



Easton Board of Selectmen

Doug Blackstone, Scott Allen, Mike Corey - Chairman, Bruce Flewelling & Paul Dudley - Vice Chairman



Michael Corey - Chairman of the Easton Board of Selectmen

2011-2012 ANNUAL REPORT

Of the Municipal Officers

Of the Town of EASTON, MAINE

For Fiscal Year Ending February 15, 2012

Polls will be open at the Town Office on Monday, April 2, 2012

From 9:00 AM – 6:30 PM.

Town Meeting opens at 8:00 PM, April 2, 2012

at the Easton Elementary School Cafeteria

Please bring this report with you to the Town Meeting.

TABLE OF CONTENTS

Municipal Officers, Boards & Committees	4
Town Manager Report	7
Highway Department Report	8
Code Enforcement Officer/Plumbing Inspector Report	8
Town Clerk Report	9
Fire Department Report	10
School Department Report	12
Animal Control Officer Report	14
Recreation Department Report	16
Senior Citizen's Report	20
Assessors Report	22
Uncollected Taxes	23
Town Warrant	26
Municipal Audit Report	37
For Your Information	52



If your actions inspire others to dream more, learn more, do more and become more, you are a leader. John Quincy Adams

MUNICIPAL EMPLOYEES



Jim Gardner, Town Manager



Cheryl Clark, Town Clerk



Bob Clark, Highway Foreman



Matt Pelletier, Highway Operator/
Mechanic



Hillary Hallett, Recreation Director



Kim White, Fire Chief



Dwight Flewelling, Custodian

MUNICIPAL OFFICERS

BOARD OF SELECTMEN ASSESSORS AND OVERSEERS OF THE POOR

Scott Allen	Term Expires 2014
Bruce Flewelling	Term Expires 2014
Douglas Blackstone	Term Expires 2013
Michael Corey, Chairman	Term Expires 2012
Paul Dudley, Vice Chairman	Term Expires 2012

SCHOOL BOARD

Thomas Osgood	2014
Gaylen Flewelling, Chairman	2013
Mary Lee Keep	2013
Sandy Flewelling	2012
David Hopkins	2012

BUDGET COMMITTEE FOR THE 2012-2013 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	Kim White
Travis Carter	Carrie Hull	Mary Wilcox
Paul DeMerchant		Terry White

PLANNING BOARD

Richard Green	Term Expires 2014
Vacant	Term Expires 2014
David Hopkins	Term Expires 2013
Kevin Marquis	Term Expires 2012
Skip Babineau	Term Expires 2012

ZONING BOARD OF APPEALS

Storer DeMerchant	Term Expires 2014
Vacant	Term Expires 2014
Stuart Cumming	Term Expires 2013
Clair Carter	Term Expires 2012
Suzanne Flewelling	Term Expires 2012

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
Carl Mullen, Jr.	Captain
James Desmond	Lieutenant
Jack Shannon, Jr.	Lieutenant
Greg White	Training Officer
Darrell White	Training Consultant

MEMBERS

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

Forrest Dudley
 Gary Dyer
 Chris Flewelling
 Garrett Gray
 Ben Hickey
 Mark Kearly
 Shawn Michaud

Carl Mullen III
 Marissa Parlin
 Adam Perkins
 Cody Tompkins
 Corey White
 Dustin White
 Kyle White
 Loren White, Jr.



TOWN EMPLOYEES

Jim Gardner	Town Manager Tax Collector Town Treasurer Public Safety Director Health Officer General Assistance Administrator Road Commissioner
Cheryl Clark	Town Clerk Excise Tax Collector Registrar of Voters Election Warden
Kevin Marquis	Animal Control Officer
Anthony Levesque	Plumbing Inspector & Code Enforcement Officer
Hillary Hallett	Recreation Director
Bob Clark	Highway Foreman
Matthew Pelletier	Highway Department
Kim White	Fire Chief, Emergency Management Director
Dwight Flewelling	Custodian
Suzanne Flewelling	Ballot Clerk
Joan Turner	Ballot Clerk
Georgette Ireland	Superintendent of Schools High School Principal
Wendy Malefant	Elementary School Principal
Terry Clark	Attendance Officer



The only way of finding the limits of the possible is by going beyond them into the impossible. Arthur C. Clarke

TOWN MANAGER REPORT

It gives me great pleasure to provide the Town Manager's report for Fiscal Year 2011-2012 (16 February 2011 – 15 February 2012) to the fine citizens of Easton. As I sit here seasoned with a year under my belt as your Town Manager, I would first like to thank each and every citizen in our community for your support. I've always said that for a successful and prosperous community it takes input from all citizens so that we don't miss what could become vital information.

I am very please to report to the citizens of Easton that all expenditures and revenues came in line with the projected budgetary numbers resulting in a positive cash flow for our fiscal year. None of this could have been possible without the continued effort being put in day in and day out by dedicated town employees. My hat is off to each employee as you have taken my management philosophies and made them successful in providing the services for our community.

I would personally like to welcome Easton One Stop to town with their excellent service. We will continue to work on bringing other businesses to our community over the next few years. I believe Easton has a very inviting mil rate, which makes a difference when businesses look for areas to locate.

I normally save my final comments for this part of my report because it gives me a chance to just reflect on life in general. What a wonderful year I have had with the senior citizens in Easton. My mom, Aunt Charlotte and myself put on a home-cooked holiday meal for the seniors Happy Days Club; what a blast! We reminisced about the "days" and how Easton has changed since I was a young boy. I also had the pleasure this year of presenting two significant awards. First, I was able to award the Boston Post Cane, symbolizing Easton's Oldest Citizen to Jean Stickney. Secondly, I was able to co-award, along with Selectmen Dudley, the first ever Military Sword, symbolizing the Easton's Oldest Veteran to C. Kempton Adams. Also, I would like to thank John Tompkins for the beautiful handcrafted case displaying the sword in the Town Office.

In closing, to the great citizens of Easton, remember the door to the Town Manager's Office is always open to each and everyone. To my bosses, the Easton Board of Selectmen, thank you for your support.

Respectfully Submitted,
Jim Gardner
Town Manager



Try not to become a man of success but a man of value. Albert Einstein

HIGHWAY DEPARTMENT REPORT

The Easton Highway Department had a very wet summer. We ditched Kinney Hill and had to re-ditch after some heavy rains as well as adding gravel to shoulders of various roads. We replaced a cross culvert on the Lamoreau Road and graded shoulders on Fuller, Henderson and Bangor Roads. Trees were cut back on Bangor Road, Mahany Road, Graham Road, Henderson Road and Duncan Drive. The south end of the Bangor Road was rebuilt from West Ridge Road north to 352 Bangor Road.

Along with the above mentioned projects we also stayed up with our yearly duties and preventive maintenance programs for the school department, the fire department and the highway department. Easton Highway Department asks that all mailboxes be placed out of the right-of-way and please try and not plow your snow across the road way as this is hazardous not only to town snowplows but also the general public. Matt and I would like to thank the Town Office personnel, all part-time employees and the Town Selectmen for all the support during the last year

Respectfully Submitted
Bob Clark, Highway Foreman

CODE ENFORCEMENT OFFICER/ PLUMBING INSPECTOR REPORT

The following is a summary of the Plumbing Permits issued during 2011:

Internal Plumbing Permits	1
Sub-surface Waste Disposal Systems	<u>5</u>
Total	6

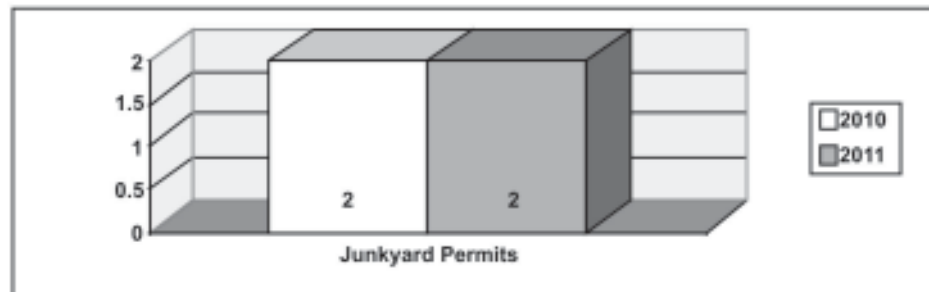
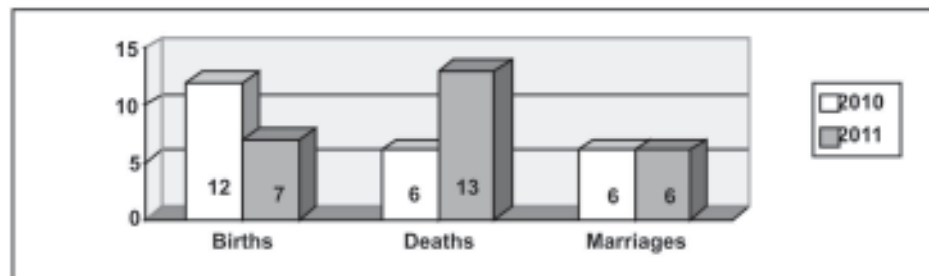
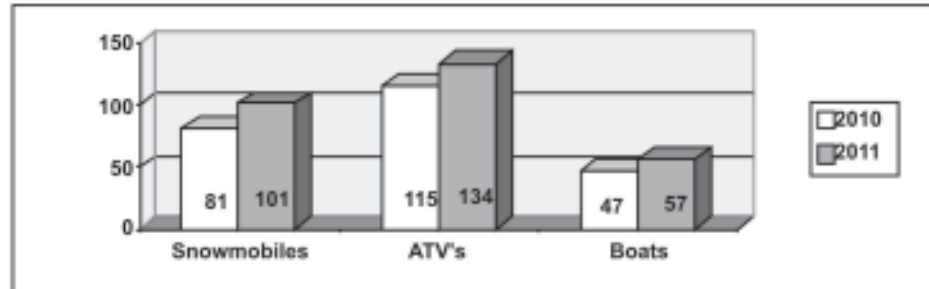
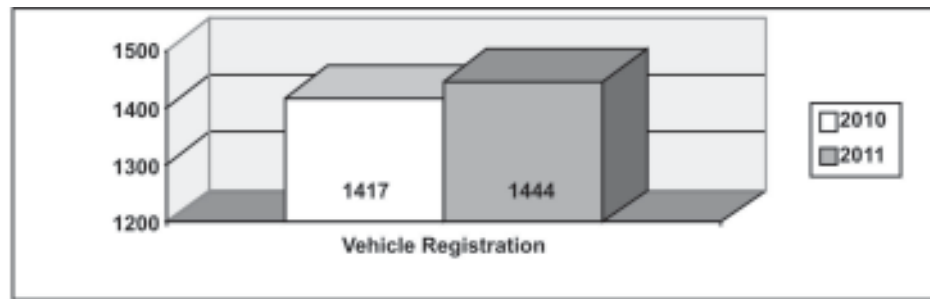
Four of these projects have been completed and inspected and two projects have been issued permits but have not been inspected at this time. There was one permit issued in 2011 and one project from 2009 that have been voided. There are two permits from 2010 pending that I have not inspected but I have sent in the State Fees and the State Copy of the permit.

