

The Town of Easton, A Small and Close Community



*2017/2018 Annual Report
Of the Municipal Officers
Please bring to town meeting April 2, 2018*

Easton Citizens Honored

The Boston Cane

In 1909, The Boston Post Newspaper distributed between 400 and 600 ebony, gold-capped canes among towns in Maine, New Hampshire, Massachusetts and Rhode Island that requested one. Although the Post limited distribution of the canes to men until the 1930's, calling them a symbol of the longevity of New England manhood, nearly two-thirds of the holders since then have been women. It was an honor and pleasure to bestow the Boston Post Cane Award to Ida C. Doak as Easton's oldest citizen.



Veteran's Military Award



In 2012, the Easton Selectmen awarded the first Veteran's Military Award to our town's oldest veteran. The Town of Easton was pleased to recognize Hughie A. Gray as the oldest veteran. This honor does not only come with the distinction of age, but also with gratitude for his service of our country. We hold all of our veteran's in highest esteem and Hughie in particular for being our elder veteran.

Thank you for your service!

PLEASE BRING THIS REPORT WITH YOU TO THE TOWN MEETING

**2017-2018 ANNUAL REPORT
of the Municipal Officers
of the Town of EASTON, MAINE
for Fiscal Year Ending February 15, 2018.
Polls will be open at the Town Office on
Monday, April 2, 2018 From 9:00 AM – 6:30 PM.
Town Meeting opens at 8:00 PM, April 2, 2018
at the Easton Elementary School Cafeteria.**



Michael Corey, Chairman



Bruce Flewelling, Vice-Chairman



Paul Dudley



Douglas Blackstone



Scott Allen

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

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"Change will not come if we wait for some other person, or if we wait for some other time. We are the ones we've been waiting for. We are the change that we seek." Barack Obama

MUNICIPAL EMPLOYEES



Jim Gardner, Town Manager



Cheryl Clark, Town Clerk



Hillary Hallett, Recreation Director



Bob Clark, Highway Foreman



Troy Finnemore, Highway



Stephen Cochran, Highway



Fire Chief - Greg White



Dwight Flewelling, Custodian

MUNICIPAL OFFICERS

BOARD OF SELECTMEN ASSESSORS AND OVERSEERS OF THE POOR

Scott Allen Term Expires 2020
 Bruce Flewelling, Vice Chairman Term Expires 2020
 Douglas Blackstone Term Expires 2019
 Paul Dudley Term Expires 2018
 Michael Corey, Chairman Term Expires 2018

SCHOOL BOARD

Gregory Jackson Term Expires 2020
 Gaylen Flewelling, Chairman Term Expires 2019
 Mary Lee Keep Term Expires 2019
 Sandy Flewelling Term Expires 2018
 David Hopkins Term Expires 2018

BUDGET COMMITTEE FOR THE 2018-2019 FISCAL YEAR

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

PLANNING BOARD

Richard Green Term Expires 2020
 Cynthia Flanagan Term Expires 2020
 David Hopkins Term Expires 2019
 Kevin Marquis Term Expires 2018
 Skip Babineau Term Expires 2018

ZONING BOARD OF APPEALS

Storer DeMerchant Term Expires 2020
 Paul B. McAdam Term Expires 2020
 Stuart Cumming Term Expires 2019
 Andrew King Term Expires 2018
 Andrew Keep Term Expires 2018

RECREATION COMMITTEE

Rebecca Allen
 Tabitha Dudley
 Denise Clark
 Bruce Flewelling

Travis Carter
 David Fuller
 Ronnie Mitchell
 Sheri Carter

Tammy Beaulier-Fuller
 Nicole King
 Peggy Flewelling
 Jennifer Daniels

REVOLVING LOAN FUND ADVISORY COMMITTEE

Cynthia Flanagan

Brian Flewelling

**EASTON FIRE DEPARTMENT
OFFICERS**

Gregory White	Fire Chief
Loren White, Sr.	Asst. Fire Chief
Loren White, Jr.	Asst. Fire Chief
James Desmond	Captain
Chris Wilcox	Lieutenant
Jack Shannon, Jr.	Lieutenant
Kyle White	Training Officer
Barb Lovely	Clerk

MEMBERS

Gary Barnes
 Mitchell Dufour
 Marissa Black
 Mark Copeland
 Dana Cyr
 Derrick Cyr
 Bob Cleaves

Carter Mazerolle
 Paul DeMerchant
 Adam Perkins
 Shawn Michaud
 Zachary Lamoreau
 Mark Kearly
 Jeff Leighton

Kim White
 Ross Grass
 Jared Hitchcock
 Stephanie Hammond
 Jordan Doody
 Dan Davenport
 Jeff Gresko



"Sometimes the questions are complicated and the answers are simple." Dr. Seuss

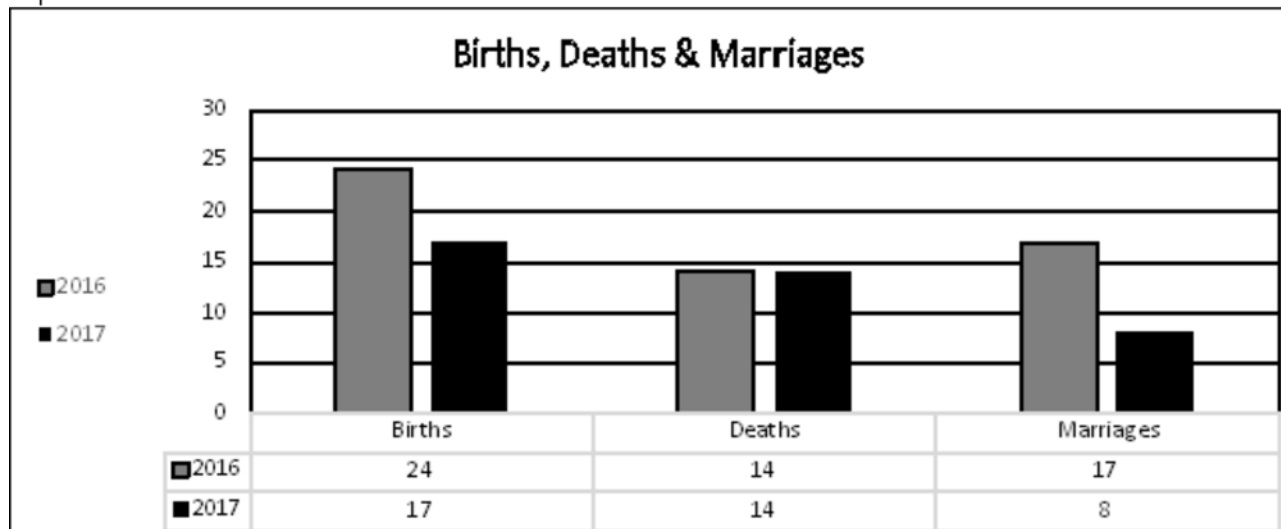
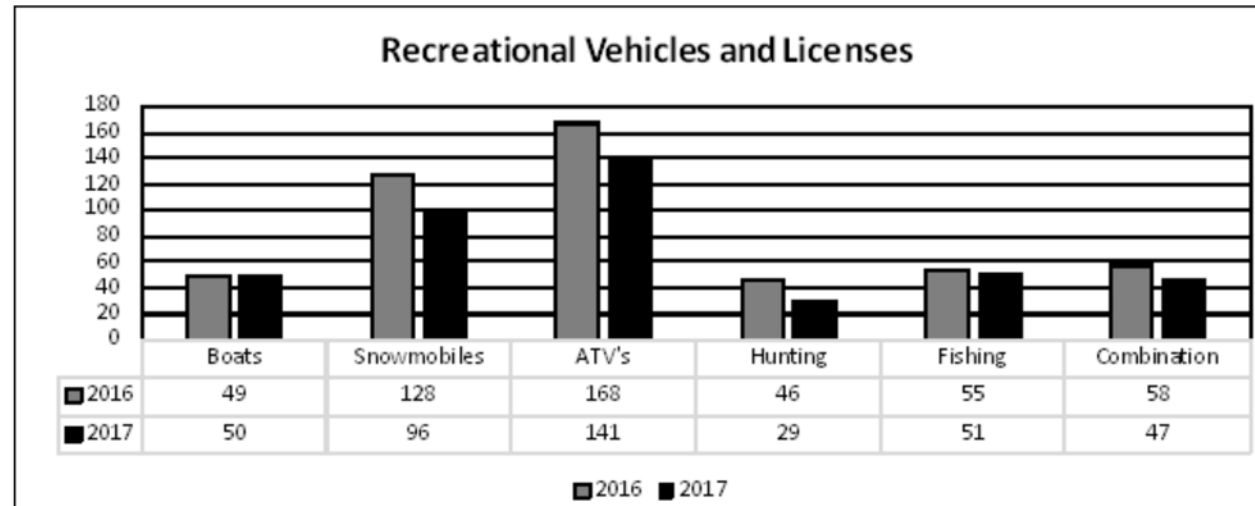
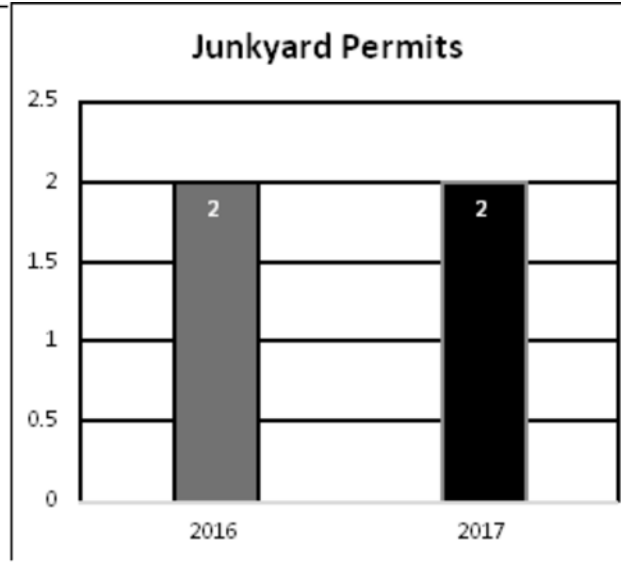
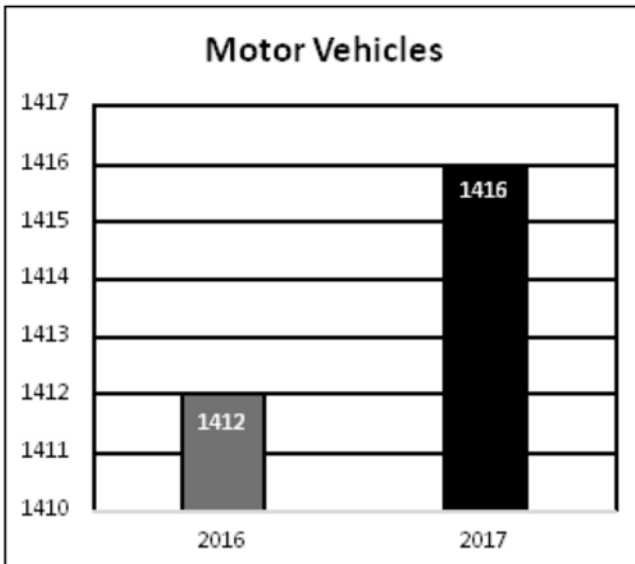
TOWN EMPLOYEES

Jim Gardner	Town Manager
	Tax Collector
	Town Treasurer
	Public Safety Director
	Health Officer
	General Assistance Administrator
	Road Commissioner
Cheryl Clark	Town Clerk
	Excise Tax Collector
	Registrar of Voters
	Election Warden
Kevin Marquis	Animal Control Officer
Anthony Levesque	Plumbing Inspector & Code Enforcement Officer
Hillary Hallett	Recreation Director
Bob Clark	Highway Foreman
Troy Finnemore	Highway Operator/Mechanic
Stephen Cochran	Highway Operator/Mechanic
Gregory White	Fire Chief
	Emergency Management Director
Dwight Flewelling	Custodian
Roger Shaw	Superintendent of Schools
Cameron Adams	High School Principal
Larry Worcester	Elementary School Principal
Andrew Keep	Attendance Officer



*"I can't give you a sure-fire formula for success, but I can give you a formula for failure:
try to please everybody all the time." Herbert Bayard Swope*

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.

TOWN MANAGER REPORT

It gives me great pleasure to provide the Town Manager's report for Fiscal Year 2017-2018 (February 16, 2017 to February 15, 2018) to the citizens of Easton.

Although we did intend to resurface the tennis court and basketball court last year, unfortunately problems arose that required more money than was allocated for the project. With that being said, we are looking to not only answer the new amount of money to complete the original project, but also to expand the existing baseball field behind the Easton High School in exploration of an adult co-ed softball field.

