

2014

# The 2013-2014 Annual Report of the Municipal Officers of the Town of Easton Maine

Easton, Me.

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# TOWN OF EASTON



*Moving Forward...*

## 2013/2014 ANNUAL REPORT of the Municipal Officers

# Easton Citizen Honored



The Boston Post Cane Award was presented to Avis Hume for being Easton's Oldest Citizen. The cane is in a display case at the Easton Town Office. Her plaque read: "Boston Post Cane Award, Presented to Avis Hume, born August 18, 1916, 97 years old, presented January 2014".

**2013-2014  
ANNUAL REPORT  
Of the Municipal Officers  
Of the Town of EASTON, MAINE  
For Fiscal Year Ending February 15, 2014  
Polls will be open at the Town Office on Monday, April 7, 2014  
From 9:00 AM – 6:30 PM.  
Town Meeting opens at 8:00 PM, April 7, 2014  
at the Easton Elementary School Cafeteria**

***Please bring this report with you  
to the Town Meeting.***



**Easton Board of Selectmen**

Douglas R. Blackstone, Scott F. Allen, Michael P. Corey-Vice Chairman, Bruce V. Flewelling & Paul D. Dudley-Chairman



Paul D. Dudley, Chairman of the Board of Selectmen

*Don't judge each day by the harvest you reap but by the seeds that you plant. Robert Louis Stevenson*



## TABLE OF CONTENTS

Municipal Officers, Boards & Committees .....	4
Town Manager Report .....	7
Town Clerk Report .....	9
Highway Department Report .....	10
Code Enforcement Officer/Plumbing Inspector Report .....	10
School Department Report .....	11
Fire Department Report .....	12
Animal Control Officer Report .....	14
Recreation Department Report .....	16
Happy Days Club Senior Citizens Report .....	20
Assessors Report .....	22
Uncollected Taxes .....	23
Town Warrant .....	26
Municipal Audit Report .....	37
For Your Information .....	50



*Happiness is not something you postpone for the future; it is something you design for the present. Jim Rohn*

## MUNICIPAL EMPLOYEES



Jim Gardner, Town Manager



Cheryl Clark, Town Clerk



Bob Clark, Highway Foreman



Matt Pelletier, Highway Operator/  
Mechanic



Hillary Hallett, Recreation Director



Kim White, Fire Chief



Dwight Flewelling, Custodian

## MUNICIPAL OFFICERS

### BOARD OF SELECTMEN ASSESSORS AND OVERSEERS OF THE POOR

Douglas R. Blackstone .....	Term Expires 2016
Paul D. Dudley, Chairman .....	Term Expires 2015
Michael P. Corey, Vice Chairman .....	Term Expires 2015
Scott F. Allen .....	Term Expires 2014
Bruce V. Flewelling .....	Term Expires 2014

### SCHOOL BOARD

Gaylen Flewelling, Chairman .....	2016
Mary Lee Keep .....	2016
Sandy Flewelling .....	2015
David Hopkins .....	2015
Thomas Osgood .....	2014

### BUDGET COMMITTEE FOR THE 2014-2015 FISCAL YEAR

Jonah Alexander	Ira Dodge	Vaughn Martin
Skip Babineau	Tabitha Dudley	Carl Mullen
Randy Bacon	Brian Flewelling	Tom Osgood
Tammy Beaulier-Fuller	Gaylen Flewelling	Mark Sotomayor
Jeff Blackstone	Diane Green	Terry White
Travis Carter	Carrie Hull	Mary Wilcox
Paul DeMerchant		Cynthia Flanagan

### PLANNING BOARD

David Hopkins .....	Term Expires 2016
Kevin Marquis .....	Term Expires 2015
Skip Babineau .....	Term Expires 2015
Richard Green .....	Term Expires 2014
Cynthia Flanagan .....	Term Expires 2014

### ZONING BOARD OF APPEALS

Stuart Cumming .....	Term Expires 2016
Clair Carter .....	Term Expires 2015
Suzanne Flewelling .....	Term Expires 2015
Storer DeMerchant .....	Term Expires 2014
David Salkind .....	Term Expires 2014



**RECREATION COMMITTEE**

Rebecca Allen	Travis Carter	Lynda Foren-Turner
Tammy Beaulier-Fuller	Tabitha Dudley	David Fuller
Marilyn Brown	Brian Flewelling	Ellen Trask
Sheri Carter	Bruce Flewelling	Hugh Turner
	Lynn Flewelling	

**REVOLVING LOAN FUND ADVISORY COMMITTEE**

Cynthia Flanagan	Brian Flewelling
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**EASTON FIRE DEPARTMENT  
OFFICERS**

Kim White .....	Fire Chief
Paul DeMerchant .....	Asst. Fire Chief
Loren White .....	Asst. Fire Chief
Vacant .....	Captain
James Desmond .....	Lieutenant
Jack Shannon, Jr. ....	Lieutenant

**MEMBERS**

Gary Barnes	Forrest Dudley	Carl Mullen III
Matt Blodget	Gary Dyer	Zachary Lamoreau
Heather Copeland	Dustin White	Greg White
Mark Copeland	Garrett Gray	Stephanie Hammond
Dana Cyr	Jared Hitchcock	Ross Grass
Derrick Cyr	Mark Kearly	Loren White, Jr.
Daniel Davenport	Shawn Michaud	Kyle White
Herbert DeMerchant		Jeff Gresko



*Be yourself, everyone else is taken. Oscar Wilde*



## TOWN EMPLOYEES

Jim Gardner .....	Town Manager
	Tax Collector
	Town Treasurer
	Public Safety Director
	Health Officer
	General Assistance Administrator
	Road Commissioner
Cheryl Clark .....	Town Clerk
	Excise Tax Collector
	Registrar of Voters
	Election Warden
Kevin Marquis .....	Animal Control Officer
Anthony Levesque .....	Plumbing Inspector & Code Enforcement Officer
Hillary Hallett .....	Recreation Director
Bob Clark .....	Highway Foreman
Matthew Pelletier .....	Highway Operator/Mechanic
Kim White .....	Fire Chief, Emergency Management Director
Dwight Flewelling .....	Custodian
Roger Shaw .....	Superintendent of Schools
Cameron Adams .....	High School Principal
Wendi Malenfant .....	Elementary School Principal
Terry Clark .....	Attendance Officer



*If you accept the expectations of others, especially negative ones, then you never will change the outcome. Michael Jordan*

## TOWN MANAGER REPORT

WOW!!! What a fiscal year 2013-2014 (16 February 2013 to 15 February 2014) has produced in our community. First, I have had the pleasure to serve the community with a new three year term agreed upon between Easton Board of Selectmen and myself. For my wife and I, it was an easy decision. Professionally, the decision was easy in the fact that each and every citizen that has had a concern has been comfortable in coming to my office and voicing their opinion. That's what makes a community prosper; citizen involvement!

Financially, I was very pleased to propose my fifteenth budget as a Town Manager, making this fifteen years in a row the budget has come back in the black. We were able to elevate our surplus a little as revenues came in higher than expenditures. This would not be possible without the great town employees I have been blessed with. Easton is fortunate to have Hillary and her staff lead the best recreation department in the State of Maine, as far as I am concerned, with programs and camps attended by not only our community, but also outside communities. Easton Highway Department was tasked with one of the worst winters in a recent history and I write my letter to the citizens as it still continues to be winter!! Hats off to Bob Clark and crew; they make the roads safe for all of us and sometimes we take that as a normal thing without giving a shout out to thank them. It was a hard year for our Fire Department as calls came in from grass fires to more serious situations. Again, Kim White and his department bring such a dedication to the community that makes Easton citizens proud to have such a great team. Hopefully you have noticed the flowers are growing in the village of Easton and we can thank old "green thumb" Dwight Flewelling for that. Dwight has done such a nice job as our maintenance man keeping the community looking sharp. Of course, the team would not be complete without our fabulous Town Clerk. I am so proud to hear citizens speak on the street as to how nice it is to walk into the Town Office and see the smile Cheryl greets each citizen with. You see, to be a successful Town Office, customer service is the key, and Cheryl gets it!!

As the cover of our Town Report shows, we were able to expand our business community with three new businesses. As I write this letter, we await yet another business to open that will be an advantage to all citizens and I will speak more about it in next year's letter. We said goodbye to Easton Methodist Church after 100+ years of services and we were blessed to be able to continue God's work with the New Song Church opening that building's doors again. Logs continue to arrive at Huber Engineered Woods LLC and potatoes continue to roll into the gates of McCain's Foods, Inc. Easton is very thankful to both of these industries as they call Easton their home.

Through the keen eye of the Easton Board of Selectmen, our community became the proud owner of a sub-division to expand housing possibilities. As we have already sold lots from the sub-division, the Board of Selectmen will continue to look into the future at other housing expansions. Easton Board of Selectmen also looked for ways of expanding services in our community through the acquisitions of a few dilapidated buildings with plans of turning them into speculation buildings for future businesses. As I said earlier, this is my fifteenth year as a Town Manager and I have never worked for a more dedicated Board; their main concern is making Easton **THE PLACE TO LIVE**.

Easton's Planning Board has taken on the task of updating the comprehensive plan. The last comprehensive plan was created in 1993, so it has been some time since we have planned for the future. The comprehensive plan is a crucial tool as we apply for grants and other programs in the future. Easton Planning Board has been fortunate in that participation from citizens/agencies, in all aspects of the plan, have

*I don't know the key to success, but the key to failure is trying to please everybody. Bill Cashy*

come forward with their suggestions. There still is a lot of work to be done, but I can tell you, from a person who has lead other planning boards in creating comprehensive plans, Easton Planning Board will successfully submit their plan to the State of Maine!

I would personally like to thank the Easton senior citizen community, along with the Happy Days Club, for allowing my family (those Hayden's) to share a lunch with your company. We started this luncheon three years ago and fed 22 people. Last year we had 33 people, and this year, 50 Easton senior citizens joined our little gathering. I think next year we will have to move to the Odd Fellows' Hall!

If you have been a citizen in Easton over the last three years, you know this is the part of my report that I just reflect on life in general. This year, I have felt more of a community spirit than I think I have ever felt in my career. I don't know if it was getting goose bumps from the excitement of watching girls and boys compete in various sporting events, watching sixteen individuals graduate from Easton High School and handing out sixteen Hayden Family Scholarships for those going to college, hugging Avis Hume as I presented her the Boston Post Cane as the oldest Citizen, or just having Chase Flewelling sit on my lap and explain the technique in bringing basketballs out on the court, but it has been a wonderful year. I believe community spirit is what makes people living outside our community want to be part of a community that embraces everyone.

In closing, I would again like to thank each and every one of you for making Easton a great place to call home. Remember, my office door is always open. You don't need an appointment.

