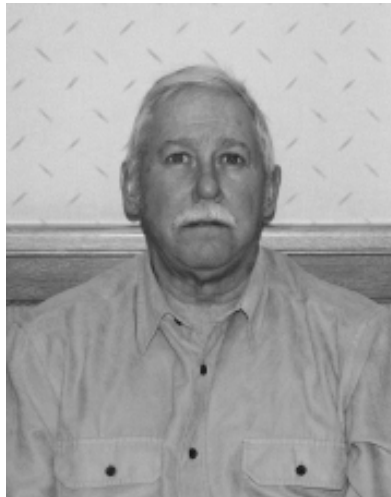




Easton Board of Selectmen

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



Paul D. Dudley - Chairman of the Easton Board of Selectmen

2012-2013

ANNUAL REPORT

Of the Municipal Officers

Of the Town of EASTON, MAINE

For Fiscal Year Ending February 15, 2013

Polls will be open at the Town Office on Monday, April 1, 2013

From 9:00 AM – 6:30 PM.

Town Meeting opens at 8:00 PM, April 1, 2013

at the Easton Elementary School Cafeteria

Please bring this report with you to the Town Meeting.

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To be yourself in a world that is constantly trying to make you something else is the greatest accomplishment. Ralph Waldo Emerson

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

Paul D. Dudley, Chairman Term Expires 2015
 Michael P. Corey, Vice Chairman Term Expires 2015
 Scott F. Allen Term Expires 2014
 Bruce V. Flewelling Term Expires 2014
 Douglas R. Blackstone Term Expires 2013

SCHOOL BOARD

Sandy Flewelling 2015
 David Hopkins 2015
 Thomas Osgood 2014
 Gaylen Flewelling, Chairman 2013
 Mary Lee Keep 2013

BUDGET COMMITTEE FOR THE 2013-2014 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

Kevin Marquis Term Expires 2015
 Skip Babineau Term Expires 2015
 Richard Green Term Expires 2014
 Vacant Term Expires 2014
 David Hopkins Term Expires 2013

ZONING BOARD OF APPEALS

Clair Carter Term Expires 2015
 Suzanne Flewelling Term Expires 2015
 Storer DeMerchant Term Expires 2014
 Vacant Term Expires 2014
 Stuart Cumming Term Expires 2013

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

MEMBERS

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

Forrest Dudley
 Gary Dyer
 Dustin White
 Garrett Gray
 Ben Hickey
 Mark Kearly
 Shawn Michaud

Carl Mullen III
 Zachary Lamoreau
 Adam Perkins
 Cody Tompkins
 Luke Budreau
 Loren White, Jr.
 Kyle White
 Jeff Gresko



Be yourself, everyone else is taken. Oscar Wilde

TOWN EMPLOYEES

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



If you want to know what a man's like, take a good look at how he treats his inferiors, not his equals. J. K. Rowling

TOWN MANAGER REPORT

It gives me great pleasure to provide the Town Manager's report for the Fiscal Year 2013 (16 February 2012 - 15 February 2013) to the fine citizens of Easton. It has become apparent throughout my two years as Easton's Town Manager that having an open door policy allows for great public input in making our town the wonderful community that it has become.

This past year brought even deeper cuts from the State of Maine government which left a tremendous shortfall in revenue to offset our expenditures. Yet again, the Town of Easton department heads created short-term ideas to ensure their respective departments came in under the budgeted expenditures approved at the annual town meeting. Town of Easton employees continue to amaze me with positive attitudes that translate into a very effective and efficient government structure each citizen can be proud of.

To the business, manufacturing and farming communities in Easton, you continue to press forward even with the economy still lacking the positive boost that is needed to get back to a cash flow in your respective businesses that was enjoyed prior to the downturn of our national economy. It has become apparent in my first couple of years in Easton that the community mentioned above is like no other business climate in the State of Maine and your resilience to succeed is unbelievable.

I am very proud of our accomplishments dabbling in the grant world. Although we did not get all the grants we applied for, we were successful in other grants. We received \$51,000 from USDA towards the purchase of a new snowmobile trail groomer. The Town of Easton was also the recipient of a \$20,000 grant from the Department of Environmental Protection to replace malfunctioning septic systems affecting the Prestile Stream. A grant of \$22,000 came from the Federal Emergency Management Agency to upgrade our culverts on Fling Brook at both the Graham Road and Mahany Road. I will again pursue grants this year to help improve our community both environmentally and economically.

I would like to welcome Roger Shaw as our new Superintendent. We are very fortunate to have an individual with such vast knowledge of the education system. Also, a new principal has brought an old face back home. Cameron Adams will be a great addition to our school system. I look forward to working with both gentlemen in keeping the tradition of the greatest school system in the State of Maine.

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. This year we have lost some great citizens of our community, each of which has taught us important day to day life lessons. As an Easton grandson growing up, I will always think back on my grandfather's life lesson: "Remember your compassion, kindness and respect for others is a wonderful reflection on your family, you and also your community".

In closing, to the great citizens of Easton, thank you for your keen insight and support. Always remember the door to the Town Manager's Office is open to each one of you. To my bosses, five great selectmen, thank you for your support and understanding; it makes this community an honor and pleasure to manage. I am looking forward to many years of working together.

Respectfully Submitted,
Jim Gardner
Town Manager

In three words I can sum up everything I've learned about life: it goes on. Robert Frost

HIGHWAY DEPARTMENT REPORT

The Easton Highway Department had another busy year. On the Allen Road, we dug a new ditch on the east side of the road from Route 10 north to 5 Allen Road, installed a driveway culvert, cross culvert and catch basin and cut back trees and brush along the road. The Town hired out the removal and replacement of the cross culverts on the Mahany and Graham Roads. Trees and brush were cut along sections of the Bear Trap, Bridge and Mahany Roads. The Station Road was repaved from Route 10 north to Bridge Road and from 247 Station Road north to the Richardson Road. We ditched from 186 to 184 Mahany Road, replaced a driveway culvert on the Bowers Road, installed a driveway culvert on the Getchell and Fuller Roads, and patched various sections of all town roads.

Along with the above mentioned projects, we also stayed up on our yearly duties and preventative maintenance programs for the school department, fire department, and highway department. The highway department again asks that mailboxes be put up outside of the right of way so that we can plow the roads and you can get your mail. Matt and I would like to thank the town office personnel, all part-time employees, and the town selectmen for all of 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 2012:

Internal Plumbing Permits	4
Sub-surface Waste Disposal Systems	6
Total	10

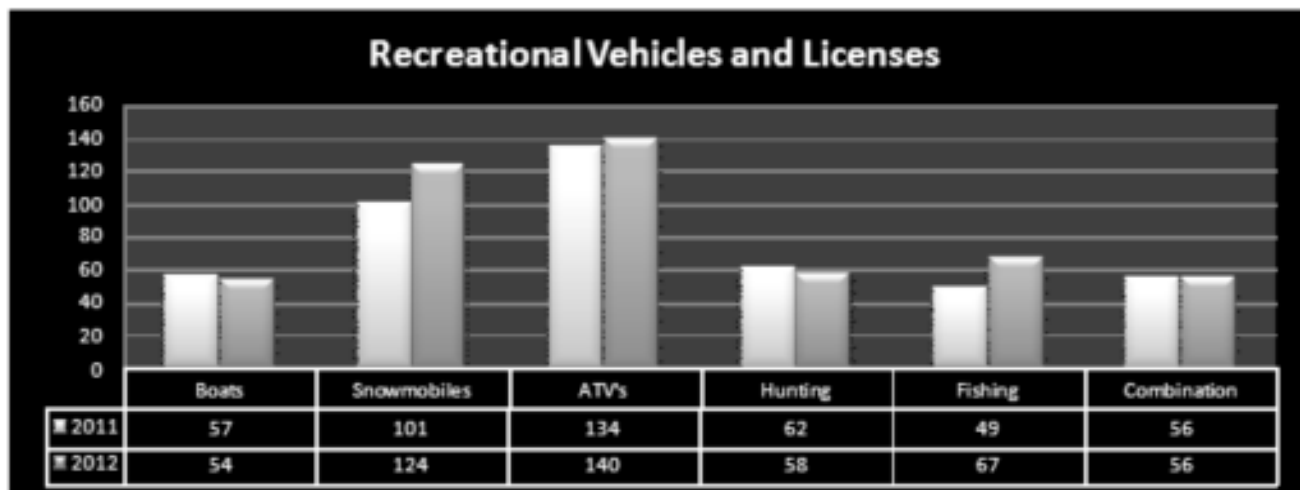
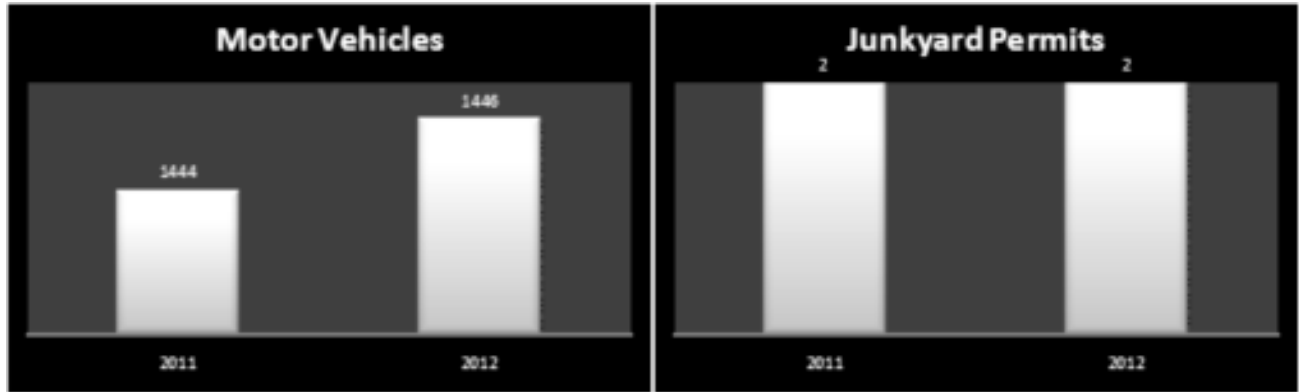
Nine of the projects have been completed and inspected from 2012 and one project from 2011. There are no voided permits for 2012. There is one permit from 2012 and one permit from 2011 pending installation that I have not inspected but I have sent in the State Fees and the State Copy of the permits.

There is still the appearance of an issue with internal plumbing permits 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, 2013 or it will be included as Personal Property on your 2013 taxes.

FIRE DEPARTMENT REPORT

Our small community has suffered a disastrous year for fire with 6 total loss structural fires and the loss of two lives - the first time since 1959 - making this one of the worst fire loss years in decades. We all need to take a minute to check our heating sources and chimneys and, most importantly, check and replace batteries in our smoke detectors. Smoke detectors should be replaced every 10 years and can be purchased at any local department store for less than \$10. If you can't afford one, call us and we will help you get one and install it.

Respectfully Submitted,
Theodore "Kim" White

Industrial	1
Motor Vehicle Accidents	9
Assist Ambulance	5
Grass/Brush	3
Structure Fire	6
Lives Lost	2
Mutual Aid	2
Unnecessary	3
Chimney Fire	4
Training/Meetings	30
Motor Vehicle Fire	2



Whenever you find yourself on the side of the majority, it is time to pause and reflect. Mark Twain



Easton



Fire



SCHOOL DEPARTMENT REPORT

Successfully managing the missions of two similar, yet distinctly different school systems, is only possible through cooperation, teamwork and patience. Even though I have long-known the traditions of academic and co-curricular excellence of the Easton School System, it has been a distinct honor and privilege to experience it first-hand as your Superintendent of Schools. I am pleased to report to the Easton citizens that the education provided to your children continues to be among the finest in both Maine and the nation.

The financial situation at both the State and Federal levels continues to be a major concern. General Purpose Aid (GPA) for Easton declined precipitously in 2012-2013. While we have not received preliminary GPA estimates for 2013-2014, I anticipate that funding will continue to be very tight. The allocation of \$232,660 that we received for the 2012/2013 school year is currently scheduled for a curtailment of approximately \$26,000, effectively changing the state's share of our budget to \$206,660. This is down from the state subsidy of \$720,854 that we received in 2011/2012. There are a number of reasons for the reductions we are seeing such as a State government budget shortfall, increased local valuation and a slight decrease of student population. Our state subsidy reached a high of \$904,500 in 2008/2009 and the current \$232,660 is the lowest amount of General Purpose Aid our District has ever received. This represents a drop of close to 75% in GPA in five (5) years. The School Board and I found it necessary to freeze the budget earlier this year in anticipation of the current curtailment and are hoping further curtailments will not be imposed. Our plan is to limit spending to those things most essential to the continuing education of our students in a safe and healthy school environment.

I am proud of the involvement of such a high percentage of students in activities that extend beyond the classroom. While there are too many student activity organizations to list in this report, and will share some of the co-curricular activities and numbers of students participating.

- The Envirothon Team has 9 members under the direction of Mrs. Trask. This year the team is working on "Sustainable Forestland Management".
- The Music program directed by Mrs. Kinsey has 28 students in the band and 6 of them were selected to participate in The All-Aroostook Band.
- Mrs. Murchison advises the National Honor Society which currently has 5 members. That number will increase dramatically when induction of new members is held in mid-February. I am pleased to report that Carla Halvorson is the State NHS President, Mindy Desmond is Northern Region President and Lauren West is the Northern Region Secretary/Treasurer.
- The EASTONIA staff includes 15 students, and the Yearbook Production staff has 10 student members.
- All 6th, 7th and 8th grade students participated in both a Geography Bee and the Scripps Spelling Bee. All 7th Graders entered the Rachael Carson State-wide essay competition.
- 7th and 8th Graders wrote compositions for the Young Authors, and approximately 12 will be featured in the Young Authors annual publication.
- The Varsity Club advisor, Mrs. Carlow, reports that 29 students are involved with the various activities of the Club. They sponsored an "Athlete of the Week" during soccer season, assisted at the Special Olympics at UMPI in January and held a full-day clinic for the "Little Bears" program in

cooperation with the Easton Recreation Department. The Varsity Club officers for the 2013-2013 year are: President-Carl Mullen, Vice-President-Jared Hafford, Secretary/Treasurer-Mindy Desmond and Media Personnel-Carla Halvorson and Tyler Gadaire.

