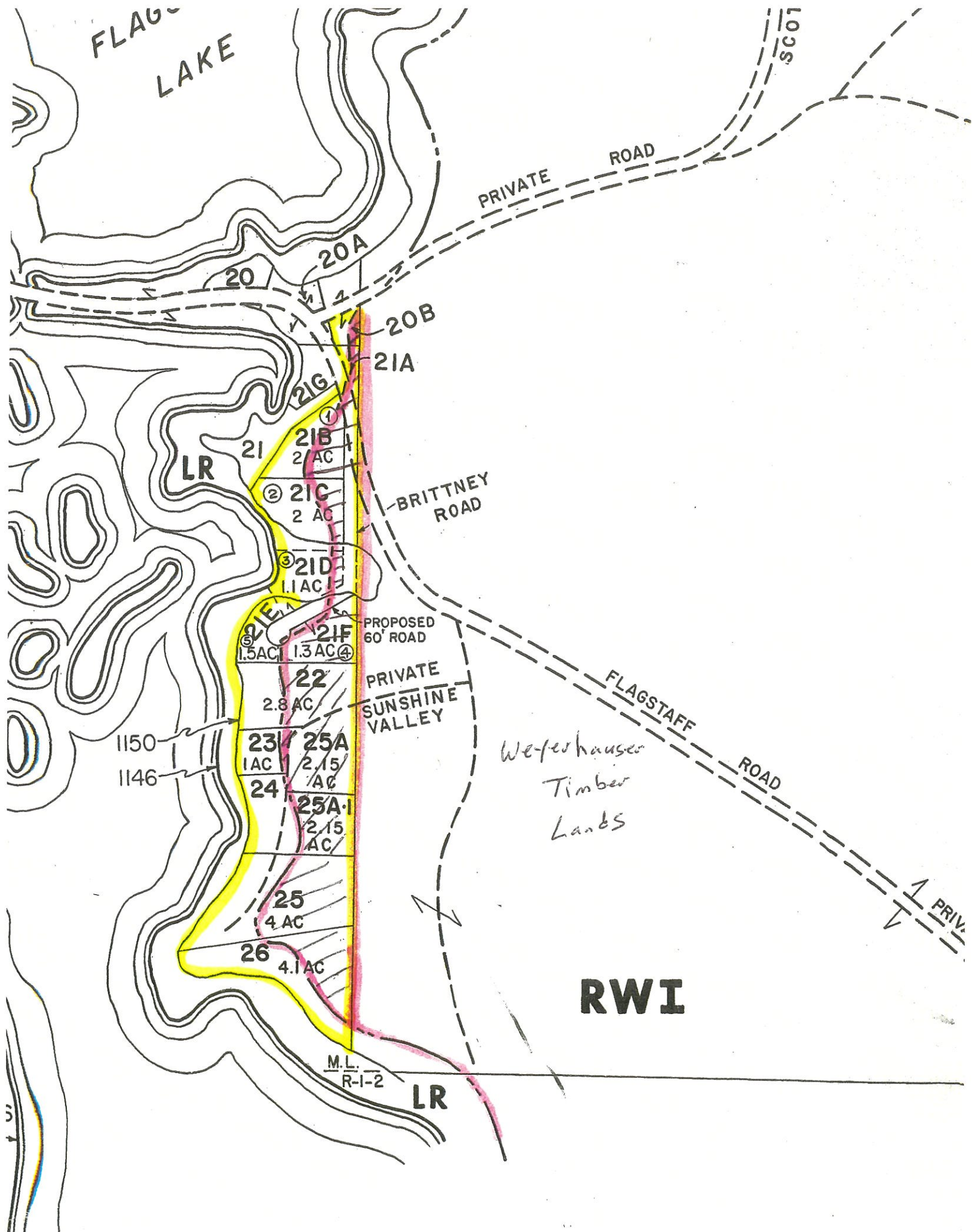
  
\_\_\_\_\_

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, 2026 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 circle 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 TOWN OF EUSTIS MARCH 6, 2026

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

Vote for no more than one (2)

- Carol Sherrier
- Linda Marzelli
- \_\_\_\_\_
- \_\_\_\_\_

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

Vote for no more than two (1)

- Sarah Strunk
- \_\_\_\_\_
- \_\_\_\_\_

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

Vote for no more than one (2)

- Jeffrey Brickley
- \_\_\_\_\_
- \_\_\_\_\_

Rachel Williams  
Town Clerk



# 2025 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.

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## PROPERTY TAX EXEMPTIONS & PROPERTY TAX RELIEF

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

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

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

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

The Homestead must be for a permanent place of Residence

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

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

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

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

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

## TRUE AND PERFECT LISTS

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

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

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

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

Filed Pursuant to 36 M.R.S. § 706-A

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

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

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

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

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

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

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

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

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 2025**

Tax Rate **\$8.75**

Total Taxable Valuation of Real Estate		\$251,649,000.00
Total Taxable Valuation of Personal Prop		<u>\$28,532,682.00</u>
Total Taxable Valuation		<b>\$280,181,682.00</b>
Total exempt value for Homestead Exemptions	(189x\$25000)	\$4,725,000
HS reimbursement value	(4,725,000 x.76)	\$3,591,000
Total Exempt Value of all BETE		\$25,713,000
BETE reimbursement value		\$15,137,400
Total Valuation Base		<b>\$298,910,102.00</b>