We are also in the conceptual stages of creating a new residential sub-division off the Station Road. This will be an eighteen lot sub-division (each lot consisting of one acre plus) opening up new area for growth in our residential tax base.

I would, again, like to thank each and every town employee for helping to keep the 2017-2018 fiscal town budget under projections. The Easton Budget Committee has continued to be very effective in thinking outside the box, asking questions, and keeping the taxpayers interest well in mind. Close observance of the budget by the budget committee and proper administration by the departments has continued to keep Easton's municipal budget very effective in providing services to our community. Hats off to those involved!!!

I would like to welcome the newly formed Easton School Budget Committee. As I explained to the Easton School Superintendent, having some oversight in the respective annual budget is great for the residents of Easton as they can be more informed of the Easton School Departments annual budget.

Our Recreation Department continues to find ways of making Easton's Recreation Department second to none.

I would like to recognize the Town employees that continue to do excellent work in providing services related to their respective departments. I have been a Town Manager for nearly twenty years and I would like to let the residents of Easton know that this is the best and most effective crew I have had the pleasure of working with.

If you have had the opportunity to read my last seven Town Manager's reports, you understand this is where I reflect on life in general. I have personally experienced some medical issues that kept me away from my office for seven weeks and would like to thank everyone for their support as I dealt with those medical issues. Life is too short to dwell on the negative parts of everyday life; we should all be thankful for what we have and stay positive in viewing the future.

In closing, I would like to thank my Board of Selectmen. I believe that every citizen in the Town of Easton should be very proud of their Board of Selectmen. They truly make the well-being and best interest of all citizens their number one priority.

As always, remember there is no appointment needed to voice your opinion or concerns in my office.

Respectfully Submitted,
Jim Gardner
Town Manager



CODE ENFORCEMENT OFFICER/ PLUMBING INSPECTOR REPORT

The following is a summary of the Plumbing Permits issued during 2017:

Internal Plumbing Permits	3
Sub-surface Waste Disposal Systems	8
Total	11

Eleven projects have been completed and inspected from 2017. There are no voided permits for 2017 and there are no projects pending at this time. I have sent in the State of Maine fees and the State copy of the permits completed and inspected.

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

There has been one complaint received concerning a failing septic system. The owner has been approved for a temporary fix until a replacement system can be installed.

This year there have been complaints received on junkyard violations at four different properties. Violation letters have been issued and legal action has begun to correct the violations.

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

Respectfully Submitted,
Tony Levesque, CEO & LPI

“The world as we have created it is a process of our thinking. It cannot be changed without changing our thinking.” Albert Einstein

SCHOOL DEPARTMENT REPORT

It is my distinct honor and great privilege to serve as Superintendent of Schools for the Easton School Department. I have experienced the traditions of academic and athletic excellence of the Easton School System, and I am pleased to report to the citizens of Easton that the education provided to your children continues to be among the finest in both Maine and the nation.

Considering the tragic events of recent weeks, our hearts go out to those students and families in our Country who have experienced the very worst of humanity in such horrific ways. To know that our students, your children, attend school in a safe and nurturing environment is of utmost importance to us all. I assure you that everyone who works in our schools takes that responsibility most seriously. In addition to locking our buildings when school is in session (doors unlocked only when positive identification has been made), we have worked with law enforcement agencies, developed safety plans and trained both staff and students to respond to any threat in an appropriate manner. It seems that every school tragedy has occurred in schools where “it couldn’t happen”! We must be prepared and vigilant AT ALL TIMES! **“If you see something, PLEASE say something”!!!!!!**

The financial support for education at both the State and Federal levels continues to be a major concern. Easton is unique in that it is a “single community” school department with a high property valuation. Easton is indeed fortunate to have two large industrial entities located here that provide both a large employment footprint and substantial tax base. However, as a result, the Easton School Department receives no *General Purpose Aid* from the State, although by statute, every school in Maine receives a small percentage (35%) of reimbursement for special education expenditures from the previous year. I anticipate funding will continue to be very tight.

The citizens, both regular and corporate, have been extremely supportive and involved with our schools. I thank you for standing with us! I hope that you are and can continue to be proud of our schools.

This has been an exciting year for our school. In August, just prior to their school’s announced starting date, Cornerstone Christian Academy notified parents that the school would not open for the 2017-2018 school year. With only a few days to process the sudden closure, parents were faced with the reality that their children, many who attended that school throughout their entire education, would have to make other arrangements for their continuing education. Because of its small size, the first-class reputation that Easton Schools have earned over many years in both academic excellence and student/community involvement, many of the Cornerstone parents chose to send their children here. There was a steady influx of new students for several days, and our student population increased by more than fifty (50) students in a very short span of time. Staff and students have been very welcoming to the inclusion of these students. Support from area superintendents has also been instrumental in allowing this to occur. We are thankful that we have been able to accommodate these fine students, and humbled that we have been asked to. The transition period

has been smooth, and I'm delighted to say that today, we only have "Easton Bears" in our schools. The new students brought with them fresh energy, strong family involvement, diversity and tuition support. Being able to incorporate these additional students with minimal additional cost has been financially beneficial to our school and the Easton citizens/taxpayers. Being able to substantially increase our student enrollment without increasing our costs has had a remarkably positive impact by lowering our per-pupil cost by approximately \$5,000 per student.

You, the citizens of Easton, have been ardent in your commitment to retain your schools and ensure that excellence is the norm and not the exception.

The 2017-2018 school year has been professionally challenging as our teachers and administrators work hard to meet the Proficiency-Based Education (PBE) Standards that Maine law mandates. This year's 9th grade class will be the first class required to meet "proficiencies" in several key academic areas in order to graduate. These changes in both curriculum alignment and instructional and grading practices will continue to dominate our planning for the next several years. Easton Schools are committed to successfully meet the PBE law while ensuring that ALL students meet rigorous standards which have historically been core to our educational mission.

Economies of scale make it challenging to maintain the quality that sets us apart from most schools in Maine. Being a small school with higher than state-average per pupil costs, we have no choice but to be EXCELLENT, not in some things but in every aspect of school functions.

There are numerous school co-curricular and extra-curricular student activities that our students have available to them. Many of you attend and support them on a regular basis. One of the most important distinctions of a "single-community school" is that the level of public support is strong!

I want to thank Bob Clark and his highway department for assisting with the primary snow removal and top-quality school bus maintenance.

The Staff, School Board, Selectmen and Town Manager are committed to work together and to meet the challenges as we remain steadfast in providing an outstanding educational experience for all Easton students. I applaud the Easton Board of Selectmen on their visionary purchase of land and development of a housing sub-division. Adjacent to the largest "service-center" community in Aroostook County, easy access to first class family recreational activities, low property tax mil rate and small high-performing community schools, Easton is well positioned to continue to be residential destination!

I am proud of all aspects of the Easton School Department and thank you for your support.

Respectfully Submitted,
Roger Shaw, Superintendent of Schools

"Education is the most powerful weapon which you can use to change the world." Nelson Mandela

HIGHWAY DEPARTMENT REPORT

This year's Highway Department projects included:

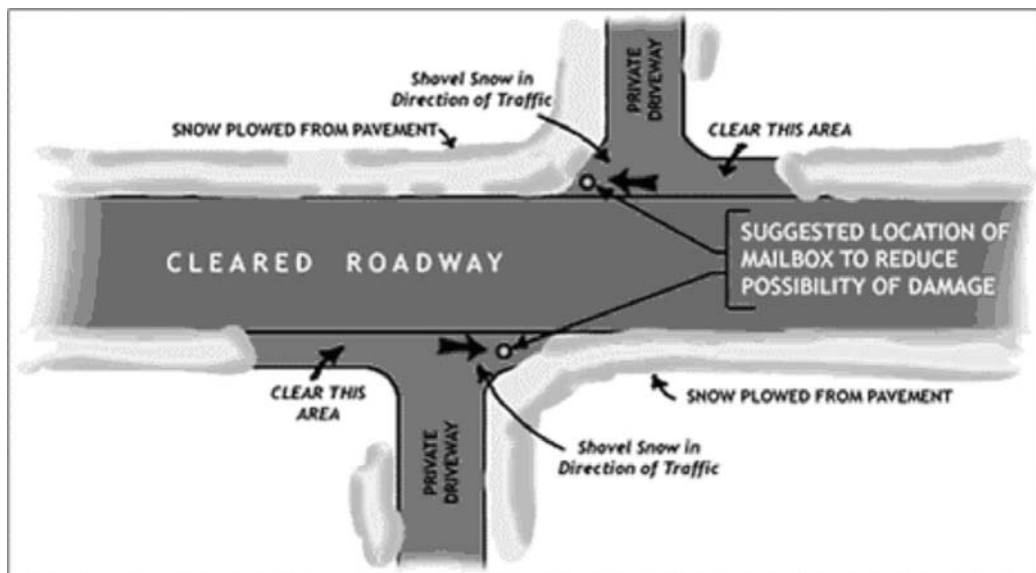
- Grading and adding shoulder gravel to various sections of the Fuller, Henderson, Bangor, Mahany Roads and Duncan Drive
- Contracted with Soderberg Construction to ditch and replace driveway and cross culverts on the north end of the Bangor Road from Route 10 south for 4200 feet. Soderberg also reclaimed six inches of asphalt, graded, compacted, and paved three inches thick on the north end of the Bangor Road from Route 10 south for 3700 feet
- Contracted Soderberg Construction to replace the cross culvert on the Curtis Road where the brook flows into the River De Chute stream
- Installed a driveway culvert to an Amish field on the Fuller Road, added an additional driveway culvert at 32 Bangor Road and added an extension to the driveway culvert at 114 Bangor Road
- Applied 34.07 tons of asphalt patch to town-owned roads
- Mowed road sides and old town dump
- Swept town owned roads east of Route 1A
- Ditched north end of the Lamoreau Road, part of Mahany hill and a section on the west end of the Mahany Road

Along with the above mentioned projects, we have done our yearly duties and preventative maintenance programs for the School Department, Fire Department and cemeteries. I would like to thank the citizens of Easton for allowing us to purchase a new plow truck. It has proven to be a great asset. I would also like to thank Troy and Shag for all the work and dedication and the town office staff and Board of Selectmen for their support.

Respectfully Submitted

Bob Clark, Highway Foreman

Below you will find a sketch showing how your driveway can be initially cleared to reduce the possibility that after the plow passes you will be snow bound again. We suggest that you clear your driveway in the manner suggested in the sketch. If you will shovel snow in the direction of traffic, and also make a pocket next to your driveway as shown, snow accumulation on the plow will drop into that pocket and only a bare minimum will go into the driveway opening.



"The real things haven't changed. It is still best to be honest and truthful; to make the most of what we have; to be happy with simple pleasures; and have courage when things go wrong." Laura Ingalls Wilder

FIRE DEPARTMENT REPORT

The Fire Department has had a busy year; fortunately for residents, not as a consequence of structure fires as that statistic is low. Instead, the majority of efforts spent have been in training and in raising the bar for all departmental programs, policies, guidelines and efforts to bring us into eligibility for the Department of Labor's SafetyWorks! SHAPE program. The first onsite audit was completed, and the second will be scheduled for early summer.

The department continues to enjoy the opportunities to conduct fire prevention programs within our schools, recreation, and senior committees, and would like to extend this to all Easton residents through our corroboration with the Red Cross by offering smoke detectors for any home in need of them. Residents may request this service by calling the Town Office.

This year, in conjunction with our Field Days events, the Fire Department will be hosting an open house Friday, July 6th in the later afternoon and evening hours. On Saturday, July 7th, the State Fire Marshall's Office will have their Command Center setup on the school grounds for the public to view.

In closing, I would like to thank all the town's employees for their help and support, especially the Highway Department for providing our vehicle maintenance and our own firemen for making my first year as Fire Chief a success.

Respectfully Submitted
Greg White, Fire Chief

Building fire	7
Chimney or flue fire	1
Trash or rubbish fire, contained	1
Transport vehicle fire	1
Brush/Grass fire	4
Rescue & EMS Incident	12
Carbon monoxide incident	1
Public service	1
Equipment demos, station tours	2
Business fire/Life Safety inspection	4
Dispatched and cancelled en route	1
Authorized controlled burning	2
Training or testing	20



"You only live once, but if you do it right, once is enough." Mae West

RECYCLE!

The amount of tonnage that is being hauled to the landfill has increased causing the cost of waste disposal fees paid by the Town of Easton to increase as well. Recycling is something you can do to help reduce this cost. The recycling containers listed below are available to Easton residents and are located behind the Town Office. The information below was obtained from the Tri-Community Landfill website.