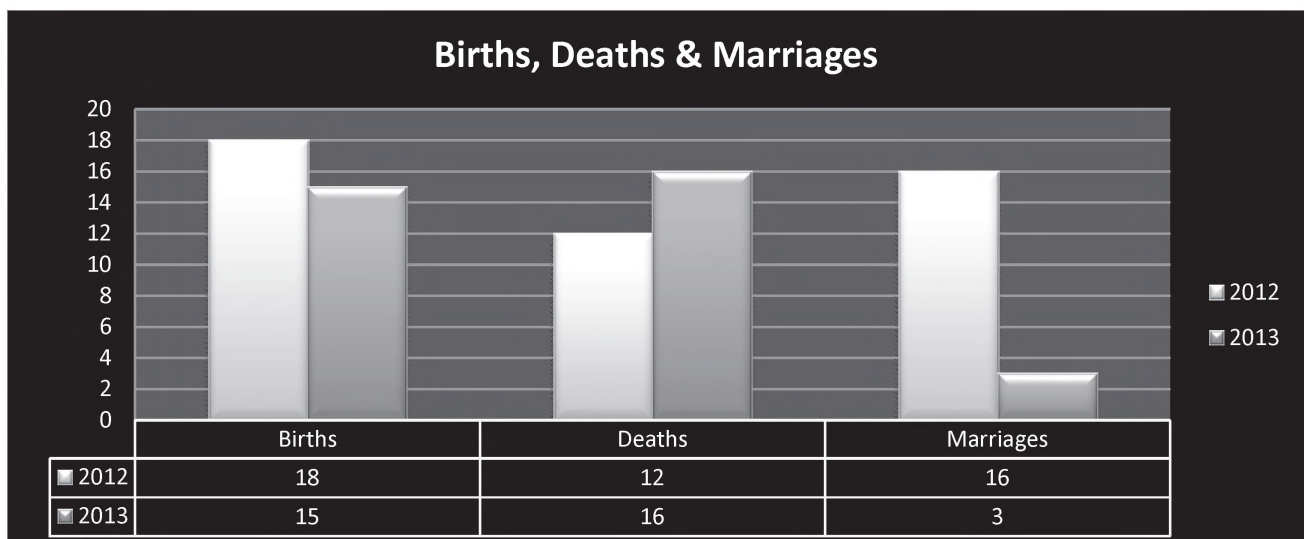
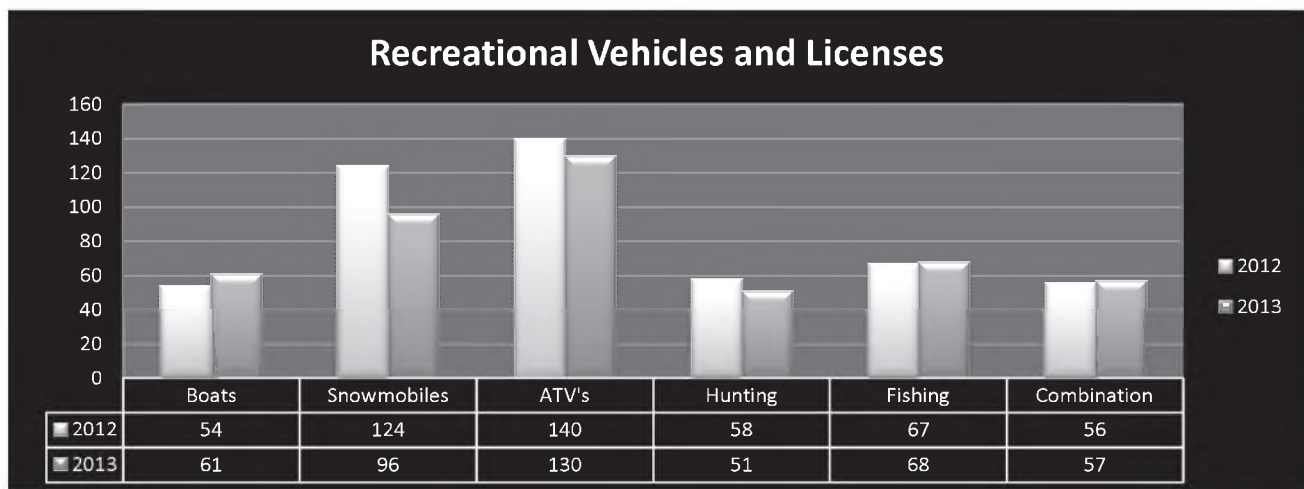
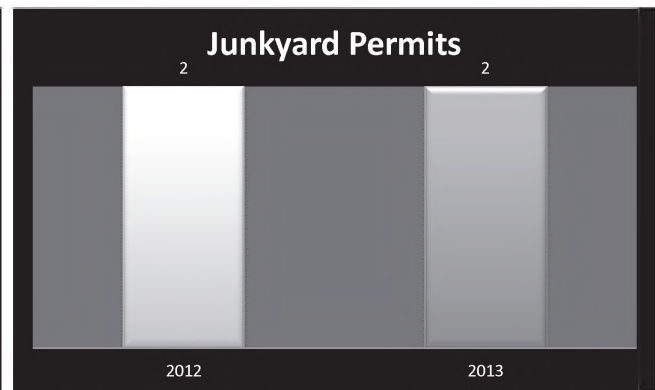
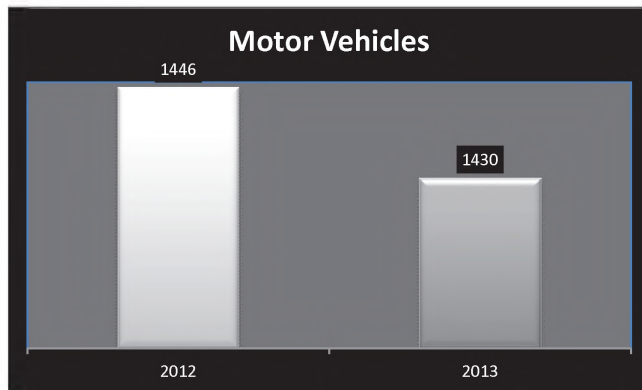
Respectfully Submitted,  
Jim Gardner  
Town Manager



*Believe in yourself! Have faith in your abilities! Without a humble but reasonable confidence in your own powers you cannot be successful or happy. Norman Vincent Peale*



## TOWN CLERK REPORT



**NOTE: Proof of insurance is required when registering motor vehicles. You must show your insurance identification card at the time of registration. Also, all tractor excise tax must be paid by April 1, 2014 or it will be included as Personal Property on your 2014 taxes.**

*Learn from the past, set vivid, detailed goals for the future, and live in the only moment of time over which you have any control: now. Denis Waltley*

## HIGHWAY DEPARTMENT REPORT

The highway department replaced a driveway culvert on the Bangor Road, reset and lengthened a driveway culvert on Duncan Drive, and added a culvert on the Graham Road for the ATV Club. We replaced a cross culvert on the end of the of the Curtis Road and two cross culverts on the Gray Road along with digging up old tree stumps out of the road at the bottom of school lot hill. We replaced all road signs and sign posts on the Henderson Road. The Town of Easton contracted with McGillan, Inc. to rebuild the Johnson Road, to replace the cross culvert on the Getchell Road and to replace the bridge on Bridge Road. The Town of Easton also contracted with Soderburg Construction to extend Duncan Drive 800 feet.

Along with the above mentioned projects, we have done our yearly duties and preventative maintenance programs for the School Department, Fire Department, Cemetery, and Highway Department. I would like to thank Matt Pelletier for all of his service and dedication to the Highway Department and the Town of Easton. I would also like to thank all the part-time employees, town office personnel, and the Board of Selectmen for all of their support during this past year.

Respectfully Submitted  
Bob Clark, Highway Foreman

## CODE ENFORCEMENT OFFICER/ PLUMBING INSPECTOR REPORT

The following is a summary of the Plumbing Permits issued during 2013:

Internal Plumbing Permits	0
Sub-surface Waste Disposal Systems	<u>3</u>
Total	3

Two of the projects have been completed and inspected from 2013 and one project from 2013 is pending installation and inspection. There are no voided permits for 2013. There is one permit from 2012 pending installation and one permit for 2011 that has lapsed that I have not inspected but I have sent in the State Fees and the State Copy of the permits.

This year I have responded to two different complaints on violations with personnel from the Department of Environmental Protection as well as one field inspection for a potential DEP Small Communities Grant site.

At this time I would like to thank you for all your support and cooperation provided to me this past year. It is always a pleasure working with you, the Planning Board and your staff as Code Enforcement Officer and Local Plumbing Inspector for the Town of Easton.

Respectfully Submitted,  
Tony Levesque, CEO & LPI

*The key is to keep company only with people who uplift you, whose presence calls forth your best. Enicetetus*

## SCHOOL DEPARTMENT REPORT

It is an honor to serve as Superintendent of the Easton School Department. Faculty, staff, students and citizens are exceptional in working toward the common goal of making Easton Schools the best. I am pleased to report to the citizens of Easton that the education provided to your children continues to be among the finest in both Maine and the nation.

The financial struggles public education is facing will continue to be the norm for the foreseeable future. Both State and Federal levels of funding for our schools continue to be a major concern. General Purpose Aid (GPA) for Easton has declined precipitously and that trend doesn't appear to be abating. While we have not received preliminary GPA estimates for 2014-2015, I anticipate that funding will continue to be very tight. There are a number of reasons for the reductions in State General Purpose Aid, but increased local valuation is the biggest "driver" of State funding. Our General Purpose Aid from the State is at the lowest level it has ever been.

The School Board and I recently found it necessary to freeze the current budget in anticipation of possible curtailments in this year's GPA. Our plan limits spending to those things most essential to the continuing education of our students in a safe and healthy school environment.

I am proud of the involvement of such a high percentage of students in the various student activities offered at our school. These activities extend beyond the classroom and expand learning opportunities for our students. While there are too many student activities to list in this report, I sincerely thank the many teachers, staff, advisors, coaches, volunteers and parents who make it possible for the Easton Schools to fulfill our collective responsibilities and commitment to our children and our future.

The 2014-2015 school-year will be the most fiscally challenging I have experienced as a School Superintendent. I am absolutely certain that the Staff, School Board, Selectmen, Town Manager and citizens of Easton will successfully meet the challenges and continue to provide an outstanding educational experience for all Easton students. I am extremely proud of all aspects of the Easton School Department and appreciate the privilege to serve as your Superintendent of Schools.



Respectfully Submitted,  
Roger Shaw  
Superintendent of Schools



## FIRE DEPARTMENT REPORT

Fire Permits can be obtained from the Easton Town Office during regular business hours. There is no fee for this permit. Starting March 1, 2014 you may purchase a 2 day burn permit online for \$7.00. You can find the link by going to [www.eastonme.com](http://www.eastonme.com) and selecting Online Services, Fire Permits. Permits for the year are only available at the Town Office.

Limitations: Regardless of whether a permit is required or issued you may be asked to discontinue burning if there is a burning ban in effect. You may not burn paper, cardboard, plastic, rubber, Styrofoam, metals, food wastes, chemicals, treated wood or other solid waste. You must comply with all laws and regulations of the Maine Forest Service, Department of Environmental Protection, local ordinances and conditions, or restrictions stated on the fire permit. You shall be liable for suppression cost due to negligence or not following safety requirements listed on the fire permit. The Easton Fire Department restricts the burning of brush or grass to less than 10 mph.

**Remember to check your smoke alarms and CO2 detectors and change batteries. Smoke detectors and CO2 detectors have a 10 year life expectancy.**

Respectfully Submitted,  
Theodore "Kim" White

Industrial .....	2
Motor Vehicle Accidents .....	3
Assist Ambulance .....	3
Grass/Brush .....	4
Structure Fire .....	3
CO2/Smoke Detectors .....	1
Mutual Aid .....	5
Animal Rescue .....	1
Chimney Fire .....	2
Training/Meetings .....	40



*Don't aim for success if you want it; just do what you love and believe in, and it will come naturally. David Frost*



*Easton*



*Fire*



## NOTICE TO ALL DOG OWNERS

All dogs six months or older as of January 1, 2014 or whenever they turn six months must be licensed. Any owner that licenses their dog after January 31, 2014 will be charged an additional \$25.00 late fee. A valid rabies certificate must be presented at the time of licensing. On April 1, 2014 the assessors will present the dog warden with a warrant listing of all unlicensed dog owners and this will result in an additional warden's fee being charged. If you no longer have your dog, please notify the clerk's office. It is unlawful to allow your pet to be without a leash. Approximately ten dogs were taken to the Aroostook Humane Society in 2013.

Cheryl Clark  
Town Clerk

## ANIMAL CONTROL OFFICER REPORT

I would like to offer my heartfelt thanks to the responsible pet owners and good neighbors of Easton. You folks make this job very rewarding. Your cooperation and caring heart are greatly appreciated,

There are a few areas of concern that need to be addressed.

1. If you encounter livestock in the roadway, PLEASE, if you are in front of the farm where the animals belong, go in the yard and honk your horn or knock on the door and tell the people their animals are loose. Calling 911 only delays solving the problem. You are there and emergency responders may not arrive for quite some time. The situation could turn deadly if someone were to strike a cow or horse. Your prompt notification of the farmer could save someone's life.
2. When you encounter a stray animal, PLEASE, do not transport the animal to another part of town. Many times the owner is trying to locate their pet and do not expect to find it five miles away.
3. When your pet is missing, please let me know. Many times I get a call from someone who has located a stray and it saves time when I can put them in touch with the pet owner.
4. When you discover your cat is pregnant, DO NOT, take kitty to the nearest farm and drop her off. The farmer does not need more cats and you are only exacerbating the problem by adding to the unwanted cat population.
5. Your dog does not have the right to roam wherever it chooses. Maine has a leash law and it does apply to all dogs, even in Easton. Remember, you are financially responsible for any damage your dog causes to other people's property.

Please be courteous to your neighbors. Easton does not have a barking dog ordinance. We live in a community where many of our resident's jobs require them to sleep during the day. Please be kind to your neighbors and do not leave your dog tied outside to bark all day long. Think how you would feel if you were the one trying to sleep.

Many problems could be avoided if we treated our pets as we would wish to be treated and respected our neighbors as we wish to be respected.