There is still the appearance of an issue with internal plumbing permits 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

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, 2012 or it will be included as Personal Property on your 2012 taxes.

FIRE DEPARTMENT REPORT

Industrial	2
Automobile/ATV Accidents	3
First Responder/Rescue Calls	2
Grass/Brush	3
Structure Fire	2
Dumpster	1
Mutual Aid	1
Unnecessary	2
Powerline/Tree Fire	1
Chimney Fire	3
Training	27
Meetings	12
Controlled Burns	4

Respectfully submitted,
Kim White, Fire Chief



Never tell people how to do things. Tell them what to do and they will surprise you with their ingenuity. George Patton



SCHOOL DEPARTMENT REPORT

It is my pleasure to be writing my first school department summary for the community as your new superintendent. While I continue to enjoy my role as Easton Jr/Sr High School's principal I am also enjoying my new responsibilities as the superintendent. I feel blessed to be part of such a hard working and caring school community.

I am pleased to report that the academic standards of which our schools have become known for continue to be in place. The long tradition of academic excellence can be seen in recent test results, which place Easton Jr/Sr High School as the 7th highest performing high school in the state when compared on student proficiency scores on state assessment exams. Both the Elementary and Jr/Sr High schools continue to examine best practices for teaching and learning alongside the skills our students need in order to be successful in the future. I am proud of the commitment and hard work teachers, students and parents exhibit in order to create and sustain a safe, supportive, rigorous and well-rounded school system.

As many know, the 2012-2013 preliminary school state subsidy information provided us with the information that Easton was scheduled to suffer the largest loss in the state, both in dollar amount and as a percentage of the previous year's subsidy. Our 2011-2012 district subsidy is \$720,854 and we expected to receive \$205,253 next year. New estimated numbers have been released since that announcement and unfortunately the loss to our community continues to grow. At this time the state is estimating a contribution of \$170,980. This is a loss in excess of \$549,000 and represents a reduction in subsidy of 76%. While there were some changes in the school funding formula that would have helped Easton such as reducing the teacher to student ratio and also removing benefit costs from a regional adjustment, we lost funding due to a large increase in local valuation. Easton's valuation went up 52% two years ago and at that time the mill rate was lowered from 20 to 14.65, providing temporary tax relief for residents.

Additional cuts for next year will come from state and federal shortfalls or elimination of programs. The Federal Jobs Bill funds have been eliminated, which represents \$47,000 and Medicaid likely will not be reimbursed, which is another \$30,000 for Easton. Recently the state announced that it is looking for \$25 million in savings in the current year and has approved an education cut of \$3.65 million in this budget cycle. It is a challenging time for our schools and communities to continue to provide the programs when the state and federal government fail to pay their share of educating our children.

As a result of this information being shared with our school so early, we have taken steps to minimize spending in this current school year by freezing the budget in an effort to capture carryover to be applied to the coming school year. The school department has also maintained a responsible budget each year and has evaluated staffing positions as people retire to reduce staff when possible, saving money but still providing an excellent educational environment for students. The school has also completed projects to create energy savings. These projects include new windows and doors at the elementary school and energy efficient lighting in our gymnasiums. We will continue to look at ways to save energy and valuable resources while working with the Town Manager and Board of Selectmen.

I am pleased to report that despite our financial challenges, we are having another very successful year. Again student performance is comparable with the best schools in the state and our students leave our schools well prepared for the rigorous academic and work experiences. Our athletic teams have had tremendous seasons. Our Lady Bears' soccer team finished in 6th place while the Easton Bear boys' soccer team record of 12-2 put them in 5th place and advancing to the semi-finals against Bangor Christian. Holden Turner ended his soccer career as the top Easton scorer with 73 career goals and is our newest member of the 50-goal club.

Our basketball teams had similar success this year with the Lady Bears' finishing the season in 12th place while the boys' finished in 8th place eventually playing a great game but losing to the number one team in Eastern Maine in the quarter finals at the Bangor Auditorium. Reid Clark finished his basketball career by becoming our newest member of the 1000-point club.

Our co-curricular programs continue to thrive and provide students with more opportunities to grow and develop important leadership skills. This is the fourth year in a row that our school has had a student elected as a state officer for National Honor Society. Jonah Bacon, serving as state president, has done an outstanding job leading this group and has represented our school and community well. We have 16 students selected for regional concerts for their musical talents as well.

All-Aroostook High School Band – Acacia Kimball, Meghan Frank, Jessica Bennett,
Kelsey Frank

All-Aroostook Middle School Band – Brandon Hosford, Paige Flewelling,
Katelyn White

All Aroostook High School Chorus – Kerrigan Arnett, Jessica Bennett, Meghan Frank
Kennedy Young

All Aroostook Middle School Chorus – Delia Bonner, Cecelia Ferris, Paige Flewelling,
Denver Fredette, Isabelle Morin, Katelyn White

I am pleased to report that our Math Team is once again, currently in 1st place in the Aroostook League Small Schools division but also continues to be very competitive with much larger schools. The FFA organization continues to thrive with Cody Tompkins earning his State FFA Degree and our Farm Business Management team coming in 2nd place with Amanda Dayringer in 1st, Logan Sutherland in 2nd, and Harvey Brown in 3rd at the Spring Convention. Our other clubs and organizations have had a great start to the year and I continue to be impressed with the diversity of opportunities afforded to our students and the quality of the programs our advisors and student leaders create together.

While the upcoming year will be challenging financially, I believe that the Easton School Department will continue to thrive, providing every student with a personalized and rigorous learning environment with many opportunities to develop leadership, confidence, and their own unique skills. The Easton School Board and I will continue to work with the Board of Selectmen and the Town Manager, Jim Gardner to develop a budget that will achieve our goals in providing a wonderful education to our students. With the continued support of our community, our students will continue to receive the best we have to offer.

Respectfully submitted,
Georgette Ireland
Superintendent of Schools



Our greatest glory consists not in never falling, but in rising every time we fall. Oliver Goldsmith

NOTICE TO ALL DOG OWNERS

All dogs six months or older as of January 1, 2012 or whenever they turn six months must be licensed. Any owner that licenses their dog after January 31, 2012 will be charged an additional \$25.00 late fee. A valid rabies certificate must be presented at the time of licensing. On April 1, 2012 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 2011.

Cheryl Clark
Town Clerk

ANIMAL CONTROL OFFICER REPORT

I would like to take the opportunity to extend my heartfelt thanks to the citizens of Easton who take responsibility for their pets. I greatly appreciate this. If your pet gets away, please contact me. Someone may have found your pet and notified me already. One call can save you a lot of time.

I would like to address some concerns:

Stray cats - If you have an unwanted cat, PLEASE, do the right thing and take the cat to the shelter. We have people dropping cats off near farms thinking that is a nice thing to do. It is NOT. It is a crime. If you are caught, I WILL summons you. The folks with the farms do not need more cats.

Dangerous dogs - We have a growing population of pit bull and pit bull mix dogs as well as other aggressive breeds. These breed requires a committed owner who will be sure the animal is trained and socialized. I get quite a few calls about these dogs exhibiting aggressive behavior and roaming at large. This cannot be allowed to continue. I would again advise you to read the Maine dangerous dog statute. Fines start at \$250.00 and move up from there. There are also conditions that must be met if you are allowed to keep the dog. Maine law permit's the killing of dangerous dogs for the unprovoked attack on a person or domestic animal. Title 9 Chapter 727 §3951. If you the owner of an aggressive dog, I would strongly advise you to read this statute and the rest of chapter 727.

Livestock - I receive calls regarding horses or cows loose in the road. If you encounter this, PLEASE, stop at the home where you believe the animals belong and inform them. The owners will usually respond very quickly and correct the problem. Dialing 911 starts a series of events which frequently takes 10 to 20 minutes to get myself or another officer to the scene. Prompt action on your part may save lives.

Again, thank you for registering your dogs, having your pets spayed or neutered and keeping your pets up to date on their shots.

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 Assessor's office no later than April 1, 2012. 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.

PROPERTY TAX AND RENT REFUND “CIRCUIT BREAKER” PROGRAM

There is available each year a direct payment by the State of Maine to certain householders (whether they rent or own their homestead) known as the Property Tax and Rent Refund “Circuit Breaker” Program that is administered by the State of Maine Bureau of Taxation. You may apply directly to the State of Maine for this program between August 1, 2011 and June 1, 2012. Persons may obtain proper application forms at www.maine.gov/revenue/forms/homepage.html, by calling (207) 624-7894, or by writing to Maine Revenue Services, State House Station 24, Augusta, ME 04333-0024.

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.