Red Igloo — #2 HDPE Clear Plastic Containers

Do:

- Place only CLEAR plastic containers with the #2 recycling symbol in the igloo
- Include clear milk and water jugs
- Remove the caps and rinse the containers
- Crush the containers to save space in the igloo

Do Not:

- Place white, “light-block” milk jugs in the red igloo - these should be placed in the blue igloo with colored plastic containers (white is a color)
- Place any type of lid or cover in the igloos — these are normally made from a different type of plastic

Blue Igloo — #2 Colored Plastic Containers

Do:

- Place only COLORED, narrow-mouth plastic containers with the #2 symbol in the igloo
- Include detergent, bleach, shampoo, dish liquid, and white light-block milk containers
- Remove the caps and rinse the containers
- Crush the containers to save space in the igloo

Do Not:

- Include wide mouth containers such as whipped cream, plastic coffee cans, or butter, regardless of the #2 recycling symbol. The plastic resins in these containers are different and these items unfortunately are not accepted by the markets.

Gray Igloo — Tin Cans

Do:

- Include food cans, empty aerosol cans, cat food cans, etc.
- Rinse the cans clean
- Labels are acceptable

Do Not:

- Include aluminum cans, aluminum foil, or food trays
- Please do not put bags in the igloo

Yellow Igloo — Newspaper

Do:

- Include newspapers, all magazines and catalogs, telephone books, and newspaper inserts
- Please leave loose

Do Not:

- Include any other paper; such as office paper, cardboard, magazines or mail
- Tie, bundle, or put bags in the igloo

There are also two green containers for corrugated cardboard

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

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

All vehicles are required to display a valid TCL permit sticker, which must be affixed to the permitted vehicle. The permit does not guarantee free waste disposal. Disposal fees are based on type and origin of waste.

Closed all federal and state legal holidays and Sundays.

OTHER TOWN INFORMATION:

Easton Clean-Up: Twice a year, the Town of Easton will provide a collection point at the town garage on the Fry Pan Road for household junk, such as appliances, tires, furniture, wood, etc. Wood products must be separated. **NO HOUSEHOLD GARBAGE OR USED OIL.** There will also be a collection point next to the recycling igloos behind the town office to dispose of electronics such as: televisions, computers, monitors, printers, fluorescent bulbs, circuit boards, cell phones, fax machines, scanners, laptops, DVD/VCR players, batteries and copiers. All recyclables must be deposited in the igloos behind the town office. **EASTON RESIDENTS ONLY. NO COMMERCIAL LOADS.**

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



ANIMAL CONTROL OFFICER REPORT

A hearty thank-you to all the responsible pet owners of Easton. You make this job a pleasure. Thank you for calling me first when your pet goes on the lamb and for keeping your pets at home and meeting their needs. I appreciate you taking your responsibilities seriously. You folks are the reason that I have had very few summonses in twenty-five years.

Unfortunately, our world is not totally populated by the likes of you. The irresponsible are the reason legislatures meet and pass laws to mitigate the damage caused by the negligent. I attended an ACO certification meeting last October where some of these proposed laws were discussed. I came away with the distinct impression the only thing the negligent animal owner understands is having larger amounts of their money taken from them.

One area I would like to address is animal trespass, large and small. We now have far more livestock than in previous years. To keep everyone loving their neighbors, I have a few recommendations. Do unto the neighbor as you would have done to you. It is really that simple. If the neighbor's livestock has broken through the fence or followed the moose through, tell the neighbor immediately. If the neighbor's dog is in the farmers pasture, tell the neighbor. I, unfortunately, many times cannot respond immediately. YOUR prompt action may save lives - animal and human. Animal owners, both large and small, can be held liable for property damage done by their animal. My advice to you is to keep your animals on your property. If the neighbor wanted your animal, they would probably have one! Yes, this includes cats. Imagine the displeasure of the Harley Davidson owner who found the neighbor's tom cat marking his prize motorcycle!

Dog owners, please read and understand what I am about to tell you. While you may feel it is unkind or even cruel to restrain (tie) your dog, it is more cruel to allow your dog to run at large and be killed! We now have many sheep and goats on farms around our community. Most dogs love to chase things. Cows, sheep, goats and chickens do not enjoy this game! Maine statutes give the farmer the right to kill your dog to protect the livestock. Remember we now have farms all over our community. Dogs can travel very long distances in a short time. Yes, your pet can kill or maim a lot of livestock in a very short amount of time. YES, livestock can be VERY expensive. As an example, I have taken my FFA students to see \$25,000.00 bull calves. No, that is not a misprint! These calves were genetically engineered for top dairy production breeding. Imagine if Fido offed one of those calves! Better hope you have top notch insurance coverage or deep pockets. Yes, you are liable under Maine statute for damage done by your animal and there is a multiplier if it has been ongoing.

On another front, ACO safety is becoming a state-wide issue. Many ACO's have operated like myself; everyone knows me...no badge or identifying clothing etc. No elaborate protective gear. Unfortunately, this has to change. ACO's are now being called to crime scenes where protective gear is required. (Think meth lab busts.) Animals found at these locations have to be gathered by the ACO and yes, they are usually covered in the toxins used to manufacture the drugs. ACOs have often been called to other major crime scenes where everyone inside the yellow tape must have clearly visible identification.

Let's try to end on a positive note. Thank you for keeping your animals on your property. Thank you for having your pets spayed or neutered. Thank you for keeping your pets up-to-date on their shots. Thank you for providing a loving home for your animals.

Kevin Marquis
Animal Control Officer, Easton

NOTICE TO ALL DOG OWNERS

All dogs six months or older as of January 1, 2018 or whenever they turn six months must be licensed. Any owner that licenses their dog after January 31, 2018 will be charged an additional \$25.00 late fee. A valid rabies certificate must be presented at the time of licensing. On April 1, 2018 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 7 dogs were taken to the Aroostook Humane Society in 2017.

Cheryl Clark
Town Clerk

EXEMPTIONS FOR VETERANS AND WIDOWS OF VETERANS

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

Persons not already receiving this exemption who wish to apply should do so at the Town Office no later than April 1, 2018. 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.

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 \$20,000. Applications are available at the Town Office.



"Life is what happens to us while we are making other plans." Allen Saunders

RECREATION DIRECTOR REPORT

Year-in-Review

Where did 2017 go? Here we are again; time sure flies when you are having fun! This past summer was packed full of entertainment. Three mornings a week the Recreation Department offered day camp. This year's theme days included: Halloween, Christmas in July, a patriotic day and water fun. Mondays at day camp were "mini-trip" days, allowing us to visit places around our community including: Easton Fire Department, strawberry picking at Crab Tree Farms, a trip to the Northern Maine Fair, mini golfing and home-made ice-cream at Goughan's and a performance by the Supreme Court Jesters. New this year was a collaboration with our local Elementary School library for weekly visits; while there the children enjoyed a story time and related craft as well having time to use the electronics and take books home for the coming week. Thank you to Ashley Hull, Kristie Bate and Easton Elementary staff for making this possible. We also took part in Read-Across-Aroostook with the United Way, spent an entire day with the Red Claws at a basketball clinic, lots of swimming and enjoyed having TAMC and Wintergreen Arts being part of our final camp day! Swimming lessons were available, and we hosted several week long camps including: Cheering, Art, Archery, Science, Cooking, Mountain Biking and Dutch Soccer Academy. New this year was an amazing horse camp. Other special events included the 15th Annual Girls' Day Out, a Boys Only event & MRPA Track and Field. Wacky Wednesdays (field trip days) were the highlight of the summer. This year we visited Water Wizard Water Slides & mini-golf, had amazing day in the sun at Hartt Island Resort, spent a day in the water at Paradise Mountain, climbed, jumped and slid at Playland Adventures, and had a wonderfully relaxing day at Birch Point Campground! We also spent a day with area recreation departments enjoying "County Fun Day". The Major League baseball team with coaches John Bonner & Jason Brewer had a successful summer making it to the playoffs once again. Minor League baseball was offered for 7-9 year olds with Coaches Ian Sotomayor, Nicole King & Kylee Carter and they had a great time learning the sport. This was the seventh summer the rec offered co-ed adult softball and we had seven teams participating in the league that plays two nights a week. It is great to see the "big kids" getting out there and enjoying some activity.

Fall activities are some of our favorites. Harvest trips included: King's Landing Historical Settlement, Bangor Children's Museum & Kingswood Entertainment Centre. Each week we visited a different local farm including the Stewart's Farm, Hunter Brothers' Farm, Covered Bridge Potato Chips and Goughan's Farm. The children also had an opportunity to participate in a Cooking Camp, Dance Camp & Karate Camp. We also offered three soccer levels. Our soccer teams enjoyed the beautiful fall weather with many soccer games. Thanks to Travis Carter, Nicole King & Meg Ellis for coaching!

Basketball season is in full swing with the recreation ball season being held after the "regular" season to make better use of gym time. The grades 5& 6 boys have had a successful season with Coaches Travis Carter & Jordan Doody. The girls' team has made major improvements with their coaches; Kristie Bate and Sara Gilman. The Little Bears enjoyed their introductory time to basketball and were able to participate in a round robin in Mars Hill and several in-house scrimmages. Thanks to Nicole King, Jake Flewelling, Jeff Blackstone and Jennifer Carlow for working with these future athletes. A huge thank you goes out to all the parents who helped us carpool to games. Also, thanks to Leslie Ferris, Eric Cassidy, Jake Flewelling and Larry Worcester for volunteering time to officiate.

With the help of Bryan Shaw in physical education classes, we were able to participate in two basketball competitions. This year's qualifiers for the Maine Recreation and Parks Hot Shot Regional Competition

"I'm a success today because I had a friend who believed in me and I didn't have the heart to let him down." Abraham Lincoln

were: Hannah Lovely, Blake King, Shojoon Naseri, Brayden Boulter, Madison Bridges, Colby Bernier, Grace Ellis, Cade Ennis, Madison Seeley, Owen Sweeney, Grace Flewelling, Chase Flewelling, Eva Callioras, Austin Carver, Emma Lamoreau, Owen Nicholson, Jenna Cochran & Corey White.

Qualifying to take part in the Elk's Hoop Shoot Contest at UMPI: Olivia Hopkins, Josiah Ellis, Grace Ellis, Chase Flewelling, Owen Sweeney, Grace Flewelling & Rylee Chasse. Great job everyone! Owen went on to earn second place in the competition in Bangor. Thank you, Mr. Shaw, for allowing us time in your classroom!

Some of our on-going programs include: Junior Activities for our youngest citizens (ages two through school age) which meets Friday mornings, swimming lessons during Harvest & Summer breaks, downhill skiing at Big Rock and Kids Yoga. Other special activities included: Winter Carnival week-end; a community pot luck supper, Family Fun night, and father vs. son/mother vs. daughter ball games; annual Easter Egg Hunt & Breakfast, countless field trips over school vacations & Easton Field Days!

The recreation department's senior group has been putting the recreation room at the Manor to good use. We meet weekly for a nutrition class (taught by Christine Finnemore from the Maine Cooperative Extension) as well as many specialty programs including holiday parties, game & movie days and more. Some memorable ones this past year were participating in Wear Red Day, our annual Pamper Day, and a special presentation by the children at Easton Elementary. The group can often be seen "hitting the road". In the past year we have visited Sugar Moon Cookhouse, Maple Moose, Madawaska for a bus trip, a picnic with Washburn and Ashland seniors groups, Francis Malcolm Science Center, and a mystery trip. The group also enjoyed monthly meetings with TAMC at their Healthy Aging programs, meals prepared by Kids Cooking Camps, holiday meals at the Easton School Department, the Hayden Family Meal and a Christmas brunch. New starting this past fall is a Bone Builders Class being taught by Julia Allen, sponsored by Area on Aging and Cary medical Center.

My personal gratitude 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 is always willing to help. Also appreciation to Cheryl and Tabitha Dudley for their editing jobs when I can no longer look at my own work. A heartfelt thank you to Bernie McAdam for the many bus rides and all the extra help along the way! I also want to thank the Easton School Department for the use of the facilities; Mr. Worcester, Mrs. Hall & Mrs. Cook and the custodial staff are always willing to help. I look forward to another year of new experiences! As always, please contact me with program ideas and suggestions.



Yours in Recreation,
Hillary Hallett, Recreation Director

"You do not write your life with words...You write it with actions. What you think is not important. It is only important what you do." Patrick Ness

HAPPY DAYS CLUB SENIOR CITIZENS REPORT

The Happy Days Senior Citizens' Club meets on the second and fourth Thursdays of the month at 11:30 AM for a pot luck luncheon in the recreation room at the West Ridge Manor. All meetings are opened with the "Pledge of Allegiance" and singing "My Country Tis of Thee" with Liana DeMerchant playing the piano.

