

Town of Easton



New Snow Groomer



Subdivision Completed

A Productive Year



Broadband Available Town-Wide



Playground Equipment Installed at Park

2023/2024 Annual Report of the Municipal Officers

Please bring to town meeting April 1, 2024

Easton Citizen Honored

The Boston Post 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 Arlene M. Ladner as Easton's oldest citizen.

PLEASE BRING THIS REPORT WITH YOU TO THE TOWN MEETING

2023-2024 ANNUAL REPORT

of the Municipal Officers

of the Town of EASTON, MAINE

for Fiscal Year Ending February 15, 2024.

Polls will be open at the Odd Fellows' Hall/Community Center
on Monday, April 1, 2024 from 9:00 AM – 6:30 PM,
continuing with Open Town Meeting at 8:00 PM at the Easton
Elementary School Cafeteria and Gymnasium.



Bruce Flewelling, Chairman



Scott Allen, Vice-Chairman



Tammy Beaulier-Fuller



Douglas Blackstone



Norman Trask

“A leader is best when people barely know he exists, when his work is done, his aim fulfilled, they will say: we did it ourselves.” - Lao Tzu

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MUNICIPAL EMPLOYEES



Jim Gardner, Town Manager



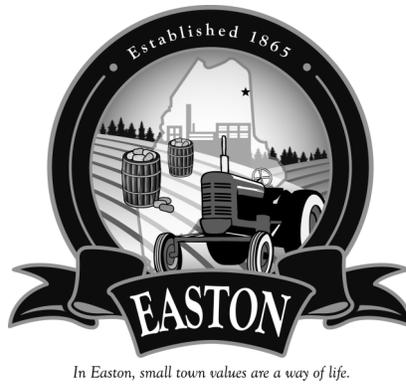
Cheryl Clark, Town Clerk



Hillary Hallett, Recreation Director



Bob Clark, Highway Foreman



Michael Pelkey, Highway



Greg White, Fire Chief



Ryan Gundy, Buildings & Grounds

MUNICIPAL OFFICERS

BOARD OF SELECTMEN ASSESSORS AND OVERSEERS OF THE POOR

Bruce Flewelling, Chairman Term Expires 2026
 Scott Allen, Vice-Chairman Term Expires 2026
 Douglas Blackstone Term Expires 2025
 Tammy Beaulier-Fuller Term Expires 2024
 Norman Trask Term Expires 2024

SCHOOL BOARD

Richard Henderson Term Expires 2026
 Michele MacPherson Term Expires 2025
 Andrew King Term Expires 2025
 David Hopkins, Chairman Term Expires 2024
 Penney Siddiqui Term Expires 2024

PLANNING BOARD

Vacant Term Expires 2026
 Cynthia Flanagan Term Expires 2026
 Cody Humphrey Term Expires 2025
 Kevin Marquis Term Expires 2024
 Richard Henderson Term Expires 2024

ZONING BOARD OF APPEALS

Sheri Carter Term Expires 2026
 Paul B. McAdam Term Expires 2026
 Stuart Cumming Term Expires 2025
 Andrew King Term Expires 2024
 Andrew Keep Term Expires 2024

BUDGET COMMITTEE FOR THE 2024-2025 FISCAL YEAR

Jonah Alexander	Ira Dodge	Vaughn Martin
Paul B. McAdam	Tabitha Dudley	Cynthia Flanagan
Paul DeMerchant	Brian Flewelling	Thomas Osgood
Carrie Hull	Terry White	Mary Wilcox
Jeff Blackstone	Merlon Cronkite	Diane Green

SCHOOL BUDGET COMMITTEE FOR THE 2023-2024 FISCAL YEAR

Richard Green	Cathy Gundy	Cynthia Flanagan
Richard Henderson	Keith Richardson	Rickie J. Hull
Ruth Cote	Merlon Cronkite	Averill Gardner
Elise Perrault	Cody Humphrey	Matthew Pelletier
Ryan Guess	Vacant	Ira Dodge

FIELD DAYS COMMITTEE FOR THE 2023-2024 FISCAL YEAR

Ryan Gundy	Cathy Gundy	Amanda Hollis
Ronnie Mitchell	Nicole Cassidy	Amelia Bate
Kristie Bate	Bruce Flewelling	Valorie Flewelling
Lori McMann	Nicole King	Bernie McAdam
Joan McAdam	Kara Flewelling	Auturmnn Flewelling
Hillary Hallett		Barbara Blackstone

RECREATION COMMITTEE FOR THE 2023-2024 FISCAL YEAR

Rebecca Allen	Travis Carter	Tammy Beaulier-Fuller
Tabitha Dudley	David Fuller	Nicole King
Denise Clark	Ronnie Mitchell	Peggy Flewelling
Bruce Flewelling		Sheri Carter

PRESTILE PARK COMMITTEE FOR THE 2023-2024 FISCAL YEAR

Jim Gardner	Cheryl Clark	Hillary Hallett
Marcel Chalou	Derek Carlow	Matt Hopkins

REVOLVING LOAN FUND ADVISORY COMMITTEE

Cynthia Flanagan	Brian Flewelling
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EASTON FIRE DEPARTMENT OFFICERS

Gregory White	Fire Chief
Kyle White	Asst. Fire Chief
Joshua Blanchette	Captain
Chris Wilcox	Lieutenant
Mitchell Dufour	Lieutenant
Shawn Michaud	Training Officer
Hillary Hallett	Clerk

MEMBERS

Gary Barnes	James Desmond	Kim White
Justin Cote	Paul DeMerchant	Brady Smith
Carl Mullen, Jr.	Shelliese Mullen	Carter Mazerolle
Chad Hewitt	Zack Argraves	Stephanie Bernard
Dana Cyr	Zachary Lamoreau	Jordan Doody
Brayden Boulrier	Dan Varnum	Adam Perkins
Trey Brewer	Zach Mills	Zach Pelletier
Rylee Cassidy	Grace Ellis	Kenzie Legassie

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

Denise Clark Animal Control Officer

Tony Levesque Plumbing Inspector & Code Enforcement Officer

Hillary Hallett Recreation Director

Bob Clark Highway Foreman

Michael Pelkey Highway Operator/Mechanic

Gregory White Fire Chief
 Emergency Management Director

Ryan Gundy Buildings and Grounds

Mark Stanley Superintendent of Schools

Laura Hunter High School Principal

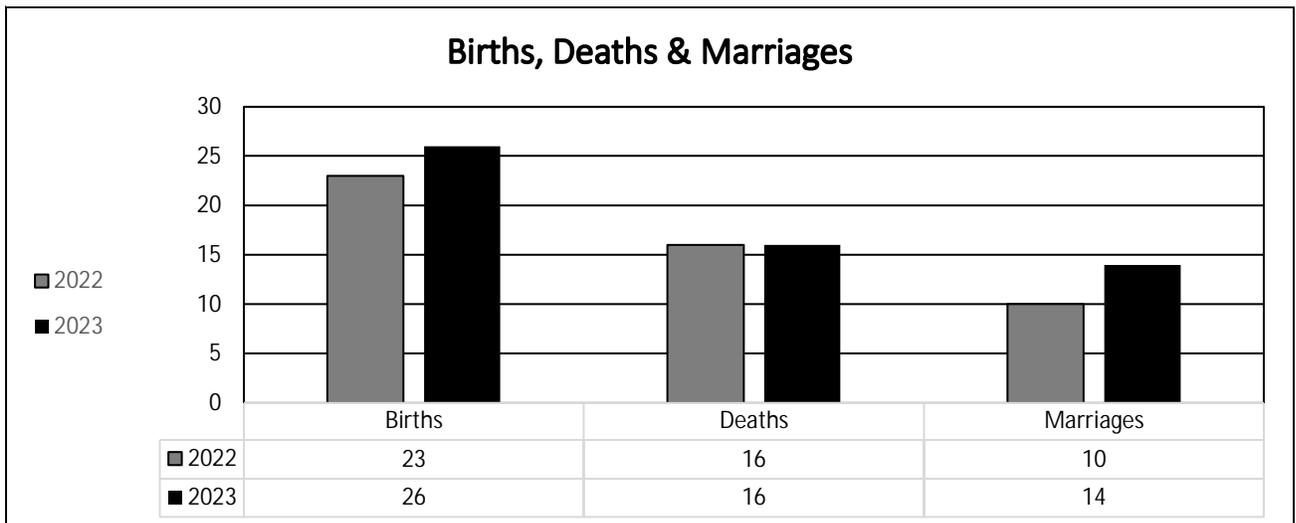
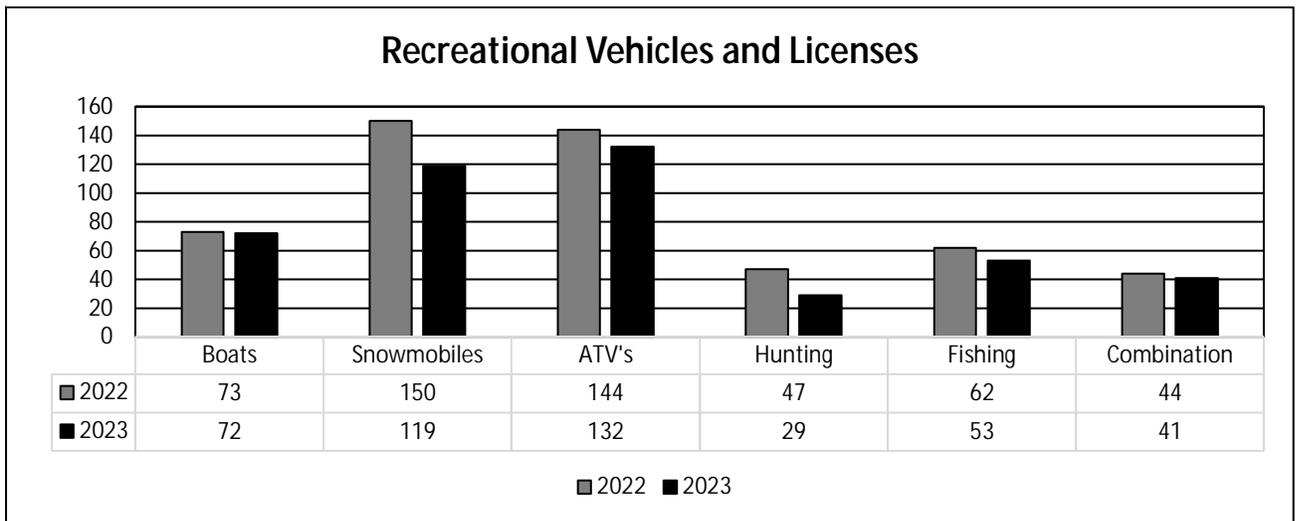
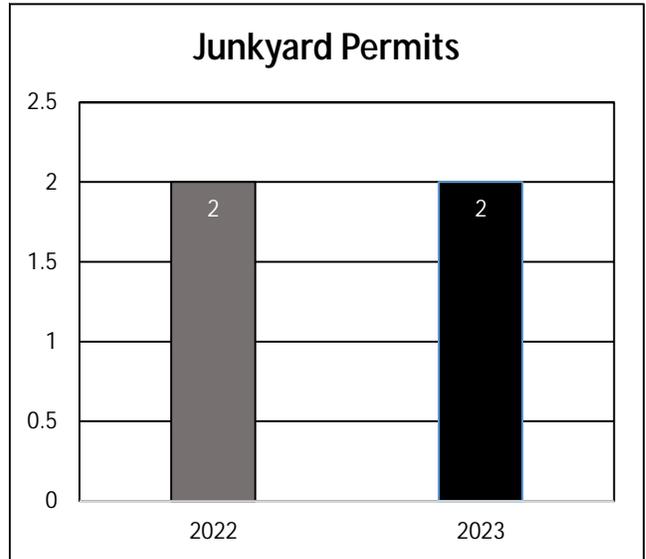
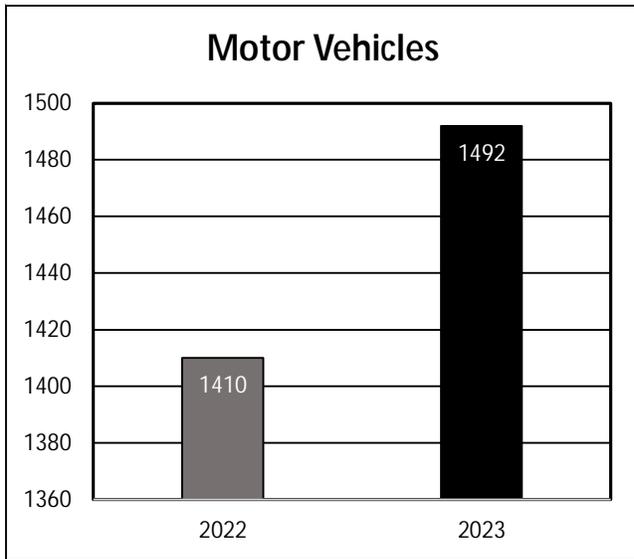
Erin Ireland Elementary School Principal