- Middle School Girls Soccer coached by Ms. Phillips had 14 participants and posted a 6-5 record.
- Middle School Girls Basketball under the direction of Coach Doar finished their season as League Champions with a 13-5 record. There were 12 girls that played and 2 girls that served as managers.
- Middle School Boys Soccer under Coach Mr. Carter had 12 participants and finished with an 8-3 record.
- Middle School Boys Basketball directed by Coach Mr. Carter had 12 participants, finished with a 17-1 record and won the league championship.
- High School Cheerleading coached by Mrs. Carlow had 8 participants.
- High School Girls' Varsity Basketball coached Mrs. Tomlinson had 12 participants and has a 9-6 record (currently).
- High School Boys' Varsity Basketball under the direction of Coach Kingsbuy had 12 participants and 1 student manager and has a 12-3 record (currently).
- Mr. Marquis reports that the FFA Chapter has 25-30 active members and has participated in local and regional FFA activities. The Chapter has concentrated on fund raising in hopes of taking a large group of students to FFA National Convention in Louisville, Kentucky. Fundraising efforts have been concentrated on selling baked potatoes and ice cream at Easton Field Days, Northern Maine Fair, the Loring Land Speed Races and concessions at Easton soccer games.
In lieu of making the annual trip to the Big E during harvest vacation, seven of our members toured Stonyvale Farm in Exeter, ME to see an alternative energy system that converts cow waste into electricity. The group traveled from Exeter to Orono to visit the composites lab at UMO. The next stop was New Glouster to tour Pineland Farms and learn how to make cheese. After a short visit to the Portland area, we then traveled back up to New Harbor to visit Four Season Farm unheated greenhouses that grow vegetables year round. The trip was finished off with a visit to the Cole Land Transportation Museum. We are currently working on arranging tours of various businesses in the Aroostook County area. These tours give the students hands-on examples of how/what they are learning in the classroom applies to the workplace.

The 2013-2014 school-year will be the most fiscally challenging I have experienced as a School Superintendent. I am absolutely certain that the Staff, School Board, Selectmen and Town Manager will successfully meet the challenges and continue to provide an outstanding educational experience for all Easton students. I am extremely proud of all aspects the Easton School Department and appreciate the opportunity I have been granted to serve as your Superintendent of Schools.

Respectfully submitted,
Roger Shaw
Superintendent of Schools

NOTICE TO ALL DOG OWNERS

All dogs six months or older as of January 1, 2013 or whenever they turn six months must be licensed. Any owner that licenses their dog after January 31, 2013 will be charged an additional \$25.00 late fee. A valid rabies certificate must be presented at the time of licensing. On April 1, 2013 the assessors will present the dog warden with a warrant listing of all unlicensed dog owners and this will result in an additional warden's fee being charged. If you no longer have your dog, please notify the clerk's office. It is unlawful to allow your pet to be without a leash. Approximately ten dogs were taken to the Aroostook Humane Society in 2012.

Cheryl Clark
Town Clerk

ANIMAL CONTROL OFFICER REPORT

Let me express my deepest appreciation to all you responsible pet owners. You make this position very enjoyable. As responsible pet owners, you make sure your pet is up to date on all shots, is spayed or neutered, is licensed and stays on your property.

This year has presented some new challenges. We have had our first serious animal cruelty cases in my twenty years as ACO. One of these cases is still making its way through the court system. We have had shots fired at dangerous dogs that the owners refused to control and we have had a few visits to the emergency room for people bitten by their own or other people's pets. I can assure you, none of these cases was delightful to deal with.

Many people have called about livestock being loose in or near the road. PLEASE, before you dial 911, look for the nearby farm these animals belong to. Your 911 call does not bring immediate response in this situation. Response time can take from ten minutes to over an hour. If you stop and inform the farmer (politely), they can address the problem immediately and avoid a potential tragedy. Please think before you dial.

If you are accosted by an aggressive dog on your property, you do have the right to defend yourself. This is Maine State Law. Please understand that if your dog is chasing livestock or wildlife the owner of the livestock or law enforcement have the right to destroy your pet. If your pet is in the road and causes an accident, YOU are liable for damages caused. Please check with your insurance company to see if you are covered for damages caused by your pet as it can get very expensive.

Regarding animal health, our area has seen a large increase in flea and tick problems. Please check your pets carefully for this and treat them if necessary. If this problem gets into your home, it can be very difficult and expensive to eradicate. Your pets need to be up to date on their shots. I have had to deliver the bad news to parents that their child will have to undergo the rabies vaccine series because the pet owner cannot produce the rabies certificate for the pet who bit the child.

Thanks again to all of you who take your pet ownership seriously.

Kevin Marquis
Animal Control Officer, Easton

You can tell more about a person by what he says about others than you can by what others say about him. Leo Aikman

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, 2013. 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, 2012 and June 1, 2013. 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.



Don't cry because it's over, smile because it happened. Dr. Seuss

RECREATION DIRECTOR REPORT

Year-in-Review

This past summer was a unique one for the Recreation Department as I was out for the summer due to the birth of my daughter. I would be amiss to not first thank my superb, assistance director, Sydney Trask who took every task in stride and made sure everything went off without a hitch. The summer support staff of Michelle Phillips, Cody Tompkins and Ian Sotomayor were also instrumental in the smooth transition between myself and Sydney. Sincere appreciation goes out to each of them as well as Jim, Cheryl and the Board of Selectman for allowing me that time with my “new” family!

Two mornings a week the Recreation Department offered day camp. This year’s theme days were based on Dr. Seuss stories and were a fun way to keep our morning time exciting! Stories included: Happy Birthday to You, How the Grinch Stole Christmas, Bartholomew & the Oobleck & Green Eggs & Ham. Mondays at day camp were “mini-trip” days, allowing us to visit places around our community including; strawberry picking at Hayward Ames, the Wintergreen Arts Center, the Science Center & the Animal Shelter. Swimming lessons were available, and we hosted several week long camps; Archery Camp, Project Wilderness, Kayak Camp, 100% Science Fun, Cooking Camp (Diners Drive-ins & Dives), gymnastics, horse and Dutch Soccer camps. Afternoons were filled with swimming, gardening and Zumbatomic. Other special events included the 10th 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, Meggido Paintball, UMPI for a day of climbing & Frisbee golf. The Minor League baseball team had a successful summer with their coaches Travis Carter & Monte Palmieri. 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. This was the second summer the rec. offered a co-ed adult softball and we doubled the number of teams in our league and played two nights a week vs. one game a week the previous year. We are very excited to see where this program goes in the future.

Fall activities are some of our favorites. Harvest trips included, TreeGo in Mactaquac, Hunter Brothers’ Farm, and Kings Landing Historical Settlement. This year we continued visiting a different “farm”. Each week we visited a different local farm including the SAD 1 School Farm, Stewart’s Farm & Goughan’s Farm. The children also had an opportunity to participate in a Cooking Camp & a week-long gymnastics program, an Archery Camp & Dance Camp. We also offered three soccer levels. Our soccer teams enjoyed the beautiful fall weather with many soccer games. Thanks to Travis Carter & Cody Tompkins 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. They are a young team, literally, with a couple of third graders playing to fill out the team but are enjoying learning the game. The grades 5 & 6 boys have a hectic season underway for Coach Travis Carter. They are also an inexperienced team with many fourth graders playing but I am happy to report the future of basketball looks bright in Easton! 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 Carla & 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 Nichole Leavitt for working with these energetic ladies. 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, Eva Callioras, Ashley Cowley, Camden Michaud, Austin Carver, Kody Carter, Emily Thompson, Cecilia Morin, Alexis Hayes, Jeff Parlin, Isaac Currier, Hunter Dudley, Alex Allen, Sara Gilman, Blake Bradley, Logan Halvorson, Cody Halvorson, Jacob Flewelling, Hannah Ferris, Ashley Hersey, Madison Leach, Connor Burtt & Nick Clark. Qualifying to take part in the Elk's Hoop Shoot Contest at UMPI were Eva Callioras, Marcus Czsonnek, Austin Carver, Alexis Hayes, Noah Hanscomb & Delia Bonner. 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 Theresa Bonner has been keeping us moving with Zumbatomic and Zumba!