When one door of happiness closes, another opens, but often we look so long at the closed door that we do not see the one that has been opened for us. Helen Keller

RECREATION DIRECTOR REPORT

Year-in-Review

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

This past summer was packed full of fun. Two mornings a week the Recreation Department offered day camp. Themes included: water day, Christmas in July & a pajama party. Mondays at day camp were “mini-trip” days, allowing us to visit places around our community including: WAGM TV Studio, Northeast Publishing, the Science Center & the Northern Maine Fair. Swimming lessons were available, and we hosted several week long camps, including: Project Wilderness, Kayak Camp, Adventure Camp, 100% Science Fun, Around the World Cooking Camp, gymnastics, basketball and Dutch Soccer camps. New this year was a horseback riding camp & a Project Wilderness program. Afternoons were filled with swimming, gardening and hiking. Other special events included the 9th 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 Paradise Mountain, Water Wizard Water Slides, and the Discovery Museum & Blackbeard’s in Bangor. We went on a safari and played scenario paintball at Megiddo Paintball and spent a day at Turner’s camp. The summer employees, Sydney Trask & Taylor Burt, helped the summer programs run smoothly; they were willing to do everything asked of them! The Minor League baseball team had a successful summer with their coaches Travis Carter, David Cowley & Sandy Flewelling. The Major Leaguers qualified for the play-offs again this year! Thank you to Brian Flewelling & Harvey Brown for coaching the team. A great family event was offered with white water rafting on the Penobscot with beautiful amenities. We were able to offer discounted tickets to Funtown/Splashtown to our community this year, and many people took advantage of the significant savings. If you are planning your upcoming summer vacations be sure to consider this option. New this summer the rec. offered a co-ed adult softball league and it was a hit to say the least. We are very excited to get more teams involved in the future.

Fall activities are some of our favorites; harvest trips included, TreeGo in Mactaquac, Hunter Brothers’ Farm, Megiddo Paintball and Kings Landing Historical Settlement. A new program was implemented titled “Farm & Hike” series. Each week we visited a different local farm including the SAD 1 School Farm, Stewart’s Farm & Goughan’s Farm. We hiked Haystack, Quoggy Jo and part of the Appalachian Trail. The children also had an opportunity to participate in a Fall Potato Cooking Camp & a week-long gymnastics program. Thanks to Flewelling Family Farms for providing the potatoes for our cooking program. We also offered three soccer levels. Our soccer teams enjoyed the beautiful fall weather with many soccer games. Thanks to Travis Carter & Leslie Ferris who were instrumental in making this season run smoothly!

Basketball season is in full swing with the recreation ball season being held after the “regular” season to make better use of gym time. Leslie Ferris is working with the young ladies on the 5th & 6th grade team. The grade 5 & 6 boys have a hectic 14-game season underway for Coach Travis Carter. The Little Bears enjoyed their introductory time to basketball and were able to play Limestone, Mars Hill and in-house scrimmages. Thanks to Roxanne Poole and Traci Halvorson for working with these future athletes. The cheerleaders looked sharp again this year; they also had a busy schedule as most of them played ball, too! Thanks to Jessica Lawrence & Acacia Kimball for teaching these girls some great cheers. A huge thank you goes out to all the parents who helped us carpool to games.

With the help of Michelle Philips 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 Lydia Ferris, Cecilia Morin, Alexis Hayes, Mitchell Flewelling, Austin Carver, Camden Michaud, Paige Flewelling, Isabelle Morin, Delia Bonner, Noah Hanscomb, Carson Flewelling, Collin Sotomayor, Kylee Carter, Ashley Hersey, Cassie Buck, Cody Halvorson, Logan Halvorson and Connor Burt. Qualifying to take part in the Elk's Hoop Shoot Contest at UMPI were Lydia Ferris, Brenley Fredette, Breann Clayton, Austin Carver, Carson Flewelling & Jacob Flewelling. Thank you, Miss Philips, for allowing us time in your classroom!

Some of our on-going programs including: Junior Activities for our youngest citizens (ages two through school age) which meets twice a week, swimming lessons throughout the year and our own Theresa Bonner has recently been certified to teach Zumba, Zumbatomic & Zumba Gold. She is certainly putting her participants through their paces.

The recreation department's senior group has been putting the recreation room at the Manor to good use. Typically, the group meets three times per week including; a nutrition class (taught by Christine Finnemore from the Maine Cooperative Extension), an exercise class and one specialty program including holiday parties, game days, movie viewings and more. The group can often be seen "hitting the road". In the past year we have visited the Wintergreen Arts Center, the Sugar Moon Cookhouse in Divide, NB (where we enjoyed a wonderful all-you-can-eat breakfast), and Madawaska for sightseeing. We enjoyed maple sundaes at the Maple Moose right here in Easton, had a very informational tour of Smith and Wesson in Houlton, were treated to a wonderful Halloween luncheon at Kim Finnemore's and visited with the deer at the Shakaree Red Deer Farm in New Limerick. Other favorite events included a Pamper Day, The Healthy Life Styles class taught by Cara Miller and several classes with the Area on Aging learning about reflexology, caring for our skin 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 Leslie Ferris & Dellas Adams for the many bus rides! I also want to thank the Easton School Department for the use of the facilities; Mrs. Malenfant, Mrs. Hall & Mrs. Ireland are always willing to help. I look forward to another year of new experiences☺! As always please to contact me with program ideas and suggestions.

Yours in Recreation,
Hillary Hallett
Recreation Director



If we all did the things we are capable of, we would astound ourselves. Thomas Edison



Little Bears Basketball - 1st & 2nd Grade



Little Bears Basketball - 3rd & 4th Grade



Recreation 5th & 6th Grade Girls Team



Recreation 5th & 6th Grade Boys Team

HAPPY DAYS CLUB SENIOR CITIZENS REPORT

The Happy Days Senior Citizen's Club meets on the second and fourth Thursday of each month at the West Ridge Manor recreational room, enjoying a pot luck luncheon before the meeting. Each meeting is opened with the Salute to the Flag and the singing of "My Country 'Tis of Thee" if there is someone to play the piano. The blessing is also asked before each meal.

Officers for this past year, 2011, were as follows: President, Nina Trask; Vice-President, Elizabeth Martin; Treasurer, Ida Doak; Asst. Treasurer, Joanne Johnson; Secretary, Eldora Carter; Asst. Secretary, Ezalee Smith; Co-Chaplains, Ida Doak & Rogenia Thomas; and Program Chairman, Lois Ladner. Dues for the year are \$1.00. There is an average of 14 to 17 members in attendance at the meetings.

Speakers for the year were: Girl Scout Leader, Kyla Legassie; Town Manager, Jim Gardner; Jean Wiggins from the Aroostook Area Agency on Aging; Tammy DeLong from the Aroostook Area Agency on Aging; Stewart White from the Cardiology Rehab Department; Kyle White from the Easton Fire Department; and author, Glenna Smith of Presque Isle.

This year we took trips to the Oxbow to see the newly born buffalo and ate buffalo burgers at the Homestead Lodge, to Grammy's Country Inn in Linneus, leaf peeping to Grand Falls with lunch at the Hill Top Motel, and to the Sugar Moon in Divide, New Brunswick, Canada for maple taffy testing.

Sadly, we lost one of our members this year. Lois Ladner's name was added to the Memory Plaque in the Manor rec. room. A donation of \$10.00 was made to the Child Evangelism Fellowship of Northern Maine in Lois's name.

The Manor rec. room was cleaned in April by one of the Amish ladies for \$25.00

The Club is very appreciative of the \$1,000 donation from the Town and we thank them. We also want to thank our bus drivers Dellas Adams and Leslie Ferris and the School Board for the use of the bus. Dellas's trips are always interesting as he takes us one way going and another way on the way back with comments along the way of the places we see.

Respectfully submitted,
Eldora Carter, Secretary



One who fears failure limits his activities. Failure is only the opportunity to more intelligently begin again. Henry Ford



REPORT OF THE ASSESSORS 4/1/11

Real Estate:

Land Value \$13,159,625

Building Value 44,385,886

Total Real Estate Value \$57,545,511

Personal Property:

Business Equipment 1,048,800

All other personal property 109,543,900

Total Personal Property 110,592,700

Total Taxable Valuation 168,138,211

Municipal Tax Rate per \$1,000 = .01465 (mil rate) \$2,463,225

Appropriations By Department



Education	\$2,228,497
Gen'l Gov't	\$179,850
Highway	\$217,350
Town Rd. Improv.	\$75,000
Tri-Com Landfill	\$106,000
Insurance	\$28,400
County Tax	\$240,673
Overlay	\$76,745
Recreation	\$66,030
Reserves	\$65,000
Other	\$95,557
Fire Dept.	\$72,000

Expenditures By Department



Education	\$3,392,667
Gen'l Gov't	\$174,091
Highway	\$215,801
Town Rd. Improv.	\$156,371
Tri-Com Landfill	\$100,875
Insurance	\$27,615
County Tax	\$240,673
Overlay	\$2,190
Recreation	\$66,018
Reserves	\$68,126
Other	\$91,451
Fire Dept.	\$70,217

2010 TAX LIENS

Adams, Michael J. & Suzanne J.	569.15	
Adams, Michael J. & Suzanne J.	60.07	
Adams, Michael J. & Suzanne J.	4.39	
Adams, Michael J. & Suzanne J.	46.88	
Beaton, Mark S.	109.14	
Bevins, Harvey L. & Debbie E.	402.14	
Guyette, Paul	145.77	
Hart, Kathleen	65.93	
Hart, Paul L. & Janet L. Ouellette	218.29	
Hart, Paul L. & Janet L. Ouellette	273.96	
Hewitt, Mark	284.21	
Kearney, Vickie	73.25	
Kennedy, Raymond	262.24	
Kretschmer, Elizabeth A.	51.28	
Kretschmer, Elizabeth A.	49.08	
Nevers, Sheryl F.	180.06	Bal.
Nichols, Heirs of Clayton	635.81	
Nichols, Lawrence W.	123.79	
Osgood, Walter & Cathy	675.61	Bal.
Page, Heirs of R L	2.93	
Page, Heirs of R L	187.52	
Plourde, Roderick	249.78	
Rooney, Timothy	108.41	
Shaw, Miles & Barbara	4.39	
Woollard, Debi-Jo	95.23	
TOTAL	\$4,879.31	

* Paid after books closed.