**ASSESSMENTS**

County Tax		\$397,080.00
Municipal Appropriations		\$1,566,734.00
TIF Financing Plan		\$13,121.00
Education		<u>\$1,499,827.00</u>
Total Assessments		<b>\$3,476,762.02</b>

**ALLOWABLE DEDUCTIONS**

State Municipal Revenue Sharing		\$79,181.65
Other Revenues (excise tax, TG reimburse, appropriated surplus)		\$808,861.90

Total Deductions **\$888,043.55**

**NET TO BE RAISED BY LOCAL PROPERTY TAX RATE** **\$2,588,718.47**

**TAX FOR COMMITMENT** **\$2,465,598.80**

In 2025 there was a total increase of \$22,996,200 in Real Estate Valuation. In 2025 there was a total increase of \$207,800 in Personal Property Valuation.

This amount includes new homes, modular, garages, decks, and all other buildings and outbuildings and valuation adjustments. 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 2025

This year we achieved the goal of becoming a separate entity. We are now a 501c3 nonprofit organization. Now all donations to the pantry are tax deductible. All checks should be made out to Stratton Eustis Food Pantry and mailed to PO Box 219, Stratton, ME 04982. Achieving this status took a lot of time and work. I would thank Bryan Libold and Steve Amer for all of the time and work they put into making this happen. We established a board of directors and in March we had our first board meeting.

This year the price of groceries saw no relief. We are still paying a high price for every day needs. People are again turning to the food pantry for a little help. It should not be a choice of feeding your family or staying warm and paying for other expenses.

I would like to thank all who have donated money, food, time and labor. The support we get from the town of Eustis, the Stratton Eustis Lions Club, Fotter's Market, and the community means a lot. We would not be able to do this without your help.

During the 12 months we served a total of 1,088 individuals from 573 families. A monthly average of 91 individuals from 48 families down slightly from last year. This is a decrease in the monthly average of 7 individuals 4 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

Pantry Director

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

January 2, 2026

Eustis Selectboard  
Town of Eustis  
PO Box 350  
Stratton, Me 04982

Dear Selectboard,

The members of the Dead River Historical Society would like to express our sincere appreciation for the support received from the town 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, and all 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 and insurance 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. As with the rest of the community, our electricity bill increased during the last couple of months of 2025. In anticipation of increased costs, the Dead River Area Historical Society respectfully requests an appropriation of \$7,500.00 from the Town of Eustis. Going forward, we continue to explore ways to improve the heat efficiency of the building for 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.

Even now we still get items of historical significance donated from the public. We have recently received a collection of photographs dating to 1903 depicting Eustis Village, Dead River Dam and Grand Falls and a baseball game between the Eustis town team and a team of foresters traveling through the area on a timber survey. We also received the original time clock of the Stratton Manufacturing/Forster's Mill and have some other mill related items pending donation.

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. We had roughly 125 visitors sign the guest book in 2024 and some who did not sign it.

Thank you for considering this request.

Sincerely,

The Dead River Area Historical Society  
Scott Stevens, President  
Lenny Hobbs, Vice President



# Franklin County Sheriff's Office

Scott R. Nichols, Sheriff

Steve Lowell, Chief Deputy

Business Office: (207) 778-2680  
Toll Free: (800) 773-2680  
Fax: (508) 296-4032

120 County Way  
Farmington, ME 04938

February 9, 2026

## Good day to my neighbors in Eustis,

Each year, I typically provide an end-of-year report outlining law enforcement activity in your town, including statistical data that reflects trends and changes from the prior year. Unfortunately, this year I am unable to provide that statistical comparison.

The year 2025 has been a significant **transitional year** for the Franklin County Sheriff's Office. For the first time in over a decade, we transitioned to a new Records Management System. This improved system was implemented countywide and is shared with all law enforcement agencies within Franklin County, as well as several neighboring counties. While the system represents a major advancement in our operations, certain components—including customized data extraction for year-end reporting—are still being configured. As a result, the statistical data normally included in this report is not yet available.

That said, I would like to provide an overview of the important work and progress taking place within the Sheriff's Office.

One of the most impactful developments this year has been the hiring of a new Jail Administrator. **Major Hart Daley** brings over 40 years of high-level administrative experience from prior law enforcement agencies. His leadership, working in close partnership with **Lieutenant John Donald**, has provided a much-needed stabilizing presence within the jail. We are extremely fortunate to have professionals of this caliber leading the facility. Their efforts have strengthened operations and increased staffing levels to the point that, for the first time in many years, we have achieved a **full complement of corrections officers**.

Another significant achievement at the jail is the implementation of our **COSSUP Program**—the *Comprehensive Opioid, Stimulant, and Substance Use Program*. This initiative is designed to address illicit drug use in our community through a multi-faceted approach aligned with the **Sequential Intercept Model**. Individuals who are arrested and brought to the jail are screened, and when substance use disorder is identified, they may be enrolled in a program aimed at breaking the cycle of addiction.

This program includes **medication-assisted treatment within the jail**, along with counseling services provided by a dedicated team of professionals, both onsite and through the **Healthy Communities Coalition**, which specializes in addiction treatment and recovery. The program is overseen by **Dr. Alaine O'Connor**, who serves as our Addiction Medical Director. The primary goals of COSSUP are to reduce overdose incidents and deaths while also lowering jail recidivism rates. Although the program is still in its early stages, we are already seeing encouraging results.