Kevin Marquis  
Animal Control Officer, Easton

*Happiness is not something ready made. It comes from your own actions. Dalai Lama*



## EXEMPTIONS FOR VETERANS AND WIDOWS OF VETERANS

A PROPERTY TAX EXEMPTION IS AVAILABLE to Veterans age 62 or over, to Veterans under 62 if they are certified by the Veterans Administration Office to be totally disabled, or to the un-remarried widow or minor child of any veteran who would be entitled to such exemption if living, or who is in receipt of a pension or compensation from the Federal Government as the widow or minor child of veteran.

Persons not already receiving this exemption who wish to apply should do so at the Assessor's office no later than April 1, 2014. Persons receiving such an exemption are not required to apply annually.

The maximum property valuation exemption for veterans or their widows whose service period was prior to or during World War I, is \$6,000. For Veterans or their widows whose service period is after World War I, the maximum property valuation exemption is \$5,000.

## MAINE RESIDENTS PROPERTY TAX AND RENT REFUND "CIRCUITBREAKER" PROGRAM

The Maine Residents Property Tax and Rent Refund "Circuitbreaker" Program has been repealed as part of the enacted state budget for claims beginning on or after August 1, 2013. The Circuitbreaker Program has been replaced by a refundable Property Tax Fairness Credit that can be claimed on the Maine Individual Income Tax Form. The new credit will be available beginning in **January, 2014** on the 2013 Maine Individual Income Tax Form 1040ME. A worksheet will be included with Form 1040ME to calculate the amount of the credit.

## HOMESTEAD EXEMPTION

Residents who have owned a home in Maine for the past twelve months qualify for a homestead exemption of up to the just value of \$10,000. Applications are available at the Town Office.



*Happiness often sneaks in through a door you didn't know you left open. John Barrymore*

# RECREATION DIRECTOR REPORT

## Year-in-Review

“For a small child there is no division between playing and learning; between the things he or she does ‘just for fun’ and things that are ‘educational.’ The child learns while living and any part of living that is enjoyable is also play.” (Penelope Leach) It is my sincere desire that recreation activities bring as much joy and new experiences to you and your families as it does to my life.

This past summer was packed full of fun. Two mornings a week the Recreation Department offered day camp. This year’s theme days included: a magic show with a real magician, a science day with many experiments, Easter and Christmas celebrations and a water day. Mondays at day camp were “mini-trip” days, allowing us to visit places around our community including: strawberry picking at Hayward Ames’, a visit from the Wintergreen Arts Center WOW mobile, a tour of downtown Presque Isle on Molly the Trolley and a delicious tour to the Covered Bridge Potato Chip Factory complete with samples. Swimming lessons were available, and we hosted several week long camps: Archery, Project Wilderness, Kayak, Science, Cooking (Pizza Pizzaz), horse and Dutch Soccer. New this year we added a golf camp, theatre camp, art clinic and basketball camp; all were well attended and something we hope to offer again in the future. Afternoons were filled with swimming & gardening. Other special events included the 11<sup>th</sup> Annual Girls’ Night Out, a Boys Only event, Hershey Track and Field and a County Fun Day at Birch Point in St. David with area recreation departments. Wacky Wednesdays (field trip days) were the highlight of the summer; this year we visited Water Wizard Water Slides & mini-golf, Turner’s Camp, spent an overcast day in the water at Paradise Mountain, and a hot sunny day at Birch Point Campground. We visited a new location in Brewer, Playland Adventures, and it was a huge hit! The Major League team had an incredibly successful season making it all the way to the finals with their Coaches Travis Carter and Spencer Bragan. Excellent season boys! Minor League baseball was offered for 7-9 year olds with Coach Jason Brewer and they had a great time learning the sport. This was the third summer the rec offered co-ed adult softball and we have had great numbers participating in the league that plays two nights a week. It is great to see the town’s support and so much fun to have the bleachers full on summer evenings!

Fall activities are some of our favorites. Harvest trips included: TreeGo in Mactaquac, Playland Adventures, and Kings Landing Historical Settlement. Each week we visited a different local farm including the SAD 1 School Farm, Hunter Brothers’ Farm & Goughan’s Farm. The children also had an opportunity to participate in a Cooking Camp & a week-long dance program & Karate Camp. We also offered three soccer levels. Our soccer teams enjoyed the beautiful fall weather with many soccer games.

Basketball season is in full swing with the recreation ball season being held after the “regular” season to make better use of gym time. The grades 5& 6 co-ed team has a hectic season underway for Coach Travis Carter. The Little Bears enjoyed their introductory time to basketball and were able to play Ashland, Washburn, Limestone, Mars Hill and took part in several in-house scrimmages. Thanks to Roxanne Poole and Traci Halvorson for working with these future athletes. The cheerleaders looked sharp again this year; thanks to Nichole Leavitt for working with this energetic group. A huge thank you goes out to all the parents who helped us carpool to games and to those who volunteered to referee.

With the help of Bryan Shaw in physical education classes, we were able to participate in two basketball competitions. This year’s qualifiers for the Maine Recreation and Parks Hot Shot Regional Competition were Isaiah Rediker, Eva Callioras, Marcus Czsonnek, Emma Lamoreau, Zachary Mills, Colleen Woodtke,

Austin Carver, Cecilia Morin, Mitchell Flewelling, Lydia Ferris, Matthew Pangburn, Alexis Pelkey, Noah Hanscomb, Emma Bonner, Jordan Doody, Elise Allen, Jake Flewelling, Sara Gilman, Logan Halvorson, Blake Bradley, Brian Corbin, Bailee Getchell, & Drew Sotomayor. Qualifying to take part in the Elk's Hoop Shoot Contest at UMPI were Brayden Tompkins, Austyn Cowley, Eva Callioras, Austin Carver, Ike Currier & Cecilia Morin. Thank you, Mr. Shaw, for allowing us time in your classroom!

Some of our on-going programs include: Junior Activities for our youngest citizens (ages two through school age) which meets twice a week, swimming lessons throughout the year and BOKWA® with Theresa Bonner has been keeping us moving. Other special activities include: Winter Carnival with sliding at Kinney Hill, a community supper, game night, laser tag and parent vs. children ball games; annual Easter Egg Hunt & Breakfast, countless fieldtrips over school vacations, a Relay for Life Fundraiser & Easton Field Days! The recreation department's senior group has been putting the recreation room at the Manor to good use. We meet weekly for a nutrition class (taught by Christine Finnemore from the Maine Cooperative Extension) as well as many specialty programs including holiday parties, game days and more. The group can often be seen "hitting the road". In the past year we have visited Nina and John Trask's home for a New Year's Tea, the Star City Coffee Shop, Sugar Moon Cookhouse, went to The Castle for lunch, visited Fort Kent & Houlton, had two fabulous meals at Jana & Ira Dodge's home and were treated to a Halloween luncheon at Kim Finnemore's. The group also enjoyed several classes with the Area on Aging learning about chair Yoga, the beauty of chocolate, the benefits of hair care and scalp massage, green goodness, harvest foods of health and more!

My personal thanks goes out to everyone who has helped with an event, transported children, volunteered to provide snacks and served on the Recreation Committee. Thanks to Cheryl Clark who, along with her own job, is the best "editor in town". Huge kudos to Dellas Adams & Bernie McAdam for the many bus rides! I also want to thank the Easton School Department for the use of the facilities; Mrs. Malenfant, Mrs. Hall & Miss Pryor are always willing to help. I look forward to another year of new experiences! As always, please contact me with program ideas and suggestions.

Yours in Recreation,  
Hillary Hallett  
Recreation Director



*Be happy for this moment. This moment is your life. Omar Khayyam*





**Little Bears Basketball - 1st & 2nd Grade**



**Little Bears Basketball - 3rd & 4th Grade**



**Recreation 5th & 6th Grade Co-ed Team**



**Visit to Hunter Brothers**

## HAPPY DAYS CLUB SENIOR CITIZENS REPORT

The Happy Days Senior Citizens meet on the second and fourth Thursday of each month at the West Ridge Manor recreation room and enjoy a potluck luncheon before the meeting. Each meeting is opened with the Salute to the flag and singing of "My Country Tis of Thee". The blessing is also asked before each meal.

Officers for the past 2013 year are: President – Nina Trask, Vice President – Elizabeth Martin, Treasurer – Ida Doak, Asst. Treasurer – Liana DeMerchant, Secretary – Ezalee Smith, and Asst. Secretary – Annette Copeland. We selected a nomination committee for new officers for 2014; Elizabeth Martin, Liana DeMerchant and Ezalee Smith. Due to a storm, installation of new officers will be February 13, 2014.

We had several guest speakers throughout the year.

- January 10 – We had a pizza party. We ordered our pizza's from Country Farms Market.
- January 24 – Election of new officers for 2013.
- February 14 – Guest speaker Steve Farnham from Aroostook Area on Aging. He talked about fraud and phone line scams.
- February 24 – storm day.
- March 14 – Potluck dinner and games.
- March 28 – We ordered from Chopsticks at the Mall. Our guest speaker was Town Manager Jim Gardner. He spoke on Easton's 150 Anniversary and about getting a committee together. It will be a year of events and lots of fun.
- April 11 – Guest speaker was Jim Brown; he spoke on Senior Farm Share Agreement. He is an organic farmer.
- May 9 – Went to Elm Tree Diner in Houlton and to Mardens.
- May 23 – Potluck dinner.
- June & July – no meetings
- August 8 – Potluck dinner. 13 members, 1 guest.
- August 22 – Guest speaker Jessie Faye from the new funeral home in Presque Isle.
- September 22 – Guest speaker Kim Sebold, a history professor at UMPI. She spoke on the history of Easton from the 1840's.
- September 26 – A fall trip to Lakeview to have dinner and see the foliage.
- October 10 – Guest speaker was Dustin White from Easton Fire Department. He spoke on the danger of fires and answered many questions from the members.
- October 24 – Spaghetti dinner and speaker Diana Nadeau from RSVP. She spoke on her duties and volunteers that are needed.
- November – no meeting but we had a Thanksgiving dinner put on by Town Manager Jim Gardner and his family. We sure appreciated it. Thanks from all the seniors citizens. We also had a Thanksgiving dinner prepared at the Easton Elementary School cafeteria. Thanks to the cooks Lori Gilman, Donna Corey and Cyndi Kimball.
- December – no meeting but we had our Christmas dinner prepared at the Easton Elementary School cafeteria and entertainment from the lower grades singing and passing out the kids famous cook book. Thanks for the delicious dinner.

Sadly, we lost three members this year; Edith Fuller, Helen Cleaves and Mary "Mike" Carter. John Trask will have these names put on the memory plaque.

*There is only one way to happiness and that is to cease worrying about things which are beyond the power of our will. Epictetus*



The Town's donation of \$1,000 is very much appreciated as well as the School's loan of its bus and driver, Dellas Adams, for our trips. We have about 35 members join us on our bus trips and these donations give each participant \$10 towards dining.

Come and join us!