Success is the sum of small efforts, repeated day in and day out. Robert Collier

LIST OF TAXES DUE (2011)

Adams, Michael J. & Suzanne J.	567.69	
Adams, Michael J. & Suzanne J.	60.07	
Adams, Michael J. & Suzanne J.	4.39	
Adams, Michael J. & Suzanne J.	46.88	
Bainton, Arthur B. & Julie A.	87.90	
Beaton, Mark S.	103.28	
Beaulieu, Shawn A. & Jeffrey	16.11	
Bevins, Harvey L. & Debbie E.	402.14	
Bevins, Harvey L. & Debbie E.	656.32	
Bouchard, Kelley D.	240.26	
Bridge, Keith & Denise	86.44	*
Callioras, Steven J.	695.88	
Clayton, Tony	547.18	
Cleaves, Robert E. & Susan L.	869.48	
Cleaves, Robert E. & Susan L.	172.87	
Collodel, Michael & Donna	45.42	
Creasia, Michael S.	188.07	Bal.
Crockett, Colleen	14.06	Bal.
Cyr, Dana & Lisa	416.79	
Desmond, Kenneth & Patricia	414.96	
DeVany, Robert T.	435.84	
Dubuc, Donald	45.42	
Durland, April	728.84	*
Easton Pentecostal Church	810.15	
Finnemore, Troy F.	477.59	
Finnemore, Troy F. & Kimberly A.	996.93	
Fuller, Cindy	180.93	
Gough, Robert & Jodel	3.03	Bal.
Guyette, Paul	145.77	
Hart, Kathleen	65.93	
Hart, Paul & Janet L. Ouellette	218.29	
Hart, Paul & Janet L. Ouellette	273.96	
Hewitt, Mark	284.21	
Howlett, Michael R.	959.34	Bal.
Hutchins, Leah	206.57	*
Ireland, Michael II & Alison	152.36	
Kearney, Vickie	73.25	
Kennedy, Raymond	262.24	
Kennedy, Heirs of Wellington	484.92	
Kretschmer, Elizabeth A.	51.28	
Kretschmer, Elizabeth A.	38.82	
Ladner, Heirs of Fern	290.07	
Lamoreau, Cole & Rae	371.38	
Lamoreau, David M. & Penelope L.	65.93	
Lamoreau, Erik & Alicia	129.65	

Leighton, David	19.04	
Lewis, Bruce & Nancy	51.28	
Lewis, Bruce & Nancy	51.28	
Lewis, Bruce & Nancy	51.28	
Lewis, Bruce & Nancy	51.28	
Lewis, Bruce & Nancy	51.28	
Maust, Robyn M. & Laurette A. LaFrance	121.60	*
Michaud, Robert (Trustee)	7,001.24	
Monroe, Michael	1,241.47	Bal.
Nevers, Sheryl F.	372.11	
Nichols, Heirs of Clayton	635.81	
Nichols, Lawrence W.	123.79	
Osgood, Walter & Cathy	689.28	
Page, Heirs of R.L.	2.93	
Page, Heirs of R.L.	187.52	
Plourde, Raymond N.	805.70	Bal.
Plourde, Roderick	249.78	
Robbins, Warner C. & Anna V.	119.40	
Robbins, Warner C. & Warren C.	272.49	
Rooney, Timothy	106.95	
Scott, Robert E. Jr. & Pamela A.	1,456.21	
Shannon, John	329.24	Bal.
Shaw, Gerald & Vera M.	605.78	
Shaw, Miles & Barbara	4.39	
Tilley, Corey	79.11	
Trotter, Jeremy & Melody	201.55	Bal.
Walton, Adam	96.69	
Wood, Donald	278.35	*
Wood, Donald	20.51	*
Woollard, Debi-Jo	95.23	
TOTAL	\$28,761.46	

* Paid after books closed.



An expert is a man who tells you a simple thing in a confused way in such a fashion as to make you think the confusion is your own fault. William Castle

TOWN WARRANT

STATE OF MAINE

COUNTY OF AROOSTOOK

TO: Bernard Hussey, 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 second day of April, 2012 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 second day of April, 2012 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 37 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, 2012 and that interest be charged on all unpaid taxes starting November first, 2012 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, 2013.

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, 2014.

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, 2013 to reduce the tax commitment by \$308,109.00.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

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

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

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

Art. 12: To see if the Town will raise and appropriate \$175,100.00 for Town Administration.

	2011-2012	2011-2012	2012-2013
	Appropriated	Actual	Proposed
Salaries	\$97,550.00	\$97,157.65	\$99,000.00
Board Salaries	4,000.00	4,000.00	0.00
MSRS Deferred Comp.	1,200.00	1,163.24	1,200.00
Medical Insurance	29,000.00	28,813.22	29,800.00
State Retirement	4,100.00	4,119.98	4,200.00
Medicare/FICA	1,500.00	1,476.24	1,600.00
Car Allowance	3,000.00	3,000.00	3,000.00
Office Supplies	4,000.00	3,839.56	4,000.00
Office Equipment Repairs	0.00	0.00	2,000.00
Telephone	2,000.00	1,797.49	2,000.00
Electricity	4,500.00	2,900.40	3,500.00
Training/Travel/Dues	4,500.00	3,521.69	3,800.00
Fuel	7,500.00	6,807.93	8,000.00
Postage	3,000.00	2,636.08	3,000.00
TRIO Maintenance	4,500.00	4,198.30	4,500.00
Web Site	2000.00	889.40	1,000.00
Miscellaneous	3,000.00	3,355.47	0.00
Cleaning/Trash Disposal	4,500.00	4,414.61	4,500.00
Selectmen's Discretionary	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL	\$179,850.00	\$174,091.26	\$175,100.00

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

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

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 14: To see if the Town will raise and appropriate \$10,500.00 for the operation of the Odd Fellows' Hall.

	2011-2012	2011-2012	2012-2013
	Appropriated	Actual	Proposed
Maintenance	\$5,000.00	\$4,929.80	\$5,000.00
Fuel Oil	3,500.00	1,677.14	3,500.00
Telephone	500.00	876.53	500.00
Electricity	<u>1,500.00</u>	<u>1,282.96</u>	<u>1,500.00</u>
TOTAL	\$10,500.00	\$8,766.43	\$10,500.00

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 15: To see if the Town will raise and appropriate \$236,875.00 for the Highway Department.

	2011-2012	2011-2012	2012-2013
	Appropriated	Actual	Proposed
Salaries	\$90,000.00	\$85,314.03	\$90,000.00
MSRS Deferred Comp.	2,600.00	2,639.00	2,700.00
Medicare/FICA	1,800.00	1,275.34	1,700.00
State Retirement	3,150.00	3,765.34	3,800.00
Medical Insurance	29,000.00	29,000.32	29,775.00
Gas/Oil/Diesel	28,000.00	18,369.49	26,000.00
Sand/Salt	38,450.00	40,498.31	40,450.00
Repair/Equip/Tires	16,500.00	15,631.99	16,500.00
Shop/Tool Supplies	4,000.00	3,692.44	5,000.00
Blades & Chains	4,000.00	3,835.24	4,000.00
Telephone	800.00	880.87	900.00
Electricity	2,800.00	2,703.96	2,800.00
Heating Fuel	5,000.00	3,766.94	5,000.00
Miscellaneous	4,000.00	1,092.98	1,000.00
Building Maintenance	7,000.00	5,521.83	7,000.00
Drug Testing	<u>250.00</u>	<u>210.45</u>	<u>250.00</u>
TOTAL	\$237,350.00	\$218,198.53	\$236,875.00
Transfer-Town Rd.	<u>(20,000.00)</u>	<u>(2,396.74)</u>	<u>(0.00)</u>
TOTAL HIGHWAY	\$217,350.00	\$215,801.79	\$236,875.00

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 16: To see if the Town will raise \$75,000.00 for the Town Road Improvement Fund.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 17: To see if the Town will appropriate \$125,000.00 from the Town Road Improvement account for summer road maintenance and to carry-over any unexpended balance.

	2011-2012	2011-2012	2012-2013
	Appropriated	Actual	Proposed
	\$160,000.00	\$156,371.61	\$125,000.00

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 18: To see if the Town will raise the sum of \$60,000.00 to be placed in the equipment reserve account.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 19: To see if the Town will accept approximately \$43,000 from the state block grant program for town road improvement in accordance with the requirements outlined in public law, chapter 492, L.D. 1691-1981.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 20: To see if the Town will raise and appropriate \$72,000.00 for the Fire Department.

	2011-2012	2011-2012	2012-2013
	Appropriated	Actual	Proposed
Salaries	\$41,200.00	\$41,200.00	\$41,200.00
Car Allowance	400.00	400.00	400.00
Telephone & Dispatch	3,500.00	3,526.61	3,600.00
Training & Materials	1,000.00	393.58	1,000.00
Dues	650.00	558.00	650.00
Medicare	3,100.00	2,927.66	700.00
FICA	0.00	0.00	2,400.00
Repairs	7,000.00	5,837.64	7,000.00
Gas/Oil/Diesel	3,000.00	900.83	2,900.00
Supplies	6,000.00	5,946.45	6,000.00
Hepatitis Vaccination	200.00	0.00	200.00
Miscellaneous	400.00	244.00	400.00
SCBA Annual Inspections	1,250.00	374.00	1,250.00
Safety Coats, Gloves, etc.	2,700.00	6,570.00	2,700.00
Insurance	<u>1,600.00</u>	<u>1,338.30</u>	<u>1,600.00</u>
TOTAL	\$72,000.00	\$70,217.07	\$72,000.00

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 21: To see if the Town will raise and appropriate \$202,110.00 for other services:

	2011-2012	2011-2012	2012-2013
	Appropriated	Actual	Proposed
Tri-Community Landfill	\$106,000.00	\$100,875.87	\$106,000.00
Ambulance Service	14,500.00	14,220.00	14,550.00
Protection/Animal Control	1,600.00	1,590.70	1,600.00
Plumbing/Code Enforcement	2,150.00	2,112.16	2,150.00
Assessing	9,250.00	9,682.18	9,700.00
Beautification	3,000.00	2,295.05	3,000.00
General Assistance	1,500.00	2,524.80	2,000.00
Legal	3,000.00	2,074.75	2,000.00
Audit	8,500.00	7,300.00	7,500.00
Advertising	2,000.00	885.72	1,000.00
Town Report	2,300.00	2,405.00	2,600.00
Street Lights	8,000.00	8,348.93	8,500.00
Selectmen's Discretionary	0.00	0.00	0.00
Selectmen's Stipend (moved from GG)	0.00	0.00	4,000.00
Cemetery Appropriation	5000.00	5000.00	11,000.00
ME Municipal Assoc.	2,500.00	2,456.00	2,500.00
Catholic Charities	842.00	842.00	842.00
A.C.A.P.	249.00	249.80	260.00
Temp. Shelter for the Homeless	1,249.00	1,249.00	1,931.00
N.M.D.C.	3,590.00	3,588.98	4,795.00
Memorial Day Services	500.00	500.00	500.00
Aroos. Soil & Water	1,000.00	1,000.00	1,000.00
Aroos. Agency on Aging	686.00	686.00	686.00
American Red Cross	416.00	416.00	416.00
Aroos. RC&D	160.00	160.00	160.00
Pregnancy Care Center	200.00	200.00	200.00
Aroostook Child Abuse	200.00	200.00	200.00
Central Aroos. Humane Society	2,125.00	2,123.30	2,450.00
ME Public Broadcasting	100.00	100.00	100.00
Presque Isle Chamber of Commerce	250.00	290.00	290.00
Maine Tourism	290.00	280.00	280.00
Martha/Mary's Kitchen	100.00	100.00	100.00
Veteran's Cemetery	100.00	100.00	100.00
Senior Citizens	1,000.00	1,000.00	1,000.00
Snowmobile Club	1,000.00	1,000.00	1,000.00
Field Days	7,200.00	7,200.00	7,200.00
<u>Easton ATV Club</u>	<u>500.00</u>	<u>500.00</u>	<u>500.00</u>
TOTAL	\$191,057.00	\$183,556.24	\$202,110.00

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 22: To see if the Town will raise and appropriate the sum of \$28,400.00 for insurance.