Additional improvements at the jail this year include the construction of a new medical room, providing a more modern and appropriate environment for the care of residents. We have also added three additional office



# Franklin County Sheriff's Office

Scott R. Nichols, Sheriff

Steve Lowell, Chief Deputy

Business Office: (207) 778-2680

Toll Free: (800) 773-2680

Fax: (508) 296-4032

120 County Way  
Farmington, ME 04938

February 9, 2026

spaces within the facility to support counseling services and to allow for private meetings between residents and their attorneys.

On the patrol side of the agency, we continue to deliver comprehensive law enforcement coverage throughout Franklin County. Our patrol division consists of **nine patrol deputies and four patrol supervisors**, providing 24-hour coverage to meet the growing demands placed on our agency. One notable trend is the continued increase in **mental health-related calls for service**. Nearly every day, our deputies respond to individuals in crisis. They are trained to assess each situation and connect individuals with the most appropriate services and resources available.

Our detectives remain actively engaged in investigating drug-related crimes both within Franklin County and beyond. We have observed an increase in out-of-state actors entering our communities to distribute illegal drugs. In addition to drug investigations, our detectives continue to work diligently on other major crimes affecting our county.

In 2025, we also implemented a change in how **civil process papers** are served. Patrol deputies are now responsible for serving these documents rather than utilizing a dedicated individual. This adjustment has resulted in more timely service and allows the county to recoup revenue for services rendered.

You can be proud of the men and women of the Franklin County Sheriff's Office and the work they do every day on behalf of our communities. If you have any questions, please feel free to contact me at my office at **207-778-2680**.

Respectfully,

Scott R. Nichols  
Sheriff, Franklin County

Arnold Trail Snowmobile Club  
PO Box 152  
Eustis, Maine 04936

December 26, 2025

Town of Eustis  
PO Box 350  
Stratton, Maine 04982

Re: Request for \$10,000 Community Grant

Dear Members of the Select Board,

We are writing to respectfully request consideration for a \$10,000 community grant to support our local snowmobile trail system. This project is designed to benefit the town of Eustis by maintaining a great trail system and remaining one of the largest in the state.

Our goal is to promote safe and lawful operation of snowmobiles within the Arnold Trail snowmobile trail system., and we believe this initiative aligns closely with the town's priorities of economic development, public safety, and recreation. With the town's support, we will be able to continue to provide the best trail system.

The total estimated cost of maintaining the trails and equipment is \$257,000.00 and the requested \$10,000 grant would allow us to move forward with confidence knowing we are providing a benefit to riders and the community.

We are committed to ensuring that this project is carried out responsibly, transparently, and with measurable community benefit.

Thank you for considering this request and for your continued dedication to supporting initiatives that strengthen our community.

Sincerely,  
James Allen, President  
Jeff Babineau, Vice-President  
Robin Thurston, Treasurer  
Karin Mooney, Secretary  
Arnold Trail Snowmobile Club



## 2025 WATER NEWS

2025 was another active year for us. We began with continued planning with Maher Well Drilling for the Well #2 pump replacement. We ordered the pump and check valve and then waited for its arrival!! Winter unfolded into spring. We stayed busy in April with the tapping of our 6-inch distribution line to install a new water service line at 5 Spaulding Drive for the new two-unit apartment building under construction. In May the new pump finally arrived and was installed on May 8<sup>th</sup>. We did a final start up and flushing and collected a bacteria sample and sent it to the lab. It came back clean, so we put the well back into our pumping rotation with well #3. We now are dealing with some instrumentation issues in our control panels and are working with technical and engineering companies to find solutions.

We did have to replace the transducer in well #3 as it was damaged apparently by a lightning strike. The transducer tells us the water level in the well and is important in evaluating the well pump efficiency. As part of the ongoing work related to well #2, we plan to install a transducer in that well, as it has never had one.

We received news from the Maine Drinking Water Program (our regulatory agency) that our lead-line survey was accepted. Tad and Ralph installed new gaskets for the hydrant at the museum and brought that back online. We relocated and installed a new meter shut off for 52 School Street.

Hydrant flushing and backflow preventor testing was completed. We completed all our scheduled water sampling for the year, and results submitted to the Drinking Water Program.

The highlight for October was the MDOT replacement of the large culvert under route 27 up by Rocky Knoll Drive. The culvert passes under our 12-inch ductile iron water main on the west side of the highway. Many thanks to the MDOT crew and M&H for the careful excavation work in exposing our pipe and sliding the new culvert under our pipe!!! It made for a nervous couple of days, but it was a great success.

We again attended the annual Maine Rural Water Association Conference in Bangor for training opportunities. Although we did not repeat our 2024 win as Best Tasting Disinfected Water in the State in the tasting competition, we did make it into the top five. So, we were pleased with that.

Again, I thank the crew, Amy, Tad, and Ralph for all their help and support.

Thank you to all our customers as well.

Respectfully,

Peter B. Farnsworth

Superintendent



The Recreation Department had a great year. We were fortunate to be able to run the after-school program until the last day of the school year. This was made possible by a \$5000 grant from the Sugarloaf Charitable Trust. We all enjoyed the town boat launch, Blanchard Park and all the school facilities. Over 20 local families took advantage of the program. In addition to the younger kids, we had several 7<sup>th</sup> and 8<sup>th</sup> graders who helped us out in trade for community service hours. Not only did they receive their required community service hours, but they added a lot of positive energy to the program.