Guest speakers and special events throughout the year included:

January 26, 2017 - Officers elected for the year are as follows: President- Julia Allen; Treasurer/Vice President- Liana DeMerchant; Secretary/Asst. Treasurer Annette Copeland. We enjoyed a Chinese luncheon at the Manor.

February 3, 2017 - Margorie Corey's name was added to the plaque in the Manor recreation room. Thank you to John Trask for taking care of the engraving.

February 9, 2017 - Keith and Esther Richardson donated some great "assistance devices" to the Manor recreation room. They have been very helpful items. We are very appreciative of these gifts. Many Thanks. Nina Trask will continue to send cards to community seniors as needed with The Happy Days Club donating stamps.

April 3, 2017 - Pizza was served after the meeting.

April 27, 2017 - A donation in memory of Glenice Craig was received by The Happy Days Club. Our thanks to her family.

May 24, 2017 - A fun bus trip to Brookside Restaurant and the Amish store in Symrna with a \$12.00 stipend to each senior. Great day.

June 8, 2017 - A thank you card from RSVP read for our \$25.00 donation.

June 22, 2017 - Many thanks to Huber for donating fresh strawberry shortcake to all seniors at our meeting and residents of the Manor. Also, guest speaker Christine McPherson, RSVP coordinator for our area, discussed the many ways for seniors to volunteer and how important we are to the community. New valances were ordered and hung by Julia and Lisa and it was voted to donate the old ones to Catholic Charities store.

August 10, 2017 - Julia will be training as an RSVP Bone-Builder Instructor at AAA and hopes to offer the program at the Manor.

August 24, 2017 - Guest speaker Katelyn White spoke about her week at Dirigo Girls State, sponsored by Pattee Page Post #187 American Legion Auxillary of Easton. Very interesting information.

September 14, 2017 - Guest speakers Judy Anderson and Christine McPherson of RSVP came with more information to get a Bone Builders program in town.

October 12, 2017 - Car pooled to view the foliage at Mars Hill Mountain and enjoyed lunch at the new Timberwolf Restaurant. No meeting today.

October 26, 2017 - This will be the last meeting of 2017 due to holidays in November and December. Next meeting - January 11, 2018.

November 17, 2017 - Bone Builders started after Julia's training was completed. The class is held Monday and Friday's at 9:45 AM at the Manor recreation room. Weights have been donated by Cary Medical Center. Many thanks to all participants and donations for making the healthy class possible. Easton Seniors, please come join us, we have fun and get healthier. For more information, call 488-4971.

January 11, 2018 - The following officers were elected/appointed for the upcoming year: President and Assistant Treasurer - Paulette Garrison; Vice President and Treasurer - Liana DeMerchant; Assistant Secretary - Julia Allen.

We would like to thank the Town of Easton for their generous donation of \$1,000 to help with the cost of member's lunches and drivers fees for our trips. Special thanks to the bus driver and the use of a bus for our fun trips.



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"I was gratified to be able to answer promptly, and I did. I said I didn't know." Mark Twain.

REPORT OF THE ASSESSORS 4/1/17

Real Estate:

Land Value	\$31,390,400
Building Value	65,988,000
Total Real Estate Value	\$97,378,400

Personal Property:

Production machinery and equipment	91,727,200
Business Equipment	710,000
All other personal property	163,500
Total Personal Property	92,600,700

Total Taxable Valuation	189,979,100
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Municipal Tax Rate per \$1,000 = .01740 (mil rate) \$3,305,636.34



"When you are joyful, when you say yes to life and have fun and project positivity all around you, you become a sun in the center of every constellation, and people want to be near you." Shannon L. Alder

2016 TAX LIENS

Blackstone, Jeffrey R.	2,313.34	
Cole, Shane	633.36	
Finnemore, Kimberly A.	795.01	Bal.
Guyette, Paul	556.80	
Hayes, Ryan & Karen	730.80	
Kennedy, Raymond	647.28	
LeBlanc, Linda M.	476.76	
Lynds, Adam J.	998.76	
Maust, Robyn M. & Laurette A. LaFrance	375.84	
McGowan, Jeanie L. - Devises - Maynard, Kathryn J.	1,218.00	
Monroe, Michael	2,105.40	
Nichols, Heirs of Clayton	1,616.46	
Nichols, Lawrence W.	353.22	
Page, Heirs of R L	67.86	
Page, Heirs of R L	316.68	
Plourde, Raymond N.	3,476.52	
Remmington, Heather L.	621.18	
Shannon, Jack, Jr. & Toni Ladner	1,339.80	
Shaw, Travis J.	1,054.44	
Sherwood, Cathie	31.29	Bal.
Taylor, Danny P.	504.60	
Tompkins, Samuel A. & Riqui L. Tompkins	1,177.98	
Webber, Michael J, Jr & Darci M. Webber	1,037.04	
Woollard, Debi-Jo	245.34	

TOTAL **\$22,693.76**

* Paid after books closed.



LIST OF TAXES DUE (2017)

Anderson, Shayne T.	1,155.36	
Bainton, Arthur B. & Julie A. Bainton	254.04	*
Bevins, Harvey L. & Debbie E.	62.64	
Bevins, Harvey L. & Debbie E.	1,141.44	
Blackstone, Jeffrey R.	3,393.00	
C M J Railroad LLC	29.14	Bal. *
Callioras, Steven J.	1,345.83	Bal.
Cole, Shane	285.36	
Condon, Julie A.	767.34	
Corbin, Daniel J.	348.00	
Crandall, Heirs of Bernice	301.02	
Creasia, Michael S.	577.68	
Creasia, Michael S.	610.74	
Daniels, Shawn N.	748.20	
Desmond, Kenneth C. & Patricia A.	180.58	Bal. *
DeVany, Robert T.	772.56	
Ellis, Meaghan L. & Perrin A.	2,081.04	
Emery, Wendy	337.56	
Farland, John J.	626.40	
Farley, Zachary & Angela Hulsey	73.08	
Finnemore, Kimberly A.	864.78	
Finnemore, Troy F. & Kimberly A.	1,108.38	
Fitzherbert, Patricia	1,665.18	
Francis, Carol A.	19.87	Bal.
Fuller, Cindy	457.62	
Guyette, Paul	469.80	
Hanson, Darren L. & Toni H.	236.64	*
Hayes, Ryan & Karen	643.80	
Hewitt, Chad C/O David Turcotte	1,247.58	*
Hutchins, Leah	440.22	*
Ireland, Tina L.	640.32	
Kearney, Richard P. & Elsie M. Kearney	130.00	Bal.
Kennedy, Raymond	647.28	
Kierstead, Cathy A.	1,557.30	
Kierstead, Cathy A.	2,161.08	
Kinney, Heirs of Alfred B. & Ella J.	50.46	
Kinney, Robert A., Van A. Kinney, Sara .R. Kinney, Jane Kinney-McCain, & Lorraine K. Adams	175.74	
Ladner, Heirs of Fern E.	511.76	Bal.
Ladner, Randy & Allyn	203.58	
Lamoreau, Cole L. & Rae M.	786.48	
Lamoreau, David & Penny	1,305.00	
Lamoreau, David M. & Penelope L.	236.64	
Lamoreau, Rae M. & Cole L.	476.76	

Lanter, David B. & Gary Higgee	374.10	
LeBlanc, Linda M.	389.76	
Lodge, Michael & Karen	1,144.92	
Lodge, Michael W. & Nicole A. Like	1,357.20	
Lynds, Adams J.	998.76	
Maust, Robyn M. & Laurette A. LaFrance	375.84	
McGowan, Jeanie L. - Devisees - Maynard, Kathryn J.	1,479.00	
Michaud, Steven M.	233.28	
Mills, Rodney D. & Ian D. Mills	762.12	*
Mitchell, Kevin P. & Ronnie L.	824.76	
Monroe, Michael & Alexandra J. Dusza	2,018.40	
Mullen, Carl S. Jr. & Angela M.	651.24	Bal.
Nichols, Heirs of Clayton	1,616.46	
Nichols, Lawrence W.	266.22	
Page, Heirs of R.L.	67.86	
Page, Heirs of R.L.	316.68	
Parlin, Leighton J. & Glenna Tompkins	1,797.42	
Plourde, Colleen	59.16	
Plourde, Randy A. & Colleen R.	412.57	Bal.
Plourde, Raymond N.	3,476.52	
Poole, Roxanne R.	53.94	
Prestwood, Mark & Edwina Vincent	2,498.64	
Remmington, Heather L.	621.18	
Robbins, Anna V.	461.10	
Robbins, Warner C.	610.74	
Robbins, Warner C. & Anna V.	207.06	
Shannon, Jack E. Jr. & Toni	1,252.80	
Shaw, Gerald & Vera M.	1,372.86	
Shaw, Travis J.	1,054.44	
Sherwood, Cathie	1,073.58	
Skidgel, Edward L. & Holly A.	598.56	
Smith, Craig A.	264.48	
Smith, Jonathan C. & Marcia L. Smith	671.64	
Sunny Side Land Holdings LLC	426.30	
Swartzentruber, Samuel M. & Naomi L.	2,881.98	Bal.
Taylor, Danny P.	504.60	
Tibbetts, Adam	689.04	*
Tompkins, Christy J. & Wilfred J.	1,201.91	Bal.
Tompkins, Samuel A. & Riqui L.	1,090.98	
Tompkins, Trent M.	493.44	
Webber, Michael J, Jr. & Darci M.	1,298.04	
Woollard, Debi-Jo	245.34	

TOTAL **\$69,322.20**

* Paid after books closed.

NOTICE OF PROCEDURE FOR TOWN MEETING

The **Moderator presides over Town Meeting** in accordance with MRSA Title 30-A §2524. The Moderator further facilitates the meeting in accordance with MMA's Maine Moderators Manual

Please observe separation of Voters from Non-Voters;
Registered Voters must check in with the Registrar and be seated inside the guard rail.

- **Procedure:** The Moderator will read each article aloud and ask if someone will make a motion on the article; usually someone will respond "so moved", then "second". *(Note: it is best to avoid negative motions such as to defeat an article where "yes" means "no" - if you oppose an article; it's best to move the article and vote against it)*
- **Amendments:** an amendment may be motioned and seconded to propose a change to an article; please note capped articles with specific monetary amount(s) contained in the wording are limited in that they can only be decreased (not increased). Ordinances cannot be amended from the floor; only up or down. If an amendment does not pass, then the original motion is voted upon.
- **Voting:** The Moderator will ask for a show of hands, if required - please keep your hand raised until the Moderator (and his/her designees) have concluded counting. Challenge: A voter who wishes to challenge the Moderator's determination should immediately seek to be recognized and state "I doubt it"; if at least six other voters agree; the Moderator will make the determination more certain by using a designated other method of voting. Written Ballots: any voter can move an article to be voted on by written ballot any time before the article is voted upon, the motion must be seconded; no discussion is allowed before voting on the motion to vote by written ballot.
- **If you wish to speak on an article:** wait until the Moderator has opened the floor to public comment discussion; raise your hand and wait for the Moderator to recognize you:
 - State your name for the record & whom you represent if applicable.
 - Direct commentary or questions directly to the Moderator.
 - State your business in a brief & concise manner; relevant to the current article/motion.
 - The Moderator has the right to set a time limit for comments, and overall on a motion.
- **Order, Prohibitions:**
 - The Moderator will not entertain public comment about specific individuals.
 - Personal or accusatory comments are out of order; comments should be respectful and courteous.
 - Profanity, and disorderly; conduct, language, or gestures at meetings are out of order.
 - At no time will the public be allowed to argue debate or introduce a topic that is not on the agenda.
 - Voters & attendees may not speak during Town Meeting unless recognized by the Moderator; the audience shall not disturb the proceedings by whispering, talking or other engaging in other distractions. Cellular phones must be turned off, with the exception of emergency responders.
 - If any person, after a command for order by the Moderator, continues to act in a disorderly manner, the Moderator may direct that person to leave the meeting. If the person refuses to leave, the Moderator may have that person removed until the meeting is adjourned.

Special Note: The following is the "**PROPOSED WARRANT**", as much as the Board of Selectmen attempt to have all the Warrant Articles ready for the Town Report prior to going to print, there are occasions where legally there could be Warrant Articles added, edited or deleted from what has been printed in the Town Report.

Therefore: in accordance with MRSA Title 30-A §2523, please check the legal posting of the Warrant seven days prior to Town Meeting posted at: Town Office, Easton Post Office, Country Farms Market, Easton Elementary School, Easton High School, Tulsa One Stop and www.eastonme.com.

