

# *TOWN OF EASTON*



*Celebrating our Sesquicentennial*  
*1865 - 2015 \* 150 years*



*2014/2015 Annual Report*  
*Of the Municipal Officers*  
*Please bring to town meeting April 6, 2015*

# Easton Veteran Honored



**The Town of Easton is pleased to recognize C. Paul Mullen as the oldest veteran. Paul is the last Easton resident who served in World War II. This honor does not only come with the distinction of age, but also with gratitude for his service of our country. We hold all our veteran's in highest esteem and Paul in particular for being our elder veteran. Thank you for your service!**

# **PLEASE BRING THIS REPORT WITH YOU TO THE TOWN MEETING**

**2014-2015 ANNUAL REPORT  
of the Municipal Officers  
of the Town of EASTON, MAINE  
for Fiscal Year Ending February 15, 2015.  
Polls will be open at the Town Office on  
Monday, April 6, 2015 From 9:00 AM – 6:30 PM.  
Town Meeting opens at 8:00 PM, April 6, 2015  
at the Easton Elementary School Cafeteria.**



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

*“Without community service, we would not have a strong quality of life. It’s important to the person who serves as well as the recipient. It’s the way in which we ourselves grow and develop.” - Dorothy Height*

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General Store, Benn's Garage and Black's Garage - Main Street Easton - c 1965

*"One of the marvelous things about community is that it enables us to welcome and help people in a way we couldn't as individuals. When we pool our strength and share the work and responsibility, we can welcome many people, even those in deep distress, and perhaps help them find self-confidence and inner healing." - Jean Vanier*



## MUNICIPAL EMPLOYEES



Jim Gardner, Town Manager



Cheryl Clark, Town Clerk



Hillary Hallett, Recreation Director



Bob Clark, Highway Foreman



Troy Finnemore, Highway



Mike Kinney, Jr., Highway



Kim White, Fire Chief



Dwight Flewelling, Custodian

# MUNICIPAL OFFICERS

## BOARD OF SELECTMEN ASSESSORS AND OVERSEERS OF THE POOR

Scott F. Allen ..... Term Expires 2017  
 Bruce V. Flewelling ..... Term Expires 2017  
 Douglas R. Blackstone ..... Term Expires 2016  
 Paul D. Dudley, Chairman ..... Term Expires 2015  
 Michael P. Corey, Vice Chairman ..... Term Expires 2015

## SCHOOL BOARD

Thomas Osgood ..... Term Expires 2017  
 Gaylen Flewelling, Chairman ..... Term Expires 2016  
 Mary Lee Keep ..... Term Expires 2016  
 Sandy Flewelling ..... Term Expires 2015  
 David Hopkins ..... Term Expires 2015

## BUDGET COMMITTEE FOR THE 2015-2016 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

Richard Green ..... Term Expires 2017  
 Cynthia Flanagan ..... Term Expires 2017  
 David Hopkins ..... Term Expires 2016  
 Kevin Marquis ..... Term Expires 2015  
 Skip Babineau ..... Term Expires 2015

## ZONING BOARD OF APPEALS

Storer DeMerchant ..... Term Expires 2017  
 David Salkind ..... Term Expires 2017  
 Stuart Cumming ..... Term Expires 2016  
 Clair Carter ..... Term Expires 2015  
 Suzanne Flewelling ..... Term Expires 2015

**RECREATION COMMITTEE**

Rebecca Allen  
 Tammy Beaulier-Fuller  
 Marilyn Brown  
 Sheri Carter

Travis Carter  
 Tabitha Dudley  
 Brian Flewelling  
 Bruce Flewelling  
 Lynn Flewelling

Lynda Foren-Turner  
 David Fuller  
 Ellen Trask  
 Hugh Turner

**REVOLVING LOAN FUND ADVISORY COMMITTEE**

Cynthia Flanagan

Brian Flewelling

**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  
 Matt Blodget  
 Heather Copeland  
 Mark Copeland  
 Dana Cyr  
 Derrick Cyr  
 Daniel Davenport  
 Herbert DeMerchant

Chris Wilcox  
 Gary Dyer  
 Dustin White  
 Garrett Gray  
 Zachary Lamoreau  
 Mark Kearly  
 Shawn Michaud  
 Barb Lovely  
 Adam Perkins

Carl Mullen, Jr.  
 Ross Grass  
 Jared Hitchcock  
 Stephanie Hammond  
 Jeff Gresko  
 Loren White, Jr.  
 Kyle White  
 Greg White



George Dane and C.W. Spear in front of C. W. Spear Store 1914

*"Life is really simple, but we insist on making it complicated." - Confucius*

## 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
Troy Finnemore .....	Highway Operator/Mechanic
Michael Kinney, Jr. ....	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
Andrew Keep .....	Attendance Officer



Easton Hotel & Bowling Alley (hotel was located where the town office is today)

*"To like many people spontaneously and without effort is perhaps the greatest of all sources of personal happiness." - Bertrand Russell*



## TOWN MANAGER REPORT

Happy Birthday Easton! Fiscal year 2014-2015 has certainly been a year to mark down. There have been challenges brought forward by the State of Maine government agencies on issues that are in the process of being corrected.

Financially, we brought a budget before the Town of Easton residents in April 2014 that created a positive impact on the undesignated surplus account. As I have stated before and hopefully will again in years to come, the success of the budget comes with professional and loyal employees.

Easton Fire Department continues to add value to our community with training, new communication capabilities to reach throughout the community and overall department comradery. Chief White and his crew continue to strive to be the best volunteer fire department in the State of Maine.

I'd like to welcome two new employees to the Easton Highway Department: Troy Finnemore and Michael Kinney, Jr. When Matthew Pelletier left last spring, the Highway Department went from a two man plus part-timers to a three man full-time crew. This seems to be working very well. Hats off to Bob Clark and his crew on a great job keeping our roads safe for the residents to travel.

Easton's Recreation Department continues to improve all activities and programs ensuring all residents get the best service. Hillary Hallett has continued to venture into different activities and programs. Thanks go to Hillary for the great job.

Cheryl continues to ensure that all residents in Easton receive the best customer service. Sometimes we take people for granted for job they have to do. This is true, but believe me, I've been a Town Manager for 16 years and Cheryl Clark is the best Town Clerk I've had the pleasure of working with.

Dwight Flewelling continues to keep our village looking beautiful and safe for residents. Thanks Dwight!

Towards the end of 2014, the Easton Board of Selectmen were visited by the State of Maine Property Tax Division. The visit was to inform the Town of Easton Board of Selectmen that Easton was going to be penalized \$339,000 for inequality in our property taxes. The inequality of property taxes has continued to increase over the last 23 years with the last revaluation of the Town's property tax system being in 1992. Past administration knew a revaluation needed be completed or penalties would be assessed but for one reason or another the revaluation was not initiated. As you have seen in recent mailings from my office, we have initiated the first steps of the process of a revaluation of property taxes. I have been fielding questions and comments over the last few weeks, and I had a couple ask how their \$934.00 tax bill was being spent so I felt it was necessary to inform all taxpaying residents as to where your tax dollars go. Let's take the \$934.00 tax bill; \$691.00 (74%) funds the Easton School System, \$177.00 (19%) funds town government, and \$66.00 (7%) pays Aroostook County taxes as required by State of Maine laws. As you look at your tax bill this year, use these percentages to figure out where you tax dollars are spent.

As I reflect on life in general, I think of this 150<sup>th</sup> birthday that the community of Easton is celebrating. Having either lived or visited Easton 60 of these 150 years, it makes me very proud to say I am from the Town of Easton. I believe and have attested to over the years that Easton residents are very dedicated in

*"We cannot seek achievement for ourselves and forget about progress and prosperity for our community... Our ambitions must be broad enough to include the aspirations and needs of others, for their sakes and for our own." - Cesar Chavez*

their resolve to make this such a wonderful community. We will be tested time and again as our community looks toward the next 150 years but if the last 60 years are any indication, our future looks bright.

In closing, I would especially like to thank the Easton Board of Selectmen for their support and understanding. It doesn't seem to matter what the challenge is, the five individuals I work for always seem to step up to the plate. Always remember, there is no appointment need to voice your opinions or concerns in my office.