Family Fun Days 2025 was mostly rained out. Many locals braved the elements to put on an amazing parade. We then enjoyed some tacos from our local taco truck, Hungry Mama. Victoria Parker ran karaoke under the big tent while children ran around in the rain using all the inflatables as water slides and pools. The rest of the event was cancelled due to the heavy rain.

Family Fun Day 2026 is scheduled for Saturday June 27<sup>th</sup> however I am the last remaining committee member. If you or anyone you know is interested in helping this year, so that we can have an amazing event, please reach out to me!

Thanks to volunteer coaches Jamie Ilsley and Nicole Burton we were able to run a very successful T-ball season this spring. All children aged 3-6 were invited to play and 22 children participated. They met once a week at the town ball field and worked on their hitting, running, throwing and catching skills.

At the same time Justin MacLean once again coached our co-ed Little League team. He had 10 players on the team. They practiced several times a week and played against many other teams in the region.

Thanks to the Town of Stratton, we were able to install an electric outlet in the concession stand at the town field. The PTC and volunteers will now be able to sell a wider range of concessions which should bring in more money for the team.

The Parks Department decided to get the tennis court at Blanchard Park back in working order. Thanks to the Town of Stratton and a large donation from REV Renewables (Kibby) the cracks were filled in, and a completely new surface was installed this spring. The next step will be to get the tennis court repainted along with adding two additional Pickleball courts. That project is scheduled for early spring 2026. We look forward to bringing back Pickleball Clinics and private tennis lessons for all ages.

Thanks to Stan from Public Works and the Stratton Fire Department we had an ice rink at Blanchard Park again this winter which was open to the public. Unfortunately, we could not leave the shed unlocked, as originally intended, for public use of ice skates and other equipment. This was due to several instances of missing and broken equipment along with the shed being vandalized way too often. This year we ran a program where locals could borrow a pair of ice skates for the season. This program was a hit and will continue for the 2026 winter. We also



received a grant from the Carrabassett Valley School Department. We used some of the funds to buy an ice skate sharpening machine which can be used for the skates at Blanchard Park and at the school.

Our Summer Rec program ran for 6 weeks this summer and was a huge success. Over 30 families participated in the program. We also employed several high school students as junior counselors. Together they worked over 330 community service hours. We could not run the program without their help, and they gained invaluable work experience. We were able to take a field trip every Thursday along with having an animal rehabilitation specialist come visit us with several live animals.

We spent the rest of the summer at Cathedral Pines. We enjoyed art projects, field games, free swimming, kayaking, paddleboarding and a sleepover. We still had some funds left from the WinterKids grant that we won last year. We used those funds to train and employ two lifeguards. Having two lifeguards enabled us to have one group swimming while other groups explored Flagstaff Lake on paddle boards, kayaks and a canoe.

We were also able to hire a Water Safety Instructor who facilitated two swimming lessons a week for each age group. We saw a drastic improvement in the camper's ability to swim this summer.

In addition, The Summer Rec program was gifted 5 days of free water-skiing lessons. Each week we were able to take the older campers to Kingfield for private water-skiing lessons. The program was so successful that the private donor funded the program for another 4 years. We look forward to getting a few more campers and junior councilors up on to one ski next summer!

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



December 19, 2025

Town of Eustis  
P.O. Box 350  
Stratton, ME 04982

Dear Community Leaders,

On behalf of the American Red Cross, I am writing to respectfully request your municipality’s support for delivery of our humanitarian mission – preventing and alleviating human suffering in the face of life’s emergencies.

Each year, the Red Cross responds to more than 60,000 disasters across the country—ranging from home fires to storms and floods—providing shelter, food, emotional support, and recovery assistance to those affected. In Northern New England, more than 1,800 trained volunteers work tirelessly to support local families, train residents in lifesaving skills, and ensure a safe and adequate blood supply for hospitals. In our most recent fiscal year, we:

- Responded to **525 disasters**, the majority of which were home fires, assisting nearly **2,200 people**.
- Trained more than **41,000 people** in first aid, CPR, and water safety skills
- Collected over **137,000 blood products**. Hospitals throughout Northern New England depend on the American Red Cross to meet the need for lifesaving blood.
- Installed more than **2,800 free smoke alarms** to help keep local residents safe.

Your partnership is vital. *This year, we respectfully request consideration for a contribution of \$500.00.* With your support, we can continue to prepare local residents for life’s emergencies, and when emergencies do happen, ensure that help is available at no cost to those impacted.

**In making a contribution to the American Red Cross, please confirm via email:**

- Whether the contribution provided is from federal funding, directly or indirectly
- If an agreement is required
- If reporting is required

Please send your response to [Hira.Shahid@redcross.org](mailto:Hira.Shahid@redcross.org) and [SupportNNE@redcross.org](mailto:SupportNNE@redcross.org)

For more information about the work we’ve been doing in your area, please refer to the attached service delivery summary. If you have any questions, please call us at 1-800-464-6692 or [supportnne@redcross.org](mailto:supportnne@redcross.org).

Together in service,

Stephanie Couturier  
Regional Executive

32 N. Prospect St.  
Burlington, VT 05401

2 Maitland St.  
Concord, NH 03301

524 Forest Ave.  
Portland, ME 04101

[www.redcross.org/nne](http://www.redcross.org/nne)

American Red Cross of Northern New England



December 29, 2025

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, 2026, to June 30, 2027.**

We are also pleased to include a picture of our financials, our budget for our current year (FY2026), and the budget for FY2025. 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.