Jennifer White Attendance Officer



“Every strike brings me closer to the next home run.” - Babe Ruth

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 2023 -2024 (16 February 2023 – 15 February 2024) to the citizens of Easton.

This past year has been very productive in many areas:

- Prestile Community Park has completed phase II of the project in completion of the sewer system (thanks to a grant from the Maine Department of Environmental Small Community Grant Program), pad areas for the new single-family pavilions and the installation of the new playground equipment. 2024 should bring the completion of the Prestile Community Park Project agreement with the Maine Department of Conservation. The Prestile Community Park Committee will then concentrate on needs to be accomplished to put the finishing touches on the project.
- Completed the installation of Broadband to the unserved areas was a huge undertaking and a very rewarding, successful accomplishment. This huge of an undertaking does come with a few mistakes, as we missed two residents out of 128 residents unserved. We have identified the missed addresses and are waiting for installation for one resident with a different internet provider. We have identified the same internet provider for the other resident and are currently waiting to bring the project to a close.
- Village Acres Subdivision has now been paved, utilities and new street lights installed, bringing the project to completion. We are currently selling lots and will be entertaining a proposal from a housing developer to build speculation houses for sale.

Another successful financial budget year has come to an end. I can't thank the Easton Budget Committee enough for their insight and suggestions on our annual budget. This coming year the annual municipal budget does not move the needle on the mil rate what so ever. The increase is less than 1/10th of 1%.

Over the last 13+ years I have had the privilege of working with a team of professional individuals who I would match up to any other municipality in the State of Maine. Coming from two other communities in Aroostook County we had three times the employees that Easton has but doing the same amount of work, signifying the talent of Easton's full-time/part-time employees. Highway Department has a very effective leader in Bob Clark, who continues to lead a very successful department in assuring that our roads are safe for all citizens. After a year with our new highway department employee Mike Pelkey, the stigma of whether a man from Florida could plow snow in Northern Maine, has been taken away. When you serve in Aroostook County as a Town Manager, you get to travel to other communities and listen to events and on doings in the respective community. As I travel these communities, the same comment comes from each municipal manager, "for a small community you have the best recreation program they seen in their years as town manager". That comment could not be said without the leadership of our Recreation Director Hillary Hallett. Hillary continues to ensure that activities are programmed for our youth and seniors that gives the opportunity to socialize for all our citizens in a positive way. 25 years as a Town Manager I have never had a part-time employee that has been as attentive to detail and as eager to improve the buildings and grounds appearance of our community. Ryan Gundy has given me the chance to enjoy that type of part-time employee. Easton has always been identified by our residents and guests as to how beautiful the village area looks, while at the same time our municipal buildings being maintained to appearance/safety. As we move forward in needs of a new Fire Department, Easton residents should be very confident in our Fire Chief

Greg White. Greg's vision comes from great input of the volunteers in the Easton Fire Department. Easton Fire Department understands the needs that will be accomplished to make sure there are no obsolescence issues. Easton should be very proud of our Volunteer Fire Department. They are one of the most manned and active fire departments in Aroostook County, this is all do to great leadership. I'd be remiss if I did not recognize our Town Clerk, Cheryl Clark. As I stated earlier, I have been a Town Manager for 25 years, in those years I have never been blessed by other town clerks with the professionalism, knowledge, customer service or just plain positive attitude. Cheryl does the work that it takes two employees to do and sometimes three and she doesn't miss a beat. Yet I believe Cheryl Clark's best attribute is her positive attitude and smile.

This is the part of my report where I reflect on life in general. WOW!! 13+ years and it is time to say good-bye. As my retirement date of 1 May 2024 keeps creeping up on a daily basis, I wanted to thank the residents of Easton for their support, concerns and just overall companionship. Easton will be my permanent home, as I could not think of a better place to live.

In closing I would like to thank my Board of Selectmen. Easton Board of Selectmen continues to look into ventures of improving our community and ensure that Easton residents always receive the best possible service. As I always close with "my office is always open, no appointment necessary", I realized I will not have an office at the Town Office much longer. So, I leave you with this thought "We were created as humans with two ears and one mouth, do you think the creator meant for us to just do less talking and concentrated on listening more"?

Respectfully Submitted,
Jim Gardner, Town Manager



HIGHWAY DEPARTMENT REPORT

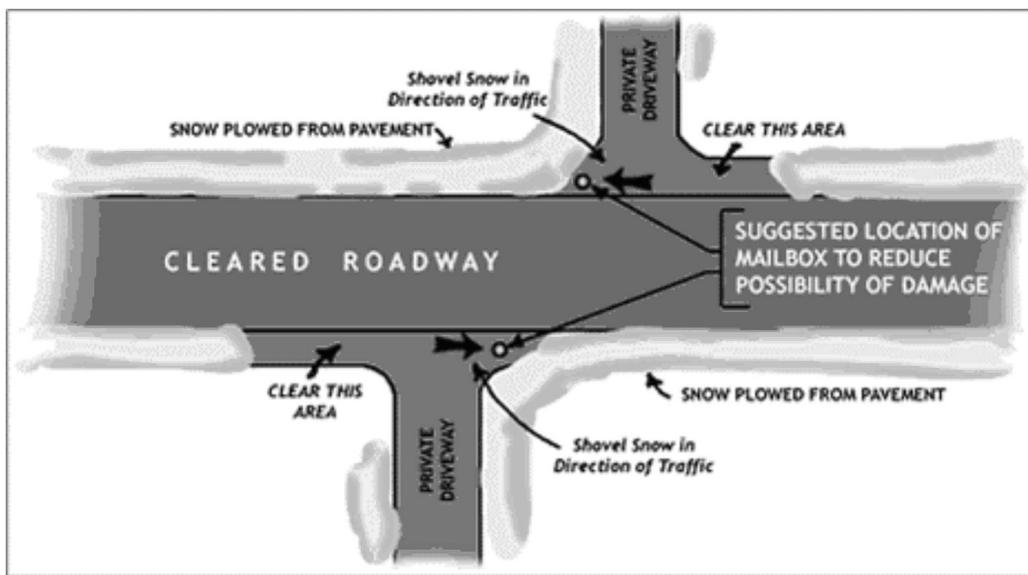
Last's year Highway Department projects included:

- Forest Avenue – Contracted with Steelstone Industries to pave with 1 1/2 inches of 9.5 mm asphalt.
- Mahany Road – Cut back trees for 500 feet, ditched 650 feet, added 1,100 yards of gravel to the dirt road section.
- Graham Road – Cut back trees and brush for 200 feet.
- Curtis Road – Cut back trees and brush for 200 feet.
- Bowers Road – Contracted with Dasco to apply calcium chloride.
- Bangor Road – Installed new driveway entrance and culvert.
- Applied 50 tons of asphalt patch to roadways.
- Mowed road sides and swept sanded roads in the spring.
- Graded the Bowers and Mahany Roads.

Along with the above mentioned projects, we have done our yearly duties and preventative maintenance programs for the Highway, Fire, and Buildings & Grounds Departments. I would like to thank Mike Pelkey for his work, as well as, Ira Dodge, Ryan Gundy, Brent Bradley, and James Desmond for their help with plowing and patching roadways. I would also like to thank the Town Office staff and the Board of Selectmen for their support.