"Let us sacrifice our today so that our children can have a better tomorrow." A. P. J. Abdul Kalam

GUIDELINES TO ATTENDING A TOWN MEETING

- If you wish to speak, wait until the Moderator has opened the floor to public comments. When the Moderator has recognized you, stand, state your name for the record, the agenda item and nature of your business.
- Please refrain from discussion on the article if you have a conflict of interest in any article.
- The Moderator will not entertain public comment about specific individuals.
- The Moderator has the right to set a time limit for comments. Be prepared to state your business in a brief and concise manner.
- During a Public Meeting, only the subject matter can be discussed.
- Comments should always be courteous. Personal and accusatory comments are out of order. Profanity, disorderly language or gestures at meetings are prohibited.
- At no time will the public be allowed to argue, debate or introduce a topic that is not on the agenda.
- During discussion, the audience shall not disturb the proceedings by whispering, talking or other distractions.

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 second day of April, 2018 at 9:00 in the morning, and then and there to act on Articles 1 & 2. The polls will open at 9:00 AM and close at 6:30 PM.

And then to notify and warn the said inhabitants to meet at the Elementary School Cafeteria, in said Town on Monday the second day of April, 2018 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 38 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, 2018 and that interest be charged on all unpaid taxes starting November first, 2018 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 properties donated to the Town during the fiscal year ending February 15, 2019.

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, 2020.

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, 2019 to reduce the tax commitment by \$321,982.00.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

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

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 11: To see if the Town will raise and appropriate \$193,465 for Town Administration.

	2017-2018 Appropriated	2017-2018 Actual	2018-2019 Proposed
Salaries	\$112,715.00	\$111,662.90	\$112,715.00
Medical Insurance	36,452.00	36,086.90	39,100.00
State Retirement	10,708.00	10,678.58	11,000.00
Medicare	1,635.00	1,668.88	1,750.00
Car Allowance	4,000.00	4,000.00	4,000.00
Office Supplies	5,400.00	5,242.93	5,600.00
Office Equipment Repairs	1,500.00	1,497.18	1,500.00
Telephone	2,300.00	1,840.95	2,100.00
Electricity	2,500.00	2,126.90	2,500.00
Training/Travel/Dues	3,000.00	2,671.62	3,000.00
Fuel	5,500.00	5,659.79	3,000.00
Postage	2,100.00	2,089.47	2,200.00
Cleaning/Trash Disposal	4,500.00	4,527.20	5,000.00
TOTAL	\$192,310.00	\$189,753.30	\$193,465.00

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 12: To see if the Town will raise and appropriate \$8,000.00 for the operation of the Odd Fellows' Hall.

	2017-2018	2017-2018	2018-2019
	Appropriated	Actual	Proposed
Maintenance	\$4,000.00	\$4,124.48	\$4,000.00
Fuel Oil	2,000.00	1,338.09	2,000.00
Telephone	500.00	416.82	500.00
Electricity	1,500.00	1,287.47	1,500.00
TOTAL	\$8,000.00	\$7,166.86	\$8,000.00

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 13: To see if the Town will raise and appropriate \$305,318.00 for the Highway Department.

	2017-2018	2017-2018	2018-2019
	Appropriated	Actual	Proposed
Salaries	\$132,668.00	\$139,306.34	\$132,668.00
Medicare	1,925.00	2,003.32	2,000.00
Maine State Retirement	12,603.00	13,321.88	13,000.00
Health Insurance	22,987.00	23,530.90	25,000.00
Gas/Oil/Diesel	20,000.00	26,150.97	29,000.00
Sand/Salt	55,000.00	47,074.34	55,000.00
Repair/Equip	25,000.00	24,311.48	25,000.00
Tool & Supplies	5,100.00	4,411.26	5,100.00
Blades & Chains	4,000.00	3,986.75	4,000.00
Telephone	950.00	852.65	1,000.00
Electricity	3,200.00	2,994.65	3,300.00
Heating Fuel	2,500.00	2,693.03	3,000.00
General Supplies	1,000.00	985.47	1,000.00
Building Maintenance	7,000.00	1,201.46	6,000.00
Drug Testing	250.00	175.00	250.00
TOTAL	\$294,183.00	\$292,999.50	\$305,318.00

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 14: To see if the Town will raise \$200,000.00 for the Town Road Improvement Fund.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 15: To see if the Town will accept approximately \$38,000 from the state block grant program for town road improvement in accordance with the requirements outlined in public law, chapter 492, L.D. 1691-1981.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 16: To see if the Town will appropriate \$246,000.00 from the Town Road Improvement account for summer road maintenance and to carry-over any unexpended balance.

	2017-2018	2017-2018	2018-2019
	Appropriated	Actual	Proposed
	\$220,000.00	\$219,084.05	\$246,000.00

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 17: To see if the Town will appropriate from the equipment reserve account \$27,800 for the upgrading of the jaws-of-life, thermal imaging camera, fire protective clothing and super duty shop press.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 18: To see if the Town will appropriate from the undesignated account an amount not to exceed \$25,000 for the completion of the tennis court, basketball court and stripping of existing baseball field.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 19: To see if the Town will appropriate from the undesignated account an amount not to exceed \$10,000 for the construction of a handicap accessible ramp located on the rear entrance of the Odd Fellows' Hall.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 20: To see if the Town will raise the sum of \$50,000.00 to be placed in the equipment reserve account.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 21: To see if the Town will raise and appropriate \$80,950.00 for the Fire Department.

	2017-2018	2017-2018	2018-2019
	Appropriated	Actual	Proposed
Salaries	\$42,440.00	\$42,440.00	\$42,440.00
Car Allowance	400.00	397.02	400.00
Telephone & Dispatch	5,400.00	5,020.52	3,044.00
Contract-Dispatch	0.00	0.00	2,356.00
Building Fuel	0.00	0.00	3,000.00
Training & Materials	1,000.00	1,886.16	2,000.00
Dues	650.00	661.00	700.00
Medicare	700.00	615.38	700.00
FICA	2,760.00	2,469.49	2,760.00
Repairs	6,600.00	6,646.06	6,600.00
Gas/Oil/Diesel	1,000.00	969.65	1,200.00

Supplies	6,000.00	6,578.76	6,000.00
Hepatitis Vaccination	200.00	0.00	200.00
Miscellaneous	350.00	280.56	350.00
SCBA	1,275.00	1,483.00	1,500.00
Safety Coats, Gloves, etc.	7,000.00	3,907.18	6,500.00
Insurance	1,300.00	918.00	1,200.00
TOTAL	\$77,075.00	\$74,272.78	\$80,950.00

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 22: To see if the Town will raise and appropriate \$195,729.00 for other expenses:

	2017-2018 Appropriated	2017-2018 Actual	2018-2019 Proposed
Tri-Community Landfill	\$112,000.00	\$116,526.53	\$118,000.00
Ambulance Service	15,187.00	15,483.00	15,750.00
Protection/Animal Control	2,100.00	1,985.77	2,000.00
Plumbing Inspector	1,660.00	1,665.04	1,660.00
Code Enforcement Officer	555.00	555.00	555.00
Assessing	6,000.00	4,449.31	6,000.00
Beautification	3,000.00	3,000.00	3,000.00
General Assistance	2,000.00	2,000.00	2,000.00
Legal	2,500.00	4,111.64	3,500.00
Audit	7,900.00	7,900.00	8,000.00
Advertising	1,500.00	2,155.48	2,000.00
Town Report	2,600.00	2,470.88	1,800.00
Street Lights	8,500.00	7,847.83	8,500.00
Contract Services	9,915.00	10,172.14	13,964.00
Selectmen's Discretionary	2,000.00	2,000.00	2,000.00
Elections	2,400.00	2,763.56	3,000.00
Selectmen's Stipend	4,000.00	4,000.00	4,000.00
TOTAL	\$183,817.00	\$189,086.18	\$195,729.00

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 23: To see if the Town will raise and appropriate \$41,924.00 for Outside Requests:

	2017-2018 Appropriated	2017-2018 Actual	2018-2019 Proposed
Cemetery Appropriation	\$12,000.00	\$12,000.00	\$12,000.00
MMA Dues	2,810.00	2,807.00	2,850.00
Catholic Charities	800.00	800.00	800.00
ACAP	260.00	260.00	260.00
Homeless Shelter	1,931.00	1,931.00	1,931.00
NMDC Dues	5,116.00	5,115.96	5,076.00

Memorial Day Services	350.00	350.00	350.00
Soil & Water Conservation Dist.	1,000.00	1,000.00	1,000.00
Aroostook Agency on Aging	550.00	550.00	686.00
American Red Cross	400.00	400.00	125.00
Little School Restoration	1,000.00	1,000.00	1,500.00
Humane Society	2,446.00	2,445.30	2,446.00
ME Public Broadcasting	100.00	100.00	100.00
Francis Malcolm Science Center	1,000.00	1,000.00	1,000.00
Historical Society	1,000.00	1,000.00	2,000.00
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	\$40,563.00	\$40,559.26	\$41,924.00

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 24: To see if the Town will raise and appropriate the sum of \$31,000.00 for insurance.

	2017-2018	2017-2018	2018-2019
	Appropriated	Actual	Proposed
	\$29,600.00	\$28,644.00	\$31,000.00

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 25: To see if the Town will raise and appropriate \$91,661.00 for Recreation.

	2017-2018	2017-2018	2018-2019
	Appropriated	Actual	Proposed
Salaries	\$36,254.00	\$36,254.73	\$36,254.00
Seasonal/Bus Driver Salary	9,500.00	9,314.25	11,500.00
Health Insurance	24,301.00	24,543.96	26,187.00
Medicare	670.00	656.67	670.00
Retirement	4,299.00	4,306.91	4,350.00
Rec Programs	4,500.00	4,219.67	4,500.00
Equipment & Supplies	3,100.00	2,719.19	3,100.00
Telephone	1,700.00	1,468.94	1,700.00
Rec. Field Maintenance	1,000.00	1,512.17	1,000.00
Training/Travel	2,300.00	2,340.58	2,400.00
TOTAL	\$87,624.00	\$87,337.07	\$91,661.00

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 26: To see if the Town will raise & appropriate \$2,500.00 for the Municipal Building Repairs account and to carry over any balance.

2017-2018	2017-2018	2018-2019
Appropriated	Actual	Proposed
\$2,500.00	\$2,500.00	\$2,500.00

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 27: To see if the Town will authorize the selectmen to carry-over the following unexpended balances for fiscal year 2018.

Selectmen's Discretionary	Planning Board Account
Education	Tennis Court
General Assistance	Insurance Reserve
Town Road Improvement	Town Owned Properties
Beautification	Computer Reserve
School Retirement Reserve	Municipal Building Repair
Town Retirement Reserve	CAS&W Project
Clean Up Day	Equipment Reserve
School Capital Improvements	Historical Society

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

2018 Carry-over Balances	
Town Road Improvement	\$8,252.30
Town Owned Property Sales	\$40,905.70
Selectmen's Discretionary	\$653.81
General Assistance	\$4,681.13
Clean Up Day	\$(5,425.17)
CAS&W Project	\$1,606.22
Tennis Court	\$30,000.00
Planning Board Account	\$695.92
Historical Society	\$140.86
Education	\$347,763.90
Equipment Reserve	\$86,277.05
Insurance Reserve	\$3,000.00
Computer Reserve	\$6,465.77
Town Retirement Reserve	\$8,753.56
School Retirement Reserve	\$10,000.00
School Capital Improvements	\$6,458.62
Municipal Building Repair	\$672.04