Respectfully submitted,  
Ezalee Smith, Secretary





## REPORT OF THE ASSESSORS 4/1/13

### Real Estate:

Land Value	\$13,256,380
Building Value	<u>48,267,075</u>
Total Real Estate Value	\$61,523,455

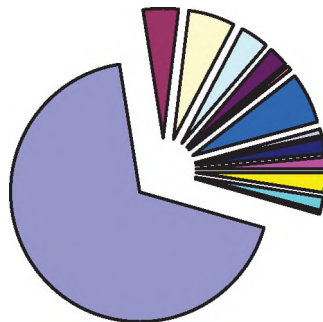
### Personal Property:

Business Equipment	965,800
All other personal property	<u>107,110,800</u>
Total Personal Property	108,076,600

Total Taxable Valuation	169,600,055
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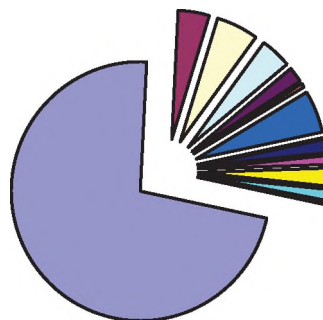
Municipal Tax Rate per \$1,000 = .01600 (mil rate)    \$2,713,600.88

**Appropriations By Department**



Education	\$2,839,771
Gen'l Gov't	\$179,866
Highway	\$244,309
Town Rd. Improv.	\$150,000
Tri-Com Landfill	\$100,000
Insurance	\$31,500
County Tax	\$258,271
Overlay	\$43,277
Recreation	\$74,626
Reserves	\$57,000
Other	\$102,142
Fire Dept.	\$77,000
OF	\$9,200

**Expenditures By Department**



Education	\$3,492,126
Gen'l Gov't	\$179,817
Highway	\$253,427
Town Rd. Improv.	\$183,939
Tri-Com Landfill	\$98,124
Insurance	\$22,253
County Tax	\$258,217
Overlay	\$2,031
Recreation	\$74,571
Reserves	\$57,000
Other	\$103,391
Fire Dept.	\$76,534
OF	\$7,828

*Education is not the filling of a pail, but the lighting of a fire. William Butler Yeats*

## 2012 TAX LIENS

Aristotle LLC	90.00	
Aristotle LLC	88.50	
Aristotle LLC	88.50	
Bevins, Harvey L. & Debbie E.	413.40	
Bevins, Harvey L. & Debbie E.	672.00	
Bouchard, Kelly D.	246.00	
Condon, Julie A.	614.40	
Finnemore, Kimberly A.	282.57	Bal.
Guyette, Paul	150.90	
Hersey, Timothy W.	184.50	
Kennedy, Raymond	268.50	
Kretschmer, Elizabeth A.	52.50	
Ladner, Heirs of Fern	103.33	Bal.
Lamoreau, Erik & Alicia	134.40	
Monroe, Michael	1,286.40	
Nevers, Sheryl F.	379.50	
Nichols, Heirs of Clayton	651.00	
Nichols, Lawrence W.	126.90	
Page, Heirs of R L	3.00	
Page, Heirs of R L	192.00	
Plourde, Raymond N.	1,107.00	
<b>TOTAL</b>	<b>\$7,135.30</b>	



*The more you like yourself, the less you are like anyone else, which makes you unique. Walt Disney*

## LIST OF TAXES DUE (2013)

Aristotle LLC	96.00	
Aristotle LLC	94.40	
Aristotle LLC	94.40	
Bevins, Debbie E. & Harvey L.	437.44	
Bevins, Harvey L. & Debbie E.	24.00	
Bevins, Harvey L. & Debbie E.	716.80	
Bishop, Donald & Virginia	459.84	*
Blackstone, Jeffrey R.	379.20	*
Blackstone, Jeffrey R.	2,887.04	*
Bouchard, Kelley D.	262.40	
Brewer, Gary L. & Christine A.	48.00	
CMJ Railroad LLC	53.19	Bal.
CMJ Railroad LLC	59.16	Bal.
Callioras, Steven J.	760.00	
Clayton, Tony	592.64	
Cleaves, Robert E. & Susan L.	947.84	
Cleaves, Robert E. & Susan L.	188.80	
Condon, Julie	643.84	
Condon, Rhonda	92.80	
Creasia, Michael S.	145.60	
Creasia, Michael S.	206.40	
Desmond, Kenneth & Patricia	444.16	
DeVany, Robert T.	474.24	*
Easton Pentecostal Church	899.20	
Embelton, Timothy & Kimberly	22.40	*
Embelton, Timothy & Kimberly	775.04	*
Finnemore, Kimberly A.	518.40	
Finnemore, Troy & Kimberly	1,074.05	Bal.
Fogg, Dawn G.	48.66	Bal.
Fuller, Cindy	192.64	
Grant, Maryellen K.	73.60	
Grant, Maryellen K.	211.20	
Guyette, Paul	157.44	
Hammond, Douglas J.	223.04	
Hart, Kathleen	72.00	
Hersey, Timothy W.	195.20	
Howlett, Michael R.	1,217.03	Bal.
Hutchins, Leah	225.60	
Kennedy, Raymond	286.40	
Kretschmer, Elizabeth A.	56.00	
Ladner, Heirs of Fern	316.80	
Lakeville Shores Inc.	52.80	Bal.
Lamoreau, David M. & Penelope L.	72.00	
Lamoreau, Erik & Alicia	139.84	
Lynds, Adam J.	465.60	

Michaud, Steven M.	259.84		
Monroe, Michael	1,359.04		
Nevers, Sheryl F.	404.80		
Nichols, Heirs of Clayton	694.40		
Nichols, Lawrence W.	130.24		
Osgood, Walter E. & Cathy J.	150.40		
Page, Heirs of R.L.	3.20		
Page, Heirs of R.L.	204.80		
Parlin, Leighton & Glenna Tompkins	17.47	Bal.	*
Plourde, Raymond N.	1,169.60		
Robbins, Warner C. & Anna V.	128.64		
Robbins, Warner C. & Warren C.	297.60		
Shannon, Jack E. Jr. & Toni	760.64		
Shaw, Travis J.	507.20		
Skidgel, Edward L. & Holly A.	195.20		*
Smith, Jonathan & Marcia	505.07	Bal.	
Sunny Side Land Holdings LLC	105.60		
Sutherland, Jacob	10.39	Bal.	
Tibbetts, Adam	435.84		*
Towers, John D.	89.60		*
Turner, William R.	278.40		
Wetzel, Zane A. & Courtney A.	171.20		
Whittaker, Justin	16.80	Bal.	
Woollard, Debi-Jo	104.00		
Yoder, Eli J. & Lydia E.	313.60		*
Young, Lennie K.	551.04		
Young, Lennie K. & Deborah L.	56.00		
Young, Lennie K. & Deborah L.	56.00		

**TOTAL** **\$26,379.74**

\* Paid after books closed.



*Try not to become a man of success, but rather try to become a man of value. Albert Einstein*



# TOWN WARRANT

STATE OF MAINE

COUNTY OF AROOSTOOK

TO: Dwight L. Flewelling, Citizen of the Town of Easton, in the County of Aroostook.

## GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Easton, in said County to assemble at the Municipal Building in said Easton, on Monday, the seventh day of April, 2014 at 9:00 in the morning, and then and there to act on Articles 1 & 2. The polls will open at 9:00 AM and close at 6:30 PM.

And then to notify and warn the said inhabitants to meet at the Elementary School Cafeteria, in said Town on Monday the seventh day of April, 2014 at 8:00 in the evening, then and there to hear the results of the secret ballot on Articles 1 & 2 and to act on Articles 3 through 40 all of the Articles being set out below, to wit:

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

Art. 2: To choose all necessary officers for the ensuing year.

Art. 3: To see if the Town will fix a date when taxes shall be due and payable and fix a rate of interest to be charged on all unpaid taxes

**Selectmen Recommend: That all taxes be due and payable October first, 2014 and that interest be charged on all unpaid taxes starting November first, 2014 at 7.00 percent.**

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 4: To see if the Town will authorize the selectmen on behalf of the Town, to sell and dispose of any real estate acquired by the Town for nonpayment of taxes, thereon such terms as they deem advisable and to execute quitclaim deeds for such property.

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 5: To see if the Town will authorize the selectmen to accept as gifts any acceptable property donated to the Town during the fiscal year ending February 15, 2015.

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 6: To see if the Town will authorize the selectmen to sell and assign un-matured tax liens for not less than the amount, interest and costs included.

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 7: To see if the Town will authorize the selectmen to sell any outdated capital equipment after advertising in local newspapers.

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 8: To see if the Town will authorize the selectmen to appoint a budget committee to meet as required, to recommend the necessary appropriations for the fiscal year ending February 15, 2016.

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 9: To see if the Town will appropriate in estimated revenue from motor vehicle excise taxes, all state revenue sharing funds, all state snowmobile reimbursements, dog license fees, sludge disposal fees, bus repairs income, Odd Fellows rental fees, supplemental taxes, license fees and other miscellaneous income to be received in fiscal year ending February 15, 2015 to reduce the tax commitment by \$289,665.00.

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 10: To see if the Town will authorize the selectmen to use the overlay as an abatement account.

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 11: LD1 Tax Art. – Written Ballot – To see if the Town will vote to increase its property tax levy limit.

Art. 12: To see if the Town will raise and appropriate \$186,950.00 for Town Administration.

	2013-2014	2013-2014	2014-2015
	Appropriated	Actual	Proposed
Salaries	\$102,175.00	\$101,421.12	\$102,175.00
Medical Insurance	32,775.00	32,227.63	34,775.00
State Retirement	5,416.00	6,241.42	6,000.00
Medicare/FICA	1,700.00	1,509.00	1,700.00
Car Allowance	3,000.00	3,000.00	4,000.00
Office Supplies	5,000.00	5,417.16	6,000.00
Office Equipment Repairs	1,000.00	1,147.00	1,000.00
Telephone	2,000.00	1,944.12	2,000.00
Electricity	3,000.00	2,456.43	3,000.00
Training/Travel/Dues	3,800.00	1,528.60	3,300.00
Fuel	8,000.00	11,792.40	11,000.00
Postage	2,000.00	1,761.40	2,000.00
TRIO Maintenance	4,500.00	4,436.33	4,500.00
Web Site	1,000.00	919.35	1,000.00
Cleaning/Trash Disposal	<u>4,500.00</u>	<u>4,014.96</u>	<u>4,500.00</u>
TOTAL	\$179,866.00	\$179,816.92	\$186,950.00

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 13. To see if the Town will raise and appropriate the sum of \$2,500.00 to be added to the computer reserve and to carry over any balance.

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 14: To see if the Town will raise and appropriate \$9,200.00 for the operation of the Odd Fellows' Hall.

	2013-2014	2013-2014	2014-2015
	Appropriated	Actual	Proposed
Maintenance	\$4,000.00	\$4,107.22	\$4,000.00
Fuel Oil	3,500.00	2,130.08	3,500.00
Telephone	500.00	413.15	500.00
Electricity	<u>1,200.00</u>	<u>1,178.00</u>	<u>1,200.00</u>
TOTAL	\$9,200.00	\$7,828.45	\$9,200.00

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 15: To see if the Town will raise and appropriate \$262,175.00 for the Highway Department.

	2013-2014	2013-2014	2014-2015
	Appropriated	Actual	Proposed
Salaries	\$96,000.00	\$97,576.06	\$98,000.00
Medicare/FICA	1,400.00	1,409.90	1,400.00
State Retirement	5,184.00	5,917.66	6,000.00
Medical Insurance	32,775.00	32,370.95	34,775.00
Gas/Oil/Diesel	26,000.00	31,775.14	32,000.00
Sand/Salt	40,450.00	38,490.22	43,000.00
Repair/Equip/Tires	16,500.00	21,364.28	20,000.00
Shop/Tool Supplies	5,000.00	4,190.41	5,000.00
Blades & Chains	4,000.00	3,968.95	4,000.00
Telephone	950.00	915.31	950.00
Electricity	2,800.00	3,077.84	3,300.00
Heating Fuel	5,000.00	5,275.04	5,500.00
General Supplies	1,000.00	394.09	1,000.00
Building Maintenance	7,000.00	6,465.78	7,000.00
Drug Testing	<u>250.00</u>	<u>235.45</u>	<u>250.00</u>
TOTAL	\$244,309.00	\$253,427.08	\$262,175.00

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 16: To see if the Town will raise \$150,000 for the Town Road Improvement Fund.

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 17: To see if the Town will appropriate \$192,000.00 from the Town Road Improvement account for summer road maintenance and to carry-over any unexpended balance.

	2013-2014	2013-2014	2014-2015
	Appropriated	Actual	Proposed
	\$192,000.00	\$183,939.43	\$192,000.00

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 18: To see if the Town will raise the sum of \$50,000 to be placed in the equipment reserve account.

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 19: To see if the Town will appropriate an amount not to exceed \$203,000.00 from the equipment reserve account for the purchase of a new grader for the Highway Department.

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 20: To see if the Town will appropriate an amount not to exceed \$2,500.00 from the equipment reserve account for the purchase of a generator for Fire Department.

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 21: To see if the Town will appropriate an amount not to exceed \$4,200 from the computer reserve account for the purchase of computers for the town office.

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 22: To see if the Town will accept approximately \$43,000 from the state block grant program for town road improvement in accordance with the requirements outlined in public law, chapter 492, L.D. 1691-1981.

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 23: To see if the Town will raise and appropriate \$77,000.00 for the Fire Department.