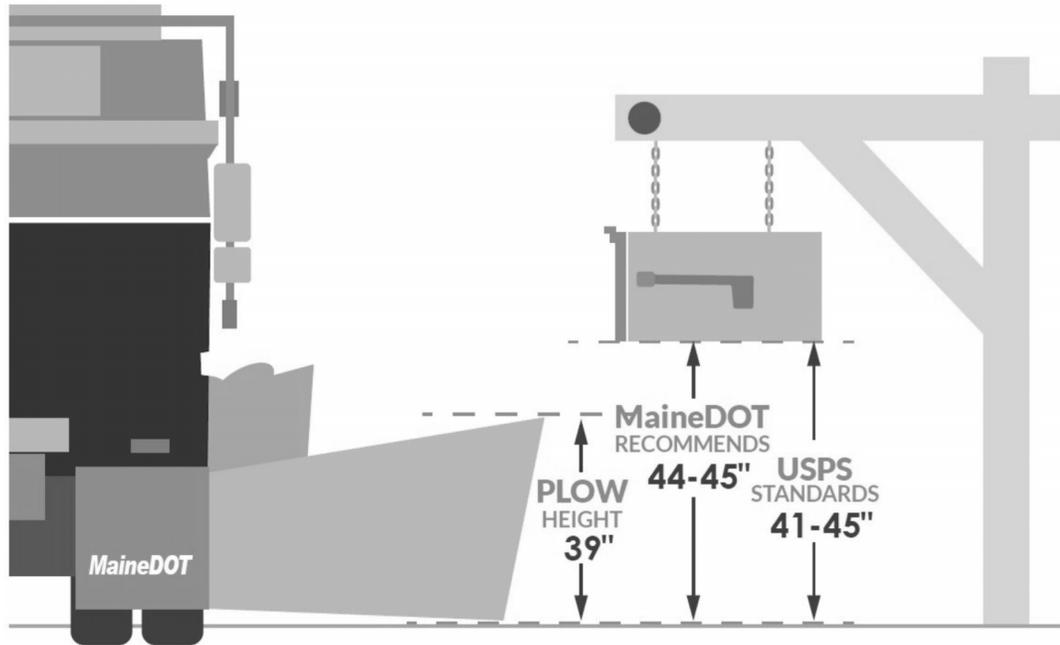
Respectfully Submitted
Bob Clark, Highway Foreman

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 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.



MAILBOX HEIGHT REGULATIONS

There isn't a statute that addresses mailboxes specifically, but the rule that mailboxes located within the road right-of-way are there at the owner's risk is well established. The rule is based on the fact that the land under the road right-of-way is subject to an easement for travel purposes and anything located in the right-of-way is subordinate to the use of the road for travel purposes. This is even more clear for roads actually owned by the town in fee simple - a person has no inherent right to place objects on the Town's property. Therefore, if a mailbox is damaged as a result of routine plowing, there is no liability for the Town.



"The most difficult thing is the decision to act, the rest is merely tenacity." - Amelia Earhart

ANIMAL CONTROL OFFICER REPORT

An ACO is responsible for making sure Easton residents have their dogs immunized against rabies and licensed with the Town each year. All dogs six months and older are required to be licensed by December 31st each year and, if the licensing is not done by February 1st, a \$25.00 per dog late fee will be charged. Proof of current rabies vaccination is required at the time of licensing.

If you need help with getting your dog or cat spayed or neutered, you can go to acf.helpfixme@maine.gov or call (800) 367-1317. The goal of this program is to reduce shelter intakes and euthanasia. This program is restricted to cats and dogs, with a focus on pit bulls and pit bull mixes as these breeds are at a higher number in our shelters. Please call, other breeds can be accepted.

Easton hired a new Animal Control Officer on August 15, 2023. As of that date, there have been 5 complaints, 1 being a dog bite, 1 stray livestock, and 3 dog at large. The dog bite case was thoroughly investigated and the owners summonsed to court.

If you have any concerns about animals, domestic or wild, please call Animal Control Officer Denise Clark at (207) 227-7913, email at Easton.aco@gmail.com, or message through the newly created Town of Easton Animal Welfare page on Facebook. For animal traffic safety concerns, call Maine State Police Barracks in Houlton, (207) 532-5400. You may also call the Easton Town Office during regular business hours, (207) 488-6652.

NOTICE TO ALL DOG OWNERS

All dogs six months or older as of January 1, 2024 or whenever they turn six months must be licensed. Any owner that licenses their dog after January 31, 2024 will be charged an additional \$25.00 late fee per dog. A valid rabies certificate must be presented at the time of licensing. On April 1, 2024, 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 Town Office.



"Happiness is not the absence of problems, it's the ability to deal with them." - Steve Maraboli

SCHOOL DEPARTMENT REPORT

It is my absolute pleasure to provide you with a report on the great things happening at your schools. Easton School Department continues to lead Aroostook County in providing top-notch curriculum through cutting edge instruction provided by the best teaching staff in the State of Maine.

The Heating and Ventilation project has been completed under budget, with new high-efficiency hot water boilers, delivery system, unit ventilators and air exchange units in our gymnasiums. I am happy to report that all systems are running smoothly and we are already seeing cost savings through its incredible efficiency.

The Easton School Department Food Services Program has been awarded an Action for Healthy Kids grant for nearly \$150,000. With this money the kitchen will be getting a much needed renovation, primarily with a new walk-in freezer and storage area, as well as a variety of updated supplies. We are so proud of the hard work our Food Services Staff have put in to make this exciting grant happen!

The Easton School Department continues to raise funds for the installation of a new Gymnasium floor, bleachers, pads and protective floor cover at the Jr/Sr High School, and the renaming of the Gymnasium as the “Gaylen Flewelling Memorial Gymnasium” in honor of the great man who served as the school’s Committee Chair for many years. At this time, we are targeting a summer 2025 installation date. Keep your eyes open for fundraising events in the near future!

Finally, I want to thank all of the parents and community members who continue to support our great schools. Our mission statement is “to provide our students with pathways that lead to knowledge, skills, and experiences to reach their potentials”. It is an incredible honor and privilege to educate the young people of this community, and fulfill that mission day-in and day-out.

As always, it is my honor to serve you as your superintendent of this great and historic school department.



Respectfully Submitted,
Mark Stanley, Superintendent of Schools

“We make a living by what we get. We make a life by what we give.” - Winston Churchill

FIRE DEPARTMENT REPORT

Structure Fires	10
Motor Vehicle Accidents	7
ATV/Snowmobile Accidents	1
Wildland/Grass Fires	5
Public Service	16
Business/Work night Meetings	15
Training	19

Numbers tell the whole story; well actually the numbers are only useful if you know how they are classified and categorized, so this year I want to provide some insight into where the numbers come from.

Starting at the bottom of the Table above, there were 19 meetings with the purpose of providing continuing training. These include the whole range of knowledge and skills required of a fire fighter; using the protective gear quickly and correctly, training on the apparatus used by our department, pumping water, hose and nozzle use, using the extrication tools for getting patients out of a crumpled vehicle, using saws and fans to control the ventilation of a smoked filled area, how to take care of yourself as a first responder with mental health professionals, and so much more. You have no doubt seen the firemen as they do these trainings and understand the need for doing it.

Business/work night meetings is self-evident so I won't say anything other than the membership of this organization give up a lot to be a part of the department and to help within this community.

Public Service calls is a catch all category where we put the incidents such as; a powerline down, or tree on a power line, medical assistance calls to help the ambulance personnel or be the first to begin critical aid, carbon monoxide detector going off and homeowner doesn't know what to do, installing smoke detectors, automatic alarms that require investigation or are cancelled while we are enroute, someone needs help getting into their homes but are disabled, doing tours of our fire station to groups, and even going to our schools to teach about fire safety. Although this is not an exhaustive list of the calls we handle, I hope you get the sense of where the number comes from.

Wildland/Grass fires does include wood cut and ready to be milled and caught fire from another area they intended to burn, as well as permitted burns getting out of hand and potentially could damage property not part of the permitted burn.

ATV/Snowmobile accidents are separated from other vehicle accidents because of the location and or terrain that we must go through to reach the patient and what equipment is used to provide the necessary help.

Motor Vehicle Accidents require a prompt response and specialized equipment to render aid or to remove obstacles from receiving aid. An equally important concern to the safety of the firefighters working on cutting patients out of a vehicle is to control the area from other motor vehicles, and to this point I ask for patience if you are one of people delayed because of a scene like this.

Structure Fires cover any calls received that involve smoke or fire from within a structure, so this does include the occasional cooking/oven fire. The number includes fires that we are called upon to respond to as part of the automatic mutual aid agreements we have with each of our bordering communities. I have to add my compliments to our firefighters and say how proud I am to be a part of this department and the people who make it one of the best in the State.

I do want you all to think about fire safety and to practice your escape plan!!! This year alone, we have been involved at a fatal fire scene that took the lives of three people. This cannot go unnoticed or with indifference; had there been working smoke detectors this undoubtedly would have had a different outcome without the loss of life. We continue to provide and install smoke detectors to anyone in need at no cost to the homeowner. Please call or stop by the Town Office to request this service.

Respectfully Submitted
Greg White, Fire Chief



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, 2024. Persons receiving such an exemption are not required to apply annually.

There are three categories for the exemption: Post WW1 - \$6,000, WWI - \$7,000, and Paraplegic - \$50,000.

HOMESTEAD EXEMPTION

Residents who have owned, and lived in, a home in Maine for the past twelve months qualify for a homestead exemption of up to the just value of \$25,000. Applications are available at the Town Office.

MAINE PROPERTY TAX DEFERRAL PROGRAM

The State Property Tax Deferral Program is a program that allows certain individuals to defer (postpone) payment of the property taxes on their homesteads until they pass away, move, or sell their property. During the period when the taxes are being deferred, the State reimburses the municipality for the deferred taxes. The deferred tax, plus interest, is then required to be repaid to the State by the individual or their estate when they pass away, move, sell the property, or move the property (if mobile or floating home) out of Maine.

You must file an application with your local municipal assessor between January 1 and April 1. The application is available on the MRS website at www.maine.gov/revenue/tax-return-forms/property-tax. The municipal assessor will verify certain information, then forward the application to MRS for review. MRS will review your application and may request additional information from you to confirm your eligibility for the program. For more information visit State Property Tax Deferral Program/Maine Revenue Services.