	2011-2012	2011-2012	2012-2013
	Appropriated	Actual	Proposed
	\$28,400.00	\$27,615.05	\$28,400.00

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 23: To see if the Town will raise and appropriate \$79,702.00 for Recreation.

	2011-2012	2011-2012	2012-2013
	Appropriated	Actual	Proposed
Salaries	\$37,330.00	\$37,507.81	\$32,000.00
Seasonal/Bus Driver Salary	0.00	0.00	13,444.00
MSRS Deferred Comp.	1,000.00	955.00	955.00
Health Insurance	15,000.00	16,565.06	19,848.00
Medicare	600.00	557.61	660.00
Retirement	1,300.00	1,663.09	1,995.00
Rec. Programs	4,500.00	4,419.40	4,500.00
Equipment & Supplies	3,100.00	3,015.38	3,100.00
Telephone	1,200.00	327.55	1,200.00
Rec. Field Maintenance	1,000.00	200.00	1,000.00
Training/Travel	<u>1,000.00</u>	<u>807.10</u>	<u>1,000.00</u>
TOTAL	\$66,030.00	\$66,018.00	\$79,702.00

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 24: To see if the Town will raise & appropriate \$2,500.00 for the Municipal Building Repairs account and to carry over any balance.

	2010-2011	2010-2011	2012-2013
	Appropriated	Actual	Proposed
	\$2,500.00	\$5,626.19	\$2,500.00

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 25: To see if the Town will vote to lend the cemetery fund up to \$30,000.00 from the UDAG account, interest free, to purchase mowers and other maintenance equipment and to pay it back within a three year period from the cemetery fund.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 26: To see if the Town will authorize the selectmen to carry-over the following unexpended balances for fiscal year 2012.

Selectmen's Discretionary
Education
General Assistance

Planning Board Account
Septic Systems
Insurance Reserve

Town Road Improvement
 Beautification
 School Retirement Reserve
 Town Retirement Reserve

Historical Society
 Computer Reserve
 Municipal Building Repair
 TRIO Reserve

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

2012 Carry-over Balances

Town Road Improvement	\$19,095.10
FEMA Assistance Funds	\$17,873.86
Selectmen's Discretionary	\$6,026.32
General Assistance	\$3,387.83
Planning Board Account	\$1,308.47
Septic Systems	\$2,086.03
Education	\$372,745.29
Historical Society	\$1,444.59
Equipment Reserve	\$173,048.09
Insurance Reserve	\$3,000.00
Beautification	\$2,158.73
Computer Reserve	\$1,100.00
Town Retirement Reserve	\$8,753.56
School Retirement Reserve	\$10,000.00
Municipal Building Repair	\$0.00

Art. 27: 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 2013 annual budget during the period from February 15, 2013 to annual town meeting.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 28: 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. 29: 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. 30: 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 2013 pursuant to M.R.S.A. 506A.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 31: 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. 32: 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. 33: 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. 34: 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 2013.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 35: 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. 36: Shall the Town of Easton vote to approve 2012-2013 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. 37: Shall the Town of Easton vote to approve 2012-2013 Rural Development Grant applications for the Rural Business Enterprise Grant Program for \$99,999 and for Rural Business Enterprise Loans for up to \$300,000 each and to submit same to the USDA, and if said program is approved, to authorize the municipal officers to accept said grant funds, to make such assurances, assume such responsibilities, and exercise such authority as are necessary and reasonable to implement such program.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes



**GIVEN UNDER OUR HANDS THIS 28 DAY OF FEBRUARY, 2012 A.D.
EASTON SELECTMEN**

Michael Corey

Paul Dudley

Douglas Blackstone

Scott Allen

Bruce 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.
Country Farm's Market
Easton Elementary School
Easton High School

The same being public and conspicuous places in said town, on the 23th day of March, 2012, which is at least 7 days next prior to said meeting.

Dated: March 23, 2012

Bernard Hussey

SAMPLE BALLOT

STATE OF MAINE
FOR MUNICIPAL ELECTION, TOWN OF EASTON
MONDAY, APRIL 2, 2012
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 2015)**VOTE FOR TWO**☐

Corey, Michael

Easton

☐

Dudley, Paul

Easton

☐

Easton

☐

Easton

SCHOOL BOARD (TERM ENDING APRIL 2015)**VOTE FOR ONE**☐

Flewelling, Sandy

Easton

☐

Hopkins, David

Easton

☐

Easton

☐

Easton

DAVIS CPA P.A.

CERTIFIED PUBLIC ACCOUNTANT

DAVID ALWARD
DAVIDALWARD@MAINE.RR.COM

WWW.DAVISCPAONLINE.COM

PETER W DAVIS, CPA
PETER@DAVISCPAONLINE.COM

The following schedules have been excerpted from the year ended February 15, 2012 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)
- Schedule of General Fund Expenditures – Budget and Actual (schedule 4)
- Schedule of General Fund Expenditures (cont'd) – Budget and Actual (schedule 5)

Proprietary Funds:

- Combining Statement of Net Assets (schedule 6)
- Combining Statement of Revenues, Expenses and Changes in Net Assets (schedule 7)

Nonmajor Special Revenue Funds:

- Combining Balance Sheet (schedule 8)
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balance (schedule 9)

Private-purpose Trust Funds:

- Statement of Agency Net Assets (schedule 10)
- Statement of Changes in Fiduciary Funds (schedule 11)

Selected notes to the financial statements:

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

118 ACADEMY ST.
 PRESQUE ISLE, ME 04769-0628
 PH: 207-762-6084 / FAX: 207-764-3612

5 BANGOR ST.
 HOULTON, ME 04732
 PH 207-538-3028 / FAX 207-538-3027

TOWN OF EASTON, MAINEBALANCE SHEET - GOVERNMENTAL FUNDS
FEBRUARY 15, 2012

	Major Fund General	Special Revenue Funds		Totals
		Major UDAG	Non-Major Other	
Assets				
Cash and cash equivalents	\$ 2,611,691	\$ 358,643	\$ 100,321	\$ 3,070,655
Uncollected taxes, net of allowance for uncollectible	30,975	-	-	30,975
Tax liens	5,726	-	-	5,726
Due from other funds	2,516	-	12,926	15,442
Notes / accounts receivable	-	252,465	3,000	255,465
Tax acquired property	3,691	-	-	3,691
	<u>\$ 2,654,599</u>	<u>\$ 611,108</u>	<u>\$ 116,247</u>	<u>\$ 3,381,954</u>
Liabilities				
Other accrued expenses	\$ 632	\$ -	\$ -	\$ 632
Taxes collected in advance	7,835	-	-	7,835
Due to other governments	3,204	-	-	3,204
Due to other funds	12,926	-	-	12,926
Deferred property tax revenues	15,000	-	-	15,000
	<u>39,597</u>	<u>-</u>	<u>-</u>	<u>39,597</u>
Fund Balance:				
Reserved for noncurrent notes receivable	-	252,465	-	252,465
Committed for Town projects	266,172	-	-	266,172
Unreserved:				
General Fund - School designated	372,474	-	-	372,474
Assigned fund balance	108,227	-	-	108,227
Unassigned fund balance	1,868,129	-	-	1,868,129
Special revenue funds	-	358,643	116,247	474,890
Total fund balance	<u>2,615,002</u>	<u>611,108</u>	<u>116,247</u>	<u>3,342,357</u>
	<u>\$ 2,654,599</u>	<u>\$ 611,108</u>	<u>\$ 116,247</u>	<u>\$ 3,381,954</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, 2012

	Original	Budget Adjustment	Final	Actual	Variance Favorable (Unfavorable)
<i>Revenues</i>					
Taxes	\$ 2,386,480	\$ -	\$ 2,386,480	\$2,664,643	\$ 278,163
Intergovernmental revenues	1,664,794	6,505	1,671,299	1,734,733	63,434
Intergovernmental revenues - MSRS	278,938	-	278,938	278,938	-
Interest	-	-	-	23,605	23,605
Other revenues	195,000	-	195,000	14,763	(180,237)
	<u>4,525,212</u>	<u>6,505</u>	<u>4,531,717</u>	<u>4,716,682</u>	<u>184,965</u>
<i>Expenditures</i>					
General government	199,650	-	199,650	196,640	3,010
Public safety	96,638	-	96,638	94,907	1,731
Highways	217,350	-	217,350	215,800	1,550
Solid waste	106,000	-	106,000	100,876	5,124
County tax	240,673	-	240,673	240,673	-
Education (excluding debt service)	3,042,848	-	3,042,848	3,069,053	(26,205)
Pension - MSRS on behalf payments	278,938	-	278,938	278,938	-
Recreation/Arts	68,530	6,505	75,035	75,023	12
Unclassified	55,262	-	55,262	56,448	(1,186)
Outside Requests	14,557	-	14,557	14,543	14
Debt service	57,566	-	57,566	57,566	-
Capital outlays	321,781	-	321,781	403,153	(81,372)
Total expenditures	<u>4,699,793</u>	<u>6,505</u>	<u>4,706,298</u>	<u>4,803,620</u>	<u>(97,322)</u>
<i>Other items</i>					
Interfund transfers					
Transferred to cemetery	(5,000)	-	(5,000)	(5,000)	-
Transferred to field days	(7,200)	-	(7,200)	(7,200)	-
	<u>(12,200)</u>	<u>-</u>	<u>(12,200)</u>	<u>(12,200)</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>\$ (174,581)</u>	<u>\$ -</u>	<u>\$ (174,581)</u>	<u>(99,138)</u>	<u>\$ 87,643</u>
<i>Fund balance, beginning of year</i>				<u>2,714,140</u>	
<i>Fund balance, end of year</i>				<u>\$2,615,002</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, 2012