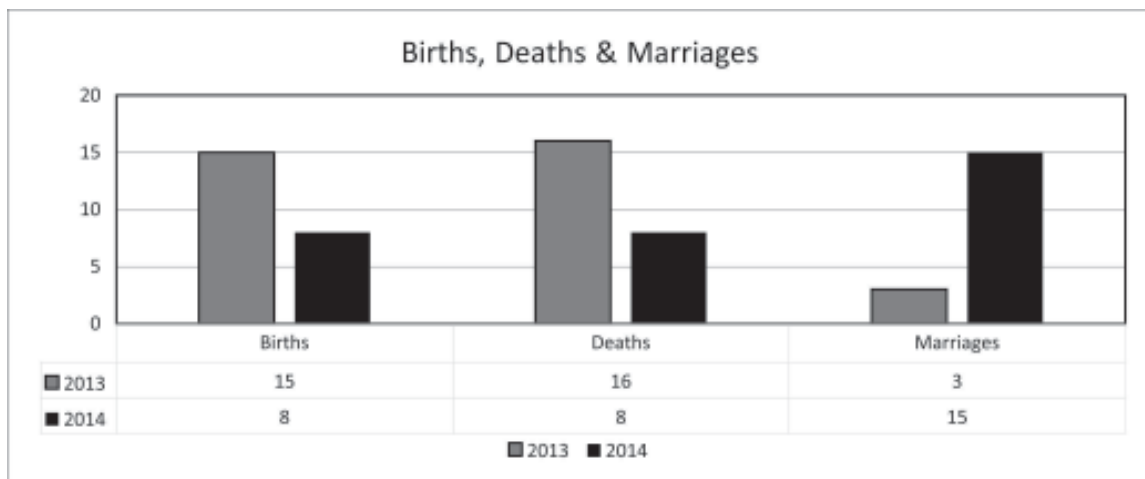
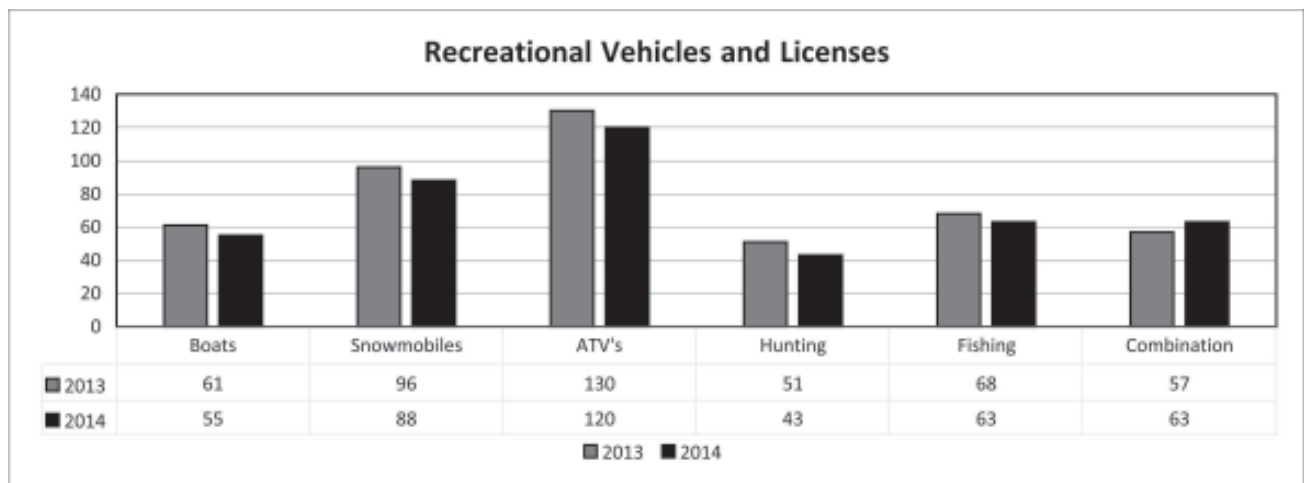
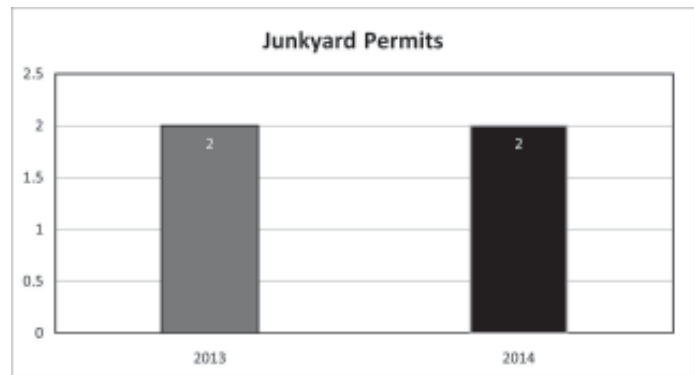
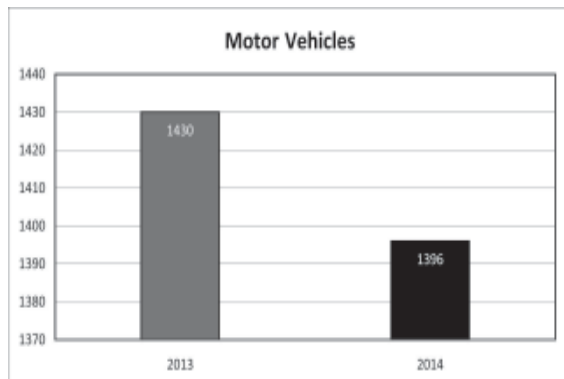
Respectfully Submitted,  
Jim Gardner  
Town Manager



4th of July Parade 1942-1943

*"Many people are good at talking about what they are doing, but in fact do little. Others do a lot but don't talk about it; they are the ones who make a community live." - Jean Vanier*

# 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, 2015 or it will be included as Personal Property on your 2015 taxes.**

*"A community is like a ship; everyone ought to be prepared to take the helm." - Henrik Ibsen*

## HIGHWAY DEPARTMENT REPORT

This year the Highway Department cut back trees and brush at various locations on the Bear Trap, Bowers, Curtis, Fuller, Getchell, Graham, Lamoreau and Mahany Roads. Two cross culverts were replaced and one driveway culvert was removed on the Henderson Road. Cross culverts were reset on the Gray and Hersom Roads and a driveway culvert was replaced on the Graham Road. The Town contracted with McGillan, Inc. to replace two cross culverts on the Cleaves Road and one on the Hersom Road. The Town also contracted with Soderberg Construction to rebuild two sections of road and ditch from 305 to 342 Fuller Road. The Highway Department also cut down trees and removed stumps at Estes Park Cemetery.

Along with the above mentioned projects, we have done our yearly duties and preventative maintenance programs for the School, Fire and Highway Departments. I would like to welcome Troy Finnemore and Mike Kinney, Jr. to the Highway Department and thank Matt Pelletier and Ira Dodge for helping out part-time. I would also like to thank the 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 2014:

Internal Plumbing Permits	2
Sub-surface Waste Disposal Systems	<u>5</u>
Total	7

All seven of the projects have been completed and inspected from 2014 and one project from 2013 has been completed and inspected. There are no voided permits for 2014 and no projects pending at this time. I have sent in the State fees and the State copy of the permits.

There is still the appearance of an issue with internal plumbing permits not being pulled by local plumbers. Please let me know if in the future you would like for me to focus more on addressing this issue.

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



## SCHOOL DEPARTMENT REPORT

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. Easton Schools are exceptional in both quality educational opportunities and exceptional student involvement in myriad activities that allow for maximum personal growth and development in a nurturing environment.

Faculty, staff, students and citizens are united in working toward the common goal of making Easton Schools the best. 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. While we have not received preliminary GPA estimates for 2015-2016, I anticipate that State Funding will continue to be minimal. 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 as a “minimum receiver” meaning that a large percentage of school funding has to be generated at the local (property tax) level.

It is important to acknowledge the great commitment the citizens and businesses of Easton make to provide for a true Community School that has more of a “private academy” feel than most public schools.

The School Board and I are ever cognizant and diligent in planning for the present needs and preparations for the future of our schools. We have no choice but to operate as efficiently and conservatively as possible to maximize the impact of every dollar expended.

I previously praised the involvement of such a high percentage of students in the various student activities offered at our school. Obviously a lot of people are involved on a regular basis to make this possible. I sincerely thank the many teachers, staff, advisors, coaches, volunteers and parents. Easton Schools make a diligent commitment, and you fulfill the important responsibilities that allow our children to experience the “joys of victory and the agonies of defeat.” Both are building blocks to their future. The 2015-2016 school year will be the more fiscally challenging than we have previously seen. I am confident that the Staff, School Board, Selectmen, Town Manager and citizens of Easton will meet the challenge, and Easton Schools will continue to provide the quality of educational experience that our children need to become successful in their life endeavors. I am extremely proud of all aspects the Easton School Department and appreciate the privilege to serve as your Superintendent of Schools.



Carmen Flewelling 16 years old - 1949

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. 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 .....	3
Motor Vehicle Accidents .....	4
Assist Ambulance .....	3
Grass/Brush .....	4
Structure Fire .....	2
CO2/Smoke Detectors .....	1
Mutual Aid .....	4
Chimney Fire .....	1
Training/Meetings .....	34



Tanker 1961 Parade - Kim & Loren White

*"If you believe you can make a difference, then you will make a difference. Believe in yourself, your family and your community and you will win." - Lindsay Fox*



1917 American LaFrance



1965 State Championship Basketball Team

*"When you do the common things in life in an uncommon way, you will command the attention of the world." - George Washington Carver*

## NOTICE TO ALL DOG OWNERS

All dogs six months or older as of January 1, 2015 or whenever they turn six months must be licensed. Any owner that licenses their dog after January 31, 2015 will be charged an additional \$25.00 late fee. A valid rabies certificate must be presented at the time of licensing. On April 1, 2015 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 eight dogs were taken to the Aroostook Humane Society in 2014.

Cheryl Clark  
Town Clerk

## ANIMAL CONTROL OFFICER REPORT

An escape artist dog and a ferocious kitten were the highlights of this past year. The dog was an Australian Shepherd collie mix that was at large from January to June. The dog traveled the snowmobile trails and foraged for itself all winter long. Numerous attempts were made to capture this dog to no avail. The dog would allow no one to get within 10 yards of it. When the dog was captured and taken to the veterinarian, they were amazed at the condition of the animal. I am happy to say the dog was taken to the shelter and adopted out to a loving home.

I learned that a cute kitten can be very dangerous. This very friendly kitten was spooked while in my arms, the result was a trip to our Village Health Care Center complete with a shot and very large pills. I guess this job can be dangerous although I never thought it would be a kitten that would send me to the medics.

I would like to thank all the responsible animal owners who register their dogs, keep their animals at home, and have their pets spayed or neutered. These actions make this job a lot easier. To those of you who feel your dog or animals should be able to roam free, I hope you have good liability insurance. Animals can do very costly damage to others property and, under Maine law, you as the owner are financially responsible. If you are the owner of a dog that enjoys chasing things, please remember the road in front of your property does not belong to you. When your dog enters a public roadway and causes any damage to people, animals, or vehicles, you are responsible for the damage.

In closing, I would remind dog owners to call me if your dog gets away. Many times I will receive a call from someone reporting a stray dog and if I know yours is missing, I can put you in touch with the person who now has your dog. This saves a trip to the shelter and the expense for the owner of getting the dog back from the shelter. Please be sure your pets are up to date on their shots and are registered.