REPORT OF THE ASSESSORS 4/1/2023

Real Estate:	
Land Value	\$47,745,900
Building Value	<u>\$108,497,700</u>
Total Real Estate Value	\$156,243,600
Personal Property:	
Production machinery and equipment	\$59,511,075
Business Equipment	\$649,017
All other personal property	<u>\$131,774</u>
Total Personal Property	\$60,291,866
 Total Taxable Valuation	 \$216,535,466
 Municipal Tax Rate per \$1,000 = .016155 (mil rate)	 \$3,498,130.45

CODE ENFORCEMENT OFFICER/ PLUMBING INSPECTOR REPORT

The following is a summary of the Plumbing Permits issued during 2023:

Internal Plumbing Permits	0
Sub-surface Waste Disposal Systems	<u>9</u>
Total	9

Twelve (12) projects have been completed and inspected during 2023. There are no voided permits for 2023 and there are two (2) projects pending installation and inspection at this time. I have sent in the State of Maine fees and the State copy of the permits completed and inspected.

There have been four (4) Maine Forest Service Intent to Harvest Notifications received and reviewed this year, as well as a notification from the Maine Forest Service that they are no longer accepting paper Forest Operations Notification (six-digit FON number).

I have reviewed all the documentation and prepared the Inspection Reports that have been submitted for Three (3) Subsurface Waste Disposal Systems installed using DEP Small Community Grant Funds.

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

RECREATION DIRECTOR REPORT

“Every day is an adventure, and no two days are ever alike.” (James Cook). There couldn’t be a stronger statement that describes our recreation department. Each day I know I will share special moments with your children and grandchildren, enjoy a hug from our senior citizens, and have a conversation with our residents. We are loving our new space at the old town office. Thank you to our Board of Selectmen and the Fire Department for allowing me this space to organize, meet with parents and programmers, and keep everything in one location. Please stop in to share your thoughts or visit any time.

Summer of 2023 was wonderful: not warm or sunny, but none the less fun! Our programs were full to capacity, and everyone enjoyed their time together. Our summer staff of Kaden Arnett, Kody Carter, and Chloe Lento were crucial in how smoothly the summer programs operated. We were able to offer STEM Space Camp, Spa Camp, DIY Camp, Dutch Soccer Academy, two basketball camps, two art camps, golf camp, archery camp, Unicorn & Dragons Camp, swimming lessons, gymnastic classes, and Ninja Warriors. Bus trips included a tour of Presque Isle on Molly the Trolley, Northern Maine Fair, splash pad, swimming pool, Houlton Farms Dairy, LEGO Club, Art for Heart, Goughan’s Farm, and Mark & Emily Turner Memorial Library. Our four baseball leagues kept us on the diamond many afternoons and we were privileged to have Chance Bragan, Blake King and Spencer Bragan manage these teams. It was great to have our t-ball league brought back this year. Also offered was ATV/Snowmobile safety class, Track n’ Field, and MLB Pitch, Hit, & Run. “Back-to-School” was offered for a second year. This program benefited 36 Easton elementary & junior high students. Every child who registered was presented with a backpack, lunch box filled with snacks, water bottle and all the school supplies requested by their classroom teachers. We cannot express adequate thanks to our sponsors for this program including United Way of Aroostook, Pineland Farms/Michael’s Food, Huber Engineered Woods, McCain Foods, and Northern Light Health – AR Gould. Sadly, this was the first year in 20+ years that our community didn’t qualify for the Summer Feeding Program, which provides breakfast & lunch 5 days a week. It is very important to fill out the paperwork (even though we get free lunches throughout the school year) that comes home at the beginning of every school year. It is possible this program could be gone for 5 (five) years without intervention from our legislatures. If you know anyone who could assist us with these efforts, please send them my way.

When harvest break arrived, children had an opportunity to participate in multiple week-long programs; golfing at Mars Hill Country Club, Escape Room Camp, Around the World Art Camp, Dance Camp with Let’s Dance and swim lessons at Gentile Hall. Field trips during break included Kings Landing, Hunter Brother’s Farms, Goughan’s corn maze, and Putnum’s Farm. Grades 1&2 soccer players were back on the field improving their ball handling skills and the 3rd & 4th grade soccer team enjoyed the beautiful fall weather competing in several games under the direction of Coach Kody Carter. It was great to have our 5th & 6th team competing each Saturday in several round robins around Aroostook County and a season-end tournament with Coaches Carter & Carter! Thanks to our many volunteer officials who make this possible!

After-school programs during the school year included themes such as potato day, pasta day, Polar Express day, sticker day, 4H meetings, BINGO, down-hill skiing, movement & nutrition classes, ornament making, holiday movies, seasonal crafts, Good News Club, gingerbread houses, open gyms, and character building with Hope & Justice. School vacations and early-release trips have included; dodge ball tournament, Wintergreen Arts, the Maple Moose, Playtime Adventures, Mother’s and Father’s Days gifts, bowling, roller-skating, ice-skating and bounce houses!

“Minds are like parachutes, they only function when they are open.” - James Dewar

Our seniors' group is growing, we love our new friends; we've enjoyed "lunch n' learns" compliments of Northern Light Health discussing: medications and the winter blues, learning about 4H Aroostook offers youth, an explanation of the Hope and Justice's Projects services, an overview of the Aroostook Area on Aging many programs. Area on Aging brought us Healthy Aging classes for 8 weeks focusing on fall prevention, isolation, medication & exercise. The cookout with Washburn and Ashland senior groups is an annual favorite and exercise classes continue twice a week. Special holiday meals were held for Valentines, Christmas Brunch, Mother's Day, and Memorial Day. If you wish to be added the mailing list of activities, please call 488-6601.

Good Canine Citizen classes have graduated many well-behaved pups. We had such a great response to this class with Chris from Critter Hill and look forward to her return this spring. If you would like to be on the list for that class, please call 488-6601.

Much gratitude for the many organizations & businesses that facilitate programs or assist us with funding. I am hesitant to list them all for fear of forgetting one, but I will do my best as they are an integral part of our department. Aroostook Area on Aging, All Star-Gymnastics & Cheerleading, Aroostook County Action Program, Big Bang Theatre, Big Rock Mountain, Child Evangelism Fellowship, Critter Hill Kennel, Easton Fire Department, 4H Aroostook, Francis Malcolm Science Center, Huber Engineered Woods, McCain Foods USA, Let's Dance Studio, MSAD#1 Adult Education, Maine Health 5-2-1-0, Mark & Emily Turner Memorial Library, Mars Hill Country Club, Northeast Tree Harvesting Inc., Northern Light Health – AR Gould, Northern Maine Community Recreation Association, UMPI girls' basketball team, UMPI Gentile Hall, and Wintergreen Arts Center.

Thank you to Jim Gardner, Town Manager. We've accomplished a lot over the past 13 years. The rec. department has a great working relationship with our schools, grounds, fire, & highway departments. I look forward to continuing to work with you and our new town manager and town clerk. Much thanks to all who have refereed, chaperoned, transported children, and served on the Field Day & Recreation Committees. I'm incredibly grateful to Cheryl, Tabitha Dudley, & Penney Siddiqui for their time spent editing. Most importantly, thanks to our community for your participation and support over the past year!

Yours in Recreation,
Hillary Hallett, Recreation Director





“Knowledge is learning something new every day. Wisdom is letting go of something every day.” - Zen proverb



“Never doubt that a small group of thoughtful, concerned citizens can change the world. Indeed it is the only thing that every has.” - Margaret Mead



“If you would not be forgotten, as soon as you are dead and rotten, either write things worth reading, or do things worth the writing.” - Benjamin Franklin



“In matters of style, swim with the current; in matters of principle, stand like a rock.” - Thomas Jefferson



2022 TAX LIENS

Burchett, John E.	\$65.32	
Dionne, Robert W	\$943.87	
Francis, Carol A.	\$1,130.04	
Guyette, Paul	\$491.53	
Maust, Robyn M. & Laurette A. LaFrance	\$413.15	
Nadeau, Holly R.	360.89	*
Nichols, Heirs of Clayton	\$1,776.70	
Nichols, Lawrence W.	\$267.81	
Plourde, Raymond N.	\$3,817.95	
Skidgel, Edward L. & Holly A	\$248.22	
Turner, William	\$744.90	Bal.
 TOTAL	 \$10,260.38	

* Paid after books closed.



“If you look at what you have in life, you’ll always have more. If you look at what you don’t have in life, you’ll never have enough.” - Oprah Winfrey

2023 LIST OF TAXES DUE

Bate, Kristie L.	\$862.68	
Beaulier, Matthew D.	\$1,218.09	
Bonville-Hull, Barbara J.	\$108.24	
Burchett, John E.	\$75.93	
Callioras, Steven J.	\$2,032.30	
Callioras, Steven J.	\$326.33	
Callioras, Steven J.	\$69.47	
Caron, Jayson W.	\$2,106.61	
Condon, Eric M.	\$747.98	
Cote, Ruth E.	\$2,024.22	
Crandall, Heirs of Bernice and Tony & Andrew Curtis	\$381.26	
Dionne, Robert W.	\$1,151.85	
Embelton, Logan N.	\$1,011.30	
Francis, Carol A.	\$1,298.86	
Gadaire, Lisa	\$707.59	*
Guyette, Paul A.	\$630.05	
Hair, Jason A.	\$333.22	Bal.
Hersey, Jack L.	\$269.79	
Hewitt, Jason E.	\$624.85	Bal.
Hull, Rickie M.	\$512.11	
Ireland, Tina L.	\$403.88	
Jalbert, Paul E.	4.17	Bal.
Johnston, Edward W.	\$455.57	
Johnston, Edward W.	\$105.01	
Kearly, Mark D.	\$1,066.23	
Ladner, Heirs of Fern E.	377.78	Bal.
Lamoreau, Cole L. & Rae	\$870.39	
Lamoreau, Craig M. & Amanda L.	\$1,336.02	
Lamoreau, Rae M. & Cole L.	\$235.86	
Lanter, David B.	\$471.73	
LaTour, Dennis & Marta	\$152.32	Bal.
LeBlanc, Linda M.	\$528.27	
Lombard, Matthew R.	195.48	
Maust, Robyn M. & Laurette A. LaFrance	\$474.96	
McGee Storage Solutions, Inc.	\$358.64	
McLaughlin, Brooklyn(Smith, Kent & Virginia)	\$507.27	*
Michaud, Steven M.	\$634.89	
Nadeau, Holly R.	\$410.34	*
Newman, Michael	2,205.16	
Nichols, Heirs of Clayton	\$2,041.99	
Nichols, Lawrence W.	\$373.18	
Pangburn, Christopher A. & Dale W. Tompkins	\$878.83	
Pangburn, Christopher A. & Dale W. Tompkins	\$1,873.98	
Parlin, Leighton J. & Glenna P.	\$2,084.03	Bal.