	2013-2014	2013-2014	2014-2015
	Appropriated	Actual	Proposed
Salaries	\$42,440.00	\$42,440	\$42,440.00
Car Allowance	400.00	400.00	400.00
Telephone & Dispatch	3,900.00	4,049.90	3,900.00
Training & Materials	1,000.00	833.21	1,000.00
Dues	650.00	774.43	650.00
Medicare	700.00	647.88	700.00
FICA	2,760.00	2,364.60	2,760.00
Repairs	6,600.00	5,248.79	6,600.00



Gas/Oil/Diesel	2,500.00	1,524.70	2,500.00
Supplies	6,000.00	7,092.73	6,000.00
Hepatitis Vaccination	200.00	0.00	200.00
Miscellaneous	300.00	346.09	300.00
SCBA Annual Inspections	1,250.00	556.30	1,250.00
Safety Coats, Gloves, etc.	7,000.00	8,975.00	7,000.00
Insurance	<u>1,300.00</u>	<u>1,280.00</u>	<u>1,300.00</u>
TOTAL	\$77,000.00	\$76,533.63	\$77,000.00

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 24: To see if the Town will raise and appropriate \$209,734.00 for other services:

	2013-2014 Appropriated	2013-2014 Actual	2014-2015 Proposed
Tri-Community Landfill	\$100,000.00	\$98,124.11	\$102,000.00
Ambulance Service	14,890.00	14,993.00	14,890.00
Protection/Animal Control	1,610.00	1,656.04	1,610.00
Plumbing/Code Enforcement	2,150.00	2,151.40	2,150.00
Assessing	12,500.00	18,172.57	15,000.00
Beautification	3,000.00	1,013.00	3,000.00
General Assistance	2,000.00	2,000.00	2,000.00
Legal	7,000.00	5,146.69	7,000.00
Audit	7,500.00	7,500.00	7,600.00
Advertising	1,100.00	1,106.56	1,100.00
Town Report	2,600.00	2,375.00	2,600.00
Street Lights	8,500.00	7,995.75	8,500.00
Selectmen's Discretionary	0.00	0.00	0.00
Selectmen's Stipend	4000.00	4,000.00	4,000.00
Cemetery Appropriation	11,000.00	11,000.00	11,000.00
ME Municipal Assoc.	2,510.00	2,507.00	2,515.00
Catholic Charities	842.00	842.00	842.00
A.C.A.P.	260.00	257.40	260.00
Temp. Shelter for the Homeless	1,931.00	1,931.00	1,931.00
N.M.D.C.	4,857.00	4,856.19	4,844.00
Memorial Day Services	500.00	500.00	500.00
Aroos. Soil & Water	1,000.00	1,000.00	1,000.00
Aroos. Agency on Aging	686.00	686.00	686.00
American Red Cross	416.00	416.00	416.00
Aroos. RC&D	160.00	0.00	0.00
Little School Restoration	0.00	0.00	1,000.00
Pregnancy Care Center	200.00	200.00	200.00
Aroostook Child Abuse	200.00	200.00	200.00
Central Aroos. Humane Society	2,450.00	2,445.30	2,450.00
ME Public Broadcasting	100.00	100.00	100.00
Maine Tourism	280.00	280.00	280.00
Martha/Mary's Kitchen	100.00	100.00	100.00

Veteran's Cemetery	100.00	100.00	100.00
Senior Citizens	1,000.00	1,000.00	1,000.00
Snowmobile Club	1,000.00	1,000.00	1,000.00
Field Days	7,200.00	7,200.00	7,200.00
<u>Easton ATV Club</u>	<u>500.00</u>	<u>500.00</u>	<u>500.00</u>
<b>TOTAL</b>	<b>\$204,142.00</b>	<b>\$203,355.01</b>	<b>\$209,574.00</b>

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 25: To see if the Town will raise and appropriate the sum of \$31,500.00 for insurance.

2013-2014	2013-2014	2014-2015
Appropriated	Actual	Proposed
\$31,500.00	\$22,253.26	\$31,500.00

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 26: To see if the Town will raise and appropriate \$77,688.00 for Recreation.

	2013-2014	2013-2014	2014-2015
	Appropriated	Actual	Proposed
Salaries	\$32,168.00	\$32,200.22	\$32,168.00
Seasonal/Bus Driver Salary	7,000.00	8,128.94	8,500.00
Health Insurance	21,458.00	21,475.46	22,320.00
Medicare	600.00	567.31	600.00
Retirement	2,100.00	2,477.88	2,500.00
Rec Programs	4,500.00	2,953.56	4,500.00
Equipment & Supplies	3,100.00	3,018.58	3,100.00
Telephone	1,200.00	1,505.47	1,500.00
Rec. Field Maintenance	1,000.00	1,000.00	1,000.00
Training/Travel	<u>1,500.00</u>	<u>1,243.28</u>	<u>1,500.00</u>
<b>TOTAL</b>	<b>\$74,626.00</b>	<b>\$74,570.70</b>	<b>\$77,688.00</b>

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 27: To see if the Town will raise & appropriate \$2,500.00 for the Municipal Building Repairs account and to carry over any balance.

2013-2014	2013-2014	2014-2015
Appropriated	Actual	Proposed
\$2,500.00	\$2,500.00	\$2,500.00

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 28: To see if the Town will appropriate \$10,000 from the undesignated surplus account to be placed in an account designated for the 2015 Town of Easton Sesquicentennial.

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 29: To see if the Town will authorize the selectmen to carry-over the following unexpended balances for fiscal year 2014.

Selectmen's Discretionary	Planning Board Account
Education	Septic Systems
General Assistance	Insurance Reserve
Town Road Improvement	Historical Society
Beautification	Computer Reserve
School Retirement Reserve	Municipal Building Repair
Town Retirement Reserve	TRIO Reserve

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

2014 Carry-over Balances	
Town Road Improvement	\$50,170.27
Town Owned Property Sales/Maint.	7,545.04
Selectmen's Discretionary	\$3,286.48
General Assistance	\$6,210.65
Sesquicentennial	10,000.00
Clean Up Day	\$3,723.00
Planning Board Account	\$1,209.44
Septic Systems	\$(358.62)
Education	\$212,245.53
Historical Society	\$1,444.59
Equipment Reserve	\$263,882.12
Insurance Reserve	\$3,000.00
Beautification	\$191.25
Computer Reserve	\$4,296.75
Town Retirement Reserve	\$8,753.56
School Retirement Reserve	\$10,000.00
School Capital Improvements	\$6,458.62
Municipal Building Repair	\$1,530.31

Art. 30: To see if the Town will vote to authorize the municipal officers to spend an amount not to exceed 1/6 of the budgeted amount in each budget category of the 2015 annual budget during the period from February 15, 2015 to annual town meeting.

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 31: To see if the Town will allow the Board of Selectmen to authorize the Town Manager to apply and accept an award from the State of Maine Small Community 90-10 Matching Grant for pollution abatement construction, to correct, on a priority basis, defective residential septic systems on the Prestile Stream banks or on the banks of other streams or bodies of water, and further authorize the Town Manager to execute the necessary documents pursuant to the application, receipt, implementation, management, and completion of such projects.

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 32: To see if the Town will allow the Board of Selectmen to authorize the Town Manager to submit a Community Development Block Grant Application to the Maine State Planning Office and if said application is approved, to further authorize the Town Manager to execute all necessary documents pursuant to the application, receipt, implementation, management and completion of the project.

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 33: To see if the Town will vote to set the interest rate to be paid by the town on abated taxes at 6 (six) percent for the fiscal year 2015 pursuant to M.R.S.A. 506A.

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 34: To see if the Town will vote to authorize the selectmen to dispose of town-owned personal property with a value of \$4,000.00 or less under such terms and conditions as they deem advisable.

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 35: To see if the Town will vote to accept from the State of Maine funds in the following categories:

Civil Emergency Funds	Municipal Revenue Sharing
Local Road Assistance	State Aid to Education
Snowmobile Registration	Tree Growth Reimbursement
General Assistance Reimbursement	Education Tax Relief Block Grant
Veteran Exemption Reimbursement	Property Tax Relief Funds
State Grants or Other Funds	

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

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

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**



Art. 37: To see if the Town will vote to authorize the municipal officers to appropriate \$15,000.00 from unappropriated surplus as they deem advisable to meet unanticipated expenses and emergencies that occur during fiscal year 2015.

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 38: To see if the Town will vote to expend all proceeds from the State of Maine Grant In Aid Snowmobile Program estimated to be \$7,797.00 to the Easton Trailbreakers Snowmobile Club.

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 39: Shall the Town of Easton vote to approve 2014-2015 Community Development Block (Grant) applications for the Business Assistance Program, the Economic Development Fund Loan and the Community Enterprise Program. To submit same to the Department of Economic and Community Development, and if said program is approved, to authorize the municipal officers to accept said grant funds, to make such assurances, assume such responsibilities, and exercise such authority as are necessary and reasonable to implement such program.

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 40: Shall the Town of Easton vote to approve 2014-2015 Rural Development Grant applications for the Rural Business Enterprise Grant Program for \$99,999 and for Rural Business Enterprise Loans for up to \$300,000 each and to submit same to the USDA, and if said program is approved, to authorize the municipal officers to accept said grant funds, to make such assurances, assume such responsibilities, and exercise such authority as are necessary and reasonable to implement such program.

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**



**GIVEN UNDER OUR HANDS THIS 5 DAY OF MARCH, 2014 A.D.  
EASTON SELECTMEN**

\_\_\_\_\_  
**Paul D. Dudley**

\_\_\_\_\_  
**Michael P. Corey**

\_\_\_\_\_  
**Douglas R. Blackstone**

\_\_\_\_\_  
**Scott F. Allen**

\_\_\_\_\_  
**Bruce V. Flewelling**

**ATTEST:**

\_\_\_\_\_  
**Cheryl Clark, Town Clerk**

**STATE OF MAINE**

**COUNTY OF AROOSTOOK**

Pursuant to the within warrant, I certify that I have notified and warned the inhabitants of the Town of Easton, qualified as therein expressed, to meet at the time and place for the purpose therein named, by posting this day an attested copy of the within warrant at:

Katahdin Trust Co.  
Easton Town Office  
Country Farm's Market  
Easton Elementary School  
Easton High School  
Easton Post Office

The same being public and conspicuous places in said town, on the 31<sup>st</sup> day of March, 2014, which is at least 7 days next prior to said meeting.

Dated: March 31, 2014

\_\_\_\_\_  
**Dwight L. Flewelling**

# SAMPLE BALLOT

**STATE OF MAINE  
FOR MUNICIPAL ELECTION, TOWN OF EASTON  
MONDAY, APRIL 7, 2014  
9:00 AM TO 6:30 PM**

Make a cross (X) or a check mark (✓) in the square at the left of the name of the nominee for whom you wish to vote. Follow directions as to the number of nominees to be elected to each office. You may vote for a person whose name does not appear on the ballot by writing in the proper blank space and marking a cross (X) or a check mark (✓) in the proper square at the left. Do not erase names. Names written in must show the municipality of residence of each write-in candidate.

## BOARD OF SELECTMEN (TERM ENDING APRIL 2017)

**VOTE FOR TWO**

☐

Allen, Scott V.

Easton

☐

Flewelling, Bruce V.