Kevin Marquis  
Animal Control Officer, Easton



## 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 Town office no later than April 1, 2015. 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 was 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.



Vanamee J. Todd homestead around 1904. This house, without the barn, still exist on the West Ridge Road.

*“That men do not learn very much from the lessons of history is the most important of all the lessons that history has to teach.” - Aldous Huxley*

# RECREATION DIRECTOR REPORT

## Year-in-Review

It seems impossible that it's time to submit another article for the Town Report..."Time's flying by, moving so fast...better make it count 'cause you can't get it back"...this is how I feel about this past year; where does the time go?

This past summer was packed full of fun. Three 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, Halloween, Easter and Christmas celebrations and an ooey gooey day. Mondays at day camp were "mini-trip" days, allowing us to visit places around our community including: the WOW mobile, strawberry picking at Hayward Ames', a visit to Sunrise Sheep Farm in Woodland, The Jump and golfing at MHCC. Swimming lessons were available, and we hosted several week long camps: Karate, Golf, Basketball, Art, Baton, Archery, Kayak, Science, Cooking, Horse and Dutch Soccer. Afternoons were filled with swimming & gardening. Other special events included the 12<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, had amazing day in the sun at Hartt Island Resort (a new favorite), spent a day in the water at Paradise Mountain, enjoyed a great day at Playland Adventures and another new experience was Kingswood Entertainment Centre! The Major League baseball team had a successful summer with Coach Travis Carter making it to the finals once again. Minor League baseball was offered for 7-9 year olds with Coaches John Bonner & Jason Brewer and they had a great time learning the sport. This was the fourth summer the rec offered co-ed adult softball and we have had a great number participating in the league that plays two nights a week. It is nice to see the townspeople's support and so much fun to have the bleachers full on summer evenings!

Fall activities are some of our favorites. Harvest trips included: Bangor Children's Museum, Kingswood Entertainment Centre, and Kings Landing Historical Settlement. Each week we visited a different local farm including the Stewart's Farm, Hunter Brothers' Farm & Goughan's Farm. The children also had an opportunity to participate in a Cooking Camp, Dance Camp, Science Camp at Francis Malcolm Science Center and Art 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 boys team has a busy 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 Madison & Renee Leach and Traci Halvorson for working with these future athletes. The cheerleaders looked sharp again this year; thanks to Nichole Leavitt for working with these energetic ladies. 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 Cheyanne Day, Eva Callioras, Isabelle Morin, Evan Carver, Paul Bonner, Jordan Doody, Austyn Cowley, Lydia Ferris, Delia Bonner, Rylee Chasse, Camden Michaud, Collin Sotomayor, Grace Flewelling, Kaylee Boyce, Paige Flewelling, Devin Daniels, Austin Carver & Matt Quimby. Congratulations to Evan Carver who qualified for the state competition in Portland.

Qualifying to take part in the Elk's Hoop Shoot Contest at UMPI were Grace Flewelling, Owen Sweeney, Austin Carver, Eva Callioras, Cecilia Morin & Mitchell Flewelling. 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 during Harvest & Summer breaks, downhill skiing at Big Rock, Yoga for kids and BOKWA®. Other special activities included: the Sesquicentennial Birthday Party, Winter Carnival with sliding at Kinney Hill, a community pot luck supper, game night, laser tag and father vs. son ball game; annual Easter Egg Hunt & Breakfast, countless field trips over school vacations, a Relay for Life Basketball 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 with for a nutrition class (taught by Christine Finnemore from the Maine Cooperative Extension) as well as many

*"Yesterday is not ours to recover, but tomorrow is ours to win or lose." - Lyndon B. Johnson*

specialty programs including holiday parties, game & movie days and more. The group can often be seen “hitting the road”. In the past year we have visited MJ’s Pitlane, Kenneth Maple Farms, Sunrise sheep farm, a surprise trip to a friend’s camp in Monticello and enjoyed a progressive restaurant lunch. The group also enjoyed several classes with the Area on Aging learning about how to have a “real age a make-over”, natural care for dry skin, the beauty of chocolate, green (natural) spring cleaning, ways to care for our bodies, fall recipes 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 Bernie McAdam & Larry Sullivan 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



The Grange Hall used to have a barber shop and a beauty shop in the front and before Easton had a gym, basketball games were played, movies were shown and other community functions were held on the second floor. There also was a shoot range in the basement. It is now an apartment building.



Playing basketball at the Grange.





**150th Birthday party picture - Grades 7 - 12**



**150th Birthday party picture - Grades 3 - 6**



**150 Birthday party ECP - Grade 2**





This building was built and used as a high school until 1948 and then was used as a primary school.



Downtown Easton - c1940

## HAPPY DAYS CLUB SENIOR CITIZENS REPORT

The Happy Days Senior Citizens meet on the 2<sup>nd</sup> and 4<sup>th</sup> Thursday of each month at the West Ridge Manor recreation room and enjoy a potluck luncheon before each meeting. Each meeting is opened with the salute to the flag and singing “My Country Tis of Thee”. The blessing is also asked before each meal. Officers for 2014 are as follows: President – Nina Trask, Vice President – Annette Copeland, Secretary – Ezalee Smith, Asst. Secretary – Jean Ann Ames, Treasurer – Liana DeMerchant and Asst. Treasurer – Elizabeth Martin.

January 9, 2014 – Town Manager Jim Gardner was our guest speaker. He talked about new projects for the year; removal of two houses on the Station Road and a new three company building to be added at a later date.

January 23, 2014 – Potluck dinner with 9 members due to a snow storm.

February 13, 2014 – Potluck dinner and celebrated Valentine’s Day.

February 27, 2014 – Potluck dinner. We had two guest speakers from Aroostook Agency on Aging, Alberta Gough and Diana Nadeau, speaking on medical prescriptions and drug coverage plans.

March 13, 2014 – Storm day.

March 19, 2014 – Chinese dinner.

April 23, 2014 – We had a breakfast brunch and made our Easter bonnets.

May 8, 2014 – Potluck dinner. We voted to take November and December off.

May 22, 2014 – The Happy Days Club traveled by school bus to Brookside Restaurant for dinner and shopping in Houlton.

June 12, 2014 – Potluck dinner with 10 members attending.

June 26, 2014 – We had a guest speaker, Diana Nadeau, the groups RSVP volunteer coordinator. She spoke on problems encountered when selecting or going into a nursing home.

July 10, 2014 – Off for Field Days.

July 24, 2014 – Traveled to Anderson’s Restaurant in New Brunswick for dinner and music by the owner. Dellas drove the bus.

August 14, 2014 – Potluck dinner.

August 28, 2014 – Ordered pizza, chips, coke & a cake from Country Farms Market. Our guest speaker was Dan Turner, a local beekeeper. He talked about the life and habits of honey bees.

September 11, 2014 – Potluck dinner. Our guest speaker was Jim Gardner, Easton Town Manager. He talked about the changes they are going to make around town and new businesses.

September 25, 2014 – Kids Cooking Camp prepared a dinner for the seniors citizens at the Odd Fellows Hall.

September 28, 2014 – Harvest Break.

October 9, 2014 – We went to Lakeview Restaurant in St. Agatha for a leaf peeping trip. Dellas Adams was the bus driver. We had 19 members and 12 guests.

October 20, 2014 – Potluck dinner. Our guest speaker was Dustin White. It was fire prevention week. There is always something new to learn about.

November 6, 2014 – Town Manager Jim Gardner and his wife Averill along with the family of the late Ken & Bea Hayden, invited the senior’s citizens of Easton to a “Dinner of Thanks”. It was a delicious Thanksgiving dinner. They had a large crowd.

November 13, 2014 – The staff and students of the Easton School Department invited the seniors and honored the local veterans at the Annual Veteran’s Day celebration. There was a Thanksgiving dinner and assembly to follow in the gym.

December 11, 2014 – 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 to the cooks Lori Gilman, Donna Corey and Cyndi Kimball.

The Town's donation of \$1,000 is very much appreciated as well as the school's loan of its bus driver Dellas Adams for our trips. We have about 35 members join us on our trips and these donations give each participant \$10.00 towards dining. Come and join us!

Respectfully submitted,  
Ezalee Smith, Secretary



Grades 5 & 6 in 1948 when the old high school was a primary school. This classroom was upstairs in the NW Corner.

*"Always do your Best. Your best is going to change from moment to moment; it will be different when you are healthy as opposed to sick. Under any circumstance, simply do your best, and you will avoid self-judgment, self-abuse and regret." - Miquel Angel Ruiz*



## REPORT OF THE ASSESSORS 4/1/14

### Real Estate:

Land Value	\$13,319,140
Building Value	<u>46,288,675</u>
Total Real Estate Value	\$59,607,815

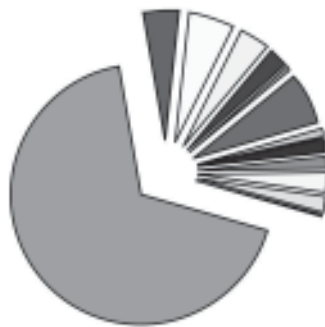
### Personal Property:

Business Equipment	929,000
All other personal property	<u>102,559,600</u>
Total Personal Property	103,488,600

Total Taxable Valuation	163,096,415
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Municipal Tax Rate per \$1,000 = .01740 (mil rate)    \$2,837,877.63

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	\$3,555,507
Gen'l Gov't	\$186,163
Highway	\$293,692
Town Rd. Improv.	\$131,539
Tri-Com Landfill	\$105,981
Insurance	\$28,018
County Tax	\$267,604
Overlay	\$2,806
Recreation	\$77,202
Reserves	\$57,000
Other	\$150,104
Fire Dept.	\$73,903
OF	\$9,141



## 2013 TAX LIENS

Bevins, Harvey L. & Debbie E.	437.44	
Bevins, Harvey L. & Debbie E.	24.00	
Bevins, Harvey L. & Debbie E.	716.80	
Bouchard, Kelly D.	262.40	
Condon, Rhonda M.	92.80	
Desmond, Kenneth C. & Patricia A.	444.16	
Finnemore, Kimberly A.	518.40	
Guyette, Paul	157.44	
Hart, Kathleen	54.13	Bal.
Kennedy, Raymond	286.40	
Ladner, Heirs of Fern	96.32	Bal.
Lynds, Adam J.	465.60	
Michaud, Steven M.	39.80	Bal.
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	204.80	
Plourde, Raymond N.	753.75	Bal.
<b>TOTAL</b>	<b>\$7,293.12</b>	

\* Paid after books closed.