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 specialty programs including holiday parties, game days, movie viewing and more. The group can often be seen "hitting the road". In the past year we have visited the Wintergreen Arts Center, The Bread of Life store, the Sugar Moon Cookhouse in Divide, NB (where we enjoyed a wonderful all-you-can-eat breakfast), a mystery progressive lunch, and Maple Meadow Farms. We enjoyed maple sundaes at the Maple Moose right here in Easton, celebrated Christmas with Heidi Thompson in her home, were treated to a wonderful Halloween luncheon at Kim Finnemore's and visited with the cows at Lilley Farms. We enjoyed several classes with the Area on Aging learning about natural cleaning, the beauty of chocolate, heart health, whole grain goodness, bone health and more!

My personal thanks goes out to everyone who has helped with an event, transported children, volunteered to provide snacks and served on the Recreation Committee. Thanks to Cheryl Clark who, along with her own job, is the best "editor in town". Huge kudos to Dellas Adams for the many bus rides! I also want to thank the Easton School Department for the use of the facilities; Mrs. Malefant, Mrs. Hall & Miss Pryor 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





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 Citizens began the year 2012 with meetings on the 2nd and 4th Thursdays of every month with blessings for the delicious pot-luck dinners.

Officers for the year were; President – Nina Trask, Vice President – Liana DeMerchant, Secretary – Eldora Carter, Assistant Secretary – Ezalee Smith, Treasurer – Ida Doak and Assistant Treasurers – Joann Johnson and Marie Hewitt. We have an attendance of 13-20 and would like to have more join us!

There were several guest speakers throughout the year. The theme for January was “favorite childhood toys” and a pizza party. Kevin Marquis and his FFA students made his famous chili and baked potatoes, played records and danced. We had a great time. Our first speaker of February was Kristi St. Peter an occupational therapist. Next was Jim Gardner, Easton Town Manager, who came to congratulate the club on our 40th anniversary! In March, Jean Wiggins from Aroostook Area Agency on Aging spoke on scams and medicine and we had a trip to the Sugar Moon Cookhouse in Canada. In April we had a pizza party lunch. Our May outing was a trip by school bus to Brookside Restaurant for dinner. In September we had food from Chopsticks. In October we travelled to Lakeview in St. Agatha and later that month we had a dinner at the Manor sponsored by our Town Manager Jim Gardner and his family. In December we had a Christmas dinner prepared at Easton Elementary School for all seniors which included entertainment from the lower grades, singing and passing out the kids famous cook book. Thanks to the cooks for a delicious meal. Our meetings always start with the Pledge of Allegiance and singing of “My Country, Tis of Thee” when we have a piano player in attendance. John Trask volunteered to update the Memorial plaque with the names of Joann Johnson, Helen King, Lois Ladner and Eldora Carter. There were no meetings in June and July or November and December.

The Town’s donation of \$1,000 is very much appreciated as well as the school’s loan of its bus and drivers Dellas Adams and Vance Smith to drive us on our trips.

We have enjoyed the year and invite and encourage all seniors to come and meet with us.

Respectfully submitted,
Ezalee Smith, Secretary



Do not condemn the judgment of another because it differs from your own. You may both be wrong. Dandemis



REPORT OF THE ASSESSORS 4/1/12

Real Estate:

Land Value \$13,268,370

Building Value 44,763,188

Total Real Estate Value \$58,031,558

Personal Property:

Business Equipment 1,008,400

All other personal property 110,767,700

Total Personal Property 111,776,100

Total Taxable Valuation 169,807,658

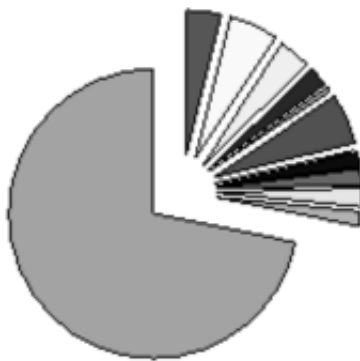
Municipal Tax Rate per \$1,000 = .01500 (mil rate) \$2,547,115

Appropriations By Department



Education	\$2,561,013
Gen'l Gov't	\$175,100
Highway	\$236,875
Town Rd. Improv.	\$75,000
Tri-Com Landfill	\$106,000
Insurance	\$28,400
County Tax	\$251,638
Overlay	\$152,628
Recreation	\$79,702
Reserves	\$78,000
Other	\$93,610
Fire Dept.	\$72,000

Expenditures By Department



Education	\$3,285,930
Gen'l Gov't	\$174,938
Highway	\$235,572
Town Rd. Improv.	\$170,381
Tri-Com Landfill	\$99,445
Insurance	\$28,341
County Tax	\$251,638
Overlay	\$617
Recreation	\$74,437
Reserves	\$78,000
Other	\$91,551
Fire Dept.	\$71,553

2011 TAX LIENS

Bevins, Harvey L. & Debbie E.	402.14
Bouchard, Kelly D.	240.26
Finnemore, Troy F.	392.46
Guyette, Paul	145.77
Hart, Paul L. & Janet L. Ouellette	218.29
Hart, Paul L. & Janet L. Ouellette	273.96
Kennedy, Raymond	262.24
Kennedy, Heirs of Wellington	484.92
Kretschmer, Elizabeth A.	51.28
Kretschmer, Elizabeth A.	38.82
Lamoreau, Erik & Alicia	129.65
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
Michaud, Robert R.	7,001.24
Monroe, Michael	1,241.47
Nevers, Sheryl F.	372.11
Nichols, Heirs of Clayton	635.81
Nichols, Lawrence W.	123.79
Page, Heirs of R L	2.93
Page, Heirs of R L	187.52
Plourde, Roderick	805.70
Shannon, John	329.24

TOTAL **\$13,596.00**

* Paid after books closed.