Easton

☐

Easton

## SCHOOL BOARD (TERM ENDING APRIL 2017)

**VOTE FOR ONE**

☐

Osgood, Thomas

Easton

☐

Easton

☐

Easton





WWW.DGACPAS.COM

PETER DAVIS, CPA [PDAVIS@DGACPAS.COM](mailto:PDAVIS@DGACPAS.COM)  
 DAVID GATES, CPA [DGATES@DGACPAS.COM](mailto:DGATES@DGACPAS.COM)  
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 SHIRLEY OLIVER [SOLIVER@DGACPAS.COM](mailto:SOLIVER@DGACPAS.COM)  
 JAYLENE MCKENNEY [JMCKENNEY@DGACPAS.COM](mailto:JMCKENNEY@DGACPAS.COM)

The following schedules have been excerpted from the year ended February 15, 2014 financial statements of the Town of Easton, Maine, a complete copy of which, including my opinion thereon, is available for inspection at the Town Office. The schedules included herein are as follows:

General Fund:

- Balance sheet (schedule 1)
- Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Budgetary Basis (schedule 2)
- Schedule of General Fund Revenues – Budget and Actual (schedule 3)

Proprietary Funds:

- Combining Statement of Net Position (schedule 4)
- Combining Statement of Revenues, Expenses and Changes in Net Position (schedule 5)

Nonmajor Special Revenue Funds:

- Combining Balance Sheet (schedule 6)
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balance (schedule 7)

Private-purpose Trust Funds:

- Statement of Agency Net Position (schedule 8)
- Statement of Changes in Fiduciary Funds (schedule 9)

Selected notes to the financial statements:

- Property tax
- Notes receivable
- Long-term debt
- Committed fund balances

118 ACADEMY ST.  
37 BANGOR ST

PRESQUE ISLE, ME 04769-0628  
HOULTON, ME 04730

207-762-6084 / FAX 207-764-3612  
207-532-1089 / FAX 207-532-7839



**TOWN OF EASTON, MAINE****BALANCE SHEET - GOVERNMENTAL FUNDS  
FEBRUARY 15, 2014**

	Major Fund General	Special Revenue Funds		Totals
		Major UDAG	Non-Major Other	
<b>Assets</b>				
Cash and cash equivalents	\$ 1,883,709	\$ 339,310	\$ 118,919	\$ 2,341,938
Uncollected taxes, net of allowance for uncollectible	42,544	-	-	42,544
Tax liens	7,362	-	-	7,362
Due from other funds	25,553	-	-	25,553
Notes / accounts receivable	-	222,665	3,000	225,665
Tax acquired property	8,227	-	-	8,227
	<u>\$ 1,967,395</u>	<u>\$ 561,975</u>	<u>\$ 121,919</u>	<u>\$ 2,651,289</u>
<b>Liabilities</b>				
Other accrued expenses	\$ 6,012	\$ -	\$ -	\$ 6,012
Taxes collected in advance	18,551	-	-	18,551
Due to other governments	1,585	-	-	1,585
Due to other funds	5,844	-	21,453	27,297
Deferred property tax revenues	36,552	-	-	36,552
	<u>68,544</u>	<u>-</u>	<u>21,453</u>	<u>89,997</u>
<b>Fund Balance:</b>				
Reserved for noncurrent notes receivable	-	222,665	-	222,665
Non-spendable	18,551	-	-	18,551
Committed for Town projects	331,173	-	-	331,173
Unreserved:				
General Fund - School designated	203,699	-	-	203,699
Unassigned fund balance	1,345,428	-	-	1,345,428
Special revenue funds	-	339,310	100,466	439,776
Total fund balance	<u>1,898,851</u>	<u>561,975</u>	<u>100,466</u>	<u>2,561,292</u>
	<u>\$ 1,967,395</u>	<u>\$ 561,975</u>	<u>\$ 121,919</u>	<u>\$ 2,651,289</u>

## Schedule 2

**TOWN OF EASTON, MAINE**

SCHEDULE OF GENERAL FUND REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED FEBRUARY 15, 2014

	Original	Adjustment	Final	Actual	Variance Favorable (Unfavorable)
<i>Revenues</i>					
Taxes	\$ 2,880,573	\$ -	\$ 2,880,573	\$ 2,913,836	\$ 33,263
Intergovernmental revenues	1,383,178	-	1,383,178	1,437,823	54,645
Intergovernmental revenues - MSRS	278,938	-	278,938	278,938	-
Interest	16,900	-	16,900	14,983	(1,917)
Other revenues	14,450	-	14,450	21,678	7,228
	<u>4,574,039</u>	<u>-</u>	<u>4,574,039</u>	<u>4,667,258</u>	<u>93,219</u>
<i>Expenditures</i>					
General government	179,866	-	179,866	179,817	49
Fire department	77,000	-	77,000	76,533	467
Highways	244,309	-	244,309	253,428	(9,119)
County tax	258,271	-	258,271	258,217	54
Education (excluding debt service)	3,681,946	-	3,681,946	3,469,700	212,246
Pension - MSRS on behalf payments	278,938	-	278,938	278,938	-
Recreation/Arts	82,423	-	82,423	82,368	55
Odd Fellows' Hall	9,200	-	9,200	7,828	1,372
Outside Requests	185,943	-	185,943	185,315	628
Insurances	31,500	-	31,500	22,253	9,247
Debt service	22,426	-	22,426	22,426	-
Reserves	217,000	-	217,000	192,390	24,610
Capital accounts	257,500	-	257,500	256,006	1,494
Total expenditures	<u>5,526,322</u>	<u>-</u>	<u>5,526,322</u>	<u>5,285,219</u>	<u>241,103</u>
<i>Other items</i>					
Interfund transfers					
Transfer to cemetery	(11,000)	-	(11,000)	(11,000)	-
Transfer to field days	(7,200)	-	(7,200)	(7,200)	-
	<u>(18,200)</u>	<u>-</u>	<u>(18,200)</u>	<u>(18,200)</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>\$ (963,283)</u>	<u>\$ -</u>	<u>\$ (963,283)</u>	<u>\$ (628,961)</u>	<u>\$ 334,322</u>
<i>Fund balance, beginning of year</i>				<u>2,527,812</u>	
<i>Fund balance, end of year</i>				<u>\$ 1,898,851</u>	

**TOWN OF EASTON, MAINE**

SCHEDULE OF GENERAL FUND REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED FEBRUARY 15, 2014

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
<i>Taxes</i>			
Property Taxes	\$ 2,670,543	\$ 2,700,750	\$ 30,207
Supplemental tax	-	91	91
Abatements	-	(2,031)	(2,031)
Excise taxes	210,030	215,026	4,996
	<u>2,880,573</u>	<u>2,913,836</u>	<u>33,263</u>
<i>Intergovernmental revenue</i>			
State education revenues	413,618	413,618	-
State revenue sharing	55,000	45,441	(9,559)
State local road assistance	-	65,042	65,042
Homestead exemption	16,558	15,924	(634)
BETE reimbursement	889,205	889,226	21
Tree growth	1,000	775	(225)
Snowmobile grant	7,797	7,797	-
	<u>1,383,178</u>	<u>1,437,823</u>	<u>54,645</u>
<i>Intergovernmental revenue</i>			
MSRS contributions	<u>278,938</u>	<u>278,938</u>	<u>-</u>
<i>Interest:</i>			
Interest/fees on late property taxes	3,400	5,424	2,024
Interest on investments	13,500	9,559	(3,941)
	<u>16,900</u>	<u>14,983</u>	<u>(1,917)</u>
<i>Other revenues</i>			
Clerk fees	1,400	1,051	(349)
Registration fees	5,400	5,404	4
Bus repair income	3,000	-	(3,000)
Miscellaneous town income	4,650	11,500	6,850
	<u>14,450</u>	<u>17,955</u>	<u>3,505</u>
<b>Total Revenues</b>	<u>\$ 4,574,039</u>	<u>\$ 4,663,535</u>	<u>\$ 89,496</u>

# **TOWN OF EASTON, MAINE**

## STATEMENT OF NET POSITION - PROPRIETARY FUNDS FEBRUARY 15, 2014

	Enterprise Funds		
	Non-Major Industrial Park	Major Grange Apartments	Totals
<i>Current assets:</i>			
Cash	\$ 36,268	\$ 162,818	\$ 199,086
<i>Non-current assets:</i>			
Land	43,452	53,166	96,618
Buildings	24,156	269,757	293,913
Equipment	-	20,584	20,584
Less accumulated depreciation net of accumulated depreciation	(30,418)	(256,765)	(287,183)
	<u>37,190</u>	<u>86,742</u>	<u>123,932</u>
	<u>\$ 73,458</u>	<u>\$ 249,560</u>	<u>\$ 323,018</u>
<i>Liabilities:</i>			
Security deposits	\$ -	\$ 1,985	\$ 1,985
Due to General fund	-	-	-
	<u>-</u>	<u>1,985</u>	<u>1,985</u>
<i>Net Position</i>			
Investment in capital assets	37,190	86,742	123,932
Unrestricted	36,268	160,833	197,101
	<u>73,458</u>	<u>247,575</u>	<u>321,033</u>
	<u>\$ 73,458</u>	<u>\$ 249,560</u>	<u>\$ 323,018</u>

# **TOWN OF EASTON, MAINE**

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION PROPRIETARY FUNDS FOR THE YEAR ENDED FEBRUARY 15, 2014

	Enterprise Funds		
	Non-major Industrial Park	Major Grange Apartments	Totals
Revenues			
Rental income	\$ -	\$ 34,056	\$ 34,056
Expenses			
Electricity	-	4,464	4,464
Building maintenance	-	(14,052)	(14,052)
Heating oil	-	7,438	7,438
Insurance	-	4,100	4,100
Equipment repairs	-	23,417	23,417
Wages-ground maintenance	-	4,804	4,804
Depreciation	2,897	3,150	6,047
Total expenses	2,897	33,321	36,218
Operating income (loss)	(2,897)	735	(2,162)
Other income (expense)			
Interest income	222	1,028	1,250
Change in net position	(2,675)	1,763	(912)
Net position - February 16	76,134	245,812	321,946
Net position - February 15	\$ 73,459	\$ 247,575	\$ 321,034



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**TOWN OF EASTON, MAINE**


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**COMBINING BALANCE SHEETS - NON MAJOR FUND**  
**FEBRUARY 15, 2014**

	CDBG Fund	Education Federal/State Programs	Totals
<b>Assets</b>			
Cash and cash equivalents	\$ 118,919	\$ -	\$ 118,919
Due from other funds	-	-	-
Notes / accounts receivable	3,000	-	3,000
	<u>\$ 121,919</u>	<u>\$ -</u>	<u>\$ 121,919</u>
<b>Liabilities</b>			
Due to other funds	\$ -	\$ 21,453	\$ 21,453
<b>Fund balances:</b>			
Unreserved, undesignated	121,919	(21,453)	100,466
	<u>\$ 121,919</u>	<u>\$ -</u>	<u>\$ 121,919</u>

# **TOWN OF EASTON, MAINE**

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - ALL NON-MAJOR FUNDS FEBRUARY 15, 2014

	CDBG Fund	Education Federal/State Programs	Totals
Revenues:			
Intergovernmental revenue	\$ -	\$ 94,758	\$ 94,758
Interest income	695	-	695
Other income	6,000	-	6,000
Total revenues	<u>6,695</u>	<u>94,758</u>	<u>101,453</u>
Expenditures:			
Miscellaneous	60	-	60
Education	-	118,949	118,949
	<u>60</u>	<u>118,949</u>	<u>119,009</u>
Excess (deficiency) of revenues over (under) expenditures	6,635	(24,191)	(17,556)
Fund balance, beginning of year	<u>115,284</u>	<u>2,738</u>	<u>118,022</u>
Fund balance, end of year	<u>\$ 121,919</u>	<u>\$ (21,453)</u>	<u>\$ 100,466</u>

Schedule 8

	Larsen Scholarship Fund	McManus Scholarship Fund	Bragdon Scholarship Fund	Malcolm Scholarship Fund
<b>Assets</b>				
Cash	\$ 17,508	\$ 3,014	\$ 3,948	\$ 11,343
Interfund receivables	-	-	-	-
Total assets	<u>\$ 17,508</u>	<u>\$ 3,014</u>	<u>\$ 3,948</u>	<u>\$ 11,343</u>
<b>Liabilities:</b>				
Interfund loan payable	\$ 100	\$ 200	\$ 300	\$ 500
Deferred compensation payable	-	-	-	-
Total liabilities	<u>100</u>	<u>200</u>	<u>300</u>	<u>500</u>
<b>Net assets:</b>				
Permanently restricted	-	-	-	-
Unreserved	<u>17,408</u>	<u>2,814</u>	<u>3,648</u>	<u>10,843</u>
	<u>17,408</u>	<u>2,814</u>	<u>3,648</u>	<u>10,843</u>
<b>Total liabilities &amp; net asset:</b>	<u>\$ 17,508</u>	<u>\$ 3,014</u>	<u>\$ 3,948</u>	<u>\$ 11,343</u>

***TOWN OF EASTON, MAINE***

PRIVATE PURPOSE TRUST FUNDS  
COMBINING SCHEDULE OF FIDUCIARY NET ASSETS  
FEBRUARY 15, 2014

Bradley Scholarship Fund	Hayden Family TR Scholarship	Town Cemetery Fund	Union Church Fund	Field Days	Totals
\$ 3,078	\$ 1,084,192	\$ 21,585	\$ 6,813	\$ 7,068	\$ 1,158,549
-	-	-	-	-	-
<u>\$ 3,078</u>	<u>\$ 1,084,192</u>	<u>\$ 21,585</u>	<u>\$ 6,813</u>	<u>\$ 7,068</u>	<u>\$ 1,158,549</u>
\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ 4,100
-	-	-	-	-	-
<u>-</u>	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,100</u>
-	1,000,000	-	-	-	1,000,000
3,078	81,192	21,585	6,813	7,068	154,449
<u>3,078</u>	<u>1,081,192</u>	<u>21,585</u>	<u>6,813</u>	<u>7,068</u>	<u>1,154,449</u>
<u>\$ 3,078</u>	<u>\$ 1,084,192</u>	<u>\$ 21,585</u>	<u>\$ 6,813</u>	<u>\$ 7,068</u>	<u>\$ 1,158,549</u>