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
<i>Taxes</i>			
Property Taxes	\$ 2,386,480	\$ 2,463,257	\$ 76,777
Supplemental tax	-	119	119
Abatements	-	(2,190)	(2,190)
Excise taxes	-	203,457	203,457
	<u>2,386,480</u>	<u>2,664,643</u>	<u>278,163</u>
<i>Intergovernmental revenue</i>			
State education revenues	871,917	871,917	-
State revenue sharing	101,049	104,169	3,120
State local road assistance	-	42,229	42,229
Homestead exemption	15,667	15,864	197
BETE reimbursement	676,161	676,175	14
Snowmobile grant	6,505	6,505	-
FEMA	-	17,874	17,874
	<u>1,671,299</u>	<u>1,734,733</u>	<u>63,434</u>
<i>Intergovernmental revenue</i>			
MSRS contributions	<u>278,938</u>	<u>278,938</u>	<u>-</u>
<i>Interest:</i>			
Interest/fees on late property taxes	-	4,974	4,974
Interest on investments	-	18,631	18,631
	<u>-</u>	<u>23,605</u>	<u>23,605</u>
<i>Other revenues</i>			
Clerk fees	-	998	998
Registration fees	-	5,527	5,527
Bus repair income	-	2,828	2,828
Miscellaneous town income	195,000	5,410	(189,590)
	<u>195,000</u>	<u>14,763</u>	<u>(180,237)</u>
Total Revenues	<u>\$ 4,531,717</u>	<u>\$ 4,716,682</u>	<u>\$ 184,965</u>

Schedule 4

TOWN OF EASTON, MAINE

SCHEDULE OF GENERAL FUND EXPENDITURES
 BUDGET AND ACTUAL - GENERAL FUND (cont'd)
 FOR THE YEAR ENDED FEBRUARY 15, 2012

	Budget	Actual	Variance Favorable (Unfavorable)
Expenditures:			
General government:			
Town administration	\$ 179,850	\$ 174,138	\$ 5,712
General assistance	1,500	2,525	(1,025)
Professional fees	11,500	9,375	2,125
Selectmens discretionary account	-	911	(911)
Reserve	2,500	6,400	(3,900)
Website	2,000	886	1,114
Printing	2,300	2,405	(105)
	<u>\$ 199,650</u>	<u>\$ 196,640</u>	<u>\$ 3,010</u>
Public Safety:			
Fire department	\$ 72,000	\$ 70,219	\$ 1,781
Ambulance	14,500	14,220	280
Street lights	8,000	8,349	(349)
Code enforcement	538	528	10
Animal Control Officer	1,600	1,591	9
	<u>\$ 96,638</u>	<u>\$ 94,907</u>	<u>\$ 1,731</u>
Recreation/Arts:			
Recreation program	\$ 66,030	\$ 66,018	\$ 12
School recreation area	1,000	1,000	-
Snowmobile Club	7,505	7,505	-
ATV Club	500	500	-
	<u>\$ 75,035</u>	<u>\$ 75,023</u>	<u>\$ 12</u>
Unclassified			
Odd Fellows	\$ 10,500	\$ 8,766	\$ 1,734
Plumbing inspector	1,612	1,584	28
Beautification	3,000	3,175	(175)
Municipal building repair	2,500	5,626	(3,126)
Assessing services	9,250	9,682	(432)
Insurance	28,400	27,615	785
	<u>\$ 55,262</u>	<u>\$ 56,448</u>	<u>\$ (1,186)</u>

Schedule 5

TOWN OF EASTON, MAINE

SCHEDULE OF GENERAL FUND EXPENDITURES
 BUDGET AND ACTUAL - GENERAL FUND (cont'd)
 FOR THE YEAR ENDED FEBRUARY 15, 2012

	Budget	Actual	Variance Favorable (Unfavorable)
Outside Requests			
Humane society	\$ 2,125	\$ 2,125	\$ -
NMDC dues	3,590	3,590	-
Aroostook Soil & Water Cons. District	1,000	1,000	-
Aroostook Agency on Aging	686	686	-
American Red Cross	416	416	-
Catholic Charities of Maine	842	842	-
A.C.A.P.	249	249	-
Me Public Broadcasting	100	100	-
Temporary Shelter for the Homeless	1,249	1,249	-
MMA dues	2,500	2,456	44
Memorial Day Services	500	500	-
Pregnancy Care Center	200	200	-
Aroostook Child Abuse	200	200	-
Martha/Mary's Kitchen	100	100	-
Veteran's cemetery	100	100	-
Aroostook RC&D	160	160	-
P.I. Chamber of Commerce	250	290	(40)
Maine Tourism	290	280	10
	<u>\$ 14,557</u>	<u>\$ 14,543</u>	<u>\$ 14</u>
Capital outlays			
Road improvements	\$ 75,000	\$ 156,372	\$ (81,372)
Highway department	132,947	132,947	-
Fire department	63,760	63,760	-
School department	27,125	27,125	-
General government	22,949	22,949	-
	<u>\$ 321,781</u>	<u>\$ 403,153</u>	<u>\$ (81,372)</u>

Schedule 6

TOWN OF EASTON, MAINE

STATEMENT OF NET ASSETS - PROPRIETARY FUNDS
FEBRUARY 15, 2012

	Enterprise Funds		
	Non-Major Industrial Park	Major Grange Apartments	Totals
<i>Current assets:</i>			
Cash	\$ 41,028	\$ 182,241	\$ 223,269
<i>Non-current assets:</i>			
Land	43,452	53,166	96,618
Buildings	24,156	247,298	271,454
Equipment	-	20,584	20,584
Less accumulated depreciation			
net of accumulated depreciation	(24,624)	(248,126)	(272,750)
	42,984	72,922	115,906
	<u>\$ 84,012</u>	<u>\$ 255,163</u>	<u>\$ 339,175</u>
<i>Liabilities:</i>			
Security deposits	\$ -	\$ 2,048	\$ 2,048
Due to General fund	-	-	-
	<u>-</u>	<u>2,048</u>	<u>2,048</u>
<i>Net Assets</i>			
Investment in capital assets	42,984	72,922	115,906
Unrestricted	41,028	180,193	221,221
	<u>84,012</u>	<u>253,115</u>	<u>337,127</u>
Total fund balance	<u>\$ 84,012</u>	<u>\$ 255,163</u>	<u>\$ 339,175</u>

TOWN OF EASTON, MAINE

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS PROPRIETARY FUNDS FOR THE YEAR ENDED FEBRUARY 15, 2012

	Enterprise Funds		
	Non-major Industrial Park	Major Grange Apartments	Totals
Revenues			
Rental income	\$ -	\$ 33,727	\$ 33,727
Expenses			
Electricity	-	6,688	6,688
Building maintenance	-	11,329	11,329
Heating oil	-	5,336	5,336
Insurance	-	4,100	4,100
Equipment repairs	5,460	-	5,460
Wages-ground maintenance	-	4,431	4,431
Depreciation	2,897	7,590	10,487
Total expenses	8,357	39,474	47,831
Operating income (loss)	(8,357)	(5,747)	(14,104)
Other income (expense)			
Interest income	364	1,194	1,558
Change in net assets	(7,993)	(4,553)	(12,546)
Net assets - February 16	92,005	257,669	349,674
Net assets - February 15	\$ 84,012	\$ 253,116	\$ 337,128

Schedule 8

TOWN OF EASTON, MAINE

COMBINING BALANCE SHEETS - NON MAJOR FUND
FEBRUARY 15, 2012

	Special Revenue		
	CDBG	Education	
	Fund	Federal/State	Totals
		Programs	
Assets			
Cash and cash equivalents	\$ 100,321	\$ -	\$ 100,321
Due from other funds	6,000	6,926	12,926
Notes / accounts receivable	3,000	-	3,000
Total assets	<u>\$ 109,321</u>	<u>\$ 6,926</u>	<u>\$ 116,247</u>
Fund balances:			
Unreserved, undesignated	<u>\$ 109,321</u>	<u>\$ 6,926</u>	<u>\$ 116,247</u>

TOWN OF EASTON, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - ALL NON-MAJOR FUNDS
FEBRUARY 15, 2012

	Special Revenue CDBG Fund	Education Federal/State Programs	Totals
Revenues:			
Intergovernmental revenue	\$ -	\$ 227,350	\$ 227,350
Interest income	949	-	949
Other income	12,000		12,000
Total revenues	<u>12,949</u>	<u>227,350</u>	<u>240,299</u>
Expenditures:			
Miscellaneous	224	-	224
Education	-	266,059	266,059
	<u>224</u>	<u>266,059</u>	<u>266,283</u>
Excess (deficiency) of revenues over (under) expenditures	12,725	(38,709)	(25,984)
Fund balance, beginning of year	<u>96,596</u>	<u>45,635</u>	<u>142,231</u>
Fund balance, end of year	<u>\$ 109,321</u>	<u>\$ 6,926</u>	<u>\$ 116,247</u>