Under that formula, the amount declared for your municipality for the fiscal year beginning July 1, 2026, under Section 2.1(a) is **\$53,325\***

Reminder: Under the Agreement terms, you have until April 1, 2026 to notify us if you do *not* want to renew the Agreement. *No action is required on your part to continue the contract under the terms in this letter.*

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

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

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

Very truly yours,

Stephen L Smith  
Director

John Bogar  
MaineHealth EMS Advisory Board Chairman

\*\* Should you wish to change over to the alternate method under 2.1(b), the amount would be \$4154 Per Run during this FY2026 period and increasing 4.5% each contract period thereafter. You must notify Steve Smith, NorthStar Director, no later than April 1, 2026 if you are electing this alternative payment option.





November 2025

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

Greetings,

We are fortunate to call Maine home. It is a state defined by its rugged beauty, close-knit communities, and resilient people. That spirit of resilience and connection is at the heart of LifeFlight of Maine's mission.

Since 1998, we have transported over 41,00 patients, rapidly delivering ICU-level care to people facing the worst moments of their lives — cardiac arrests, strokes, traumatic injuries, and newborn medical emergencies. **In this moment when our healthcare system seems fragile, LifeFlight continues to respond to greater demand for its services statewide. We cannot do it alone. We need your community's support.**

**In the last 27 years, LifeFlight has transported 42 patients from Eustis/Stratton.** Each transport represents someone whose life depended on the speed, skill, and ICU-level care our teams deliver. When you support LifeFlight, you are investing in your own community's access to critical care.

**Please consider giving a gift of \$641, based on a \$1 per capita rate.** We are grateful for your partnership and commitment to our mission. We know that communities like yours have many important priorities. Supporting LifeFlight is one of the most direct, impactful ways to invest in the health and safety of Maine's people.

Thank you for believing in our mission, thank you for standing with us, and thank you for helping LifeFlight ensure access to critical care when it is needed most for every community in Maine.

Enclosed are FAQs and supplemental information about LifeFlight, a map depicting where the patients we transported last year live, and a map of Maine communities that support LifeFlight — as you'll see, it takes all of us coming together to make this work. We encourage you and the leaders in your community to reach out to us with any questions. If you need additional information or a specific application form is required to accompany 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](mailto:info@lifeflightmaine.org) | [www.LifeFlightMaine.org](http://www.LifeFlightMaine.org)



**Administrative Offices & Waterville Clinic**

67 Eustis Parkway  
Waterville, Maine  
04901-5173  
207-873-2136  
1-888-322-2136  
207-872-4522 Fax

**Finance & Development**

12 Park Street  
Waterville, Maine  
04901-6039  
207-873-2136  
1-888-322-2136  
207-872-4522 Fax

**Augusta Clinics**

66 Stone Street  
Augusta, Maine  
04330-5227  
207-626-3455  
207-626-3612 Fax

10 Caldwell Road  
Augusta, Maine  
04330-5227  
207-626-3448  
207-626-3453 Fax

**Psychiatric Services**

11 Caldwell Road  
Augusta, Maine  
04330-5227  
207-213-2037

**Skowhegan Clinic**

5 Commerce Drive  
Skowhegan, Maine  
04976-1828  
207-474-8368  
207-474-7794 Fax

**Winthrop Clinic**

736 Old Lewiston Rd  
Winthrop, Maine  
04364-4121  
207-377-8122  
207-377-8564 Fax

**Farmington Clinic**

115 Mt Blue Circle  
Farmington, Maine  
04938  
207-860-3026  
207-860-3027 Fax

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

September 29, 2025

Rachel Williams, Town Clerk  
Town of Eustis  
PO Box 350  
Eustis, Maine 04982

Dear Rachel,

Since 1960, Kennebec Behavioral Health (KBH) has provided life-saving mental health and substance use disorder services to individuals and families across Maine—including your residents. As community needs continue to grow and reimbursement remains limited, **local partnerships like yours are more critical than ever** to ensure that everyone can access care, regardless of their ability to pay.

In fiscal year 2025, **KBH served 5 residents of Eustis**, delivering more than **\$6,678.59 in uncompensated care** to individuals who were uninsured or underinsured. To give you a sense of the broader supports available, we've enclosed a brochure that highlights the wide range of services KBH provides across Central Maine, many of which remain accessible to your residents even if direct utilization has been limited. Your investment helps ensure these services remain available to all who need them, including those in your community who may require support in the future.

To help sustain this vital work, we respectfully request that the Town of Eustis consider a municipal allocation of **\$335—approximately \$67 per resident served**. Beyond direct support for care, your contribution represents a powerful investment: **national research shows that every \$1 spent on behavioral health yields up to \$4 in savings** through reduced emergency services, law enforcement involvement, and productivity losses.

As a nonprofit provider, KBH meets the **Public Purpose Doctrine** of the Maine Constitution and offers services many towns could not feasibly provide on their own. From counseling and crisis response to peer support, school-based care, and recovery services, **your investment helps ensure no one falls through the cracks**.