Patterson, Patrick T.	\$1,234.38	Bal.
Peers, Thomas M.(Gingerich, Jonas & Katie)	\$2,063.03	Bal.
Perrault, Elise	\$235.86	
Plourde, Raymond N.	\$4,100.14	
Poole, Roxanne R.	\$69.47	
Robbins, Warner C.	\$720.51	*
Robbins, Warner C.	\$297.25	*
Saucier, Leane M.	\$1,849.75	
Sherwood, Cathie	\$583.82	Bal.
Skidgel, Edward L. & Holly A.	\$352.18	
Smith, Christine M.	\$1,269.78	
Stickney, Theodore F.	\$67.85	*
Stickney, Theodore F. & Brandi S. Clark	\$512.11	
Tibbetts, Adam	\$904.68	
Tompkins, Anthony	\$1,008.07	
Tompkins, Lisa S.	\$1,090.46	
Tompkins, Trent M.	\$646.20	
Turner, William R.	\$1,198.05	
Turner, William R.	\$873.99	
Vado, Cyrill	\$300.00	Bal.
Varnum, Mark S.	\$21.00	*
Varnum, Mark S.	\$626.81	*
Varnum, Mark S.	\$7,836.79	*
Young, Lennie K.	\$1,715.66	*
Young, Lennie K. & Deborah L.	\$219.71	*
Young, Lennie K. & Deborah L.	\$219.71	*
TOTAL	\$64,555.97	

* Paid after books closed.



"If you are not willing to risk the usual, you will have to settle for the ordinary." - Jim Rohn

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.

*“Happiness is being content with what you have, living in freedom and liberty,
having a good family life and good friends.” - Divyanka Tripathi*

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.

SECRET BALLOT ELECTION AND TOWN MEETING WARRANT

Monday, April 1, 2024

STATE OF MAINE

COUNTY OF AROOSTOOK

TO: Ryan Gundy, 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 and State, qualified by law to vote in town affairs, to meet at the Easton Odd Fellows' Hall/Community Center in said Town on Monday, April 1, 2024 at 9:00 AM in the morning, and then and there to act on Articles 1 and by secret ballot on Article 2 as set out below. 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 and Gymnasium, in said Town on Monday, April 1, 2024 at 8:00 in the evening, then and there to hear the results of the secret ballot on Articles 1 and 2 and to act on Articles 3 through 42, 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 the rate of interest to be charged on all unpaid taxes

Selectmen Recommend: That all taxes be due and payable October first, 2024 and that interest be charged on all unpaid taxes starting November first, 2024 at 8.00 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 and to sell or dispose of any properties as they deem advantageous to the Town during the fiscal year ending February 15, 2025.

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, 2026.

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, Odd Fellows rental fees, supplemental taxes, license fees and other miscellaneous income to be received in fiscal year ending February 15, 2025 to reduce the tax commitment by \$485,700.00.

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 and for any costs incurred in addressing potential abatement requests.

Selectmen Recommend: YES

Budget Committee Recommends: YES

Art. 11: To see if the Town will raise and appropriate \$233,625.00 for Town Administration.

	2023-2024	2023-2024	2024-2025
	Appropriated	Actual	Proposed
Salaries	\$132,845.00	134,287.23	\$131,204.00
457 DC Match	1,736.00	1,735.30	3,461.00
Health Insurance	45,836.00	46,154.97	55,942.00
MSRS Match	13,550.00	13,697.20	13,515.00
Medicare Match	1,927.00	1,964.37	1,903.00
Car Allowance	4,000.00	4,000.00	4,000.00
Supplies	5,200.00	4,786.38	5,200.00
Office Equipment Maintenance	1,200.00	812.69	1,000.00
IT Services	1,200.00	1,245.00	1,300.00
Telephone/Internet	4,308.00	4,470.20	4,500.00
Electric	2,595.00	1,605.86	2,100.00
Training/Travel/Dues	2,500.00	2,475.50	2,500.00

Building Fuel	3,000.00	2,126.84	3,000.00
Postage	2,500.00	1,932.36	2,500.00
Building Services	<u>1,500.00</u>	<u>1,040.47</u>	<u>1,500.00</u>
TOTAL	\$223,897.00	\$222,334.37	\$233,625.00

Selectmen Recommend: YES

Budget Committee Recommends: YES

Art. 12: To see if the Town will raise and appropriate \$113,333.00 for the Fire Department.

	2023-2024	2023-2024	2024-2025
	Appropriated	Actual	Proposed
Payroll	\$44,805.00	\$44,805.00	\$44,805.00
Chief's Car Allowance	1,000.00	1,000.00	1,000.00
Telephone & Internet	3,500.00	3,323.45	3,800.00
Contract Services - Dispatch	2,400.00	1,200.00	2,400.00
Building Fuel	10,900.00	5,933.85	10,900.00
Electric	4,200.00	4,434.46	4,600.00
IT Support	1,200.00	1,245.00	1,300.00
Training	3,200.00	2,478.83	3,200.00
Dues & Printing	1,000.00	910.49	1,200.00
Medicare	650.00	649.69	650.00
FICA	2,778.00	2,597.30	2,778.00
Repairs	9,000.00	8,878.79	9,000.00
Annual Truck Certification	0.00	0.00	2,500.00
Gas/Oil/Diesel	4,000.00	3,109.78	4,000.00
Tools & Supplies	7,000.00	6,754.95	7,000.00
Hepatitis Vaccination	100.00	0.00	100.00
Office Supplies/Cleaning Services	1,000.00	1,622.94	1,500.00
SCBA	2,400.00	3,449.62	2,500.00
Gloves, Coats, etc.	9,000.00	5,591.14	9,000.00
Insurance	<u>1,100.00</u>	<u>1,088.00</u>	<u>1,100.00</u>
TOTAL	\$109,233.00	\$99,073.29	\$113,333.00

Selectmen Recommend: YES

Budget Committee Recommends: YES

Art. 13: To see if the Town will raise and appropriate \$388,041.00 for the Highway Department.

	2023-2024	2023-2024	2024-2025
	Appropriated	Actual	Proposed
Salaries	\$164,725.00	\$129,283.84	\$150,344.00
457 DC Match	4,942.00	3,626.80	3,735.00
Medicare Match	2,389.00	1,904.96	2,180.00
MSRS Match	16,809.00	12,580.92	15,486.00
Health Insurance	29,069.00	30,421.25	31,496.00
Gas/Oil/Diesel	42,000.00	32,737.05	42,000.00

Sand & Salt	70,000.00	64,402.55	73,500.00
Equipment Repair	30,000.00	35,704.98	34,000.00
Tool & Supplies	7,000.00	6,315.00	7,000.00
Blades & Chains	4,000.00	4,319.50	4,400.00
Telephone/Internet	1,300.00	1,308.75	1,400.00
Electric	4,600.00	4,587.88	4,600.00
IT Support	1,200.00	1,245.00	1,300.00
Building Fuel	6,600.00	4,528.07	6,600.00
Training/Dues	1,000.00	510.00	1,000.00
Building Maintenance	7,000.00	5,587.17	8,500.00
Drug Testing	<u>500.00</u>	<u>476.00</u>	<u>500.00</u>
TOTAL	\$393,134.00	\$339,539.72	\$388,041.00

Selectmen Recommend: YES

Budget Committee Recommends: YES

Art. 14: To see if the Town will raise and appropriate \$116,090.00 for Recreation.

	2023-2024	2023-2024	2024-2025
	Appropriated	Actual	Proposed
Salaries	\$45,058.00	\$45,057.60	\$44,700.00
457 DC Match	1,352.00	1,351.64	1,341.00
Seasonal/Bus Driver Salary	13,500.00	8,536.01	13,500.00
Rec Director Car Allowance	0.00	0.00	1,500.00
Health Insurance	30,554.00	30,769.97	34,027.00
Medicare Match	850.00	785.54	774.00
MSRS Match	5,973.00	5,271.64	5,498.00
Programs/Equipt/Supplies	8,200.00	7,707.01	7,000.00
Telephone/Internet	2,550.00	2,591.79	2,650.00
Electric	300.00	286.10	300.00
Building Fuel	700.00	741.73	800.00
IT Support	1,200.00	1,245.00	1,300.00
Field Maintenance	1,000.00	493.65	700.00
Training/Travel	<u>2,000.00</u>	<u>1,221.27</u>	<u>2,000.00</u>
TOTAL	\$113,237.00	\$106,058.95	\$116,090.00

Selectmen Recommend: YES

Budget Committee Recommends: YES

Art. 15: To see if the Town will raise and appropriate \$35,889.00 for the Buildings & Ground Maintenance Department.

	2023-2024	2023-2024	2024-2025
	Appropriated	Actual	Proposed
Salaries	\$25,029.00	\$19,429.99	\$25,785.00
Medicare	363.00	281.74	374.00
MSRS Match	2,553.00	1,981.85	2,630.00
Gas	1,400.00	847.85	1,400.00
Electric	300.00	286.09	300.00

Tools & Supplies	2,500.00	3,279.85	2,500.00
Building Fuel	700.00	741.73	800.00
Building/Vehicle Maint.	<u>2,100.00</u>	<u>1,796.24</u>	<u>2,100.00</u>
TOTAL	\$34,945.00	\$28,645.34	\$35,889.00

Selectmen Recommend: YES

Budget Committee Recommends: YES

Art. 16: To see if the Town will raise and appropriate \$11,625.00 for the operation of the Odd Fellows' Hall.