TOWN OF EASTON, MAINE

PRIVATE PURPOSE TRUST FUNDS
COMBINING SCHEDULE OF FIDUCIARY NET ASSETS
FEBRUARY 15, 2012

	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	Deferred Comp.	Totals
Assets											
Cash	\$ 17,777	\$ 3,587	\$ 3,847	\$ 12,680	\$ 3,589	\$ 1,084,858	\$ 20,003	\$ 6,935	\$ 3,758	\$ -	\$ 1,157,034
Interfund receivables	-	-	-	-	-	-	-	-	-	-	-
Total assets	\$ 17,777	\$ 3,587	\$ 3,847	\$ 12,680	\$ 3,589	\$ 1,084,858	\$ 20,003	\$ 6,935	\$ 3,758	\$ -	\$ 1,157,034
Liabilities:											
Interfund loan payable	\$ 250	\$ 400	\$ 100	\$ 500	\$ -	\$ -	\$ -	\$ 16	\$ 1,250	\$ -	\$ 2,516
Deferred compensation payable	-	-	-	-	-	-	-	-	-	-	-
Total liabilities	250	400	100	500	-	-	-	16	1,250	-	2,516
Net assets:											
Permanently restricted	-	-	-	-	-	1,000,000	-	-	-	-	1,000,000
Unreserved	17,527	3,187	3,747	12,180	3,589	84,858	20,003	6,919	2,508	-	154,518
	17,527	3,187	3,747	12,180	3,589	1,084,858	20,003	6,919	2,508	-	1,154,518
Total liabilities & net assets	\$ 17,777	\$ 3,587	\$ 3,847	\$ 12,680	\$ 3,589	\$ 1,084,858	\$ 20,003	\$ 6,935	\$ 3,758	\$ -	\$ 1,157,034

Schedule 11

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, 2012

	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
Additions:										
Contributions	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ -	\$ 350	\$ -	\$ 600
Interest income	134	26	93	138	32	23,249	284	187	-	24,143
Other additions	-	-	-	-	-	-	1,900	-	2,510	4,410
Total additions	134	26	93	138	282	23,249	2,184	537	2,510	29,153
Deductions:										
Scholarships	250	200	100	1,000	1,500	22,183	-	-	-	25,233
Maintenance	-	-	-	-	-	-	8,467	99	10,758	19,324
Field Days expenses	-	-	-	-	-	-	-	-	-	-
Total deductions	250	200	100	1,000	1,500	22,183	8,467	99	10,758	44,557
Changes in net assets	(116)	(174)	(7)	(862)	(1,218)	1,066	(6,283)	438	(8,248)	(15,404)
Other items	-	-	-	-	-	-	5,000	-	7,200	12,200
Interfund transfers	-	-	-	-	-	-	-	-	-	-
Net assets, February 16	17,643	3,361	3,754	13,042	4,807	1,083,793	21,286	6,481	3,556	1,157,723
Net assets, February 15	\$ 17,527	\$ 3,187	\$ 3,747	\$ 12,180	\$ 3,589	\$ 1,084,859	\$ 20,003	\$ 6,919	\$ 2,508	\$ 1,154,519

TOWN OF EASTON, MAINE

SELECTED NOTES TO FINANCIAL STATEMENTS

FEBRUARY 15, 2012

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 15th 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 \$76,745 for the year ended February 15, 2012.

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 \$1,988,421 and \$2,076,820 for the fiscal years ended February 15, 2012 and 2011, respectively.

Notes ReceivableUDAG 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, 2012:

Due From	Interest Rate	Monthly Payment	Maturity Date	February 15, 2012 Balance
Easton School Dept bus loan	-	-	2/2014	\$ 80,689
Easton School Department	-	\$11,213/yr	07/2017	56,056
School Department - gym floor	-	\$7,500/yr	06/2017	36,832
School Department - cafeteria	-	\$4,000/yr	02/2017	14,388
Tucker Sno-Cat Groomer	-	---	02/2013	64,500
				<u>\$ 252,465</u>

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.

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 Receivable (cont'd)UDAG Fund

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 Town borrowed \$64,500 from the UDAG fund in November 2011 for a snow groomer purchase. There is no written agreement for this loan, but the Town is expecting a USDA Grant that will repay this loan within the next year.

Long-term debt

The Town has issued a general obligation bond to finance the high school addition. This facility is being accounted for in the governmental fund and will be repaid from tax resources. This 1998 year bond is interest free and is to be repaid in annual installments of \$11,213. The Town borrowed a total of \$224,251 and at February 15, 2012 the balance is \$56,056.

The Town has issued a general obligation bond to finance the elementary school roof. This facility is being accounted for in the governmental fund and will be repaid from tax resources. This 2002 year bond is interest free and is to be repaid in annual installments of \$34,853. The Town borrowed a total of \$349,041 and at February 15, 2012 the balance is \$34,853.

The Town has a note due to UDAG used to finance the purchase of cafeteria equipment. This equipment is being accounted for in the governmental fund and will be repaid from tax resources. This 2008 year note is interest free and is to be repaid in annual installments of \$4,000. The Town borrowed a total of \$40,000 and at February 15, 2012 the balance is \$14,388.

For the year ended February 15, 2012 the Town purchased a snow groomer which will be leased to the local snowmobile club. The old machine was traded in and \$64,500 was borrowed from the UDAG fund leaving a balance of \$64,687 payable to GETSNO Equipment.

	Beg of year balance	Debt issued	Debt retired	End of year balance
Bond payable for cafeteria equipment	\$ 18,388	\$ -	\$ (4,000)	\$ 14,388
Bond payable for elementary school roof	69,706	-	(34,853)	34,853
Bond payable for high school addition	67,269	-	(11,213)	56,056
Note payable for snow groomer	-	64,687	-	64,687
	<u>\$ 155,363</u>	<u>\$ 64,687</u>	<u>\$ (50,066)</u>	<u>\$ 169,984</u>

TOWN OF EASTON, MAINE

NOTES TO FINANCIAL STATEMENTS (cont'd)

Long-term debt (cont'd)

Debt service requirements to maturity are as follows:

Year ended February 15	Principal
2013	\$ 114,753
2014	15,213
2015	15,213
2016	13,601
2017	11,204
	<u>\$ 169,984</u>

Committed Fund Balance

At February 15, 2012, portions of the General Fund fund equity were designated to future periods as follows:

Committed

Equipment Reserve	\$ 173,048
Beautification reserve	2,159
Selectmen's dscretionary	6,026
Septic system grant	2,086
Insurance reserve	3,000
Computer reserve	1,100
Town retirement reserve	8,754
School capital improvements	60,000
School retirement reserve	10,000
	<u>\$ 266,173</u>

Assigned

Town road improvement	\$ 100,467
Municipal building repair	3,127
Historical society	1,445
General assistance	1,888
Planning	1,300
	<u>\$ 108,227</u>

FOR YOUR INFORMATION

Easton Town Office	488-6652 or 488-7706 Fax 488-7706
Town Manager	
Town Clerk	
Estes Park Cemetery	
Mount Shiloh Cemetery	
Pine Tree Cemetery	
Easton Grange Apartments	
Easton Odd Fellows' Hall	
Easton Highway Department	488-7705
Easton Fire Department	
EMERGENCY ONLY	911
All other calls	488-6652
Easton Animal Control Officer	488-6846
Easton Recreation Department	488-6601
Easton Odd Fellows' Hall	488-7708
Easton School Department	
Elementary School	488-7701
High School	488-7702
Easton Post Office	488-5751
Crown Ambulance	911
Pinetree Waste Management	532-4264
Tri-Community Landfill	473-7840
Plumbing Inspector & Code Enforcement Officer (Tony Levesque)	472-3800
Maine State Police	532-2261
EMERGENCY ONLY	911
Aroostook County Sheriff's Department	532-3471
EMERGENCY ONLY	911

**REPRESENTATIVE TO THE
LEGISLATURE DISTRICT 6**

Representative Tyler Clark 227-6971
Augusta (207) 287-1400
email address: tylerclark@msn.com

STATE SENATE DISTRICT 34

Senator Roger L. Sherman 532-7073
Augusta (Sessions Only) (207) 287-1505
email address: rsherm_2000@yahoo.com

TRI-COMMUNITY LANDFILL HOURS:

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

Closed all federal and state legal holidays and Sundays.

OTHER TOWN INFORMATION:

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

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

Odd Fellows’ Hall: Scheduling of the use of the Odd Fellows’ Hall can be done at the Town Office.



Tyler Clark

P.O. Box 243

Easton, ME04740

Home: (207) 488-2633

E-MAIL: RepTyler.Clark@legislature.maine.gov

HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION

AUGUSTA, MAINE 04333-0002

(207) 287-1440

TTY: (207) 287-4469

February 2012

Dear Friends & Neighbors:

It continues to be an honor and privilege serving the people of Easton in the Legislature. I value the opportunity to ensure your voices are heard in the halls of the Capitol.

Before convening last January to commence our legislative duties, an agenda was laid out based upon the expressed desires of the people. Consequently, lawmakers set out to implement key reforms to improve our state's economy.

With that said, I am pleased to report that in an effort to allow taxpayers to retain more of their hard-earned money, the largest tax cut in Maine history was enacted. Details of the plan include the elimination of the 2% income tax bracket and a higher personal exemption, thus removing approximately 70,000 lower income filers from the income tax rolls. The State Alternative Minimum Tax and marriage penalty are done away with, and Maine's estate tax is reduced to help preserve family farms and businesses. In addition, meals at seniors' retirement facilities will no longer be taxed.

Regulatory reform was also a focus of policymakers, as we eliminated unnecessary "red tape" to promote job creation and retention.

Various other proposals, including additional restructuring within the Department of Health and Human Services, will continue to be deliberated over the coming weeks. You can take comfort in knowing that all lawmakers will be working to ensure a strong safety net remains in place for our most vulnerable citizens.

Although there is still much work to be done in Augusta, I believe Maine is headed in the right direction. This will not only create a better future for ourselves, but more importantly, for our children as well.

As always, I welcome your input on any matter related to State government, since hearing from you allows me the ability to be a better public servant.

Most sincerely,

Tyler Clark

State Representative

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

MICHAEL H. MICHAUD
2nd District, Maine

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

January 17, 2012

COMMITTEES
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CHAIRMAN
TRANSPORTATION AND INFRASTRUCTURE
SUBCOMMITTEE ON HIGHWAYS AND TRANSIT
SUBCOMMITTEE ON RAILROAD, PIPELINES
AND HAZARDOUS MATERIALS
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PUBLIC BUILDINGS AND
EMERGENCY MANAGEMENT
SMALL BUSINESS
SUBCOMMITTEE ON RURAL AND URBAN
ENTREPRENEURSHIP
SUBCOMMITTEE ON FINANCE AND TAX

Dear Easton residents and friends,

These days I'm as frustrated as anyone with the partisan gridlock in Washington. Even the most routine congressional functions, such as passing budgets, are caught up in irresponsible political games. One way to stop this is a bill I am pushing that would make sure members of Congress wouldn't get paid if they fail to pass budget and appropriation bills on time. It is time for Congress to get serious and show some common sense.