I would be happy to attend a budget or town meeting to discuss this request and answer any questions about our work in Eustis. Please don't hesitate to reach out to me directly at [akruk@kbhmaine.org](mailto:akruk@kbhmaine.org) or (207) 873-2136 ext. 1035.

On behalf of our entire team and the families we serve, thank you for considering this request — and for your commitment to the well-being of your residents.

Respectfully,

Amber Kruk, Director of Development and Community Engagement





## Flagstaff Area Business Association

mainesnorthwesternmountains.com

1216 Carrabassett Dr, Carrabassett Valley, ME 04947

January 2, 2026

Dear Town of Eustis Selectpersons and Budget Committee:

FABA is ready to follow our mission by “promoting the economic welfare and goals of its surrounding areas by providing a forum for networking, cooperative advertising, community sponsorship, and the exchange of ideas in order to create and maintain the Region as a thriving four-season tourist destination”.

Maine’s Northwestern Mountains Visitor’s Center represents about 200 small businesses which local people do a wonderful job in supporting them but, most businesses also rely on the influx of tourists to come to our Region to recreate and shop “local” to give them that extra income to keep their businesses thriving.

For the year 2025, we worked extremely hard to keep our expenses to a bare minimum. We printed 15,000 copies of our popular “Maine’s Northwestern Mountains Visitor’s Guide” at a cost of \$13,694. Our Visitor’s Guidebook is distributed all along the Maine State Turnpike, State Library, visitor centers in Fryeburg, Rumford, Bethel, Farmington and Bar Harbor.

We also started a marketing blitz this past fall/spring, I created an ad with a QR code (for tracking purposes) that was used in a full-page ad in “Maine Invites” and “Maine’s Lakes & Mountains”, and a half page ad in “Discover Maine”. The same picture in these ads was also used on our front page of our website mainesnorthwesternmountains.com, in doing so, I’m hoping that when people see the picture of Grand Falls it will remind them of this area.

In January of 2026 I will be sending in our paperwork to convert our 503c6 status over to a 503c3 status which will hopefully open us up to grant money. Also, in 2026 we would like to start a scholarship program where we give one residential student of Kingfield, Carrabassett Valley or Eustis \$1000 to go towards education within the trades industry.

**We Need Your Support!** We have 29 businesses in Eustis/Stratton that we have mutual support with. We believe that our 2026 request for \$5,000 is consistent with our mission and trust that you will see our value as we promote the area businesses, big and small, which are vital to the economy of Maine’s Northwestern Mountains Region.

If I can provide additional information to encourage consideration of our request, please feel free to contact me at 207-235-2301 or drop in to see your tax dollars at work.

Thank You,

Doug Archer

Flagstaff Area Business Association  
Maine’s Northwestern Mountains Visitor Center

## Projected Budget for 2026

### Flagstaff Area Business Association

#### Current Assets

Net Revenue from 2026

\$6,216

**Total**

**\$6,216**

#### Projected Revenue

Membership Dues (based from 2025 paid members)

\$14,425

Town of Carrabassett Valley (requesting \$25,000)

\$25,000

received \$20,000  
in 2025  
received \$2,000 in  
2025

Town of Kingfield (requesting \$5,000)

\$5,000

Town of Eustis (requesting \$5,000)

\$5,000

Guide Book Ad Sales estimated

\$24,350

**Total Revenue \$\$\$**

**\$73,775**

**Total Assets for 2026**

**\$79,991**

#### Projected Expenses 2026

Joni Blanchard

\$16,800

Doug Archer

\$16,800

Postage mailing guide books

\$4,750

Paper, Ink, Envelopes

\$750

Mileage/Travel

\$250

Telephone/Internet

\$900

Adobe Software Suite and Quickbooks

\$2,000

Website hosting charge

\$1,500

Insurance & State Fees

\$1,700

Storage of guide books

\$1,800

Printing of Guide Book & shipping

\$14,000

Guide Book Design

\$2,500

Advertising in other publications

\$5,500

Repair & Maintenance

\$1,200

**Total Expenses for 2026**

**\$70,450**

**Net Operating Revenue at the end of 2026**

**\$9,541**



## Franklin County, Maine

January 13, 2026

Dear Franklin County Friends and Neighbors,

As I write this, it has been twelve months since I, along with my fellow Commissioners, were honored to take our oath of office as new Franklin County Commissioners. For the first, and quite likely the last time, in the 187-year history of Franklin County, all five of us were sworn in simultaneously. The voters of Franklin County decided to increase the board from three members to five beginning in 2025. The good citizens of Franklin County determined that this new arrangement would broaden the representation and thereby help address the various concerns throughout the entire county.

Each Commissioner District represents approximately one fifth of the county's 31,000 total population. I have the privilege of representing District #3, which geographically is the largest. District #3 consists of a total of thirty towns and Unorganized Territories (UTs), covering the entire western half and the northern portion of the county. An area where there may be more Moose than people!

So...what roles do County Commissioners play in the grand scheme of things? Well, acting as a Board, we are responsible for the support and administration of the Sheriff, Registry of Deeds, Probate, Superior Court, Treasurer, District Attorney, Emergency Preparedness, Detention Center, Information/Technology, Dispatch Center, Unorganized Territories, Facility Management and Administration. The Commissioners are charged with developing a budget and policies for the entire county operation.

Generally speaking, Commissioner meetings are scheduled for the first and third Tuesday of each month beginning at 10:00 am. We very often meet at other times when the workload demands it. All meetings are open to observation by the public. In addition to our meetings, Commissioners also spend a great deal of time individually serving on various boards, committees and groups that influence county government.