Don't compromise yourself. You're all you've got. Janis Joplin

LIST OF TAXES DUE (2012)

Alexander, Simon & Sarah	304.50	
Aristotle LLC	90.00	
Aristotle LLC	88.50	
Aristotle LLC	88.50	
Beaton, Mark S.	104.40	
Bevins, Harvey L. & Debbie E.	413.40	
Bevins, Harvey L. & Debbie E.	672.00	
Bishop, Donald & Virginia	438.90	
Bouchard, Kelley D.	246.00	
Burt, Allison & Heidi	954.90	*
Burt, Milton & Vicki	515.40	
CMJ Railroad LLC	100.50	
CMJ Railroad LLC	523.50	
Callioras, Steven J.	712.50	
Clayton, Tony	560.40	
Cleaves, Robert E. & Susan L.	891.90	
Cleaves, Robert E. & Susan L.	177.00	
Condon, Julie	614.40	
Condon, Rhonda	87.00	*
Creasia, Michael S.	136.50	
Creasia, Michael S.	193.50	
Cyr, Dana & Lisa	86.47	Bal.
Desmond, Kenneth & Patricia	421.35	
DeVany, Robert T.	447.90	
Easton Starch Realty Inc.	7,168.50	
Embelton, Timothy & Kimberly	21.00	*
Embelton, Timothy & Kimberly	738.90	*
Finnemore, Kimberly A.	487.50	
Finnemore, Troy & Kimberly	1,009.83	Bal.
Fuller, Cindy	183.90	
Gillespie, David & Andrea	1,386.00	
Guyette, Paul	150.90	
Hammond, Douglas J.	216.90	
Hart, Paul & Janet L. Ouellette	223.50	
Hart, Paul & Janet L. Ouellette	280.50	
Henderson, David L.	444.90	
Hersey, Jack L.	667.50	
Hersey, Timothy W.	184.50	
Howlett, Michael R.	981.95	Bal.
Hull, Bobbie Jo & Rickie M.	878.40	
Hutchins, Leah	211.50	
Ireland, Michael II & Alison	156.00	*
Kennedy, Arnold	37.50	
Kennedy, Raymond	268.50	
Kennedy, Heirs of Wellington	496.50	

Knox, Heirs of Dana & Ethel	620.85	*
Kretschmer, Elizabeth A.	52.50	
Kretschmer, Elizabeth A.	30.90	
Ladner, Heirs of Fern	297.00	
Ladner, Randy & Allyn	114.90	
Lamoreau, Cole & Rae	381.90	
Lamoreau, Cole & Rae	292.50	
Lamoreau, Erik & Alicia	134.40	
Lewis, Bruce & Nancy	52.50	
Lewis, Bruce & Nancy	52.50	
Lewis, Bruce & Nancy	52.50	
Lewis, Bruce & Nancy	52.50	
Lewis, Bruce & Nancy	52.50	
Lynds, Adam J.	436.50	
Maust, Robyn M. & Laurette A. LaFrance	124.50	
Monroe, Michael	1,286.40	
Mosman, Daniel & Susan	295.50	
Nevers, Sheryl F.	379.50	
Nichols, Heirs of Clayton	651.00	
Nichols, Lawrence W.	126.90	
Page, Heirs of R.L.	3.00	
Page, Heirs of R.L.	192.00	
Parlin, Leighton & Glenna Tompkins	827.90	*
Philbrook, Marcus & Vonda	144.00	
Plourde, Raymond N.	1,107.00	
Robbins, Warner C. & Anna V.	123.90	
Robbins, Warner C. & Warren C.	279.00	
Shannon, John	393.00	
Shaw, Gerald & Vera M.	621.90	
Smith, Jonathan & Marcia	485.40	
Sparks, Timothy	293.34	Bal.
Sunny Side Land Holdings LLC	99.00	
Sutherland, Jacob	498.00	
Tibbetts, Adam	413.40	*
Tompkins, Deborah J.	143.40	
Towers, John D.	84.00	
York, Rodney E Jr. & Danielle Caron	102.00	*

TOTAL **\$36,362.09**

* Paid after books closed.

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 first day of April, 2013 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 first day of April, 2013 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 41 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, 2013 and that interest be charged on all unpaid taxes starting November first, 2013 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, 2014.

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, 2015.

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, 2014 to reduce the tax commitment by \$296,680.

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 \$179,866.00 for Town Administration.

	2012-2013	2012-2013	2013-2014
	Appropriated	Actual	Proposed
Salaries	\$99,000.00	\$100,904.91	\$100,975.00
MSRS Deferred Comp.	1,200.00	1,207.98	1,200.00
Medical Insurance	29,800.00	30,139.42	32,775.00
State Retirement	4,200.00	5,127.85	5,416.00
Medicare/FICA	1,600.00	1,525.04	1,700.00
Car Allowance	3,000.00	3,000.00	3,000.00
Office Supplies	4,000.00	5,369.61	5,000.00
Office Equipment Repairs	2,000.00	1,154.48	1,000.00
Telephone	2,000.00	1,789.84	2,000.00
Electricity	3,500.00	2,185.32	3,000.00
Training/Travel/Dues	3,800.00	3,866.14	3,800.00
Fuel	8,000.00	7,286.09	8,000.00
Postage	3,000.00	1,741.21	2,000.00
TRIO Maintenance	4,500.00	4,185.21	4,500.00
Web Site	1,000.00	1,374.45	1,000.00
Cleaning/Trash Disposal	4,500.00	4,080.58	4,500.00
TOTAL	\$175,100.00	\$174,938.13	\$179,866.00

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

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

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

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

	2012-2013	2012-2013	2013-2014
	Appropriated	Actual	Proposed
Maintenance	\$5,000.00	\$4,067.86	\$4,000.00
Fuel Oil	3,500.00	2,602.78	3,500.00
Telephone	500.00	407.60	500.00
Electricity	1,500.00	915.98	1,200.00
TOTAL	\$10,500.00	\$7,994.22	\$9,200.00

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 15: To see if the Town will raise and appropriate \$244,309.00 for the Highway Department.

	2012-2013	2012-2013	2013-2014
	Appropriated	Actual	Proposed
Salaries	\$90,000.00	\$94,257.97	\$93,300.00
MSRS Deferred Comp.	2,700.00	2,756.74	2,700.00
Medicare/FICA	1,700.00	1,406.77	1,400.00
State Retirement	3,800.00	4,861.10	5,184.00
Medical Insurance	29,775.00	30,305.00	32,775.00
Gas/Oil/Diesel	26,000.00	28,422.53	26,000.00
Sand/Salt	40,450.00	39,734.95	40,450.00
Repair/Equip/Tires	16,500.00	11,597.32	16,500.00
Shop/Tool Supplies	5,000.00	4,459.73	5,000.00
Blades & Chains	4,000.00	3,994.54	4,000.00
Telephone	900.00	900.76	950.00
Electricity	2,800.00	2,221.15	2,800.00
Heating Fuel	5,000.00	4,616.61	5,000.00
Miscellaneous	1,000.00	627.43	1,000.00
Building Maintenance	7,000.00	5,173.69	7,000.00
Drug Testing	250.00	235.45	250.00
TOTAL	\$236,875.00	\$235,571.74	\$244,309.00

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

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

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 17: To see if the Town will appropriate \$192,000 from the Town Road Improvement account for summer road maintenance and to carry-over any unexpended balance.