Art. 28: To see if the Town will vote to authorize the municipal officers to spend an amount not to exceed 1/6 of the budgeted amount in each budget category of the 2020 annual budget during the period from February 15, 2019 to annual town meeting.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 29: To see if the Town will allow the Board of Selectmen to authorize the Town Manager to apply and accept an award from the State of Maine Small Community 90-10 Matching Grant for pollution abatement construction, to correct, on a priority basis, defective residential septic systems on the Prestile Stream banks or on the banks of other streams or bodies of water, and further authorize the Town Manager to execute the necessary documents pursuant to the application, receipt, implementation, management, and completion of such projects.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 30: To see if the Town will allow the Board of Selectmen to authorize the Town Manager to submit a Community Development Block Grant Application to the Maine State Planning Office and if said application is approved, to further authorize the Town Manager to execute all necessary documents pursuant to the application, receipt, implementation, management and completion of the project.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 31: To see if the Town will vote to set the interest rate to be paid by the town on abated taxes at 6 (six) percent for the fiscal year 2018-2019 pursuant to M.R.S.A. 506A.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 32: To see if the Town will vote to authorize the selectmen to dispose of town-owned personal property with a value of \$4,000.00 or less under such terms and conditions as they deem advisable.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 33: To see if the Town, in accordance with 36 M.R.S.A. Section 506 will authorize the Tax Collector and Town Treasurer to accept prepayment of taxes not yet committed and to pay no interest thereon.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 34: To see if the Town will vote to authorize the municipal officers to appropriate \$15,000.00 from unappropriated surplus as they deem advisable to meet unanticipated expenses and emergencies that occur during fiscal year 2019.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 35: To see if the Town will vote to expend all proceeds from the State of Maine Grant In Aid Snowmobile Program estimated to be \$10,500.00 to the Easton Trailbreakers Snowmobile Club.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 36: Shall the Town of Easton vote to approve 2018-2019 Community Development Block (Grant) applications for the Business Assistance Program, the Economic Development Fund Loan and the Community Enterprise Program. To submit same to the Department of Economic and Community Development, and if said program is approved, to authorize the municipal officers to accept said grant funds, to make such assurances, assume such responsibilities, and exercise such authority as are necessary and reasonable to implement such program.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 37: Shall the Town of Easton vote to approve 2018-2019 Rural Development Grant applications for the Rural Business Enterprise Grant Program for \$99,999 and for Rural Business Enterprise Loans for up to \$300,000 each and to submit same to the USDA, and if said program is approved, to authorize the municipal officers to accept said grant funds, to make such assurances, assume such responsibilities, and exercise such authority as are necessary and reasonable to implement such program.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 38: To see if the Town of Easton will authorize the Easton Board of Selectmen to authorize and accept the proposal of a financial institution to purchase the Town a tax anticipated note, on a drawdown basis, and award said note to a financial institution.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes



**GIVEN UNDER OUR HANDS THIS 27 DAY OF FEBRUARY, 2018 A.D.
EASTON SELECTMEN**

Michael P. Corey

Bruce V. Flewelling

Paul D. Dudley

Douglas R. Blackstone

Scott F. Allen

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:

Easton Town Office
Country Farm's Market
Easton Elementary School
Easton High School
Easton Post Office

The same being public and conspicuous places in said town, on the 23 day of March, 2018, which is at least 7 days next prior to said meeting.

Dated: March 23, 2018

Dwight L. Flewelling

SAMPLE BALLOT

**STATE OF MAINE
FOR MUNICIPAL ELECTION, TOWN OF EASTON
MONDAY, APRIL 2, 2018
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 2021)

VOTE FOR TWO

☐

Corey, Michael

Easton

☐

Dudley, Paul

Easton

☐

Easton

SCHOOL BOARD (TERM ENDING APRIL 2021)

VOTE FOR TWO

☐

Flewelling, Sandy

Easton

☐

Hopkins, David

Easton

☐

Easton





DAVIS, GATES & ALWARD
CERTIFIED PUBLIC ACCOUNTANTS

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 Catrina Kemp ckemp@dgacpas.com

The following schedules have been excerpted from the year ended February 15, 2018 financial statements of the Town of Easton, Maine, a complete copy of which, including my opinion thereon, is available for inspection at the Town Office. The schedules included herein are as follows:

General Fund:

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

Proprietary Funds:

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

Nonmajor Special Revenue Funds:

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

Private-purpose Trust Funds:

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

Selected notes to the financial statements:

- Property tax
- Notes receivable
- Assigned fund balances

Charts

TOWN OF EASTON, MAINE**BALANCE SHEET - GOVERNMENTAL FUNDS
FEBRUARY 15, 2018**

	Major Fund General	Special Revenue Funds		Totals
		Major UDAG	Non-Major Other	
Assets				
Cash and cash equivalents	\$ 1,592,985	312,886	\$ -	\$ 1,905,871
Uncollected taxes, net of allowance for uncollectible	71,940	-	-	71,940
Tax liens	22,731	-	-	22,731
Due from other funds	52,740	-	-	52,740
Notes / accounts receivable	-	131,666	-	131,666
Tax acquired property	10,236	-	-	10,236
	<u>\$ 1,750,632</u>	<u>\$ 444,552</u>	<u>\$ -</u>	<u>\$ 2,195,184</u>
Liabilities				
Other accrued expenses	\$ 7,845	\$ -	\$ -	\$ 7,845
Taxes collected in advance	36,131	-	-	36,131
Due to other governments	569	-	-	569
Due to other funds	5,844	-	49,640	55,484
	<u>50,389</u>	<u>-</u>	<u>49,640</u>	<u>100,029</u>
Deferred inflow of resources				
Unearned property tax revenues	-	-	-	-
Fund Balance:				
Reserved for noncurrent notes receivable	-	131,666	-	131,666
Non-spendable	10,236	-	-	10,236
Committed for Town projects	203,139	-	-	203,139
Unreserved:				
General Fund - School designated	347,764	-	-	347,764
Unassigned fund balance	1,139,104	-	-	1,139,104
Special revenue funds	-	312,886	(49,640)	263,246
Total fund balance	<u>1,700,243</u>	<u>444,552</u>	<u>(49,640)</u>	<u>2,095,155</u>
	<u>\$ 1,750,632</u>	<u>\$ 444,552</u>	<u>\$ -</u>	<u>\$ 2,195,184</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, 2018

	Budget				Variance
	Original	Adjustment	Final	Actual	Favorable (Unfavorable)
<i>Revenues</i>					
Taxes	\$ 3,521,763	\$ -	\$ 3,521,763	\$ 3,564,609	\$ 42,846
Intergovernmental revenues	1,746,267	-	1,746,267	1,770,282	24,015
Intergovernmental revenues - MSRS	166,927	-	166,927	166,927	-
Interest	-	-	-	13,953	13,953
Other revenues	28,700	-	28,700	31,184	2,484
	<u>5,463,657</u>	<u>-</u>	<u>5,463,657</u>	<u>5,546,955</u>	<u>83,298</u>
<i>Expenditures</i>					
General government	376,127	-	376,127	377,524	(1,397)
Fire department	77,075	-	77,075	74,272	2,803
Highways	294,183	-	294,183	293,000	1,183
County tax	315,921	-	315,921	315,921	-
Education (excluding debt service)	3,851,800	-	3,851,800	3,713,267	138,533
Pension - MSRS on behalf payments	166,927	-	166,927	166,927	-
Recreation/Arts	87,624	-	87,624	87,337	287
Snowmobile grant	11,137	-	11,137	11,137	-
Odd Fellows' Hall	8,000	-	8,000	7,166	834
Outside Requests	28,563	-	28,563	28,559	4
Insurances	29,600	-	29,600	28,644	956
Debt service	41,500	-	41,500	87,500	(46,000)
Capital projects	-	-	-	424,841	(424,841)
Total expenditures	<u>5,288,457</u>	<u>-</u>	<u>5,288,457</u>	<u>5,616,095</u>	<u>(327,638)</u>
<i>Other items</i>					
Interfund transfers					
Transfer to cemetery	(12,000)	-	(12,000)	(12,000)	-
<i>Excess (deficiency) of revenues over (under) expenditure:</i>	<u>\$ 163,200</u>	<u>\$ -</u>	<u>\$ 163,200</u>	<u>\$ (81,140)</u>	<u>\$ (244,340)</u>
<i>Fund balance, beginning of year</i>				<u>1,781,383</u>	
<i>Fund balance, end of year</i>				<u>\$ 1,700,243</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, 2018

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
<i>Taxes</i>			
Property Taxes	\$ 3,280,063	\$ 3,305,636	\$ 25,573
Supplemental tax	-	2,095	2,095
Abatements	-	(1,369)	(1,369)
Excise taxes	241,700	258,247	16,547
	<u>3,521,763</u>	<u>3,564,609</u>	<u>42,846</u>
<i>Intergovernmental revenue</i>			
State education revenues	516,181	516,181	-
State additional education revenues	32,299	32,299	-
State revenue sharing	42,882	38,095	(4,787)
State local road assistance	-	42,294	42,294
Homestead exemption	58,826	56,949	(1,877)
BETE reimbursement	1,084,942	1,073,327	(11,615)
Snowmobile grant	11,137	11,137	-
	<u>1,746,267</u>	<u>1,770,282</u>	<u>24,015</u>
<i>Intergovernmental revenue</i>			
MSRS contributions	<u>166,927</u>	<u>166,927</u>	<u>-</u>
<i>Interest:</i>			
Interest/fees on late property taxes	-	8,488	8,488
Interest on investments	-	5,465	5,465
	<u>-</u>	<u>13,953</u>	<u>13,953</u>
<i>Other revenues</i>			
Clerk fees	-	1,237	1,237
Registration fees	-	5,510	5,510
Bus repair income	-	-	-
Miscellaneous town income	28,700	24,437	(4,263)
	<u>28,700</u>	<u>31,184</u>	<u>2,484</u>
Total Revenues	<u>\$ 5,463,657</u>	<u>\$ 5,546,955</u>	<u>\$ 83,298</u>

TOWN OF EASTON, MAINESTATEMENT OF NET POSITION - PROPRIETARY FUNDS
FEBRUARY 15, 2018

	Enterprise Funds		
	Non-Major Industrial Park	Major Grange Apartments	Totals
<i>Current assets:</i>			
Cash	\$ 37,105	\$ 140,622	\$ 177,727
Loan receivable	-	15,000	15,000
	<u>37,105</u>	<u>155,622</u>	<u>192,727</u>
<i>Non-current assets:</i>			
Land	24,156	-	24,156
Buildings	43,452	343,506	386,958
Equipment	-	-	-
Less accumulated depreciation			
net of accumulated depreciation	<u>(27,053)</u>	<u>(262,628)</u>	<u>(289,681)</u>
	<u>40,555</u>	<u>80,878</u>	<u>121,433</u>
	<u>\$ 77,660</u>	<u>\$ 236,500</u>	<u>\$ 314,160</u>
<i>Liabilities:</i>			
Security deposits	\$ -	\$ 2,807	\$ 2,807
Due to General fund	-	-	-
	<u>-</u>	<u>2,807</u>	<u>2,807</u>
<i>Net Position</i>			
Investment in capital assets	40,555	80,878	121,433
Unrestricted	37,105	152,815	189,920
	<u>77,660</u>	<u>233,693</u>	<u>311,353</u>
	<u>\$ 77,660</u>	<u>\$ 236,500</u>	<u>\$ 314,160</u>

Schedule 5

TOWN OF EASTON, MAINE

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED FEBRUARY 15, 2017

	Enterprise Funds		
	Non-major Industrial Park	Major Grange Apartments	Totals
Revenues			
Rental income	\$ -	32,490	\$ 32,490
Expenses			
Electricity	-	4,693	4,693
Repairs / maintenance	-	15,563	15,563
Heating oil	-	5,049	5,049
Insurance	-	-	-
Wages-ground maintenance	-	9,408	9,408
Depreciation	-	-	-
Total expenses	-	34,713	34,713
Operating income (loss)	-	(2,223)	(2,223)
Other income (expense)			
Interest income	210	930	1,140
Change in net position	210	(1,293)	(1,083)
Net position - February 16	77,450	234,986	312,436
Net position - February 15	\$ 77,660	\$ 233,693	\$ 311,353

Schedule 6

TOWN OF EASTON, MAINE

COMBINING BALANCE SHEETS - NON MAJOR FUND
FEBRUARY 15, 2018

	Education Federal/State Programs
Liabilities	
Due to other funds	<u>\$ 49,640</u>
Fund balances:	
Unreserved, undesignated	<u>\$ (49,640)</u>

Schedule 7

TOWN OF EASTON, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - ALL NON-MAJOR FUNDS
FEBRUARY 15, 2018

	Special Revenue Education Federal/State Programs
Revenues:	
Intergovernmental revenue	\$ 224,863
Expenditures:	
Education	<u>205,441</u>
Excess (deficiency) of revenues over (under) expenditures	19,422
Fund balance, beginning of year	<u>(69,062)</u>
Fund balance, end of year	<u><u>\$ (49,640)</u></u>

TOWN OF EASTON, MAINE

PRIVATE PURPOSE TRUST FUNDS
COMBINING SCHEDULE OF FIDUCIARY NET ASSETS
FEBRUARY 15, 2018

	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
Assets										
Cash	\$ 17,734	\$ 2,443	\$ 3,198	\$ 9,611	\$ 328	\$ 1,070,659	\$ 17,618	\$ 6,715	\$ 6,758	\$ 1,135,064
Interfund receivables	-	-	-	-	-	-	-	-	-	-
Total assets	\$ 17,734	\$ 2,443	\$ 3,198	\$ 9,611	\$ 328	\$ 1,070,659	\$ 17,618	\$ 6,715	\$ 6,758	\$ 1,135,064
Liabilities:										
Interfund loan payable	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ 3,100
Deferred compensation payable	-	-	-	-	-	-	-	-	-	-
Total liabilities	-	-	100	-	-	3,000	-	-	-	3,100
Net assets:										
Permanently restricted	-	-	-	-	-	-	-	-	-	-
Unreserved	17,734	2,443	3,098	9,611	328	1,067,659	17,618	6,715	6,758	1,131,964
	<u>17,734</u>	<u>2,443</u>	<u>3,098</u>	<u>9,611</u>	<u>328</u>	<u>1,067,659</u>	<u>17,618</u>	<u>6,715</u>	<u>6,758</u>	<u>1,131,964</u>
Total liabilities & net assets:	\$ 17,734	\$ 2,443	\$ 3,198	\$ 9,611	\$ 328	\$ 1,070,659	\$ 17,618	\$ 6,715	\$ 6,758	\$ 1,135,064