120 County Way, Suite 4, Farmington, Maine 04938. (207) 778-6614

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Tom Saviello	Fen Fowler	Tom Skolfield	Bob Carlton	Jeff Gilbert
District #1	District #2	District #3	District #4	District #5

Amy Bernard  
County Administrator  
abernard@franklincountymaine.gov



## Franklin County, Maine

County government is funded primarily through property taxes. Each municipality is assessed a county tax based on valuation. The towns collect that tax and submit the revenue to the county treasurer. Property in UTs is assessed by the Maine Revenue Service which collects the taxes and submits the revenue to the county treasurer.

I hope you have found this very brief explanation of your county government useful. I encourage you to attend our Commissioner meetings in person or via the Internet. I think you will gain valuable perspective on the complexities, challenges and rewards of governing Franklin County. Please reach out to me if I can be of assistance.

Sincerely,

Thomas Skolfield  
Franklin County Commissioner  
District #3

120 County Way, Suite 4, Farmington, Maine 04938. (207) 778-6614

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Tom Saviello District #1	Fen Fowler District #2	Tom Skolfield District #3	Bob Carlton District #4	Jeff Gilbert District #5
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Amy Bernard  
County Administrator  
abernard@franklincountymaine.gov

# Maine Municipal Audit Services, PA

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Mindy J. Cyr, CPA

## Independent Auditors' Report

To the Select Board  
Town of Eustis  
Eustis, Maine

### OPINIONS

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Town of Eustis, Maine, as of and for the year ended December 31, 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

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

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

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

#### **Notes to the Financial Statements:**

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

#### **Required Supplementary Information**

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

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

#### **Financial Highlights:**

*Net position* – The assets and deferred outflows of resources of the town exceeded its liabilities and deferred inflows of resources at the period ending December 31, 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**

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*Fund balance* – The Town's governmental funds reported on a current financial resources basis, had a combined ending fund balances of \$5,592,808 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
<b><i>Total Assets</i></b>	<b>9,097,073</b>	<b>8,652,831</b>
<b><i>Deferred Outflows of Resources</i></b>	<b>125,958</b>	<b>185,214</b>
<b><i>Total Assets &amp; Deferred Outflows of Resources</i></b>	<b>\$ 9,223,031</b>	<b>\$ 8,838,045</b>
Current Liabilities	\$ 197,630	\$ 184,252
Other Liabilities	-	-
Net Pension Obligations	77,691	54,141
Net OPEB Obligations	185,967	300,277
<b><i>Total Liabilities</i></b>	<b>461,288</b>	<b>538,670</b>
Property Taxes Collected in Advance	1,593	3,066
Related to Pensions	30,440	82,391
Related to OPEB	132,108	44,972
<b><i>Total Deferred Inflows of Resources</i></b>	<b>130,429</b>	<b>130,429</b>
<b>NET POSITION:</b>		
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
<b><i>Total Net Position</i></b>	<b>8,597,602</b>	<b>8,168,945</b>
<b><i>Total Liabilities, Deferred Inflows of Resources, and Net Position</i></b>	<b>\$ 8,597,602</b>	<b>\$ 8,838,045</b>

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

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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
<b>Revenues:</b>		
<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
<b>TOTAL REVENUES</b>	<b>4,594,067</b>	<b>4,605,623</b>
<b>Expenses:</b>		
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
<b>TOTAL EXPENSES</b>	<b>4,165,410</b>	<b>4,430,436</b>
	428,657	175,187
<i>Changes in Net Position</i>		
<b>Beginning Net Position</b>	8,168,945	7,993,758
<b>Ending Net Position</b>	<b>\$ 8,597,602</b>	<b>\$ 8,168,945</b>

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

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

At the end of the year, the Town's governmental funds reported a combined ending fund balance of \$5,592,808, 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

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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

ASSETS	General Fund		MAJOR FUNDS		Other Funds		Total Governmental Funds
	General Fund	Education Fund	School Trust Fund	Governmental Funds	Governmental Funds		
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		
Interrund receivable	9,192	1,969	-	359,359	370,520		
Taxes receivable	77,465	-	-	-	77,465		
Tax liens receivable	8,374	-	-	-	8,374		
<b>TOTAL ASSETS</b>	<b>\$ 3,608,646</b>	<b>\$ 1,456,523</b>	<b>\$ 477,822</b>	<b>\$ 688,231</b>	<b>\$ 6,231,222</b>		
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>							
<i>Liabilities:</i>							
Interrund 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		
<b>Total liabilities</b>	<b>203,951</b>	<b>351,592</b>	<b>-</b>	<b>12,607</b>	<b>568,150</b>		
<i>Deferred inflows of resources:</i>							
Taxes collected in advance	1,593	-	-	-	1,593		
Uncollected property taxes	68,671	-	-	-	68,671		
<b>Total deferred inflows of resources</b>	<b>70,264</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>70,264</b>		
<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		
<b>Total fund balances</b>	<b>3,334,431</b>	<b>1,104,931</b>	<b>477,822</b>	<b>675,624</b>	<b>5,592,808</b>		
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 3,608,646</b>	<b>\$ 1,456,523</b>	<b>\$ 477,822</b>	<b>\$ 688,231</b>	<b>\$ 6,231,222</b>		