	2012-2013	2012-2013	2013-2014
	Appropriated	Actual	Proposed
	\$125,000.00	\$170,380.54	\$192,000.00

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

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

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 19: To see if the Town will appropriate an amount not to exceed \$7,000 from the equipment reserve account for the purchase of a forklift to be housed at the Highway Department.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 20: To see if the Town will appropriate an amount not to exceed \$15,000 from the equipment reserve account for the purchase and installation of a repeater for Fire Department usage.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 21: To see if the Town will appropriate an amount not to exceed \$3,500 from the equipment reserve account for the purchase of a fire proof cabinet to protect vital town records.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

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

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

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

	2012-2013	2012-2013	2013-2014
	Appropriated	Actual	Proposed
Salaries	\$41,200.00	\$41,199.98	\$42,440.00
Car Allowance	400.00	400.00	400.00
Telephone & Dispatch	3,600.00	3,887.09	3,900.00
Training & Materials	1,000.00	892.90	1,000.00
Dues	650.00	353.00	650.00
Medicare	700.00	619.43	700.00
FICA	2,400.00	2,309.62	2,760.00

Repairs	7,000.00	5,275.12	6,600.00
Gas/Oil/Diesel	2,900.00	1,859.31	2,500.00
Supplies	6,000.00	3,863.67	6,000.00
Hepatitis Vaccination	200.00	0.00	200.00
Miscellaneous	400.00	536.11	300.00
SCBA Annual Inspections	1,250.00	4,422.00	1,250.00
Safety Coats, Gloves, etc.	2,700.00	4,695.00	7,000.00
Insurance	1,600.00	1,240.00	1,300.00
TOTAL	\$72,000.00	\$71,553.23	\$77,000.00

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 24: To see if the Town will raise and appropriate \$204,142.00 for other services:

	2012-2013	2012-2013	2013-2014
	Appropriated	Actual	Proposed
Tri-Community Landfill	\$106,000.00	\$99,445.13	\$100,000.00
Ambulance Service	14,550.00	14,550.00	14,890.00
Protection/Animal Control	1,600.00	1,604.17	1,610.00
Plumbing/Code Enforcement	2,150.00	2,129.98	2,150.00
Assessing	9,700.00	13,247.17	12,500.00
Beautification	3,000.00	3,000.00	3,000.00
General Assistance	2,000.00	2,000.00	2,000.00
Legal	2,000.00	2,584.25	7,000.00
Audit	7,500.00	7,300.00	7,500.00
Advertising	1,000.00	1,323.17	1,100.00
Town Report	2,600.00	2,375.00	2,600.00
Street Lights	8,500.00	7,433.06	8,500.00
Selectmen's Discretionary	0.00	0.00	0.00
Selectmen's Stipend	4000.00	4,000.00	4,000.00
Cemetery Appropriation	11,000.00	11,000.00	11,000.00
ME Municipal Assoc.	2,500.00	0.00	2,510.00
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.	4,795.00	4,794.64	4,857.00
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	2,450.00	2,450.00	2,450.00
ME Public Broadcasting	100.00	100.00	100.00
Presque Isle Chamber of Commerce	290.00	290.00	0.00
Maine Tourism	280.00	280.00	280.00

Martha/Mary's Kitchen	100.00	100.00	100.00
Veteran's Cemetery	100.00	100.00	100.00
Senior Citizens	1,000.00	1,000.00	1,000.00
Snowmobile Club	1,000.00	1,000.00	1,000.00
Field Days	7,200.00	7,200.00	7,200.00
Easton ATV Club	500.00	500.00	500.00
TOTAL	\$202,110.00	\$196,001.57	\$204,142.00

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

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

2012-2013	2012-2013	2013-2014
Appropriated	Actual	Proposed
\$28,400.00	\$28,340.98	\$31,500.00

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 26: To see if the Town will raise and appropriate \$74,626.00 for Recreation.

	2012-2013	2012-2013	2013-2014
	Appropriated	Actual	Proposed
Salaries	\$32,000.00	\$31,490.91	\$31,213.00
Seasonal/Bus Driver Salary	13,444.00	9,524.32	7,000.00
MSRS Deferred Comp.	955.00	973.89	955.00
Health Insurance	19,848.00	20,092.94	21,458.00
Medicare	660.00	588.74	600.00
Retirement	1,995.00	2,083.58	2,100.00
Rec Programs	4,500.00	4,493.13	4,500.00
Equipment & Supplies	3,100.00	3,009.12	3,100.00
Telephone	1,200.00	1,111.50	1,200.00
Rec. Field Maintenance	1,000.00	87.56	1,000.00
Training/Travel	1,000.00	981.73	1,500.00
TOTAL	\$79,702.00	\$74,437.42	\$74,626.00

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

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

2012-2013	2012-2013	2013-2014
Appropriated	Actual	Proposed
\$2,500.00	\$2,500.00	\$2,500.00

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 28: To see if the Town will appropriate \$130,000 from the undesignated surplus account for the purchase of Moose Meadow Subdivision and the construction of 700 feet of new road with pavement.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 29: 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. 30: To see if the Town will vote to authorize the municipal officers to spend an amount not to exceed \$25,000 from the undesignated surplus account for the purpose of economic development and property acquisition.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 31: To see if the Town will authorize the selectmen to carry-over the following unexpended balances for fiscal year 2013.

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

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

2013 Carry-over Balances	
Town Road Improvement	\$19,068.64
FEMA Assistance Funds	\$0.00
Selectmen's Discretionary	\$4,327.41
General Assistance	\$4,961.38
Clean Up Day	\$2,440.84
Planning Board Account	\$1,308.47
Septic Systems	\$(19,333.97)
Education	\$450,982.99
Historical Society	\$1,444.59
Equipment Reserve	\$235,697.54
Insurance Reserve	\$3,000.00
Beautification	\$1,898.12
Computer Reserve	\$2,536.75
Town Retirement Reserve	\$8,753.56

School Retirement Reserve	\$10,000.00
School Capital Improvements	\$10,994.12
Municipal Building Repair	\$903.76

Art. 32: 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 2014 annual budget during the period from February 15, 2014 to annual town meeting.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 33: 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. 34: 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. 35: 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 2014 pursuant to M.R.S.A. 506A.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 36: 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. 37: 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. 38: 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. 39: 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 2014.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 40: 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. 41: Shall the Town of Easton vote to approve 2013-2014 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. 42: Shall the Town of Easton vote to approve 2013-2014 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 25 DAY OF FEBRUARY, 2013 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 Elementary School

Country Farm's Market
Easton High School

The same being public and conspicuous places in said town, on the 22nd day of March, 2013, which is at least 7 days next prior to said meeting.

Dated: March 22, 2013

Dwight L. Flewelling



SAMPLE BALLOT

**STATE OF MAINE
FOR MUNICIPAL ELECTION, TOWN OF EASTON
MONDAY, APRIL 1, 2013
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 2016)

VOTE FOR ONE

☐

Blackstone, Douglas

Easton

☐

Easton

☐

Easton

Easton

SCHOOL BOARD (TERMS ENDING APRIL 2016)

VOTE FOR TWO

☐

Flewelling, Gaylen

Easton

☐

Keep, Mary Lee

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

	Major Fund General	Special Revenue Funds Major UDAG	Non-Major Other	Totals
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>

TOWN OF EASTON, MAINE

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
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>

TOWN OF EASTON, MAINE

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

	<u>Budget</u>	<u>Actual</u>	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>

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
	84,012	253,115	337,127
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