Schedule 9

TOWN OF EASTON, MAINE

PRIVATE PURPOSE TRUST FUNDS
COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS AND CHANGES IN FIDUCIARY NET ASSETS
FOR THE YEAR ENDED FEBRUARY 15, 2018

	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	\$ -	\$ -	\$ -	\$ -	\$ 136	\$ -	\$ -	\$ -	\$ 8,843	\$ 8,979
Interest income	121	8	12	66	2	9,361	273	21	20	9,884
Other additions	-	-	-	-	-	-	1,100	-	-	1,100
Total additions	121	8	12	66	138	9,361	1,373	21	8,863	19,963
Deductions:										
Scholarships	-	200	200	500	300	7,500	-	-	-	8,700
Maintenance	-	-	-	-	-	-	21,504	-	-	21,504
Field Days expenses	-	-	-	-	-	-	-	-	8,684	8,684
Total deductions	-	200	200	500	300	7,500	21,504	-	8,684	38,888
Changes in net assets	121	(192)	(188)	(434)	(162)	1,861	(20,131)	21	179	(18,925)
Other items	-	-	-	-	-	-	12,000	-	-	12,000
Interfund transfers	-	-	-	-	-	-	-	-	-	-
Net assets, February 16	17,613	2,635	3,386	10,045	490	1,068,798	25,749	6,694	6,579	1,141,999
Net assets, February 15	\$ 17,734	\$ 2,443	\$ 3,198	\$ 9,611	\$ 328	\$ 1,070,659	\$ 17,618	\$ 6,715	\$ 6,758	\$ 1,135,064

TOWN OF EASTON, MAINE

SELECTED NOTES TO FINANCIAL STATEMENTS

FEBRUARY 15, 2018

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 25th and are due and payable on or before October 1st. 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 \$24,862 for the year ended February 15, 2018.

The Town of Easton receives approximately 83% of its total property tax revenues from McCain Foods, Inc. and J.M. Huber Corp. Total tax revenues from these taxpayers totaled \$2,277,639 and \$2,286,756 for the fiscal years ended February 15, 2018 and 2017, 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, 2018:

<u>Due From</u>	<u>Interest Rate</u>	<u>Payment</u>	<u>Maturity Date</u>	<u>February 15, 2018 Balance</u>
Tucker Sno-Cat Groomer	-	---	8/2027	\$ 31,590
Village Health Care loan	2.00%	\$ 665	8/2030	100,076
				<u>\$ 131,666</u>

UDAG Fund

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

In August 2015 the Town entered into a \$105,000 10 year, 2% loan with Village Health Care for property located at 80 Center Road in Easton. As of February 15, 2018 this loan is in default and the Town is currently exploring ways to collect this loan.

Proprietary Fund

In November 2015, the Town voted to loan \$25,000 to West Ridge Manor. This is a five year, no interest loan due in annual payments of \$5,000. At February 15, 2018 the loan balance was \$15,000.

NOTES TO FINANCIAL STATEMENTS (cont'd)

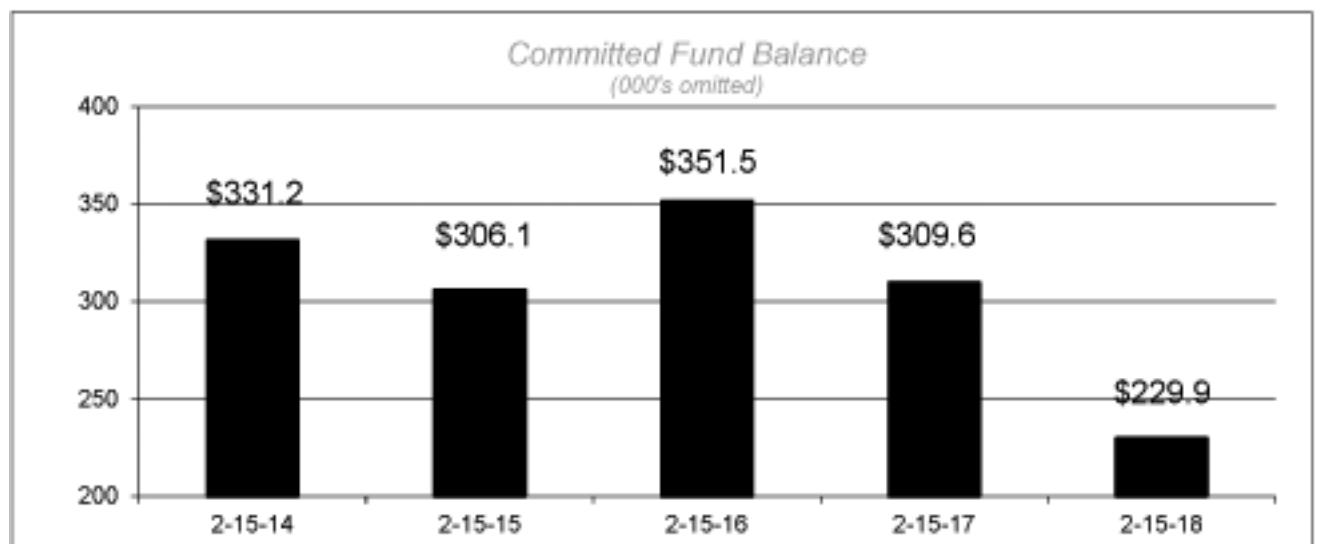
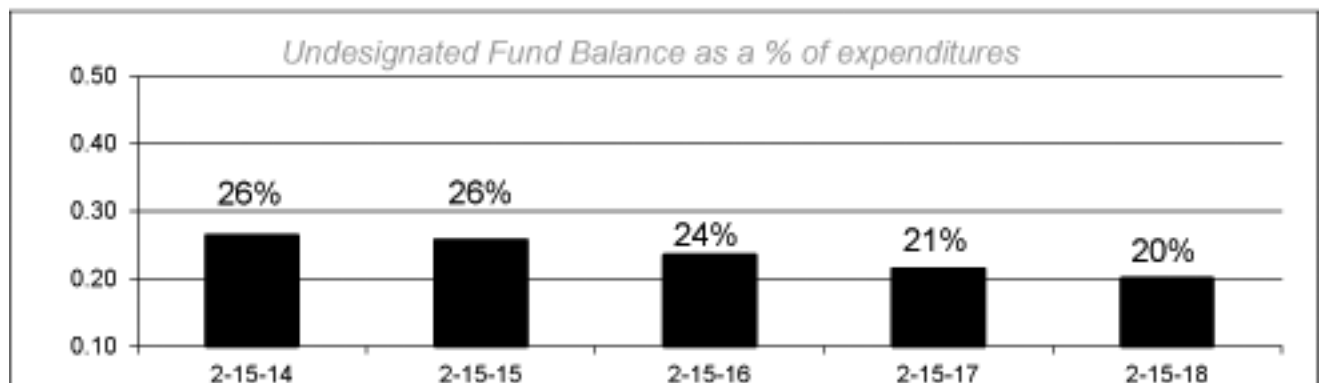
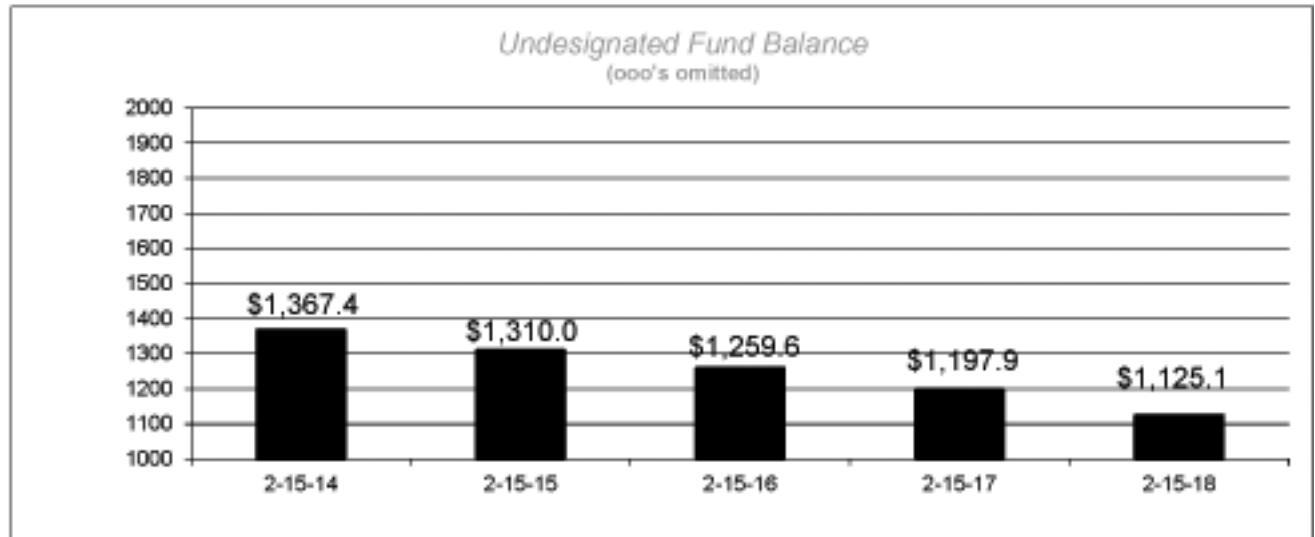
Assigned Fund Balance

At February 15, 2018, portions of the general fund equity were designated to future periods as follows:

Equipment Reserve	\$	86,277
Selectmen's dscretionary		654
Insurance reserve		3,000
Computer reserve		6,466
Town retirement reserve		8,754
School capital improvements		6,459
School retirement reserve		10,000
Town owned property		40,906
Municipal building repair		672
Town road improvement		8,252
General assistance		4,681
Tennis courts		30,000
CAS&W Project		1,606
Historical society		140
Clean up day		(5,425)
Planning		697
	\$	<u>203,139</u>

Town of Easton.

Fund Balance Analysis





Paul R. LePage
GOVERNOR

STATE OF MAINE
OFFICE OF THE GOVERNOR
1 STATE HOUSE STATION
AUGUSTA, MAINE
04333-0001

Dear Citizen of Easton:

For the past seven years as your Governor, my priority has been to make Maine—our people—prosper. Helping you keep more money in your wallet by reducing taxes has been part of that mission.

Too many Maine families are facing skyrocketing property taxes that strain household budgets. Our elderly on fixed incomes are particularly vulnerable to these increases. School budgets are often blamed for annual increases in property taxes. But there's another reason. A tremendous amount of land and property value has been taken off the tax rolls, leaving homeowners to pick up the tab.

As of 2016, towns and cities owned land and buildings valued at nearly \$5.5 billion statewide. Large and wealthy non-profits, such as hospitals and colleges, often escape paying property taxes on their vast real estate holdings—totaling more than \$5.1 billion statewide.

In Maine, nearly 2.5 million acres of land have been set aside for conservation by the federal and state governments and non-profit organizations, including land trusts. Municipalities are losing out on property taxes on an estimated \$2 billion in land that has been either removed from the tax rolls or prohibited from development—shifting the cost of municipal services to local homeowners through higher property taxes.


It's time to recognize the results of taking property off the tax rolls and identify solutions to reduce the burden on our homeowners. My administration's proposals have been met with staunch resistance.

In 1993, about 35,800 acres of land were documented as land-trust owned. That number has increased by an astonishing 1,270 percent. Land trusts now control over 490,000 acres with an estimated value of \$403 million. We must restore the balance. We will be working this session to ensure all land owners are contributing to the local tax base. It's time for them to pay their fair share.

I encourage you to ask your local officials how much land in your municipality has been taken off the tax rolls, as well as how much in tax revenue that land would have been contributing today to offset your property taxes.

If ever I can be of assistance to you or if you have any questions or suggestions, I encourage you to contact my office by calling 287-3531 or by visiting our website at www.maine.gov/governor.

Sincerely,


Paul R. LePage
Governor



PRINTED ON RECYCLED PAPER

January 3, 2018

Dear Friends,

Representing Maine in the United States Senate is an honor.