EES honors our veterans

*"Success is not final, failure is not fatal: it is the courage to continue that counts." - Winston Churchill*

## LIST OF TAXES DUE (2014)

Bevins, Debbie E. & Harvey L.	475.72	
Bevins, Harvey L. & Debbie E.	26.10	
Bevins, Harvey L. & Debbie E.	779.52	
Blackstone, Douglas R.	1,117.08	*
Blackstone, Jeffrey R.	412.38	
Blackstone, Jeffrey R.	3,129.22	
Bouchard, Kelley D.	285.36	
Buck, Andrew C. & Angela R.	1,047.48	
Burt, Milton A. & Vicki R.	585.34	*
CMJ Railroad LLC	13.18	Bal.
Callioras, Steven J.	826.50	*
Carter, Clair & Eldora	270.02	Bal.
Condon, Julie A.	698.25	Bal.
Condon, Rhonda M.	100.92	
Creasia, Michael S.	158.34	
Creasia, Michael S.	224.46	
Culberson, James W. & Peggy H.	343.48	
Desmond, Kenneth & Patricia	476.06	
DeVany, Robert T.	540.10	*
Earles, Dana	676.86	
Easton Pentacostal Church	967.44	
Finnemore, Kimberly A.	563.76	
Finnemore, Troy & Kimberly	1,156.06	
Francis, Carol A.	127.02	
Francis, Carol A.	828.94	
Fuller, Cindy	207.76	
Gadaire, Thomas W. & Lisa M.	190.36	*
Guyette, Paul	171.22	
Hammond, Douglas J.	158.92	Bal.
Hart, Kathleen	78.30	
Hayes, Ryan & Karen E.	340.00	
Hersey, Jack L.	767.34	
Howlett, Michael R.	1,311.96	
Hutchins, Leah	245.34	
Kearney, Vickie	170.52	
Kennedy, Raymond	311.46	
Knox, Heirs of Dana & Ethel	707.00	
Ladner, Heirs of Fern	344.52	
Lamoreau, David M. & Penelope L.	78.30	
Lamoreau, Rae M. & Cole L.	339.30	
LeBlanc, Linda M.	326.08	
Lynds, Adam J.	506.34	
Maust, Robyn M. & Laurette A. LaFrance	144.42	
Michaud, Steven M.	280.84	
Monroe, Michael	1,477.96	

Nevers, Sheryl F.	440.22	
Nichols, Heirs of Clayton	755.16	
Nichols, Lawrence W.	101.62	
Osgood, Walter E. & Cathy J.	163.56	
Page, Heirs of R.L.	222.72	
Plourde, Randy A. & Colleen R.	580.12	
Plourde, Raymond N.	1,263.24	
Remmington, Heather L.	212.58	Bal.
Robbins, Warner C. & Anna V.	139.90	
Robbins, Warner C. & Warren C.	323.64	
Shannon, Jack E. Jr. & Toni	818.50	
Shaw, Gerald & Vera M.	708.88	
Skidgel, Edward L. & Holly A.	212.28	
Smith, Craig A.	102.66	
Smith, Jonathan & Marcia	559.24	
Sunny Side Land Holdings LLC	203.58	
Swartzentruber, Samuel M. & Naomi L.	713.36	
Tompkins, Debora J. & Trent M.	162.52	
Tompkins, Samuel A. & Riqui L.	541.84	
Towers, John D.	97.44	*
Woollard, Debi-Jo	113.10	
Yoder, Eli J. & Lydia E.	341.04	
Young, Lennie K.	597.52	
Young, Lennie K. & Deborah L.	60.90	
Young, Lennie K. & Deborah L.	60.90	
<b>TOTAL</b>	<b>\$33,484.05</b>	

\* Paid after books closed.



Partial view interior W. A. MacPherson's cash store  
Published by W. A. MacPherson, Easton, Me,

Interior of MacPherson's Cash Store

# 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 sixth day of April, 2015 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 sixth day of April, 2015 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, 2015 and that interest be charged on all unpaid taxes starting November first, 2015 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, 2016.

**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, 2017.

**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, 2016 to reduce the tax commitment by \$268,250.00.

**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: To see if the Town will raise and appropriate \$185,479.00 for Town Administration.

	2014-2015	2014-2015	2015-2016
	Appropriated	Actual	Proposed
Salaries	\$102,175.00	\$101,349.86	\$102,175.00
Medical Insurance	34,775.00	33,668.10	35,804.00
State Retirement	6,000.00	7,442.00	8,000.00
Medicare/FICA	1,700.00	1,502.38	1,700.00
Car Allowance	4,000.00	4,000.00	4,000.00
Office Supplies	6,000.00	6,792.60	6,000.00
Office Equipment Repairs	1,000.00	1,675.61	1,800.00
Website/Internet	1,000.00	1,012.40	0.00
TRIO Maint.	4,500.00	4,511.31	0.00
Telephone	2,000.00	2,114.13	2,200.00
Electricity	3,000.00	3,195.08	3,000.00
Training/Travel/Dues	3,300.00	2,724.75	3,300.00
Fuel	11,000.00	9,691.86	11,000.00
Postage	2,000.00	2,095.36	2,000.00
Cleaning/Trash Disposal	<u>4,500.00</u>	<u>4,387.74</u>	<u>4,500.00</u>
TOTAL	\$186,950.00	\$186,163.18	\$185,479.00

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 12. 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. 13: To see if the Town will raise and appropriate \$9,200.00 for the operation of the Odd Fellows' Hall.

	2014-2015	2014-2015	2015-2016
	Appropriated	Actual	Proposed
Maintenance	\$4,000.00	\$4,365.19	\$4,000.00
Fuel Oil	3,500.00	2,958.44	3,500.00
Telephone	500.00	426.99	500.00
Electricity	<u>1,200.00</u>	<u>1,390.53</u>	<u>1,200.00</u>
TOTAL	\$9,200.00	\$9,141.15	\$9,200.00

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 14: To see if the Town will raise and appropriate \$304,786.00 for the Highway Department.

	2014-2015	2014-2015	2015-2016
	Appropriated	Actual	Proposed
Salaries	\$98,000.00	\$125,427.02	\$123,914.00
Medicare/FICA	1,400.00	1,812.16	1,772.00
State Retirement	6,000.00	9,186.16	9,665.00
Medical Insurance	34,775.00	27,891.41	36,135.00
Gas/Oil/Diesel	32,000.00	33,995.57	32,000.00
Sand/Salt	43,000.00	50,132.43	49,000.00
Repair/Equip/Tires	20,000.00	21,093.47	25,000.00
Shop/Tool Supplies	5,000.00	5,148.83	5,100.00
Blades & Chains	4,000.00	3,703.28	4,000.00
Telephone	950.00	932.45	950.00
Electricity	3,300.00	3,960.62	3,500.00
Heating Fuel	5,500.00	4,637.31	5,500.00
General Supplies	1,000.00	415.89	1,000.00
Building Maintenance	7,000.00	5,034.94	7,000.00
Drug Testing	<u>250.00</u>	<u>320.90</u>	<u>250.00</u>
TOTAL	\$262,175.00	\$293,692.44	\$304,786.00

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 15: To see if the Town will raise \$175,000 for the Town Road Improvement Fund.

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 16: To see if the Town will appropriate \$213,000.00 from the Town Road Improvement account for summer road maintenance and to carry-over any unexpended balance.

	2014-2015	2014-2015	2015-2016
	Appropriated	Actual	Proposed
	\$192,000.00	\$131,539.06	\$213,000.00

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 17: 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. 18: To see if the Town will appropriate an amount not to exceed \$40,000.00 from the undesignated surplus account for insulation of the highway garage building roof.

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 19: To see if the Town will accept approximately \$38,000 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. 20: To see if the Town will raise and appropriate \$78,575.00 for the Fire Department.