	2023-2024	2023-2024	2024-2025
	Appropriated	Actual	Proposed
Building Maintenance	\$1,500.00	\$2,298.10	\$3,000.00
Building Fuel	3,625.00	2,295.74	3,625.00
Telephone	1,700.00	2,109.77	2,100.00
Electricity	<u>2,700.00</u>	<u>2,639.23</u>	<u>2,900.00</u>
TOTAL	\$9,525.00	\$9,342.84	\$11,625.00

Selectmen Recommend: YES

Budget Committee Recommends: YES

Art. 17: To see if the Town will raise and appropriate \$345,960.00 for other expenses:

	2023-2024	2023-2024	2024-2025
	Appropriated	Actual	Proposed
Tri-Community Landfill	\$165,000.00	\$165,737.31	\$169,950.00
Ambulance Service	85,800.00	85,800.00	85,800.00
Animal Control Officer	1,675.00	1,648.34	1,675.00
Plumbing Inspector	2,235.00	2,231.19	2,235.00
Code Enforcement Officer	1,120.00	1,118.32	1,120.00
Assessing	16,000.00	16,000.00	16,000.00
Beautification	4,000.00	3,627.53	4,000.00
General Assistance	2,000.00	2,000.00	2,000.00
Legal	3,000.00	2,637.19	3,000.00
Audit	12,000.00	9,718.75	12,000.00
TAN Interest	1,750.00	1,750.00	1,750.00
Advertising	4,000.00	2,348.00	3,000.00
Town Report	2,500.00	2,284.77	2,800.00
Street Lights	13,530.00	13,275.28	16,530.00
Contract Services	13,700.00	15,306.94	15,500.00
Selectmen's Discretionary	2,000.00	2,000.00	2,000.00
Elections	2,700.00	1,176.49	2,500.00
Selectmen's Stipend	<u>4,100.00</u>	<u>4,058.02</u>	<u>4,100.00</u>
TOTAL	\$337,110.00	\$332,718.13	\$345,960.00

Selectmen Recommend: YES

Budget Committee Recommends: YES

Art. 18: To see if the Town will raise and appropriate \$45,236.00 for Outside Requests:

	2023-2024	2023-2024	2024-2025
	Appropriated	Actual	Proposed
Cemetery Appropriation	\$13,500	\$13,500.00	\$13,500.00
MMA Dues	3,080.00	3,077.00	3,090.00
Catholic Charities	800.00	800.00	800.00
ACAP	505.00	505.00	504.00
Homeless Shelter	1,980.00	1,980.00	2,310.00
NMDC Dues	5,046.00	5,045.92	4,910.00
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	800.00	800.00	800.00
Cen. Aro. Chamber of Commerce	250.00	250.00	250.00
American Red Cross	250.00	250.00	250.00
Little School Restoration	1,500.00	1,500.00	1,500.00
Humane Society	2,508.00	2,508.00	2,772.00
ME Public Broadcasting	100.00	100.00	100.00
Francis Malcolm Science Center	1,000.00	1,000.00	1,000.00
Historical Society	2,000.00	2,000.00	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	7,500.00	7,500.00	7,500.00
Easton ATV Club	<u>500.00</u>	<u>500.00</u>	<u>500.00</u>
TOTAL	\$44,769.00	\$44,765.92	\$45,236.00

Selectmen Recommend: YES

Budget Committee Recommends: YES

Art. 19: To see if the Town will raise and appropriate the sum of \$33,700.00 for insurance.

	2023-2024	2023-2024	2024-2025
	Appropriated	Actual	Proposed
	\$35,595.00	\$29,801.77	\$33,700.00

Selectmen Recommend: YES

Budget Committee Recommends: YES

Art. 20: To see if the Town will raise \$300,000.00 for the Town Road Improvement Fund.

Selectmen Recommend: YES

Budget Committee Recommends: YES

Art. 21: To see if the Town will accept approximately \$45,272.00 from the State of Maine Urban Rural Initiative 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. 22: To see if the Town will authorize the selectmen to carry-over the following unexpended balances for fiscal year 2025.

Selectmen’s Discretionary	Planning Board Account
Education	Tennis Court
General Assistance	Insurance Reserve
Town Road Improvement	Town Owned Properties
Equipment Reserve	Office Equipment Reserve
School Retirement Reserve	Municipal Building Maintenance
Town Retirement Reserve	Sand/Salt Shed
Signage	Municipal Building Repair Project
Economic Community Development	Fire Truck
Ed McDonald Safety Grant	

Selectmen Recommend: YES
Budget Committee Recommends: YES

2023 Carry-over Balances	
Town Road Improvement	\$286,077.56
Town Owned Property Sales	\$15,775.55
Selectmen’s Discretionary	\$4,162.29
General Assistance	\$3,790.10
Tennis Court	\$8,427.40
Planning Board Account	\$598.32
Education	(\$529,877.97)
Equipment Reserve	\$134,949.10
Insurance Reserve	\$3,000.00
Office Equipment Reserve	\$1,669.72
Town Retirement Reserve	\$8,753.56
School Retirement Reserve	\$10,000.00
General Building Maintenance	\$3,643.41
Municipal Building Repair Project	\$3,856.03
Signage	\$2,186.04
Sand/Salt Shed	(\$6,685.00)
Fire Truck	\$1,000.00
Ed McDonald Safety Grant	(\$2,354.18)
Economic Community Development	\$1,756.01



Art. 23: To see if the Town will appropriate \$586,077.56 from the Town Road Improvement account for summer road maintenance and to carry-over any unexpended balance.

2023-2024 Appropriated	2023-2024 Actual	2024-2025 Proposed
\$409,504.00	\$131,576.31	\$586,077.56

Selectmen Recommend: YES

Budget Committee Recommends: YES

Art. 24: To see if the Town will raise the sum of \$200,000.00 to be placed in the equipment reserve account.

Selectmen Recommend: YES

Budget Committee Recommends: YES

Art. 25: To see if the Town will appropriate, not to exceed, \$75,000 from undesignated fund to replace heating system in Easton Fire Department building.

Selectmen Recommend: YES

Budget Committee Recommends: YES

Art. 26: To see if the Town will appropriate \$6,685.00 from undesignated fund to the sand/salt designated fund balance to zero out the account.

Selectmen Recommend: YES

Budget Committee Recommends: YES

Art. 27: To see if the Town will appropriate, not to exceed, \$11,000 from equipment reserve account for fire truck pump.

Selectmen Recommend: YES

Budget Committee Recommends: YES

Art. 28: To see if the Town will appropriate \$44,108.00 from equipment reserve account to purchase 4 new SCBA packs and 8 carbon cylinder "bottles".

Selectmen Recommend: YES

Budget Committee Recommends: YES

Art. 29: To see if the Town will combine the Town of Easton's retirement reserve balance of \$8,853.56 and Easton School Department retirement reserve balance of \$10,000 to a Town of Easton Retirement account of \$18,853.66.

Selectmen Recommend: YES

Budget Committee Recommends: YES

Art. 30: To see if the Town will raise & appropriate \$2,500.00 for the Municipal Building Repairs account and to carry over any balance.

Selectmen Recommend: YES

Budget Committee Recommends: YES

Art. 31. To see if the Town will raise and appropriate the sum of \$2,500.00 to be added to Office Equipment reserve and to carry over any balance.

Selectmen Recommend: YES
Budget Committee Recommends: YES

Art. 32: To see if the Town will vote to authorize the municipal officers to spend an amount not to exceed 1/6 of the budgeted amount in each budget category of the 2025 annual budget during the period from February 16, 2025 to annual town meeting.

Selectmen Recommend: YES
Budget Committee Recommends: YES

Art. 33: To see if the Town will allow the Board of Selectmen to authorize the Town Manager to apply and accept an award from the State of Maine Small Community 90-10 Matching Grant for pollution abatement construction, to correct, on a priority basis, defective residential septic systems on the Prestile Stream banks or on the banks of other streams or bodies of water, and further authorize the Town Manager to execute the necessary documents pursuant to the application, receipt, implementation, management, and completion of such projects.

Selectmen Recommend: YES
Budget Committee Recommends: YES

Art. 34: To see if the Town will allow the Board of Selectmen to authorize the Town Manager to submit a Community Development Block Grant Application to the Maine State Planning Office and if said application is approved, to further authorize the Town Manager to execute all necessary documents pursuant to the application, receipt, implementation, management and completion of the project.

Selectmen Recommend: YES
Budget Committee Recommends: YES

Art. 35: To see if the Town will vote to set the interest rate to be paid by the town on abated taxes at 6 (six) percent for the fiscal year 2024-2025 pursuant to M.S.R.A. Title 36 §506A.

Selectmen Recommend: YES
Budget Committee Recommends: YES

Art. 36: To see if the Town will vote to authorize the selectmen to dispose of town-owned personal property with a value of \$4,000.00 or less under such terms and conditions as they deem advisable.

Selectmen Recommend: YES
Budget Committee Recommends: YES

Art. 37: To see if the Town, in accordance with M.S.R.A. Title 36 §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. 38: 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 2025.

Selectmen Recommend: YES

Budget Committee Recommends: YES

Art. 39: To see if the Town will vote to expend all proceeds from the State of Maine Grant in Aid Snowmobile Program estimated to be \$14,200.00 to the Easton Trailbreakers Snowmobile Club.

Selectmen Recommend: YES

Budget Committee Recommends: YES

Art. 40: Shall the Town of Easton vote to approve 2024-2025 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. 41: Shall the Town of Easton vote to approve 2024-2025 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. 42: 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 27TH DAY OF FEBRUARY, 2024 A.D.
EASTON SELECTMEN**

Bruce V. Flewelling

Scott F. Allen

Douglas R. Blackstone

Tammy M. Beaulier-Fuller

Norman G. Trask

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
- Odd Fellows’ Hall/Community Center
- Easton Elementary School
- Easton High School
- Easton Post Office

The same being public and conspicuous places in said town, on the 24th day of March, 2024, which is at least 7 days next prior to said meeting.

Dated: March 22, 2024

Ryan Gundy



March 6, 2024

Selectboard
Town of Easton
Easton, Maine

We were engaged by the Town of Easton and have audited the financial statements of the Town of Easton as of and for the year ended February 15, 2024. The following statements and schedules have been excerpted from the 2024 financial statements, a complete copy of which, including our opinion thereon, will be available for inspection at the Town Office.