## Schedule 9

**TOWN OF EASTON, MAINE**

PRIVATE PURPOSE TRUST FUNDS  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS AND CHANGES IN FIDUCIARY NET ASSETS  
 FOR THE YEAR ENDED FEBRUARY 15, 2014

	Larsen Scholarship Fund	McManus Scholarship Fund	Bragdon Scholarship Fund	Malcolm Scholarship Fund	Bradley Scholarship Fund	Hayden Family TR Scholarship	Town Cemetery Fund	Union Church Fund	Field Days	Totals
<b>Additions:</b>										
Contributions	\$ -	\$ -	\$ -	\$ -	\$ 135	\$ -	\$ -	\$ -	\$ 2,815	\$ 2,950
Interest income	115	11	19	80	13	13,461	135	24	21	13,879
Other additions	-	-	-	-	-	-	1,000	-	-	1,000
Total additions	<u>115</u>	<u>11</u>	<u>19</u>	<u>80</u>	<u>148</u>	<u>13,461</u>	<u>1,135</u>	<u>24</u>	<u>2,836</u>	<u>17,829</u>
<b>Deductions:</b>										
Scholarships	100	400	100	1,500	300	14,500	-	-	-	16,900
Maintenance	-	-	-	-	-	-	11,000	89	9,000	20,089
Field Days expenses	-	-	-	-	-	-	-	-	-	-
Total deductions	<u>100</u>	<u>400</u>	<u>100</u>	<u>1,500</u>	<u>300</u>	<u>14,500</u>	<u>11,000</u>	<u>89</u>	<u>9,000</u>	<u>36,989</u>
Changes in net assets	15	(389)	(81)	(1,420)	(152)	(1,039)	(9,865)	(65)	(6,164)	(19,160)
Other items										
Interfund transfers	-	-	-	-	-	-	11,000	-	7,200	18,200
Net assets, February 16	<u>17,393</u>	<u>3,203</u>	<u>3,729</u>	<u>12,263</u>	<u>3,230</u>	<u>1,082,231</u>	<u>20,451</u>	<u>6,878</u>	<u>6,032</u>	<u>1,155,410</u>
Net assets, February 15	<u>\$ 17,408</u>	<u>\$ 2,814</u>	<u>\$ 3,648</u>	<u>\$ 10,843</u>	<u>\$ 3,078</u>	<u>\$ 1,081,192</u>	<u>\$ 21,586</u>	<u>\$ 6,813</u>	<u>\$ 7,068</u>	<u>\$ 1,154,450</u>



**TOWN OF EASTON, MAINE**

## SELECTED NOTES TO FINANCIAL STATEMENTS

FEBRUARY 15, 2014

***Property Tax***

Property taxes are levied as of April 1 and are used to finance the operations of the Town for the fiscal budget year beginning February 16. Taxes are committed for collection on July 23<sup>rd</sup> and are due and payable on or before December 31. In accordance with Maine law, taxes not collected within twelve months following the date of commitment are secured by liens. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, which amounted to \$43,058 for the year ended February 15, 2014.

The Town of Easton receives approximately 83% of its total property tax revenues from McCain Foods, Inc. and J.M. Huber Corp. Total tax revenues from these taxpayers totaled \$2,180,051 and \$2,051,846 for the fiscal years ended February 15, 2014 and 2013, respectively.

***Notes Receivable*****UDAG Fund**

In 1984 the Town was co-recipient (along with the Town of Washburn) of an Urban Development Action Grant (UDAG) to assist McCain Foods, Inc. in upgrading plant equipment located in each Town. The towns loaned these funds to McCain Foods, Inc. Funds from the repayment of this loan have been used by the Town of Easton to create a revolving loan fund to assist other businesses in the Town. UDAG Fund notes receivable consisted of the following at February 15, 2014:

Due From	Interest Rate	Monthly Payment	Maturity Date	February 15, 2014 Balance
Easton School Dept bus loan	-	-	2/2015	\$ 40,689
Easton School Department	-	\$11,213/yr	07/2017	33,630
School Department - gym floor	-	\$7,500/yr	06/2017	21,832
School Department - cafeteria	-	\$4,000/yr	02/2017	6,388
Cemetery equipment	-	Vari	02/2016	12,751
Tucker Sno-Cat Groomer	-	---	02/2013	47,375
Village Health Care loan	2.00%	\$ 120	2044	40,000
Village Health Care	-	---		20,000
				<u>\$ 222,665</u>

The School Department borrowed \$80,689 from the UDAG fund in May 2010 for a bus purchase, as approved in article XIX of the May 25, 2010 town meeting. There is no written agreement for this loan, but the School Department will repay this loan within the next three years.

The School Department borrowed \$60,000 from the UDAG fund in June, 2009 for repairs to the gym, as approved in article 14 of the June 2009 town meeting. There is no written agreement for this loan, but the School Department is making 8 annual interest-free payments of \$7,500 beginning June, 2010.

## NOTES TO FINANCIAL STATEMENTS (cont'd)

**Notes Receivable (cont'd)**

The School Department borrowed \$40,000 from the UDAG fund in August, 2007 to aid in the purchase cafeteria equipment for the school lunch program, as approved in article 11 of the June 11, 2007 town meeting. There is no written agreement for this loan, but the School Department is making ten annual interest-free payments of \$4,000 beginning February, 2008.

**UDAG Fund**

The Town borrowed \$16,800 from the UDAG fund in June 2012 for cemetery maintenance equipment. There is no written agreement for this loan, but the Town is expecting to repay the loan in a three year period.

The Snowmobile Club borrowed \$59,193 from the UDAG fund for a snow groomer purchase. There is no written agreement for this loan, but the Town has established a 15 year repayment.

In February 2014 the Town entered into a 30 year loan with Village Health Care. The Town also entered into a lease/purchase agreement for property located at 80 Center Road in Easton. The full amount has not been determined at February 15, 2014, however, \$20,000 has been spent to date.

**Long-term debt**

The Town has issued a general obligation bond to finance the high school addition. This facility is being accounted for in the governmental fund and will be repaid from tax resources. This 1998 year bond is interest free and is to be repaid in annual installments of \$11,213. The Town borrowed a total of \$224,251 and at February 15, 2014 the balance is \$33,630.

The Town has a note due to UDAG used to finance the purchase of cafeteria equipment. This equipment is being accounted for in the governmental fund and will be repaid from tax resources. This 2008 year note is interest free and is to be repaid in annual installments of \$4,000. The Town borrowed a total of \$40,000 and at February 15, 2014 the balance is \$6,388.

	Beg of year balance	Debt issued	Debt retired	End of year balance
Bond payable for cafeteria equipment	\$ 14,388	\$ -	\$ (8,000)	\$ 6,388
Bond payable for elementary school roof	34,853	-	(34,853)	-
Bond payable for high school addition	56,056	-	(22,426)	33,630
	<u>\$ 105,297</u>	<u>\$ -</u>	<u>\$ (65,279)</u>	<u>\$ 40,018</u>

**TOWN OF EASTON, MAINE**

## NOTES TO FINANCIAL STATEMENTS (cont'd)

**Long-term debt (cont'd)**

Debt service requirements to maturity are as follows:

Year ended February 15	Principal
2015	\$ 15,213
2016	15,213
2017	9,592
	<u>\$ 40,018</u>

**Committed Fund Balance**

At February 15, 2014, portions of the general fund equity were designated to future periods as follows:

Committed	
Equipment Reserve	\$ 263,882
Beautification reserve	191
Selectmen's dscretionary	3,286
Septic system grant	(359)
Insurance reserve	3,000
Computer reserve	4,297
Town retirement reserve	8,754
School capital improvements	6,459
School retirement reserve	10,000
Sesquicentennial	10,000
Town owned property	7,545
Municipal building repair	1,530
Historical society	1,445
Clean up day	3,723
General assistance	6,211
Planning	1,209
	<u>\$ 331,173</u>

## FOR YOUR INFORMATION

Easton Town Office

488-6652 or 488-7706

Fax 488-7706

Town Manager

Town Clerk

Estes Park Cemetery

Mount Shiloh Cemetery

Pine Tree Cemetery

Easton Grange Apartments

Easton Odd Fellows' Hall

Easton Highway Department ..... 488-7705

Easton Fire Department

**EMERGENCY ONLY ..... 911**

All other calls ..... 488-6652

Easton Animal Control Officer ..... 488-6846

Easton Recreation Department ..... 488-6601

Easton Odd Fellows' Hall ..... 488-7708

Easton School Department

Elementary School ..... 488-7701

High School ..... 488-7702

Easton Post Office ..... 488-5751

Crown Ambulance ..... 911

Pinetree Waste Management ..... 532-4264

Tri-Community Landfill ..... 473-7840

Plumbing Inspector & Code Enforcement Officer (Tony Levesque) ..... 472-3805

Maine State Police ..... 532-2261

**EMERGENCY ONLY ..... 911**

Aroostook County Sheriff's Department ..... 532-3471

**EMERGENCY ONLY ..... 911**



## REPRESENTATIVE TO THE LEGISLATURE DISTRICT 6

Representative Tyler Clark ..... 227-6971  
 Augusta ..... (207) 287-1440  
 email address: RepTyler.Clark@legislature.maine.gov

## STATE SENATE DISTRICT 34

Senator Roger L. Sherman ..... 532-7073  
 Augusta (Sessions Only) ..... (207) 287-1505  
 email address: rsherm\_2000@yahoo.com

## TRI-COMMUNITY LANDFILL HOURS:

	Private	Commercial
Monday-Friday	8:00 AM – 4:00 PM	8:00 AM – 3:30 PM
Saturday	8:00 AM – 3:00 PM	8:00 AM – 2:30 PM

Closed all federal and state legal holidays and Sundays.

## OTHER TOWN INFORMATION:

Easton Clean-Up: Twice a year the Town will provide a collection point for junk such as appliances, tires, wood, furniture, etc. The town trucks will then haul the material to the landfill. No commercial loads will be accepted.

Pinetree Waste, Inc.: Commercial pick-up on Wednesday and residential pick-up on Thursday.

Odd Fellows' Hall: Scheduling of the use of the Odd Fellows' Hall can be done at the Town Office. Check for availability on our website at <http://www.eastonme.com/availability-calendar> or by calling Cheryl at 488-6652.



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

**Tyler Clark**

P.O. Box 243

Easton, ME 04740

Home: (207) 488-2633

E-MAIL: [RepTyler.Clark@legislature.maine.gov](mailto:RepTyler.Clark@legislature.maine.gov)

February 2014

Dear Friends & Neighbors:

It is my hope that 2014 brings you and your families good health and prosperity! Although last year presented too many citizens with challenging economic times, I am optimistic that the year ahead will present greater opportunity for us all to flourish.

MaineCare expansion, a budget gap in excess of \$100 million, human trafficking, the arming of forest rangers, and welfare reform are just a mere sampling of the topics to be discussed over the coming months. As you may already know, during lawmakers' Second Regular Session, statutorily scheduled for January through April, bills introduced are limited by the Maine Constitution to budgetary matters, the Governor's legislation, legislation of an emergency nature approved by the Legislative Council, legislation submitted pursuant to authorized studies, and legislation submitted by direct initiative petition of the electors. To view a full listing of the measures that will be deliberated, please visit <http://www.maine.gov/legis/lto/publications.htm>.

With this being an election year, politics will assuredly play a role in what gets accomplished in Augusta. Realizing that voters will be heading to the polls before we know it, I do wish to share with you that the makeup of my current constituency will change as a result of reapportionment. Easton will soon become part of House District 148, which will also include Caswell, Connor Twp., Cyr Plantation, Fort Fairfield, Hamlin, Limestone, a portion of Presque Isle, and Stockholm. The entire divisional landscape has changed across the State due to our shifting population. You can view maps showing the adopted changes, along with an overview of the apportionment process, by visiting <http://www.maine.gov/sos/cec/elec/apport/apport.htm>.

In closing, I wish to thank the residents of Easton for the honor and pleasure of serving them at the State House. Rest assured, my work is ongoing to make certain you, your children, and even your grandchildren are offered an environment free of an overzealous government, thus enabling the pursuit of the American Dream to continue on!