	2014-2015	2014-2015	2015-2016
	Appropriated	Actual	Proposed
Salaries	\$42,440.00	\$42,440.00	\$42,440.00
Car Allowance	400.00	400.00	400.00
Telephone & Dispatch	3,900.00	5,404.79	5,400.00
Training & Materials	1,000.00	786.84	1,000.00
Dues	650.00	614.00	650.00
Medicare	700.00	654.37	700.00
FICA	2,760.00	2,363.35	2,760.00
Repairs	6,600.00	6,009.13	6,600.00
Gas/Oil/Diesel	2,500.00	973.66	2,500.00
Supplies	6,000.00	4,308.31	6,000.00
Hepatitis Vaccination	200.00	0.00	200.00
Miscellaneous	300.00	340.51	350.00
SCBA Annual Inspections	1,250.00	1,276.60	1,275.00
Safety Coats, Gloves, etc.	7,000.00	6,359.00	7,000.00
Insurance	<u>1,300.00</u>	<u>1,972.00</u>	<u>1,300.00</u>
TOTAL	\$77,000.00	\$73,902.56	\$78,575.00

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 21: To see if the Town will raise and appropriate \$181,862.00 for other expenses:

	2014-2015	2014-2015	2015-2016
	Appropriated	Actual	Proposed
Tri-Community Landfill	\$102,000.00	\$105,980.70	\$105,000.00
Ambulance Service	14,890.00	15,054.00	15,187.00
Protection/Animal Control	1,610.00	1,683.75	1,675.00
Plumbing Inspector	1,610.00	1,630.28	1,650.00
Code Enforcement Officer	540.00	543.42	550.00
Assessing	15,000.00	14,767.94	15,000.00
Beautification	3,000.00	2,639.50	3,000.00
General Assistance	2,000.00	2,000.00	2,000.00
Legal	7,000.00	2,215.88	2,500.00
Audit	7,600.00	7,800.00	7,800.00
Advertising	1,100.00	1,893.58	2,000.00
Town Report	2,600.00	2,432.00	2,600.00
Street Lights	8,500.00	8,572.05	8,500.00
Contract Services	0.00	0.00	6,900.00
Selectmen's Discretionary	0.00	0.00	2,000.00
Elections	0.00	0.00	1,500.00
<u>Selectmen's Stipend</u>	<u>4,000.00</u>	<u>4,000.00</u>	<u>4,000.00</u>
<b>TOTAL</b>	<b>\$171,450.00</b>	<b>\$171,213.10</b>	<b>\$181,862.00</b>

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 22: To see if the Town will raise and appropriate \$42,990.00 for Outside Requests:

	2014-2015	2014-2015	2015-2016
	Appropriated	Actual	Proposed
Cemetery Appropriation	11,000.00	11,000.00	11,000.00
ME Municipal Assoc.	2,515.00	2,511.00	2,525.00
Catholic Charities	842.00	842.00	842.00
A.C.A.P.	260.00	260.00	260.00
Temp. Shelter for the Homeless	1,931.00	1,931.00	1,931.00
N.M.D.C.	4,844.00	4,843.83	4,980.00
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
Little School Restoration	1,000.00	1,000.00	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	0.00
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	12,200.00
<u>Easton ATV Club</u>	<u>500.00</u>	<u>500.00</u>	<u>500.00</u>
<b>TOTAL</b>	<b>\$38,124.00</b>	<b>\$38,115.13</b>	<b>\$42,990.00</b>

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 23: To see if the Town will raise and appropriate the sum of \$31,500.00 for insurance.

2014-2015	2014-2015	2015-2016
Appropriated	Actual	Proposed
\$31,500.00	\$28,017.65	\$31,500.00

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 24: To see if the Town will raise and appropriate \$80,029.00 for Recreation.

	2014-2015	2014-2015	2015-2016
	Appropriated	Actual	Proposed
Salaries	\$32,168.00	\$32,844.23	\$32,168.00
Seasonal/Bus Driver Salary	8,500.00	7,612.39	8,500.00
Health Insurance	22,320.00	22,445.40	23,869.00
Medicare	600.00	578.41	600.00
Retirement	2,500.00	2,959.88	3,192.00
Rec Programs	4,500.00	3,578.86	4,500.00
Equipment & Supplies	3,100.00	3,227.10	3,100.00
Telephone	1,500.00	1,506.29	1,600.00
Rec. Field Maintenance	1,000.00	811.09	1,000.00
Training/Travel	<u>1,500.00</u>	<u>1,637.90</u>	<u>1,500.00</u>
<b>TOTAL</b>	<b>\$77,688.00</b>	<b>\$77,201.55</b>	<b>\$80,029.00</b>

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 25: To see if the Town will raise & appropriate \$2,500.00 for the Municipal Building Repairs account and to carry over any balance.

2014-2015	2014-2015	2015-2016
Appropriated	Actual	Proposed
\$2,500.00	\$2,500.00	\$2,500.00

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 26: 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. 27: To see if the Town will authorize the selectmen to carry-over the following unexpended balances for fiscal year 2015.

Selectmen's Discretionary	Planning Board Account
Education	Septic Systems
General Assistance	Insurance Reserve
Town Road Improvement	Town Owned Properties
Beautification	Computer Reserve
School Retirement Reserve	Municipal Building Repair
Town Retirement Reserve	Sesquicentennial
Clean Up Day	Equipment Reserve
School Capital Improvements	

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

2015 Carry-over Balances	
Town Road Improvement	\$112,783.70
Town Owned Property Sales.	\$25,819.98
Selectmen's Discretionary	\$1,203.54
General Assistance	\$7,083.99
Sesquicentennial	\$15,235.72
Clean Up Day	\$2,930.43
Planning Board Account	\$736.84
Septic Systems	(\$358.62)
Education	\$107,925.52
Equipment Reserve	\$108,619.27
Insurance Reserve	\$3,000.00
Beautification	\$191.47
Computer Reserve	\$2,455.77
Town Retirement Reserve	\$8,753.56
School Retirement Reserve	\$10,000.00
School Capital Improvements	\$6,458.62
Municipal Building Repair	\$1,225.16

Art. 28: 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 2016 annual budget during the period from February 15, 2016 to annual town meeting.

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 29: 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. 30: 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. 31: 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 2015-2016 pursuant to M.R.S.A. 506A.

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 32: 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. 33: 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. 34: 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. 35: 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 2016.

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 36: 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. 37: Shall the Town of Easton vote to approve 2015-2016 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. 38: Shall the Town of Easton vote to approve 2015-2016 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**

Art. 39: To see if the Town of Easton will vote to authorize the Easton Board of Selectmen to sign the updated 2015 copy of the Town of Easton Comprehensive Plan once accepted by the State of Maine Planning Commission.

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**

Art. 40: To see if the Town of Easton will authorize the Easton Board of Selectmen to authorize and accept the proposal of a financial institution to purchase the Town a tax anticipated note, on a drawdown basis, and award said note to a financial institution.

**Selectmen Recommend: Yes**

**Budget Committee Recommends: Yes**



**GIVEN UNDER OUR HANDS THIS 2 DAY OF MARCH, 2015 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 30<sup>TH</sup> day of March, 2015, which is at least 7 days next prior to said meeting.

Dated: March 30, 2015

---

**Dwight L. Flewelling**

# SAMPLE BALLOT

**STATE OF MAINE  
FOR MUNICIPAL ELECTION, TOWN OF EASTON  
MONDAY, APRIL 6, 2015  
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 2018)**

**VOTE FOR TWO**

☐

Corey, Michael P.

Easton

☐

Dudley, Paul D.

Easton

☐

Easton

**SCHOOL BOARD (TERM ENDING APRIL 2018)**

**VOTE FOR TWO**

☐

Flewelling, Sandy

Easton

☐

Hopkins, David

Easton

☐

Easton



Methodist Church



[WWW.FACEBOOK.COM/DGACPAS](http://WWW.FACEBOOK.COM/DGACPAS)

PETER DAVIS, CPA [PDAVIS@DGACPAS.COM](mailto:PDAVIS@DGACPAS.COM)  
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 DAVID ALWARD, CPA [DALWARD@DGACPAS.COM](mailto:DALWARD@DGACPAS.COM)  
 SHIRLEY OLIVER [SOLIVER@DGACPAS.COM](mailto:SOLIVER@DGACPAS.COM)  
 LYNN LIBBY [LLIBBY@DGACPAS.COM](mailto:LLIBBY@DGACPAS.COM)

The following schedules have been excerpted from the year ended February 15, 2015 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

**TOWN OF EASTON, MAINE**BALANCE SHEET - GOVERNMENTAL FUNDS  
FEBRUARY 15, 2015

	Major Fund General	Special Revenue Funds		Totals
		Major UDAG	Non-Major Other	
<i>Assets</i>				
Cash and cash equivalents	\$ 1,699,063	\$ 288,368	\$ -	\$ 1,987,431
Uncollected taxes, net of allowance for uncollectible	45,825	-	-	45,825
Tax liens	7,330	-	-	7,330
Due from other funds	24,822	-	-	24,822
Notes / accounts receivable	-	345,421	-	345,421
Tax acquired property	7,304	-	-	7,304
	<u>\$ 1,784,344</u>	<u>\$ 633,789</u>	<u>\$ -</u>	<u>\$ 2,418,133</u>
<i>Liabilities</i>				
Other accrued expenses	\$ 356	\$ -	\$ -	\$ 356
Taxes collected in advance	10,512	-	-	10,512
Due to other governments	2,391	-	-	2,391
Due to other funds	-	-	23,981	23,981
Deferred property tax revenues	-	-	-	-
	<u>13,259</u>	<u>-</u>	<u>23,981</u>	<u>37,240</u>
<i>Fund Balance:</i>				
Reserved for noncurrent notes receivable	-	345,421	-	345,421
Non-spendable	10,512	-	-	10,512
Committed for Town projects	-	-	-	-
Unreserved:				
General Fund - School designated	107,926	-	-	107,926
Unassigned fund balance	1,652,647	-	-	1,652,647
Special revenue funds	-	288,368	(23,981)	264,387
Total fund balance	<u>1,771,085</u>	<u>633,789</u>	<u>(23,981)</u>	<u>2,380,893</u>
	<u>\$ 1,784,344</u>	<u>\$ 633,789</u>	<u>\$ -</u>	<u>\$ 2,418,133</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, 2015