Included herein are:

Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund	Schedule 1
Balance Sheet - Governmental Funds	Statement C
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	Statement E
Schedule of Departmental Operations - General Fund	Schedule A
Combining Balance Sheet - Nonmajor Governmental Funds	Schedule B
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	Schedule C
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds	Schedule E
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Capital Funds	Schedule F

RHR Smith & Company

RHR Smith & Company
Certified Public Accountants

SCHEDULE 1

TOWN OF EASTON, MAINE

**BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED FEBRUARY 15, 2024**

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Positive (Negative)
Budgetary Fund Balance, February 16, 2023	\$ 1,349,520	\$ 1,349,520	\$ 1,349,520	\$ -
Resources (Inflows):				
Taxes:				
Property Taxes	3,493,727	3,493,727	3,465,770	(27,957)
Excise Taxes	301,000	301,000	300,852	(148)
Intergovernmental Revenues:				
State Revenue Sharing	140,000	140,000	163,323	23,323
Homestead Reimbursement	113,955	113,955	116,532	2,577
BETE Reimbursement	1,892,765	1,892,765	1,892,817	52
LRAP	39,504	39,504	45,272	5,768
Snow grant	-	14,000	14,000	-
Charges for Services	9,400	9,400	10,903	1,503
Interest on Taxes/Lien Costs	7,000	7,000	6,018	(982)
Interest Income	2,000	2,000	12,378	10,378
Miscellaneous Revenues	9,200	9,200	11,471	2,271
Amounts Available for Appropriation	<u>7,358,071</u>	<u>7,372,071</u>	<u>7,388,856</u>	<u>16,785</u>
Charges to Appropriations (Outflows):				
General Government	307,147	307,147	293,709	13,438
Public Safety	210,238	210,238	199,797	10,441
Public Works	593,079	593,079	533,923	59,156
Recreation and Culture	113,237	113,237	106,059	7,178
Education	3,489,288	-	-	-
County Tax	450,976	450,976	450,976	-
Outside Appropriations	44,769	44,769	44,766	3
Unclassified	289,067	303,067	133,713	169,354
Debt Service:				
Interest	1,750	1,750	1,750	-
Transfers to Other Funds	509,000	3,998,288	4,043,560	(45,272)
Total Charges to Appropriations	<u>6,008,551</u>	<u>6,022,551</u>	<u>5,808,253</u>	<u>214,298</u>
Budgetary Fund Balance, February 15, 2024	<u>\$ 1,349,520</u>	<u>\$ 1,349,520</u>	<u>\$ 1,580,603</u>	<u>\$ 231,083</u>

See accompanying independent auditor's report and notes to financial statements.

STATEMENT C

TOWN OF EASTON, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
FEBRUARY 15, 2024

	General Fund	UDAG Fund	Education/ Special Revenue Funds	Education Bond	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 1,339,988	\$ 305,203	\$ -	\$ 152,647	\$ 242,165	\$ 2,040,003
Accounts receivable (net of allowance for uncollectibles):						
Taxes	64,559	-	-	-	-	64,559
Liens	11,115	-	-	-	-	11,115
Other	9,712	234,021	-	-	-	243,733
Due from other governments	27,365	-	-	-	-	27,365
Tax acquired property	14,489	-	-	-	-	14,489
Due from other funds	551,663	-	-	-	354,696	906,359
TOTAL ASSETS	\$ 2,018,891	\$ 539,224	\$ -	\$ 152,647	\$ 596,861	\$ 3,307,623
LIABILITIES						
Accounts payable	\$ 4,468	\$ -	\$ -	\$ -	\$ -	\$ 4,468
Due to other funds	354,696	-	542,624	-	9,039	906,359
TOTAL LIABILITIES	359,164	-	542,624	-	9,039	910,827
DEFERRED INFLOWS OF RESOURCES						
Prepaid taxes	3,450	-	-	-	-	3,450
Deferred tax revenue	75,674	-	-	-	-	75,674
TOTAL DEFERRED INFLOWS OF RESOURCES	79,124	-	-	-	-	79,124
FUND BALANCES (DEFICITS)						
Nonspendable	14,489	-	-	-	-	14,489
Restricted	-	-	-	152,647	1,670	154,317
Committed	-	539,224	-	-	595,191	1,134,415
Assigned	-	-	-	-	-	-
Unassigned	1,566,114	-	(542,624)	-	(9,039)	1,014,451
TOTAL FUND BALANCES (DEFICITS)	1,580,603	539,224	(542,624)	152,647	587,822	2,317,672
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)	\$ 2,018,891	\$ 539,224	\$ -	\$ 152,647	\$ 596,861	\$ 3,307,623

See accompanying independent auditor's report and notes to financial statements.

STATEMENT E

TOWN OF EASTON, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED FEBRUARY 15, 2024

	General Fund	UDAG Fund	Education/ Special Revenue Funds	Education Bond	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes:						
Property taxes	\$ 3,465,770	\$ -	\$ -	\$ -	\$ -	\$ 3,465,770
Excise taxes	300,852	-	-	-	-	300,852
Intergovernmental revenues	2,231,944	-	755,090	-	56,329	3,043,363
Charges for services	10,903	-	-	-	-	10,903
Investment income	12,378	7,705	-	-	1,621	21,704
Miscellaneous revenues	17,489	37,475	-	-	116,586	171,550
TOTAL REVENUES	6,039,336	45,180	755,090	-	174,536	7,014,142
EXPENDITURES						
Current:						
General government	293,709	-	-	-	-	293,709
Public safety	199,797	-	-	-	-	199,797
Public works	533,923	-	-	-	-	533,923
Recreation and culture	106,059	-	-	-	-	106,059
Education	-	-	4,544,246	-	-	4,544,246
County tax	450,976	-	-	-	-	450,976
Outside appropriations	44,766	-	-	-	-	44,766
Unclassified	133,713	4,665	-	-	118,834	257,212
Debt service:						
Principal	-	-	-	12,976	82,908	95,884
Interest	1,750	-	-	-	-	1,750
Capital outlay	-	-	-	-	131,576	131,576
TOTAL EXPENDITURES	1,764,693	4,665	4,544,246	12,976	333,318	6,659,898
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	4,274,643	40,515	(3,789,156)	(12,976)	(158,782)	354,244
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	3,489,288	-	556,042	4,045,330
Transfers (out)	(4,043,560)	-	-	-	(1,770)	(4,045,330)
TOTAL OTHER FINANCING SOURCES (USES)	(4,043,560)	-	3,489,288	-	554,272	-
NET CHANGE IN FUND BALANCES (DEFICITS)	231,083	40,515	(299,868)	(12,976)	395,490	354,244
FUND BALANCES (DEFICITS) - FEBRUARY 16, 2023, RESTATED	1,349,520	498,709	(242,756)	165,623	192,332	1,963,428
FUND BALANCES (DEFICITS) - FEBRUARY 15, 2024	\$ 1,580,603	\$ 539,224	\$ (542,624)	\$ 152,647	\$ 587,822	\$ 2,317,672

See accompanying independent auditor's report and notes to financial statements.

TOWN OF EASTON, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED FEBRUARY 15, 2024

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
General Government -					
General government	\$ 223,897	\$ -	\$ 223,897	\$ 222,334	\$ 1,563
Selectmen's stipend	4,100	-	4,100	4,058	42
Plumbing inspector	2,235	-	2,235	2,231	4
Code Enforcement Officer	1,120	-	1,120	1,118	2
Insurance	35,595	-	35,595	29,802	5,793
Audit	12,000	-	12,000	9,719	2,281
Legal	3,000	-	3,000	2,637	363
Advertising	4,000	-	4,000	2,348	1,652
Town report	2,500	-	2,500	2,285	215
Elections	2,700	-	2,700	1,177	1,523
Assessing	16,000	-	16,000	16,000	-
	307,147	-	307,147	293,709	13,438
Public Safety -					
Animal control	1,675	-	1,675	1,648	27
Fire department	109,233	-	109,233	99,074	10,159
Ambulance	85,800	-	85,800	85,800	-
Street lights	13,530	-	13,530	13,275	255
	210,238	-	210,238	199,797	10,441

SCHEDULE A (CONTINUED)

TOWN OF EASTON, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED FEBRUARY 15, 2024

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Public Works -					
Highway	393,134	-	393,134	339,540	53,594
Buildings and grounds	34,945	-	34,945	28,646	6,299
Tri-Community landfill	165,000	-	165,000	165,737	(737)
	593,079	-	593,079	533,923	59,156
Recreation and Culture -					
Recreation	113,237	-	113,237	106,059	7,178
	113,237	-	113,237	106,059	7,178
Education	3,489,288	(3,489,288)	-	-	-
County Tax	450,976	-	450,976	450,976	-
Outside Appropriations	44,769	-	44,769	44,766	3
Debt Service -					
TAN Interest	1,750	-	1,750	1,750	-
	1,750	-	1,750	1,750	-

SCHEDULE A (CONTINUED)

TOWN OF EASTON, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED FEBRUARY 15, 2024

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Unclassified -					
Odd Fellows	9,525	-	9,525	9,342	183
Beautification	4,000	-	4,000	3,628	372
Contract services	13,700	-	13,700	15,307	(1,607)
Snowmobile grant	-	14,000	14,000	14,000	-
Overlay	261,842	-	261,842	91,436	170,406
	<u>289,067</u>	<u>14,000</u>	<u>303,067</u>	<u>133,713</u>	<u>169,354</u>
Transfers to Other Funds -					
Education fund	-	3,489,288	3,489,288	3,489,288	-
Special revenue funds	4,000	-	4,000	4,000	-
Capital projects funds	505,000	-	505,000	550,272	(45,272)
	<u>509,000</u>	<u>3,489,288</u>	<u>3,998,288</u>	<u>4,043,560</u>	<u>(45,272)</u>
Total Departmental Operations	\$ 6,008,551	\$ 14,000	\$ 6,022,551	\$ 5,808,253	\$ 214,298

See accompanying independent auditor's report and notes to financial statements.