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	Education	
	Fund	Federal/State	Totals
		Programs	
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	<u>\$ 17,777</u>	<u>\$ 3,587</u>	<u>\$ 3,847</u>	<u>\$ 12,680</u>	<u>\$ 3,589</u>	<u>\$ 1,084,858</u>	<u>\$ 20,003</u>	<u>\$ 6,935</u>	<u>\$ 3,758</u>	<u>\$ -</u>	<u>\$ 1,157,034</u>
Liabilities:											
Interfund loan payable	\$ 250	\$ 400	\$ 100	\$ 500	\$ -	\$ -	\$ -	\$ 16	\$ 1,250	\$ -	\$ 2,516
Deferred compensation payable	-	-	-	-	-	-	-	-	-	-	-
Total liabilities	<u>250</u>	<u>400</u>	<u>100</u>	<u>500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16</u>	<u>1,250</u>	<u>-</u>	<u>2,516</u>
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
	<u>17,527</u>	<u>3,187</u>	<u>3,747</u>	<u>12,180</u>	<u>3,589</u>	<u>1,084,858</u>	<u>20,003</u>	<u>6,919</u>	<u>2,508</u>	<u>-</u>	<u>1,154,518</u>
Total liabilities & net assets:	<u>\$ 17,777</u>	<u>\$ 3,587</u>	<u>\$ 3,847</u>	<u>\$ 12,680</u>	<u>\$ 3,589</u>	<u>\$ 1,084,858</u>	<u>\$ 20,003</u>	<u>\$ 6,935</u>	<u>\$ 3,758</u>	<u>\$ -</u>	<u>\$ 1,157,034</u>

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										
Interfund transfers	-	-	-	-	-	-	5,000	-	7,200	12,200
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 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, 2012:

<u>Due From</u>	<u>Interest Rate</u>	<u>Monthly Payment</u>	<u>Maturity Date</u>	<u>February 15, 2012 Balance</u>
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 TO FINANCIAL STATEMENTS (cont'd)

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) 287-1440
email address: RepTyler.Clark@legislature.maine.gov

STATE SENATE DISTRICT 34

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

TRI-COMMUNITY LANDFILL HOURS:

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

Closed all federal and state legal holidays and Sundays.

OTHER TOWN INFORMATION:

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

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

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

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

Tyler Clark

P.O. Box 243

Easton, ME 04740

Home: (207) 488-2633

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

February 2013

Dear Friends & Neighbors:

Thank you for the continuing pleasure of being your representative. I greatly appreciate the faith and confidence that the people of Easton have placed in me to be their voice in Augusta.

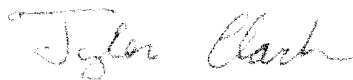
Many contentious issues will be debated over the coming months -- none more so than bringing Maine's monetary coffers into balance. With that said, I welcome your personal input on the tendered budget proposals or any other issue concerning State government.

Legislative leadership has again assigned me to the powerful Appropriations and Financial Affairs Committee. The panel's charge has not changed over the years, as it has direct jurisdiction over general fiscal policy; federal funds allocations; special revenue and block grant allocations; the Budget Stabilization Fund; bond issues; review of revenue estimates; financial evaluation of State agencies; as well as retirement eligibility and benefits for State employees, including teachers. As a contributing member of this working group, much of my time will be spent hearing testimony, looking over financial statements, and exploring every means possible to ensure our most vulnerable retain the services they need while also making certain the private sector is incentivized to invest in our economy. It is my goal, along with the goal of so many of my colleagues, to improve our business friendliness, which will attract new, better-paying jobs to the Pine Tree State.

Before closing, I do want to mention a new program being offered to citizens via Maine Public Broadcasting. MPBN will be airing footage from the State House over the air waves in a manner that resembles C-SPAN. With a plan to transmit House and Senate proceedings live, the populace will have the ability to watch their State elected officials in action at no cost to them.

Again, thank you for the honor of serving at the capitol -- a humbling responsibility that I do not take lightly.

Best regards,



Tyler Clark
State Representative

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

MICHAEL H. MICHAUD
2ND DISTRICT, MAINE

WASHINGTON OFFICE
1724 LONGWORTH HOUSE OFFICE BUILDING
WASHINGTON, DC 20515
PHONE: (202) 225-6306
FAX: (202) 225-2943
www.michaud.house.gov

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

February 13, 2013

COMMITTEES:
VETERANS' AFFAIRS
SUBCOMMITTEE ON HEALTH
CHAIRMAN
TRANSPORTATION AND INFRASTRUCTURE
SUBCOMMITTEE ON HIGHWAYS AND TRANSIT
SUBCOMMITTEE ON RAILROAD, PIPELINES
AND HAZARDOUS MATERIALS
SUBCOMMITTEE ON ECONOMIC DEVELOPMENT,
PUBLIC BUILDINGS AND
EMERGENCY MANAGEMENT
SMALL BUSINESS
SUBCOMMITTEE ON RURAL AND URBAN
ENTREPRENEURSHIP
SUBCOMMITTEE ON FINANCE AND TAX

Dear Easton Residents and Friends:

While it was far from perfect, the recently passed legislation to avert December's fiscal cliff embodied a spirit of bipartisan compromise that I am hopeful will carry over into a broader agreement on our nation's finances. The bill ensures that Mainers will not have to pay an estimated \$1.4 billion in additional taxes in 2013, and extends a number of vital programs relied upon by Americans across the country. I look forward to working with my colleagues on both sides of the aisle to reach a fiscally sound compromise that avoids placing an overwhelming burden on our most vulnerable citizens, seniors and veterans.

The gridlock in Washington has not slowed my efforts to fight for Maine's industries on the national and international arena. I have been proud to lead the fight in Congress to protect American manufacturers like New Balance, which employs approximately 900 Maine workers across three factories, from unfair tariff reductions. After presenting President Obama with his own set of New Balance Sneakers, I brought U.S. Trade Representative Ron Kirk to the Norridgewock facility to learn more about the industry. I have also worked with Ambassador Kirk to oppose Nova Scotia's proposed subsidies for its paper mill in Port Hawkesbury.

I was pleased to embark on my 2nd annual tour of Maine's manufacturers to hear firsthand about their success and challenges. These tours are an important part of my ongoing "Make it in Maine" agenda which consists of initiatives to boost domestic manufacturing. The feedback I received has been invaluable in helping me to identify legislative action needed at the federal level to support job growth in the industry.

It will also be my great honor to continue serving our nation's veterans as the new Ranking Member of the House Veterans Affairs Committee. While I am proud of my accomplishments in helping to improve services for our brave men and women in uniform, I know there is still so much to do. As Ranking Member of the full Committee, I will fight for new advances in areas such as veteran employment, VA claims backlogs, and veterans' health care.

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 any of my offices. 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,



Michael H. Michaud
Member of Congress

BANGOR:
6 STATE STREET, SUITE 101
BANGOR, ME 04401
PHONE: (207) 942-6935
FAX: (207) 942-5807

LEWISTON:
179 LISBON STREET, GROUND FLOOR
LEWISTON, ME 04240
PHONE: (207) 782-3704
FAX: (207) 782-5330



PRESQUE ISLE:
445 MAIN STREET
PRESQUE ISLE, ME 04769
PHONE: (207) 764-1036
FAX: (207) 764-1060

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

United States Senate

February 5, 2013

Town of Easton
3 Station Rd, PO Box 127
Easton, ME 04740

Dear Friends,

As I begin my service as your new Senator, I wanted to report to you on my first days in Washington. I have been assigned to four committees: Armed Services, Budget, Intelligence, and Rules. These appointments provide a great opportunity for me to take important and substantial action on behalf of Maine.

My position on the Armed Services Committee will allow me to honor our obligations to servicemen and veterans, as well as ensure the strength, efficiency, and sustainability of our military. Serving on the Intelligence Committee will similarly allow me to help guarantee the continued safety of all Americans. Our intelligence community plays a pivotal role in identifying and understanding security threats around the world, and I welcome the chance to engage in this vital process.