	Original	Budget Adjustment	Final	Actual	Variance Favorable (Unfavorable)
<i>Revenues</i>					
Taxes	\$ 2,948,133	\$ -	\$ 2,948,133	\$ 3,064,360	\$ 116,227
Intergovernmental revenues	1,616,698	-	1,616,698	1,500,525	(116,173)
Intergovernmental revenues - MSRS	208,932	-	208,932	208,932	-
Interest	14,100	-	14,100	11,156	(2,944)
Other revenues	19,350	-	19,350	20,625	1,275
	<u>4,807,213</u>	<u>-</u>	<u>4,807,213</u>	<u>4,805,598</u>	<u>(1,615)</u>
<i>Expenditures</i>					
General government	221,950	-	221,950	224,919	(2,969)
Fire department	77,000	-	77,000	73,903	3,097
Highways	264,675	-	264,675	296,193	(31,518)
County tax	267,604	-	267,604	267,604	-
Education (excluding debt service)	3,425,838	-	3,425,838	3,317,912	107,926
Pension - MSRS on behalf payments	208,932	-	208,932	208,932	-
Recreation/Arts	85,485	-	85,485	84,999	486
Odd Fellows' Hall	9,200	-	9,200	9,141	59
Outside Requests	198,574	-	198,574	198,328	246
Insurances	31,500	-	31,500	28,018	3,482
Debt service	11,213	-	11,213	11,213	-
Reserves	212,500	122,673	335,173	335,563	(390)
Capital accounts	-	-	-	-	-
Total expenditures	<u>5,014,471</u>	<u>122,673</u>	<u>5,137,144</u>	<u>5,056,725</u>	<u>80,419</u>
<i>Other items</i>					
Interfund transfers					
Transfer to cemetery	(11,000)	-	(11,000)	(11,000)	-
Transfer from CDBG	-	122,673	122,673	122,673	-
	<u>(11,000)</u>	<u>122,673</u>	<u>111,673</u>	<u>111,673</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditure:</i>	<u>\$ (218,258)</u>	<u>\$ (122,673)</u>	<u>\$ (340,931)</u>	<u>\$ (139,454)</u>	<u>\$ 78,804</u>
<i>Fund balance, beginning of year</i>				<u>1,910,539</u>	
<i>Fund balance, end of year</i>				<u>\$ 1,771,085</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, 2015

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
<i>Taxes</i>			
Property Taxes	\$ 2,738,383	\$ 2,837,879	\$ 99,496
Supplemental tax	-	1,522	1,522
Abatements	-	(2,806)	(2,806)
Excise taxes	209,750	227,765	18,015
	<u>2,948,133</u>	<u>3,064,360</u>	<u>116,227</u>
<i>Intergovernmental revenue</i>			
State education revenues	238,946	238,946	-
State revenue sharing	40,000	31,731	(8,269)
State local road assistance	-	44,152	44,152
Homestead exemption	17,984	13,281	(4,703)
BETE reimbursement	1,311,971	1,164,185	(147,786)
Veteren's exemption	-	433	433
Snowmobile grant	7,797	7,797	-
	<u>1,616,698</u>	<u>1,500,525</u>	<u>(116,173)</u>
<i>Intergovernmental revenue</i>			
MSRS contributions	<u>208,932</u>	<u>208,932</u>	<u>-</u>
<i>Interest:</i>			
Interest/fees on late property taxes	5,100	6,056	956
Interest on investments	9,000	5,100	(3,900)
	<u>14,100</u>	<u>11,156</u>	<u>(2,944)</u>
<i>Other revenues</i>			
Clerk fees	1,000	1,528	528
Registration fees	5,400	5,434	34
Bus repair income	3,000	-	(3,000)
Miscellaneous town income	9,950	13,663	3,713
	<u>19,350</u>	<u>20,625</u>	<u>1,275</u>
<b>Total Revenues</b>	<u>\$ 4,807,213</u>	<u>\$ 4,805,598</u>	<u>\$ (1,615)</u>

Schedule 4

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**TOWN OF EASTON, MAINE**
**STATEMENT OF NET POSITION - PROPRIETARY FUNDS**  
**FEBRUARY 15, 2015**

	Enterprise Funds		
	Non-Major Industrial Park	Major Grange Apartments	Totals
<i>Current assets:</i>			
Cash	\$ 36,488	\$ 156,104	\$ 192,592
<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	(27,053)	(258,450)	(285,503)
	40,555	85,057	125,612
	<u>\$ 77,043</u>	<u>\$ 241,161</u>	<u>\$ 318,204</u>
<i>Liabilities:</i>			
Security deposits	\$ -	\$ 2,231	\$ 2,231
Due to General fund	-	-	-
	<u>-</u>	<u>2,231</u>	<u>2,231</u>
<i>Net Position</i>			
Investment in capital assets	40,555	85,057	125,612
Unrestricted	36,488	153,873	190,361
	<u>77,043</u>	<u>238,930</u>	<u>315,973</u>
	<u>\$ 77,043</u>	<u>\$ 241,161</u>	<u>\$ 318,204</u>

## Schedule 5

**TOWN OF EASTON, MAINE**

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
 PROPRIETARY FUNDS  
 FOR THE YEAR ENDED FEBRUARY 15, 2015

	Enterprise Funds		
	Non-major Industrial Park	Major Grange Apartments	Totals
Revenues			
Rental income	\$ -	\$ 33,827	\$ 33,827
Expenses			
Electricity	-	5,174	5,174
Building maintenance	-	17,484	17,484
Heating oil	-	6,222	6,222
Insurance	-	4,100	4,100
Equipment repairs	-	3,588	3,588
Wages-ground maintenance	-	5,230	5,230
Depreciation	-	2,121	2,121
Total expenses	-	43,919	43,919
Operating income (loss)	-	(10,092)	(10,092)
Other income (expense)			
Interest income	219	1,011	1,230
Change in net position	219	(9,081)	(8,862)
Net position - February 16	76,824	248,011	324,835
Net position - February 15	\$ 77,043	\$ 238,930	\$ 315,973

## Schedule 6

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**TOWN OF EASTON, MAINE**


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 COMBINING BALANCE SHEETS - NON MAJOR FUND  
 FEBRUARY 15, 2015

	Education Federal/State Programs
Liabilities	
Due to other funds	<u>\$ 23,981</u>
Fund balances:	
Unreserved, undesignated	<u>\$ (23,981)</u>



## Schedule 7

**TOWN OF EASTON, MAINE**

COMBINING SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - ALL NON-MAJOR FUNDS  
FEBRUARY 15, 2015

	Special Revenue		
	CDBG	Education	
	Fund	Federal/State	Totals
		Programs	
Revenues:			
Intergovernmental revenue	\$ -	\$ 223,854	\$ 223,854
Interest income	754	-	754
Other income		-	-
Total revenues	<u>754</u>	<u>223,854</u>	<u>224,608</u>
Expenditures:			
Miscellaneous	-	-	-
Education	-	226,382	226,382
	<u>-</u>	<u>226,382</u>	<u>226,382</u>
Excess (deficiency) of revenues over (under) expenditures	754	(2,528)	(1,774)
Other items			
Interfund transfer	(122,673)		
Fund balance, beginning of year	121,919	(21,453)	100,466
Fund balance, end of year	<u>\$ -</u>	<u>\$ (23,981)</u>	<u>\$ 98,692</u>

## TOWN OF EASTON, MAINE

 PRIVATE PURPOSE TRUST FUNDS  
 COMBINING SCHEDULE OF FIDUCIARY NET ASSETS  
 FEBRUARY 15, 2015

	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>Assets</b>										
Cash	\$ 17,522	\$ 2,821	\$ 3,667	\$ 10,916	\$ 2,818	\$ 1,081,661	\$ 22,112	\$ 6,739	\$ 7,075	\$ 1,155,331
Interfund receivables	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 17,522</u>	<u>\$ 2,821</u>	<u>\$ 3,667</u>	<u>\$ 10,916</u>	<u>\$ 2,818</u>	<u>\$ 1,081,661</u>	<u>\$ 22,112</u>	<u>\$ 6,739</u>	<u>\$ 7,075</u>	<u>\$ 1,155,331</u>
<b>Liabilities:</b>										
Interfund loan payable	\$ -	\$ 200	\$ 100	\$ 500	\$ -	-	\$ -	\$ 14	\$ -	\$ 814
Deferred compensation payable	-	-	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>200</u>	<u>100</u>	<u>500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14</u>	<u>-</u>	<u>814</u>
<b>Net assets:</b>										
Permanently restricted	-	-	-	-	-	-	-	-	-	-
Unreserved	17,522	2,621	3,567	10,416	2,818	1,081,661	22,112	6,725	7,075	1,154,517
	<u>17,522</u>	<u>2,621</u>	<u>3,567</u>	<u>10,416</u>	<u>2,818</u>	<u>1,081,661</u>	<u>22,112</u>	<u>6,725</u>	<u>7,075</u>	<u>1,154,517</u>
Total liabilities & net asset:	<u>\$ 17,522</u>	<u>\$ 2,821</u>	<u>\$ 3,667</u>	<u>\$ 10,916</u>	<u>\$ 2,818</u>	<u>\$ 1,081,661</u>	<u>\$ 22,112</u>	<u>\$ 6,739</u>	<u>\$ 7,075</u>	<u>\$ 1,155,331</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, 2015

	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	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ 9,868	\$ 9,868
Interest income	114	7	19	73	10	15,469	142	17	18	15,869
Other additions	-	-	-	-	230	-	1,720	-	-	1,950
Total additions	114	7	19	73	240	15,469	1,862	17	9,886	27,687
<b>Deductions:</b>										
Scholarships	-	200	100	500	500	15,000	-	-	-	16,300
Maintenance	-	-	-	-	-	-	12,335	105	-	12,440
Field Days expenses	-	-	-	-	-	-	-	-	9,879	9,879
Total deductions	-	200	100	500	500	15,000	12,335	105	9,879	38,619
Changes in net assets Other items	114	(193)	(81)	(427)	(260)	469	(10,473)	(88)	7	(10,932)
Interfund transfers	-	-	-	-	-	-	11,000	-	-	11,000
Net assets, February 16	17,408	2,814	3,648	10,843	3,078	1,081,192	21,585	6,813	7,068	1,154,449
Net assets, February 15	\$ 17,522	\$ 2,621	\$ 3,567	\$ 10,416	\$ 2,818	\$ 1,081,661	\$ 22,112	\$ 6,725	\$ 7,075	\$ 1,154,517

**TOWN OF EASTON, MAINE**

## SELECTED NOTES TO FINANCIAL STATEMENTS

FEBRUARY 15, 2015

***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 14<sup>th</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 \$99,495 for the year ended February 15, 2015.