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

	MAJOR FUNDS					Total Governmental Funds
	General Fund	Education Fund	School Trust Fund	Other Governmental Funds	Governmental Funds	
<b>REVENUES:</b>						
Property taxes	\$ 2,157,991	\$ -	\$ -	\$ -	\$ -	2,157,991
Excise taxes	217,024	-	-	-	-	217,024
Intergovernmental revenue	262,896	135,097	-	199,085	-	597,079
Interest income	61,333	961	8,173	5,094	-	75,561
Charges for services	159,033	966,073	-	-	-	1,125,106
Other revenue	175,940	40,392	-	50,087	-	266,419
State of Maine on-behalf payments	-	140,951	-	-	-	140,951
<b>Total revenues</b>	<b>3,034,218</b>	<b>1,283,474</b>	<b>8,173</b>	<b>254,266</b>	<b>-</b>	<b>4,580,132</b>
<b>EXPENDITURES:</b>						
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
<b>Total expenditures</b>	<b>1,571,223</b>	<b>2,261,797</b>	<b>-</b>	<b>299,144</b>	<b>-</b>	<b>4,132,165</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>1,462,995</b>	<b>(978,323)</b>	<b>8,173</b>	<b>(44,878)</b>	<b>-</b>	<b>447,967</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Operating transfers in	9,000	1,231,773	-	212,971	-	1,453,744
Operating transfers (out)	(1,339,744)	(105,000)	-	(9,000)	-	(1,453,744)
<b>Total other financing sources (uses)</b>	<b>(1,330,744)</b>	<b>1,126,773</b>	<b>-</b>	<b>203,971</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>137,251</b>	<b>148,450</b>	<b>8,173</b>	<b>159,093</b>	<b>516,530</b>	<b>447,967</b>
<b>FUND BALANCES - BEGINNING</b>	<b>3,202,181</b>	<b>956,482</b>	<b>469,649</b>	<b>516,530</b>	<b>-</b>	<b>5,144,841</b>
<b>FUND BALANCES - ENDING</b>	<b>\$ 3,339,431</b>	<b>\$ 1,104,931</b>	<b>\$ 477,822</b>	<b>\$ 675,624</b>	<b>\$ -</b>	<b>\$ 5,592,808</b>

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 (Stmt. 2) are different due to the following items:</i>		
Depreciation expense recorded on Statement of Activities, yet not required to be recorded as expenditures on governmental funds		(238,846)
Revenues in the Statement of Activities (Stmt 2) that do not provide current financial resources are not reported as revenues in the funds. More specifically, this amount represents the change in deferred property taxes.		13,935
Capital outlays expensed on the Governmental Funds report (Stmt. 4), yet not considered an expense for the purposes of Statement of Activities (Stmt. 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
<b>CHANGES IN NET POSITION OF GOVERNMENTAL ACTIVITIES (SEE STMT. 2)</b>		<b>\$ 428,657</b>

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		
<b>REVENUES:</b>				
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>
<b>EXPENDITURES:</b>				
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>
<b>OTHER FINANCING SOURCES (USES):</b>				
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	
<b>FUND BALANCES - BEGINNING</b>			<u>3,202,181</u>	
<b>FUND BALANCES - ENDING</b>			<u>\$ 3,334,431</u>	

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

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total
<b>ASSETS:</b>				
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
<b>TOTAL ASSETS</b>	<b>\$ 387,582</b>	<b>\$ 261,972</b>	<b>\$ 38,677</b>	<b>\$ 688,231</b>
<b>LIABILITIES AND FUND BALANCE:</b>				
<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
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 387,582</b>	<b>\$ 261,972</b>	<b>\$ 38,677</b>	<b>\$ 688,231</b>

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

	Youth Program	Karate	Blanchard Park	Food Pantry	TIF	School Lunch	School Grants	Total
<b>ASSETS:</b>								
Cash and cash equivalents	\$ 30,251	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,251
Accounts receivable	-	-	-	-	-	4,679	1,969	6,648
Inventory	-	-	-	-	-	4,553	-	4,553
Interfund receivables	30,532	3,589	20,937	96,196	15,147	84,308	95,422	346,130
<b>TOTAL ASSETS</b>	<b>\$ 60,783</b>	<b>\$ 3,589</b>	<b>\$ 20,937</b>	<b>\$ 96,196</b>	<b>\$ 15,147</b>	<b>\$ 93,540</b>	<b>\$ 97,391</b>	<b>\$ 387,582</b>

<b>LIABILITIES AND FUND BALANCE:</b>								
<i>Liabilities:</i>								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,447	\$ -	\$ 1,447
Total liabilities	-	-	-	-	-	1,447	-	1,447

<i>Fund Balance:</i>								
Non spendable	-	-	-	-	-	-	4,553	4,553
Restricted	-	-	-	96,196	15,147	-	95,422	206,765
Assigned	60,783	3,589	20,937	-	-	87,540	-	172,849
Unassigned	-	-	-	-	-	-	-	-
Total fund balance	60,783	3,589	20,937	96,196	15,147	92,093	95,422	384,166
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 60,783</b>	<b>\$ 3,589</b>	<b>\$ 20,937</b>	<b>\$ 96,196</b>	<b>\$ 15,147</b>	<b>\$ 93,540</b>	<b>\$ 95,422</b>	<b>\$ 385,613</b>

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

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

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

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

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

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

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

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

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