Without question, the expanding federal debt must be addressed in a significant and timely manner. Our federal government's systems of revenue and spending are out of balance; we cannot continue to spend beyond our means and pass on debt to future generations. As a new member of the Budget Committee, I will work to ensure that necessary spending is tempered with fiscal responsibility. There is no single solution to this multi-faceted problem, and any realistic budget plan must include both increased revenues and decreased spending.

And finally, one of the most pressing issues that we face is the inability of Congress to get things done. Our Government has been slowed by bitter partisan gridlock, and this level of inaction is inexcusable. From my position on the Rules Committee, I intend to push for procedural reforms – including changes to the filibuster and requiring the disclosure of all political campaign donors. Our citizens deserve to know who is funding the outside expenditures that are now such a big part of political campaigns, even here in Maine.

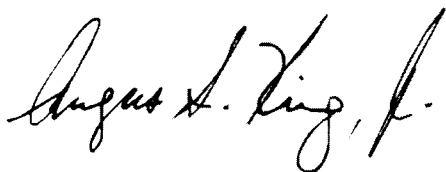
Please remember that your individual perspectives are critical in helping me represent the diverse interests of Maine. Do not hesitate to share any thoughts, questions, or concerns that you may have. You can visit my website at <http://www.king.senate.gov> and provide your input there, or call my Washington office at (202) 224-5344. I also encourage you to visit or contact any of my

United States Senate

six state offices, which are listed on the website. Finally, you can keep in touch with me on Facebook at <https://www.facebook.com/SenatorAngusSKingJr>.

Again, I appreciate this opportunity to let you know what I am working on; in all of these matters, I am determined to be a strong voice for the people of Maine.

Sincerely,

A handwritten signature in black ink that reads "Angus S. King, Jr." with a stylized flourish at the end.

ANGUS S. KING, JR
UNITED STATES SENATOR

United States Senate

WASHINGTON, DC 20510-1904

Town of Easton
PO Box 127
Easton, ME 04740-0127

Dear Friends,

It is a privilege to represent Maine in the United States Senate, and I am deeply grateful for the trust the people of Maine have placed in me. Public service is a responsibility I take seriously. In 2012, I reached a milestone by casting my 5,000th consecutive roll-call vote. I have never missed a single roll-call vote, a record unique among current Senators.

As we enter 2013, the economy and jobs remain my top priorities. As a senior member of the Defense Appropriations subcommittee, I am committed to keeping our nation secure and our skilled defense workers on the job. I secured funding to increase the shipbuilding programs at Bath Iron Works and advance essential modernization projects at the Portsmouth Naval Shipyard. I was honored to receive the Navy League's Congressional Sea Services Award for 2012 as the leading advocate for our maritime services and US shipbuilding.

Maine's economic future recently received a boost with significant federal funds for deep-water, offshore wind energy research and development at the University of Maine and in private sector firms. Maine has some of the strongest and most consistent winds off our coast, and we have some of the world's leading researchers. These funds will help Maine be a world leader in developing this clean, renewable energy source, ultimately resulting in the creation of thousands of good-paying jobs for our state.

As a leader on the Transportation Appropriations Subcommittee, I am also working to ensure that investments are made in our transportation infrastructure. Early last year, construction began on a modern, safe, and efficient replacement for the Memorial Bridge at Kittery, a project for which I worked to secure funding. Working with the State Department of Transportation, I also secured federal funding to replace the aging Martin Memorial Bridge in Rumford and the decrepit Richmond-Dresden Bridge. In 2013, I will continue to seek funding for improvements in our roads and bridges to make traveling safer and more efficient for our citizens and to facilitate commerce. It is also gratifying to see the heaviest trucks on the Interstates where they belong rather than on our downtown streets and country roads. This is the result of a law I authored in 2011.

Maine's environment is critical to our economy and the health of our residents. I opposed efforts in 2012 that would have weakened the landmark Clean Air Act and would have exposed our state to emissions from coal-fired power plants elsewhere. At the same time, I have continued to work with a bipartisan group of Senators to ensure that federal regulations on industrial boilers

protect our environment without imposing onerous burdens on our forest-products industry and other manufacturers.

Many Mainers contacted me last year to express concern about the Postal Service, which is essential to our economy and our way of life. Last year, the Senate approved legislation I co-authored to help put the Postal Service on a sound financial footing since it has been losing billions of dollars. Although the House failed to act on our bill, the Postal Service has heeded my requests to keep open the vital mail processing center in Hampden. I will continue to work to ensure that all Mainers, regardless of the size of their communities, have access to the postal services upon which they rely.

As the daughter of a World War II veteran wounded in combat, I know how important quality, accessible health care is for our veterans. This past year, I worked to ensure that our rural veterans' health care facilities are fully staffed and to strengthen our Veterans' Homes. Federal health agencies also began an investigation into whether Maine veterans were exposed to toxic defoliant chemicals while training at Gagetown, New Brunswick.

With shortages of medications putting patients at risk, I co-sponsored legislation to encourage manufacturers to report anticipated production problems to help avert shortages. Through this voluntary approach, more than 200 potentially life-threatening shortages were prevented last year.

While Congress averted a huge increase in tax rates for middle-income American families and small businesses, there remains a lot of work to be done to reduce our unsustainable \$16.4 trillion debt. It is essential that we do so in a responsible way, but that Washington stop delaying decisions that will help shape our economy and future prosperity.

I remain committed to doing all that I can to address your community's concerns in 2013. If I may be of assistance to you in any way, I encourage you to contact my state office in your area.

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



Annual Report to Easton

A Message from Senator Roger Sherman

January 2013

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 improve, maintain and grow our forestry and farming based economy. It was a great privilege to represent our communities on the Agriculture, Conservation and Forestry and I look forward to continuing to serve Aroostook County over the next two years, working to keep our industries happy and healthy.

Looking back, I am proud of the work accomplished by lawmakers during an extremely difficult fiscal climate. We increased state funding to local schools, brought solvency to the retiree pension system, created more transparency and accountability at state agencies, and paid back our local hospitals millions of dollars. More importantly, we improved Maine's business climate. According to the 2012 CNBC annual ranking of America's top states for business, Maine climbed five spots from the previous year. The improvements made in education funding and test scores, the state's cost of doing business, infrastructure and transportation, and business friendliness all led to this higher ranking. It is imperative that we do not roll back the steps taken during the 125th Legislature that helped set us on the course toward a brighter future.

Lawmakers have a great deal of work on their plates when the session kicks into full swing in January. The most daunting task will be addressing a \$120 million shortfall within the Department of Health and Human Services and its MaineCare program. We must also address a \$35 million revenue shortfall in the budget that ends June 30 and a projected \$880 million gap in the next two-year budget.

Maine continues to be hampered by high energy costs and an aging population. It is a priority of mine to find a way to lower energy costs to help preserve the jobs we have in our state and encourage new job growth. Maine has the oldest state population in the nation. We must work in Augusta to pass legislation that will help grow our economy so that our youth can find opportunities here at home to work and live. Until we address these issues, Maine will continue to lag behind other states.

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 rsherm_2000@yahoo.com.

Sincerely,

Roger Sherman
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!!!

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