Yet, despite congressional dysfunction, I'm pleased to report progress on a number of initiatives important to Maine. Last year, Congress passed the Small Business Jobs Act, which included my amendment to ensure Maine small business lending agencies qualified for funding under the bill. As a result, Maine received \$13.2 million last September to support small business development. Since a requirement of the funding was to match every federal dollar with 10 additional dollars, that one investment is expected to spur \$132 million in small business lending in our state.

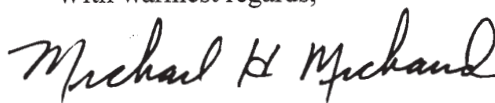
My work in support of our nation's veterans continues to be very important to me. Last October, the House passed a measure I authored to ensure that severely disabled and elderly veterans are able to get the care they need at Maine's state veterans' homes. I'm pleased that it passed unanimously in the House, and I'm hopeful the Senate acts on it soon.

We still have much work to do to create jobs and grow our national and state economies. Last year, I visited many Maine manufacturers and received a tremendous amount of valuable feedback. After these visits, and having heard back from over 85 Maine companies that filled out an online survey I created, it was made clear to me that legislative action is needed at the federal level to do more to boost our manufacturers and the positive impact they have on our economy.

My highest priority has always been ensuring that Mainers receive timely and quality constituent services. Whether you have a specific concern with a federal agency or need help connecting to resources, please don't hesitate to reach out to me at my Presque Isle office at 207-764-1036. I also encourage you to visit my website (www.house.gov/michaud), where you can email me, sign up for email updates, and connect with me on Facebook and Twitter.

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

With warmest regards,



Mike Michaud
Member of Congress

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WATERVILLE, ME 04901
PHONE: (207) 873-5713
FAX: (207) 873-5717





Annual Report to Easton

A Message from Senator Roger Sherman

January 2012

Dear Friends and Neighbors:

I am grateful for the trust you have placed in me to work for the citizens of Easton and our region. Representing your interests in the Maine State has been truly rewarding. Thank you for allowing me the opportunity to be your voice in Augusta.

When Republicans took their oath of office last December, we promised to move Maine in a new direction and to make our state more prosperous and affordable to all Mainers. Lawmakers also faced dire budget projections of a billion dollar shortfall. Many doubted we could attain anything substantive with the obstacles before us. Instead of looking at quick-fix solutions to the problems before us, we met our challenges head on by rolling up our sleeves and working together. Over the months that ensued, the Legislature approved a number of significant reform measures to our health insurance market, tax policies, and state regulations.

Looking back at the results of the First Regular Session, I believe legislators made significant strides in addressing Maine's most pressing needs during extremely difficult times. We did so while avoiding a government shutdown and the polarizing situations that occurred in other states. Leadership made the decision early on in the session that we would insist on a two-thirds budget and we would create a culture of inclusion, respect and consensus. We increased state funding to local schools by \$65 million, brought solvency to the retiree pension system, insisted on more transparency and accountability at the Maine Turnpike Authority, and paid back our local hospitals millions of dollars that had been owed to them for years. We worked hard to deliver the changes we promised, and we succeeded.

Though important progress has been made, lawmakers have a great deal of work ahead them when they return to Augusta in January. The most daunting task will be addressing a staggering \$120 million shortfall within the Department of Health and Human Services and its MaineCare program. In terms of all spending, MaineCare accounts for 32 percent of the state budget and enrollment is expected to grow at more than three times the rate of our revenues over the next four years. Difficult structural changes to the MaineCare program must be made soon; but I am confident that if we continue to work together as we did last year, we can return MaineCare back to a sustainable and quality system that protects Maine's most at-risk citizens.

Again, thank you for entrusting me to represent you in Augusta. Please feel free to contact me if you ever need my help in navigating the state bureaucracy. I can be reached in Augusta at 287-1505 or by e-mail at SenRoger.Sherman@Legislature.Maine.com.

Sincerely,

Roger Sherman
Maine State Senator

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United States Senate

WASHINGTON, DC 20510-1903

January 3, 2012

COMMITTEES:
COMMERCE, SCIENCE, AND
TRANSPORTATION
OCEANS, ATMOSPHERE, FISHERIES AND
COAST GUARD SUBCOMMITTEE

FINANCE

INTELLIGENCE

RANKING MEMBER, SMALL BUSINESS

Dear Friends:

I want to thank you for the opportunity to extend my warm greetings to the people of Easton, and take just a moment to offer a few thoughts about the past year as we look ahead to the year to come. Indisputably, as we continue to face historic challenges as a nation, as a state, and as individual towns and cities, our economy remains of paramount concern, and justifiably so, as we are still plagued by the worst economic downturn since World War II. Indeed, as countless Mainers have conveyed to me in roundtable discussions and on Main Street tours, the crushing job creation drought that too many have endured for far too long must not become the new normal.

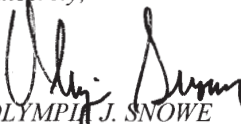
Thankfully, there are steps that Congress and the Administration can take right now to expand our private sector. We can best unleash the genius and innovation that have made our country the most exceptional in human history, I believe, by addressing the following three pro-growth pillars, consisting of a balanced budget amendment, regulatory reform, and tax code overhaul, all of which I have championed in the Senate.

It is long past time that Congress bridge the partisan divide and unite around a pro-growth jobs agenda to pass a balanced budget amendment to the Constitution just as Maine and 48 other states already have, to end the regulatory rampage in Washington that has hamstrung our economy, and to overhaul the far-too-complicated, unwieldy tax code. American taxpayers expend 7.6 billion hours and spend \$140 billion – or one percent of GDP – just struggling to comply with tax filing requirements – and that burden must end.

The fundamental question is, what kind of country do we want America to be? Mainers, like all Americans, are rightly frustrated and angry that we have an expansionist government and a record accumulation of debt, and yet they don't see any positive difference in their own lives. I share that frustration and anger. And I hope you will work with me to forge a brighter future worthy of the greatest nation on Earth, bearing in mind as we move forward that economic and homeland security cannot be mutually exclusive. In that light, we remember today – and every day – the extraordinary service and sacrifice of our brave servicemen and women in Iraq, Afghanistan, and around the world who comprise the finest defense force on the planet.

Please be assured, I will continue to work tirelessly on behalf of the people of Maine and America. I encourage you to visit my Senate website at www.snowe.senate.gov for additional details on how you can join with me in these efforts, obtain helpful government information, and share any concerns or legislative input you may have. You may also visit with members of my staff at my Regional Office located at 169 Academy Street, Suite A in Presque Isle or by calling 764-5124 or toll free in Maine at 1-800-432-1599.

Sincerely,


OLYMPIA J. SNOWE
United States Senator

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COMMITTEES:
HOMELAND SECURITY AND
GOVERNMENTAL AFFAIRS,
RANKING MEMBER
APPROPRIATIONS
ARMED SERVICES
SPECIAL COMMITTEE
ON AGING

February 3, 2012

Town of Easton
PO Box 127
Easton, ME 04740

Dear Friends,

As we begin a new year, I welcome this opportunity to share some of my recent work for the people of our great state.

The economy and jobs remain my highest priorities. More efficient transportation is essential to our economic growth. After a years-long, hard-fought battle, I successfully pushed through Congress a bill I wrote to allow the heaviest trucks to travel on Maine's federal interstates, instead of forcing them to use our secondary roads and downtown streets. This will make our streets safer, reduce fuel consumption, and allow our businesses to be more competitive. I was pleased to have the support of many Maine groups, from the Maine State Police and the Parent-Teacher Association to the Maine Motor Transport Association and many others that helped me advocate for this sensible change.

I was also successful in my efforts to prevent the federal government from limiting certain vegetables, including Maine's potatoes, in school meal programs. Nationwide this ill-conceived proposal would have cost our schools, the states, and families an estimated \$6.8 billion over five years. I built support from both sides of the aisle and from across the country to ensure that schools maintain the flexibility they need to serve students healthy and affordable meals. This proposed rule was a prime example of excessive Washington regulation.

In my effort to protect jobs, I also introduced bipartisan legislation to ensure that the proposed EPA regulations known as the "Boiler MACT" rules protect the environment and public health without jeopardizing jobs in our state, particularly in the forest products industry. I also continued to help advance the development of deep water, off-shore wind energy at the University of Maine, which has the potential to provide clean energy and to create thousands of new jobs.

On the Armed Services Committee, I worked to secure funding for shipbuilding at Bath Iron Works, submarine overhauls at Portsmouth Naval Shipyard, and the manufacturing of aircraft engines at Pratt and Whitney, as well as to strengthen the 101st Air Refueling Wing in Bangor and the Maine Military Authority in Limestone. The new defense funding bill also includes my amendment to expedite the claims of veterans with

severe disabilities like the soldier I met who is suffering from ALS, also known as Lou Gehrig's disease.

Last year, the President signed legislation I coauthored creating a national plan for combating Alzheimer's disease, which affects more than five million Americans and their families. In another health-related development, at my urging, the Food and Drug Administration allowed clinical trials to begin on the artificial pancreas, a device that could dramatically improve the health and quality of life for people with Type I diabetes.

Many Mainers have contacted me to express concern about the Postal Service, which is the linchpin of a nearly \$1 trillion mailing industry that employs 8.6 million people. I've sponsored bipartisan legislation to rescue the U.S. Postal Service from financial failure next year. This bill provides flexibility to the USPS to restructure itself in an effort to save billions of dollars and **preserve universal postal service for all** Americans, no matter where they live.

In December, I cast my 4,825th consecutive vote, making me the longest currently serving Senator never to have missed a vote. I am grateful for the opportunity to serve the Town of Easton and Maine in the United States Senate.

If ever I can be of assistance to you, please contact my Aroostook state office at (207) 493-7873, or visit my website at <http://collins.senate.gov>. May 2012 be a good year for your family, your community, and our state.

Sincerely,

A handwritten signature in black ink that reads "Susan Collins". The signature is fluid and cursive, with the first name "Susan" and last name "Collins" clearly distinguishable.

Susan M. Collins
United States Senator

TOWN OF EASTON OFFICE HOURS:

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

Easton Board of Selectmen meet as needed but generally on the first 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!!!