Best wishes,

Tyler Clark  
State Representative

District 6 Blaine, Bridgewater, Easton, Fort Fairfield, Mars Hill and Westfield

MICHAEL H. MICHAUD  
2nd District MAINE

WASHINGTON OFFICE  
1724 LONGWORTH HOUSE OFFICE BUILDING  
WASHINGTON, DC 20515  
PHONE: (202) 225-6306  
FAX: (202) 225-2943

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

**Congress of the United States**  
**House of Representatives**  
**Washington, DC 20515**

**COMMITTEES:**

**VETERANS' AFFAIRS**  
Ranking Member

**TRANSPORTATION AND INFRASTRUCTURE**  
SUBCOMMITTEE ON HIGHWAYS AND TRANSIT  
SUBCOMMITTEE ON RAILROADS, PIPELINES, AND  
HAZARDOUS MATERIALS  
SUBCOMMITTEE ON ECONOMIC DEVELOPMENT, PUBLIC  
BUILDINGS, AND EMERGENCY MANAGEMENT  
SUBCOMMITTEE ON WATER RESOURCES AND ENVIRONMENT

January 2014

Dear Friends:

Last year saw some of the most bitterly partisan political fighting in Washington in recent memory. However, the gridlock in Washington has not slowed my efforts to fight for Maine's businesses and industries on the national and international level. I will continue to visit and speak with Maine's small businesses and manufacturers to hear firsthand about their successes and challenges. This is an important part of my ongoing "Make it in Maine" agenda which consists of initiatives to boost domestic manufacturing and support job growth in our state.

In 2014, it will be my great honor to continue serving our nation's veterans as the Ranking Member of the House Veterans' Affairs Committee. Over the course of the last year, I worked with Representative Jeff Miller (R-Florida), the committee's chairman, to pass a number of bills important to veterans. Some that we passed would reduce the VA's disability claims backlog, help get veterans their compensation faster, and improve training and educational opportunities. One critical measure we advanced through the committee would ensure that all VA programs receive funding a year in advance so no veterans will have to worry about services being disrupted.


While I am proud of these accomplishments, I know there is still so much to do. I will continue to fight for new advances in areas such as veteran employment, veterans' health care, and the ongoing concerns with the VA claims backlog.

I believe Washington is at a crossroads. There are many members of Congress on both sides of the aisle that truly want to get things done for the people they represent. Congress needs to work together to get things done and make Washington work again. I continue to be committed to making that happen, and continue to regularly meet with Democrats, Republicans, and Independents to forge a way forward.

As we move forward into a new year, my highest priority remains ensuring that Mainers receive timely and quality constituent services. Whether you have a specific concern with a federal agency or need help connecting to resources, please don't hesitate to reach out to me at any of my offices. I also encourage you to visit my website ([www.house.gov/michaud](http://www.house.gov/michaud)), where you can email me as well as connect with me on Facebook and Twitter.

Thank you again for the opportunity to represent you in Congress.

With warmest regards,



Michael H. Michaud  
Member of Congress

**BANGOR:**  
6 State Street, Suite 101  
Bangor, ME 04401  
Phone: (207) 942-8986  
Fax: (207) 942-8957

**LEWISTON:**  
178 Lebow Street, Ground Floor  
Lewiston, ME 04240  
Phone: (207) 782-3704  
Fax: (207) 782-0330

**PRESQUE ISLE:**  
445 Main Street  
Presque Isle, ME 04769  
Phone: (207) 764-1038  
Fax: (207) 764-1060



ANGUS S. KING, JR.  
MAINE

999 EUSTACE SENATE OFFICE BUILDING  
PORT 224-5344  
Website: <http://www.king.senate.gov>

**United States Senate**  
WASHINGTON, DC 20510

COMMITTEES  
ARMED SERVICES  
BUDGET  
INTELLIGENCE  
RULES AND ADMINISTRATION

January 23, 2014

Town of Easton  
3 Station Road,  
Easton, Maine 04740

Dear Friends,

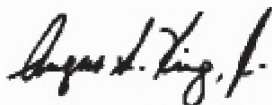
Since arriving to the U.S. Senate last January, I have been looking for ways to provide Mainers with improved access to federal services through the use of digital technology and on the ground outreach initiatives. Maine is a rural state and I know that traveling to our offices can present both logistical and financial challenges.

To help overcome those obstacles, I launched our signature **Your Government Your Neighborhood** outreach program in June 2013. Every other week members of my staff in Maine travel to different towns – ensuring that all 16 counties are served each month – to hold constituent office hours for local residents.

Over the past eleven months my work in Washington has been largely shaped by the four committees that I serve on: Armed Services, Intelligence, Budget, and Rules. These appointments allow me to engage on issues important to Maine and help craft legislation before it comes to the Senate floor. On the Armed Services Committee I work with my colleagues to honor our obligations to members of our armed forces both past and present, as well as ensure the continued strength, efficiency, and sustainability of our military. On the Intelligence Committee I work to effectively mitigate security threats facing our country while also establishing measures to guarantee that the privacy rights of U.S. citizens are protected. On the Budget Committee, I am working to ensure that necessary spending is tempered with fiscal responsibility, and my position on the Rules Committee allows me to push for procedural reforms that remove institutional inefficiencies and help move the country forward.

I am tremendously grateful for the opportunity to serve you and determined to keep you informed of my activities in Maine and Washington. As always, I welcome any thoughts, questions, or concerns that you may have. You can visit my website at <http://www.king.senate.gov> and provide your input there, or call our toll free in state line at 1-800-432-1599. In addition, our local numbers are as follows: Augusta (207) 622-8292, Presque Isle (207) 764-5124, and Scarborough (207) 883-1588, and Washington D.C. (202) 224-5344.

Sincerely,



ANGUS S. KING, JR.  
UNITED STATES SENATOR

AUGUSTA  
4 Gehrm Drive, Suite F1  
Augusta, ME 04401  
(207) 622-8292

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

Internet call toll-free 1-800-432-1599  
Postmark Restricted Paper

SCARBOROUGH  
102 US Route 1, Suite 10  
Scarborough, ME 04074  
(207) 883-1588



## Annual Report to the Town of Easton

### A Message from Senator Roger L. Sherman

Dear Friends and Neighbors:

It is an honor to represent you in the Maine Senate, and I am grateful for the opportunity.

Recently our state has experienced some encouraging economic news. Maine's unemployment rate is now at its lowest point since 2008. In fact, Maine has created 13,000 new private sector jobs since 2010. Despite this good news, we still have a lot of work ahead of us to improve our state's business climate and create new job opportunities.

Last year began with an overwhelming undertaking of how to fill an \$880 million shortfall in the state's two-year budget, caused mostly by cost overruns in the MaineCare program. Lawmakers were able to bridge this gap with bipartisan work by the members of the Appropriations and Financial Affairs Committee. They produced a balanced budget that came out of committee with unanimous support and true compromise. The budget was balanced without reversing the income tax cut passed by the previous Legislature, reductions that have benefitted low and moderate-income residents the most. The budget also restored cuts that were slated for the Drugs for the Elderly program. A \$30 million reduction in government spending and programs was implemented.

The greatest accomplishment of the Legislature this past year was paying off Maine's \$500 million hospital debt. The debt was generated by services provided to MaineCare patients at the hospital and was a burden to our state's credit rating. The Legislature eventually adopted a plan proposed by the Governor, which uses the state's liquor contract as a source of revenue to pay the debt. Maine's hospitals received final payment for this longstanding debt this fall.

Municipal Revenue Sharing continues to be a difficult issue in Augusta. I will continue to work to help find a solution that pays our towns while also paying our state obligations.

Please feel free to contact me if you ever need my help in navigating the state bureaucracy. You may contact me in Augusta at 287-1505 or directly at 532-7073 or by email at [rsbern2000@yahoo.com](mailto:rsbern2000@yahoo.com).

I do send out regular legislative updates; if you wish to be included on this special distribution list please send me your email address.

Sincerely,

Senator Roger L. Sherman



SUSAN M. COLLINS  
MAINE

401 EPHRAIM SENATE OFFICE BUILDING  
WASHINGTON, DC 20510-1804  
(202) 224-1129  
(202) 224-1811 (FAX)

## United States Senate

WASHINGTON, DC 20510-1804

COMMITTEES:  
SPECIAL COMMITTEE  
ON AGING,  
Economic Mobility  
APPROPRIATIONS  
SELECT COMMITTEE  
ON INTELLIGENCE

Dear Friends:

It is a privilege to represent Maine in the U.S. Senate, and I welcome this opportunity to share some of my work from the past year.

Encouraging the creation of more jobs remains my top priority. I have developed a Seven Point Plan for Jobs in Maine, which includes proposals to spur small business investment, ensure robust workforce education and training, reduce regulatory red tape that stifles job creation, support Maine agriculture and manufacturing, and invest in the infrastructure needed to expand our economy. Traditional industries and small businesses remain the backbone of Maine's economy, and innovation will be important for future jobs as well. I have supported Maine's effort to lead the world in deepwater wind technology and was proud when the University of Maine and its private sector partners launched the first prototype this year. This emerging industry has the potential to create thousands of good jobs here in Maine.

BAW remains a major Maine employer and is critical to our national security. I have worked hard to support the Navy's request for a 10<sup>th</sup> DDG-51 and to continue construction on the DDG-1000s at the shipyard. This year's annual defense policy bill also contains more than 30 provisions to eliminate sexual assault from our military, including several provisions that I authored.

Partisan divisiveness in Washington continues to prevent us from addressing some of our nation's most serious challenges. Gridlock reached a peak in October with the federal government shutdown that pushed our country to the brink of defaulting on its financial obligations and damaged our economy. As the shutdown continued with no end in sight, I presented a proposal I believed both sides could support. Within days, I was leading a bipartisan coalition of 14 Senators that worked night and day to craft a plan to reopen government, avert default, and restart negotiations on a long-term plan to deal with our nation's unsustainable debt of more than \$17 trillion. Known as the "Common Sense Caucus," we will continue to work to develop solutions and bridge the partisan divide.

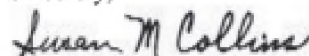
Earlier this year, across-the-board federal spending cuts known as "sequestration" took effect. These indiscriminate cuts jeopardized priorities from national security to medical research and stand in stark contrast to the thoughtful and thoroughly debated spending priorities set at town meetings throughout Maine. To bring some Maine common sense to this process, I authored bipartisan legislation to allow federal agencies to set priorities in administering the required cuts and wrote a new law to ensure that sequestration would not disrupt air travel, which plays such an important role in fueling Maine's tourism economy.

I have also enjoyed my work as the ranking member of the Senate Special Committee on Aging where, with Senator Bill Nelson of Florida, we work on issues of critical importance to Maine seniors. The committee has created a toll free hotline (1-855-303-9470) to make it easier for senior citizens to report fraud and scams and to receive assistance. I also serve as the Senate Co-Chair of the task force on Alzheimer's, a devastating disease that takes a tremendous personal and economic toll on more than five million Americans. Better treatment for Alzheimer's and ultimately finding a cure should be an urgent national priority.

Finally, I am proud to reflect our famous Maine work ethic by completing another year of service without missing a single roll call vote. I have not missed a vote since I was elected – a streak that stands at more than 5,300 in a row.

May 2014 be a good year for you, your community, and our great State of Maine.

Sincerely,



Susan M. Collins  
United States Senator

## TOWN OF EASTON OFFICE HOURS:

Monday, Wednesday, Thursday .....	8:00 AM to 4:30 PM
Tuesday .....	8:00 AM to 6:00 PM
Friday .....	8:00 AM to 3:00 PM

Easton Board of Selectmen meet as needed but generally on the second Monday of the month at the Town Office at 7:00 PM.

Easton School Board meets the second Monday of the month at the Easton Elementary School Library at 7:00 PM.



**RECYCLE!!!**











Check out our NEW website at  
[www.eastonme.com](http://www.eastonme.com)

- Pay property taxes
- Order certified copies of Vital Records
- Register boat/ATV/snowmobile online
- Purchase hunting/fishing licenses
- Download Recreation Dept. schedules
- Schedule the Odd Fellows Hall
- Find rental opportunities
- Research useful links
- Find local businesses
- Contact Us
- Check calendar & public notices for upcoming events

**EASTON TOWN OFFICE  
PO BOX 127  
EASTON, ME 04740**

**BULK RATE  
U.S. Postage Paid  
Permit No.3  
Easton, ME  
04740**

**POSTAL PATRON LOCAL**