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 \$2,250,608 and \$2,180,051 for the fiscal years ended February 15, 2015 and 2014, 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, 2015:

<u>Due From</u>	<u>Interest Rate</u>	<u>Monthly Payment</u>	<u>Maturity Date</u>	<u>February 15, 2015 Balance</u>
Easton School Dept bus loan	-	-	2/2015	\$ 20,689
Easton School Department	-	\$11,213/yr	07/2017	22,417
School Department - gym floor	-	\$7,500/yr	06/2017	14,332
School Department - cafeteria	-	\$4,000/yr	02/2017	2,388
Cemetery equipment	-	Vari	02/2016	12,751
Tucker Sno-Cat Groomer	-	---	02/2013	43,428
Village Health Care loan	2.00%	\$ 120	2044	103,416
Village Health Care	-	---		126,000
				<u>\$ 345,421</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 August 2014 the Town entered into a \$105,000 10 year, 2% loan with Village Health Care for property located at 80 Center Road in Easton. Payments of \$966 are due monthly.

In August 2014 the Town entered into a \$126,000 10 year lease agreement with Village Health Care for property located at 80 Center Road in Easton. This is a no interest lease with monthly payments of \$1,050.

***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 bond is interest free and is to be repaid in annual installments of \$11,213 thru July 2017. The Town borrowed a total of \$224,251 and at February 15, 2015 the balance is \$22,417.

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 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, 2015 the balance is \$2,388.

The Town has a note due to UDAG used to finance the School department's gym floor. This improvement is being accounted for in the governmental fund and will be repaid from tax resources. This note is interest free and is to be repaid in annual installments of \$7,500. The Town borrowed a total of \$60,000 and at February 15, 2015 the balance is \$14,832.

The Town has a note due to UDAG used to finance the purchase of a new bus. This equipment is being accounted for in the governmental fund and will be repaid from tax resources. This note is interest free and is to be repaid in one annual installment due in the fiscal year ending 2015. The balance on this loan is \$20,689.

The Town has a note due to UDAG used to finance the purchase of a new trail groomer. This equipment is being accounted for in the governmental fund. This note is interest free and is to be repaid in 180 monthly installments of \$3,946. The balance on this loan is \$43,429; there is also a note receivable from the Snowmobile Club for the same amount.



**TOWN OF EASTON, MAINE**

## NOTES TO FINANCIAL STATEMENTS (cont'd)

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

	Beg of year balance	Debt issued	Debt retired	End of year balance
Note payable for cafeteria equipment - UDAG	\$ 6,388	\$ -	\$ (4,000)	\$ 2,388
Note payable for high school addition - UDAG	33,630	-	(11,213)	22,417
Note payable for gym floor improvement - UDAG	21,832	-	(7,000)	14,832
Note payable for new bus UDAG	40,689	-	(20,000)	20,689
Note payable for trail groomer UDAG	47,375	-	(3,946)	43,429
	<u>\$ 149,914</u>	<u>\$ -</u>	<u>\$ (46,159)</u>	<u>\$ 103,755</u>

Debt service requirements to maturity are as follows:

Year ended February 15	Principal
2016	\$ 45,736
2017	22,482
2018	3,946
2019	\$ 3,946
2020	3,946
2021-2026	3,946
	19,753
	<u>\$ 103,755</u>

**Committed Fund Balance**

At February 15, 2015, portions of the general fund equity were designated to future periods as follows:

Equipment Reserve	\$ 108,619
Beautification reserve	191
Selectmen's dscretionary	1,204
Septic system grant	(359)
Insurance reserve	3,000
Computer reserve	2,456
Town retirement reserve	8,754
School capital improvements	6,459
School retirement reserve	10,000
Sesquicentennial	15,236
Town owned property	25,820
Municipal building repair	1,225
Town road improvement	50,170
General assistance	7,084
Planning	737
	<u>\$ 240,596</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	
<b>EMERGENCY ONLY .....</b>	<b>911</b>
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
<b>EMERGENCY ONLY .....</b>	<b>911</b>
Aroostook County Sheriff's Department .....	532-3471
<b>EMERGENCY ONLY .....</b>	<b>911</b>

## REPRESENTATIVE TO THE LEGISLATURE DISTRICT 148

Representative Anthony J. Edgecomb ..... 484-8119  
 Augusta ..... (207) 287-1400  
 email address: aj.edgecomb@legislature.maine.gov

## STATE SENATE DISTRICT 2

Senator Michael Willette ..... (207) 762-7181  
 Augusta (Sessions Only) ..... (207) 287-1505  
 email address: mikeblackbear@gmail.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 of Easton will provide a collection point at the town garage on the Fry Pan Road for household junk, such as appliances, tires, furniture, wood, etc. Wood products must be separated. **NO HOUSEHOLD GARBAGE OR USED OIL.** There will also be a collection point next to the recycling igloos behind the town office to dispose of electronics such as: Televisions, Computers, Monitors, Printers, Fluorescent Bulbs, Circuit Boards, Cell Phones, Fax Machines, Scanners, Laptops, DVD/VCR Players, Batteries and Copiers. All recyclables must be deposited in the igloos behind the town office. **EASTON RESIDENTS ONLY. NO COMMERCIAL LOADS.**

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.

ANGUS S. KING, JR.  
MAINE

359 DIRKSEN SENATE OFFICE BUILDING  
(202) 224-5344  
Website: <http://www.King.Senate.gov>

## United States Senate

WASHINGTON, DC 20510

COMMITTEES:  
ARMED SERVICES  
BUDGET  
INTELLIGENCE  
RULES AND ADMINISTRATION

Town of Easton  
PO Box 127,  
Easton 04740-0127

Dear Friends,

It has been a privilege to serve the State of Maine since being sworn into the U.S. Senate in January of 2013. First off, I want to make sure you know how to reach my offices, as I welcome your thoughts, questions, or concerns. You can 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, Scarborough (207) 883-1588, and Washington D.C. (202) 224-5344. You can also provide your input on our website at [www.king.senate.gov](http://www.king.senate.gov).

Maine is a large state; I know that traveling to our offices can present logistical and financial challenges, which is why our team implemented an outreach program, **Your Government Your Neighborhood**. My staff has been traveling to communities throughout the state for two years now, hosting office hours for local residents. Since we began, we have made over 400 trips and plan to increase that throughout 2015.

If we haven't yet been to your town office, community library, or school, or hosted an information table at a local non-profit, please let us know!

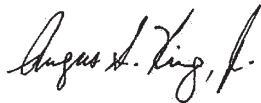
My work in Washington this year has been broad reaching, and I am committed to continue this work in a transparent and nonpartisan manner.

My projects have included:

- Overseeing national security and defense issues from ISIS to cybersecurity
- Continuing efforts to simplify student loans and make higher education more affordable
- Easing the regulatory burdens facing Maine businesses, farms, and schools
- Co-sponsoring budget initiatives for a smarter economic direction
- Supporting vital infrastructure and highway investments
- Tackling climate change mitigation and its long-term impacts
- Ensuring financial transparency in politics through campaign finance reform
- Promoting the growth of rural internet access
- Co-sponsoring legislation to help working families get paid leave to care for loved ones

I am tremendously grateful for the opportunity to serve you and will keep you informed of my activities in Maine and Washington.

Sincerely,



ANGUS S. KING, JR.  
UNITED STATES SENATOR

AUGUSTA  
4 Gabriel Drive, Suite F1  
Augusta, ME 04330  
(207) 622-8292

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

SCARBOROUGH  
383 US Route 1, Suite 1C  
Scarborough, ME 04074  
(207) 883-1588

SUSAN M. COLLINS  
 MAINE  
 413 DIRksen SENATE OFFICE BUILDING  
 WASHINGTON, DC 20510-1904  
 1202 224-1203  
 1202 224-2883 (FAX)

**United States Senate**  
 WASHINGTON, DC 20510-1904

Dear Friends:

In November, the people of Maine entrusted me to serve another term in the United States Senate. I am deeply honored to serve you and will continue to work to bridge the partisan divide and to forge bipartisan solutions to the many challenges our nation faces. With the New Year just beginning, I welcome this opportunity to reflect on some of my work from this past year and to highlight some of my priorities for the year ahead.

The biggest challenge facing our State remains the need for more jobs so that Mainers can stay in our great State to live, work, and raise their families. Since small businesses create the vast majority of jobs, we must help them to start up, grow, and succeed. We must update our tax code to encourage small business investment in equipment and other assets, cut the red tape that is hampering job creators, build the transportation and energy infrastructure to support an expanding economy. We must also foster opportunities for key industries, from agriculture to defense. We must ensure that our workers have the skills they need for the jobs of today and tomorrow. These initiatives will remain my top priorities in the new Congress.

I am pleased to report a number of successes from this past year, including provisions from my "Seven Point Plan for Maine Jobs." My proposals to streamline job training programs and better match workers' skills with employers' needs were enacted as part of a workforce investment act. I helped secure promising manufacturing opportunities for our state—from requiring the military to buy American-made athletic footwear for new recruits, just as it does for other uniform items, to an additional Department of Energy investment in the deepwater, offshore wind power project being developed by the University of Maine, Maine Maritime Academy, and private companies. For Maine agriculture, I succeeded in including the fresh, white potato in a federal nutrition program from which it has been the only vegetable to be excluded.

Also last year, I was pleased to join in the christening of the *USS Zumwalt* at Bath Iron Works, a Navy ship for the 21<sup>st</sup> Century that will help protect our nation and strengthen one of Maine's most vital industries. And, for Veterans living in rural areas, I secured a two-year extension of the successful Access Received Closer to Home program, which is improving access to health care for Veterans in northern Maine. Finally, after several years in the making, I am delighted that Congress has approved my legislation to form a commission—at no cost to taxpayers—on the creation of a National Women's History Museum. A museum recognizing the contributions of American women is long overdue, and this bill is an important first step toward that goal.