I continue my work on the Senate Armed Services Committee, each year authorizing the funding required to build our military capabilities and ensuring that our service members are trained and equipped to defend our nation. I was pleased to be part of a bipartisan effort to enact a new law to simplify the appeals review process to reduce the backlog our veterans are facing, as well as a new law that provides critical funding to the VA Choice Program, allowing veterans in rural Maine to access services closer to home.

While my committee work is important, working to combat the opioid epidemic is one of my top priorities. Although Congress has made some important strides, much remains to be done to provide additional funding for prevention, treatment and enforcement. I am working with colleagues on both sides of the aisle to pressure the Drug Enforcement Administration to reduce the amount of opioids produced and to thwart the flow of fentanyl and other deadly drugs into our country.

I am very optimistic about the integrated, multiagency effort I led with Senator Collins to foster innovation and commercialization in Maine's forest economy. Through the Economic Development Assessment Team (EDAT) we are already experiencing increased federal investments that will strengthen our existing forest products industry and help support job creation in rural communities. Initiatives like Cross Laminated Timber, Combined Heat and Power, nanocellulose, 3D printing with biobased materials and other biobased products will mean that Maine's wood-basket will continue to be a major jobs and economic contributor for our future.

Finally, the coming year will continue the work of the Senate Select Committee on Intelligence in the ongoing investigation of Russian interference in the 2016 election. Our Committee has held seven public hearings and numerous classified sessions, reviewed tens of thousands of pages of documents and conducted hundreds of interviews. I remain focused on the security of our elections and committed to developing strategies to prevent interference by foreign governments in our democracy.

May 2018 be a good year for you, your family, your community and our great State.

Best,

Angus S. King
United States Senator

Dear Friends:

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our State have placed in me and welcome this opportunity to share some key accomplishments from this past year.

Maine has the oldest average age in the nation. As Chairman of the Senate Aging Committee, my top three priorities for the Committee are fighting fraud and financial abuse directed at our nation's seniors, increasing investments in biomedical research, and improving retirement security. Following the Committee's investigation into skyrocketing prescription drug costs, I authored bipartisan legislation to foster generic competition, which was signed into law. The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for seniors to report suspected fraud and receive assistance. To support the 40 million family caregivers in the United States, I am proud to have authored the RAISE Family Caregivers Act to create a coordinated strategy to support family members who make countless personal and financial sacrifices to care for their loved ones.

The opioid crisis touches families and communities across our state. As a member of the Appropriations Committee, I fought for significant increases in funding to support community, law-enforcement, and public health efforts. In April, the State of Maine was awarded over \$2 million to fight this devastating public health crisis. Additionally, I have authored legislation to support grandparents and other extended family members who are raising grandchildren as a result of the nation's opioid epidemic.

Biomedical research has the potential to improve and save lives, and also supports good jobs at research facilities here in Maine. Last year, the Appropriations Committee approved a \$2 billion increase for the National Institutes of Health for the third consecutive year. This includes an increase of nearly 30 percent for research on Alzheimer's, our nation's most costly disease. As founder and co-chair of the Senate Diabetes Caucus, I work to raise awareness of the threats posed by diabetes, invest in research, and improve access to treatment options. My bill to establish a national commission of health care experts on diabetes care and prevention was signed into law in 2017.

We owe our veterans so much. Last year, I worked to secure the authorization of a Community-Based Outpatient Clinic in Portland to support the health care of Maine's veterans in the southern part of our state. I also worked to secure funding extensions to help veterans throughout rural Maine receive health care within their communities. I also worked to secure funding for housing vouchers for veterans to reduce veterans' homelessness.

Maine's contributions to our national security stretch from Kittery to Limestone. I successfully advocated for critical funding for projects at the Portsmouth Naval Shipyard for construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen our national security and preserve great jobs in our state.

As chairman of the Transportation and Housing Appropriations Subcommittee, I worked to increase funding for the TIGER program that has provided Maine with more than \$122 million for vital transportation projects. For housing, I worked to provide \$160 million to help communities protect children from the harmful effects of lead poisoning.

Growing our economy remains a top priority. I supported the comprehensive tax reform bill because it will help lower- and middle-income families keep more of their hard-earned money; boost the economy; and encourage businesses, both small and large, to grow and create jobs here in Maine and around the country. This legislation contains key provisions I authored that are important to Mainers, including preserving the deduction for state and local taxes, expanding the deduction for medical expenses, and enabling public employees such as firefighters, teachers, and police officers, as well as clergy and employees of nonprofits, to make "catch-up" contributions to their retirement accounts. I led the effort to ensure that the tax cut will not trigger automatic budget cuts to Medicare or any other programs.

A Maine value that always guides me is our unsurpassed work ethic. As of December 2017, I have cast more than 6,500 consecutive votes, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Aroostook County and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Caribou office at 207-493-7873 or visit my website at www.collins.senate.gov. May 2018 be a good year for you, your family, your community, and our state.

Sincerely,

Susan M. Collins
United States Senator

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

Dear Residents of Easton,

It is an honor and privilege to serve as your Senator in the Maine State Legislature. We are back in Augusta for the second session of the 128th Legislature and I am back at work for the people of Aroostook County.

This past year, the Legislature made progress in providing direct property tax relief to Maine homeowners. I fought tirelessly to increase the Homestead Property Exemption from \$15,000 to \$20,000. In addition to direct property tax relief, we also protected state funding for local services such as fire departments and road maintenance, and increased public K-12 education funding by \$162 million over the biennium. These efforts will decrease the pressure on municipalities to increase mil rates. I know this is a top priority for many in our district and I will continue to work towards greater relief.

We also invested in Aroostook County jobs by supporting the ongoing economic development at the former Loring Air Force Base. The development of Loring is critical to the economic future of northern Aroostook County, and there are encouraging developments at the former military base in Limestone. We enacted a law last year to appropriate \$750,000 for the renovation of the airstrip at Loring International Airport, as well as other facilities at the Air Force Base-turned-industrial park.

If I can be of assistance, please do not hesitate to contact me with questions, comments, concerns. You can also sign up for my legislative updates by emailing me at Mike.Carpenter@legislature.maine.gov or calling my office at (207) 287-1515.

As your State Senator, I will continue to do as I have pledged in the past — be a strong voice for our region, work with all sides to do what is best for you and our state. I look forward to seeing you around.

Sincerely,

Senator Mike Carpenter
Senate District 2

Town of Easton
3 Station Road
Easton, ME 04740

Fellow Mainers,

It is a true honor to serve on behalf of the honest and hardworking men and women of our Great State. As your Representative, I am proud that, by working with everyone – Republicans, Democrats, and Independents – we were able to achieve some major victories for Maine in 2017.

Creating and protecting jobs has been and remains one of my top priorities in Congress, and this year we had some big successes. Continuing our work from last Congress, I joined forces with Senators Collins and King to fight to ensure the Department of Defense uses American tax dollars to purchase American made products, like the shoes made by the nearly 900 hardworking Mainers at New Balance. Too often in the past, our foreign competitors made these shoes for our troops, but we won the fight this year and now those shoes can be made in the Pine Tree State. This is a huge victory for the 900 hardworking Mainers at New Balance in Skowhegan, Norway, and Norridgewock.

In addition, the House of Representatives voted 418 – 1 to pass my bill to help business development and job creation in Old Town, and the House Natural Resources Committee voted unanimously in favor of my bill to help worm and clam harvesters settle boundary disputes with Acadia National Park. These are two more big wins for job creation in Maine, and I will not let up one inch until they become law.

Thankfully, this year we stopped the Trans-Pacific Partnership (TPP) in its tracks and fought against other unfair trade deals. I testified before the International Trade Commission (ITC) on behalf of Colombia Forest Products in Aroostook County when illegal Chinese products were hurting their business and threatening its 161 workers. I was thrilled the ITC ruled in favor of Mainers and against illegal Chinese manufacturers. Mainers are the hardest working people in the world and we can compete and win against anyone, but the rules must be fair.

As a new member of the House Veterans Affairs Committee, I created a Veterans Advisory Panel comprised of Maine Veterans from all corners of our Great State. This panel gives Maine Veterans a direct seat at the table and a voice in Washington, D.C. Together, we worked to address malpractice at Togus, resolved numerous late payments from the Department of Veterans Affairs (VA) to several rural Maine hospitals, and settled dozens of Maine Veteran's disability claims at the VA.

Unacceptably, this past year multiple members of Congress committed sexual harassment in the workplace. This is reprehensible behavior and should not be tolerated anywhere. As the lead Republican, I joined Democrats and Republicans to pass a resolution that significantly changes outdated sexual harassment procedures in the House of Representatives. Employees should always feel safe and comfortable in their own workplace, and it is past time Congress resolves this issue.

Lastly, I am extremely proud of the services that our Congressional office has been able to provide to help hundreds of Mainers in the past two years. Whether it is helping a Veteran navigate the bureaucracy at the VA, assisting an elderly Mainer with Medicare issues, or advising a Mainer with a case at the IRS, my office is always available to help. I encourage anyone who is experiencing problems with a government agency, including our Veterans when dealing with the VA, to contact one of my Congressional offices in Maine—Bangor (942-0583), Lewiston (784-0768), Caribou (492-1600)—or visit my website at Poliquin.House.Gov.

We have made great progress, but our work is far from over. The Great State of Maine and our Nation face many critical challenges. Please know that I am working hard, every day, to serve you and that I will continue to work here at home and in Washington D.C. for our families, Veterans, elderly Mainers, local small businesses and communities. It is an honor to represent you and our fellow Mainers in Congress.

Best wishes,

Bruce Poliquin
Maine's 2nd District Congressman

House of Representatives

David Harold McCrea

P.O. Box 513
Fort Fairfield, ME 04742
Residence: (207) 472-4242
Cell Phone: (207) 227-4903
David.McCrea@legislature.maine.gov

2 State House Station
Augusta, Maine 04333-0002
(207) 287-1400
TTY: Maine Relay 711

Dear Easton Residents,

It is an honor to continue my service as your State Representative. I intend to work hard throughout the year to provide responsive constituent services and advance legislation that benefits the people of Aroostook County.

This year the Legislature's agenda will be limited mostly to emergency legislation and bills carried over from 2017. We are scheduled to adjourn by the end of April.

The bills we will be taking up cover a wide range of topics, but our chief focus will be on making sure Maine properly implements the MaineCare expansion overwhelmingly passed by voters last November. We will also work to implement the recommendations of a task force that studied Maine's opioid crisis, continue to wrestle with education costs and property taxes, revisit our approach to energy and technology infrastructure in the wake of recent storms, find consensus on the voter-approved citizen initiative legalizing the limited recreational use and sale of marijuana and address any unexpected situations that might arise during the spring.

I will also continue to work with anyone with good ideas about how to bring more jobs to our part of Maine, take care of our seniors, support our veterans, improve education and keep people warm during the winter.

This year will mark my second session serving on the Legislature's Education and Cultural Affairs Committee. As a retired teacher, I will continue working to expand access to quality education of all kinds while fighting for local control and property tax relief. I will also continue fighting hard for more high-speed broadband internet access in all rural communities so that businesses, schools and individuals can compete on a level playing field with the rest of Maine and other parts of the country.

Whether we are dealing with the above issues or any other topic, I remain ready to work with all of my colleagues, regardless of party affiliation, to make sure we're doing the best work we can for the people of our district and all the people of Maine.

Please contact me if I can be of any help or if you want to discuss or testify on any legislation. My email is david.mccrea@legislature.maine.gov and my phone number is 227-4903. I also send out e-newsletters from time to time. Let me know if you would like to receive them.

Respectfully,

David McCrea
State Representative

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.

REPRESENTATIVE TO THE LEGISLATURE DISTRICT 148

Representative David McCrea

Augusta (207) 287-1400
 email address: david.mccrea@legislature.maine.gov

STATE SENATE DISTRICT 2

Senator Mike Carpenter

Augusta (Sessions Only) (207) 287-1515
 email address: mike.carpenter@legislature.maine.gov



“No man will make a great leader who wants to do it all himself or get all the credit for doing it.” Andrew Carnegie

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
Odd Fellows' Hall: Scheduling of the use of the Odd Fellows' Hall can be done at the Town Office. Check for availability by calling Cheryl at 488-6652.	
Easton School Department	
Elementary School	488-7701
High School	488-7702
Easton Post Office	488-5751
Crown Ambulance	911
Pinetree Waste Management	532-4264
Tri-Community Landfill	473-7840
Plumbing Inspector & Code Enforcement Officer (Tony Levesque)	472-3805
Maine State Police	532-2261
EMERGENCY ONLY	911
Aroostook County Sheriff's Department	532-3471
EMERGENCY ONLY	911



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

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

POSTAL PATRON LOCAL

Please visit our new mobile-friendly website at eastonme.com