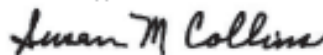
In the new Congress, I will serve as Chairman of the Transportation Appropriations Subcommittee. This position will allow me to continue working to ensure investments are made in critical transportation infrastructure, which is essential for our safety and economic growth. To date, Maine has received more than \$90 million for highway, bridge, airport, rail, and port projects through the successful TIGER grant program.

I will also serve at the helm of the Senate Special Committee on Aging in the 114<sup>th</sup> Congress, a position I sought because Maine has the highest median age in the nation. Working to address pressing issues facing our seniors, from long-term care and retirement security to the vast potential of biomedical research, will be on our agenda. Preventing and effectively treating Alzheimer's should be an urgent national priority as this devastating disease continues to take such a personal and economic toll on more than five million Americans and their families. The Committee will also continue to focus on the scams and frauds targeting our senior citizens and has a toll-free hotline (1-855-303-9470) where seniors and their loved ones can report suspected fraud.

A Maine value that always guides me is our unsurpassed work ethic. As 2014 ended, I continued my record of never missing a roll-call vote since my Senate service began in 1997; a tally that now stands at more than 5,700 consecutive votes.

I am grateful for the opportunity to serve the great State of Maine and the people of Easton. If ever I can be of assistance to you, please contact my Aroostook County State Office Constituent Services Center at (207) 493-7873, or visit my website at [www.collins.senate.gov](http://www.collins.senate.gov).

Sincerely,



Susan M. Collins  
 United States Senator





## HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION

AUGUSTA, MAINE 04333-0002

(207) 287-1440

TTY: (207) 287-4469

### **Anthony J. Edgecomb**

24 Fisher Street

Fort Fairfield, ME 04742

Residence: (207) 484-8119

[Anthony.Edgecomb@legislature.maine.gov](mailto:Anthony.Edgecomb@legislature.maine.gov)

February 2015

Dear Friends & Neighbors:

As I draft this letter to the good citizens of Easton in appreciation for the faith and confidence you have instilled in me to be your voice at the State House, I cannot help but to remain optimistic that this frigid, snowy weather will soon change and that spring will assuredly emerge in just a few short weeks. In the meantime, lawmakers have ample work to dispense with prior to our statutory adjournment date of June 17. With the goal of improving Maine's economy by enacting commonsense policies to grow our workforce and bring good-paying jobs to the State, this session will be focused on lowering energy costs; easing Mainers' tax burden; and putting an end to waste, fraud, and abuse in our welfare system. To achieve these objectives, it is up to legislators to work collaboratively and put residents' best interests well ahead of partisan politics.

Most of my time at the capitol thus far has been spent getting to know my colleagues in both the House of Representatives and Senate, as well as better familiarizing myself with the legislative process. With my district having such strong ties to the farming industry, I am pleased to have been appointed to the Joint Standing Committee on Agriculture, Conservation, and Forestry. Aroostook is well represented on this panel, which has jurisdiction over agricultural fairs, products, and marketing; animal control and welfare; food safety, inspection, and labeling; the dairy industry; pesticides regulation; nutrient management; farmland preservation; State parks, historic sites, public lands, submerged lands, and coastal islands registry; the Maine Land Use Planning Commission; geological surveying and mapping; forest management, marketing, utilization, health, and fire control; the Land for Maine's Future Program; and Baxter State Park. Should you wish to view a listing of bills being deliberated by this working group, along with those under scrutiny by the other committees, I encourage you to visit the Legislature's new Web site, <http://legislature.maine.gov/>.

Before closing, I again want to express my gratefulness for the opportunity to serve you in Augusta. In spite of being away from home for much of the foreseeable period ahead, I do hope to hear from my constituents with respect to your thoughts and concerns about the policies under consideration. Also, in an effort to maintain an open line of communication, I send out a regular e-newsletter that contains topics of interest related to government and other informative announcements. If you would like to receive your own personal copy of this publication, please supply me with your e-mail address.

Best regards,

Anthony J. Edgecomb  
State Representative

District 148      Caswell, Easton, Fort Fairfield, Hamlin, Limestone, Presque Isle (part), Stockholm and Cyr Plantation, plus the unorganized territory of Connor Township

Town of Easton  
3 Station Road  
Easton, ME 04740

Dear Friends,

Since being sworn in, I have been working to help solve our most important issues such as creating more jobs, lowering the cost to heat our homes and balancing the national budget.

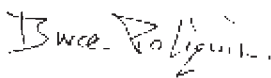
In Congress, I will work to give job creators the confidence they need to start new businesses and create more jobs. It is important for Congress to continue to pass jobs bills, like the Keystone XL Pipeline Act, to get our hard-working Mainers back to work so they can put more food on the kitchen table. As your representative, I will always support legislation that will balance our national budget, reduce the high cost of energy and help create more jobs.

Secondly, I have been working, with Republicans and Democrats, to help lower the cost of energy for our small businesses and hard-working families in Maine. One of my first votes, as a member of Congress, was in support of the Keystone XL Pipeline Act and the Natural Gas Pipeline Permitting Reform Act. These bills will help increase the production and create a reliable flow of natural gas to Maine, especially the Second District.

For my first House floor speech, I asked my Republican and Democrat colleagues to join me in support of the Balanced Budget Constitutional Amendment. This Constitutional amendment will require Washington to, finally, live within their means, just like our hard-working families in Easton. Balancing the national budget will help end wasteful spending and help secure financial security for our kids and grandkids.

I'm honored and grateful to serve you and represent the hard-working people of Maine's Second Congressional District. If you need any help, please visit my website ([Poliquin.house.gov](http://Poliquin.house.gov)) or call any of my offices: Lewiston (207) 784-0768, Bangor (207) 942-0583, Presque Isle (207) 764-1968 and Washington, D.C. (202) 225-6306.

Sincerely,

A handwritten signature in dark ink that reads "Bruce Poliquin". The signature is written in a cursive, slightly slanted style.

Bruce Poliquin

*127th Legislature*  
***Senate of***  
***Maine***  
*Senate District 2*

***Senator Michael J. Willette***  
*3 State House Station*  
*Augusta, ME 04333-0003*  
*(207) 287-1505 Office*  
*(207) 227-5989 Cell*

## **Annual Report**

Dear Friends and Neighbors:

It is an honor to represent you in the Maine Senate, and I am grateful for the trust you have placed in me to work for the betterment of this community and our region. I am pleased to inform you that I have been chosen to sit as the Senate Chair on the Joint Standing Committee on State and Local Government.

I am proud of the results of the 126th Legislature, which worked hard to increase the availability of mental health services, pay off the debt our state owed our hospitals, and improve Maine's economic climate in a constrained fiscal environment. I am especially pleased that we were able to preserve many valuable gains made during the 125th Legislature. My fellow legislators and I have a great deal to accomplish when the 127th Legislature reconvenes in January. The most important item on our to-do list is clear: our state needs more jobs at all levels of the pay scale, so it is our responsibility and my solemn promise to work to expand economic opportunity for all Mainers. Growing our economy and increasing the number of jobs available to Mainers will be a challenge, but I am confident that our ongoing commitment to addressing our outrageous energy costs and the needs of our aging population will continue to move our state in the right direction.

Private sector gains remain the best vehicle to spur robust economic growth, and I am focused on ensuring that traditional industries and small businesses have their needs met so Maine will continue to create jobs. In the same sense, innovation is critical to providing a path forward for Maine's economy – and my colleagues and I are excited to encourage the ideas of entrepreneurial minds young and old.

Another essential component of a robust economy is efficiency in allocating the state government's scarce resources, and I was elected because I will be an attentive steward of your tax dollars. Unfortunately, Maine's current distribution of benefits from our welfare system is not helping the folks who need these benefits most. In order to help our truly needy survive and get back on their feet, I will work with my fellow legislators to protect our state's vulnerable citizens while fighting fraud, waste, and abuse in Maine's welfare system. In short, we must reform welfare.

Again, thank you for entrusting me to represent you in Augusta. I look forward to working with you over the next two years. Please feel free to contact me if you ever need my help in navigating the state bureaucracy. I would be happy to assist in any way that I can. I can be reached in Augusta at 287-1505 or by e-mail at [Michael.willette@legislature.maine.gov](mailto:Michael.willette@legislature.maine.gov)

Sincerely,



Michael Willette  
 Maine State 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!!!**

**NOTES:**



## NOTES:

**NOTES:**

# Happy Birthday Easton

**Celebrating 150 years**

## **Tentative Events List**

Please visit [www.eastonme.com](http://www.eastonme.com) to get updates

- 
- ♦ **January 3<sup>rd</sup>**                      **Kiwanis Kick-Off Pancake Breakfast**
  - ♦ **February 27<sup>th</sup>**                **Town of Easton's 150 Birthday Party**
  - ♦ **March 21<sup>st</sup> & 22<sup>nd</sup>**           **Maple Syrup Weekend**
  - ♦ **April 4<sup>th</sup>**                        **Easter Egg Hunt and Craft/Vendor/Trash & Treasure Sale**
  - ♦ **May 2<sup>nd</sup>**                         **National Honor Society Pie Social & Talent Show**
  - ♦ **May 22<sup>nd</sup>**                      **Easton History comes alive with a production in period dress by the high school students at local cemeteries**
  - ♦ **July 6-12<sup>th</sup>**                    **Fields Days, All-School Reunion & Fireworks**
  - ♦ **August 8<sup>th</sup>**                    **ATV Club Ride & Hot Dog Roast**
  - ♦ **September 12<sup>th</sup>**              **Trade Fair – Local businesses, industries, clubs & organizations**
  - ♦ **October 17<sup>th</sup>**                 **Piano concert and Harvest Supper**
  - ♦ **December 4<sup>th</sup>**                **Tree-lighting and Christmas party.**

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

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

**POSTAL PATRON LOCAL**