SCHEDULE B

TOWN OF EASTON, MAINE

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
FEBRUARY 15, 2024

	Special Revenue Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS			
Cash and cash equivalents	\$ -	\$ 242,165	\$ 242,165
Due from other funds	58,515	296,181	354,696
TOTAL ASSETS	\$ 58,515	\$ 538,346	\$ 596,861
LIABILITIES			
Due to other funds	\$ 2,354	\$ 6,685	\$ 9,039
TOTAL LIABILITIES	2,354	6,685	9,039
FUND BALANCES			
Nonspendable	-	-	-
Restricted	-	1,670	1,670
Committed	58,515	536,676	595,191
Assigned	-	-	-
Unassigned (Deficit)	(2,354)	(6,685)	(9,039)
TOTAL FUND BALANCES	56,161	531,661	587,822
TOTAL LIABILITIES AND FUND BALANCES	\$ 58,515	\$ 538,346	\$ 596,861

See accompanying independent auditor's report and notes to financial statements.

TOWN OF EASTON, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED FEBRUARY 15, 2024

	Special Revenue Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
REVENUES			
Intergovernmental	\$ 56,329	\$ -	\$ 56,329
Interest income	-	1,621	1,621
Other	7,740	108,846	116,586
TOTAL REVENUES	<u>64,069</u>	<u>110,467</u>	<u>174,536</u>
EXPENDITURES			
Capital outlay	-	131,576	131,576
Debt service:			
Principal	-	82,908	82,908
Other	92,658	26,176	118,834
TOTAL EXPENDITURES	<u>92,658</u>	<u>240,660</u>	<u>333,318</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(28,589)</u>	<u>(130,193)</u>	<u>(158,782)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	5,770	550,272	556,042
Transfers (out)	<u>(1,770)</u>	<u>-</u>	<u>(1,770)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>4,000</u>	<u>550,272</u>	<u>554,272</u>
NET CHANGE IN FUND BALANCES	(24,589)	420,079	395,490
FUND BALANCES - FEBRUARY 16, 2023, RESTATED	<u>80,750</u>	<u>111,582</u>	<u>192,332</u>
FUND BALANCES - FEBRUARY 15, 2024	<u>\$ 56,161</u>	<u>\$ 531,661</u>	<u>\$ 587,822</u>

See accompanying independent auditor's report and notes to financial statements.

SCHEDULE E

TOWN OF EASTON, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED FEBRUARY 15, 2024

	Signage	Economic Community Development	VFA Wildlife Grant	Insurance	Town Retirement	School Retirement
REVENUES						
Intergovernmental	\$ -	\$ -	2,297	\$ -	\$ -	\$ -
Other	-	-	-	-	-	-
TOTAL REVENUES	-	-	2,297	-	-	-
EXPENDITURES						
Other	-	1,388	2,051	-	-	-
TOTAL EXPENDITURES	-	1,388	2,051	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	(1,388)	246	-	-	-
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES (DEFICITS)	-	(1,388)	246	-	-	-
FUND BALANCES (DEFICITS) - FEBRUARY 16, 2023	2,186	3,144	(2,600)	3,000	8,754	10,000
FUND BALANCES (DEFICITS) - FEBRUARY 15, 2024	\$ 2,186	\$ 1,756	\$ (2,354)	\$ 3,000	\$ 8,754	\$ 10,000

SCHEDULE E (CONTINUED)

TOWN OF EASTON, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED FEBRUARY 15, 2024

	Selectboard's Discretionary	General Assistance	Planning	Town/Owned Property Sales/Maint	Tennis Courts	Septic	Total
REVENUES							
Intergovernmental	\$ -	\$ 753	\$ -	\$ -	\$ -	\$ 53,279	\$ 56,329
Other	-	-	-	7,740	-	-	7,740
TOTAL REVENUES	-	753	-	7,740	-	53,279	64,069
EXPENDITURES							
Other	2,466	1,724	-	27,500	3,270	54,259	92,658
TOTAL EXPENDITURES	2,466	1,724	-	27,500	3,270	54,259	92,658
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,466)	(971)	-	(19,760)	(3,270)	(980)	(28,589)
OTHER FINANCING SOURCES (USES)							
Transfers in	2,000	2,000	-	-	-	1,770	5,770
Transfers (out)	-	(1,770)	-	-	-	-	(1,770)
TOTAL OTHER FINANCING SOURCES (USES)	2,000	230	-	-	-	1,770	4,000
NET CHANGE IN FUND BALANCES (DEFICITS)	(466)	(741)	-	(19,760)	(3,270)	790	(24,589)
FUND BALANCES (DEFICITS) - FEBRUARY 16, 2023	4,628	4,597	598	35,536	11,697	(790)	80,750
FUND BALANCES (DEFICITS) - FEBRUARY 15, 2024	\$ 4,162	\$ 3,856	\$ 598	\$ 15,776	\$ 8,427	\$ -	\$ 56,161

See accompanying independent auditor's report and notes to financial statements.

SCHEDULE G

TOWN OF EASTON, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - NONMAJOR CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED FEBRUARY 15, 2024

	Building Repair	Equipment Reserve	Computer Reserve	Municipal Building Repair	Salt/Sand Shed	Town Road Improvements	Fire Truck	Gym Floor	Total
REVENUES									
Interest income	\$ -	\$ 1,405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 216	\$ 1,621
Other	-	-	-	-	-	1,846	-	107,000	108,846
TOTAL REVENUES	-	1,405	-	-	-	1,846	-	107,216	110,467
EXPENDITURES									
Capital outlay	-	-	-	-	-	131,576	-	-	131,576
Debt service:									
Principal	-	82,908	-	-	-	-	-	-	82,908
Interest	-	-	-	-	-	-	-	-	-
Other	385	6,289	830	18,672	-	-	-	-	26,176
TOTAL EXPENDITURES	385	89,197	830	18,672	-	131,576	-	-	240,660
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(385)	(87,792)	(830)	(18,672)	-	(129,730)	-	107,216	(130,193)
OTHER FINANCING SOURCES (USES)									
Transfers in	2,500	200,000	2,500	-	-	345,272	-	-	550,272
Transfers (out)	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	2,500	200,000	2,500	-	-	345,272	-	-	550,272
NET CHANGE IN FUND BALANCES (DEFICITS)	2,115	112,208	1,670	(18,672)	-	215,542	-	107,216	420,079
FUND BALANCES (DEFICITS) - FEBRUARY 16, 2023	1,528	22,741	-	22,462	(6,685)	70,536	1,000	-	111,582
FUND BALANCES (DEFICITS) - FEBRUARY 15, 2024	\$ 3,643	\$ 134,949	\$ 1,670	\$ 3,790	\$ (6,685)	\$ 286,078	\$ 1,000	\$ 107,216	\$ 531,661

See accompanying independent auditor's report and notes to financial statements.

January 1, 2024

Dear Friends,

Thank you for allowing me to add my congratulations and gratitude for the positive differences each town and city in Maine makes for its people and ultimately for Maine as a whole. When I travel around the state and visit the various regions in Maine, I see firsthand the differences you all make, the focus you put on excellence, and the helping hands you extend to neighbors. I have learned valuable lessons watching your collaborations with each other. They got the State motto right – *Dirigo* – because you all certainly do lead the way and exemplify the best of Maine.

First, it was a true honor to be appointed to the Senate Veterans Affairs Committee this year to help address the challenges facing Maine veterans. We owe our way of life to these brave men and women and share a collective responsibility as a grateful nation to give back to our veterans. That means delivering veterans the benefits they have earned, addressing the veterans' suicide crisis, improving transition-to-civilian-status programs, and ensuring every veteran can access essential services, like affordable housing and behavioral healthcare.

Next, one of the most significant infrastructure projects in Maine history is underway: affordable and universal broadband availability throughout the state. Supported through funding in the bipartisan infrastructure bill, we are now within striking distance of broadband service even in our most rural communities. Additionally, infrastructure improvements in our roads and bridges, water and septic upgrades for our towns and support for our workforce and employers are also in the pipeline. Serious steps are being taken to address the toll from substance abuse and to provide our older neighbors with resources to help them continue to stand strong throughout their golden years. It is my goal here to make sure everyone has access to stable employment opportunities and quality healthcare which is of critical importance to keep our families healthy and happy.

I am thankful for each town in Maine for their commitment to their communities, to their citizens, and to this country. I will do my part to listen to your concerns and work to find useful solutions to the issues you face. My offices throughout Maine remain available to you if you face hurdles with the federal government, whether it be veteran issues, social security problems, student loans, immigration, tax assistance and more. I hope you will reach out of my offices in Presque Isle, Bangor, Augusta, Portland, or Biddeford and allow me the chance to be part of your solutions. Together, I know we can continue to build a stronger, brighter future for our great state.

Maine is known for our grit and resiliency and we are making great strides — something others across the country have noticed. Thank you for being one of the reasons Maine is so special; it is not only a pleasure to serve you — it is a pleasure to know you. Mary and I wish you a happy and safe 2024.

Best Regards,

ANGUS S. KING, JR.
United States Senate

SUSAN M. COLLINS
MAINE
413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20518-1904
(202) 224-2823
(202) 224-2893 (FAX)

United States Senate
WASHINGTON, DC 20510-1904

COMMITTEE
APPROPRIATIONS
Vice Chair
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE

Dear Friends:

It is an honor to serve the people of Maine in the U.S. Senate, and I welcome this opportunity to share an update on issues important to Maine and America.

One of my priorities for 2023 has been to improve the appropriations process in Congress – the way it decides how to spend taxpayer money. I took over as the Vice Chair of the Senate Appropriations Committee last year. Along with Chair Patty Murray, we decided the best change we could make was not to do something new. Instead, it was to do something old – that is, go back to the regular and transparent committee process that we used to have.

Part of restoring this process included holding 50 public Committee hearings, which allowed for input from senators on both sides of the aisle. As a result, for the first time in five years, the Senate Appropriations Committee passed all twelve of its funding bills on time. This was done with strong bipartisan support. In fact, seven of them passed unanimously.

Now, we need to work with the House of Representatives to pass these twelve bills and turn them into laws.

These bills contain funding for a wide range of Maine priorities, including support for the workforce at Bath Iron Works and Portsmouth Naval Shipyard, our lobster industry, infrastructure improvements, affordable housing, biomedical research, veterans, and heating assistance programs like LIHEAP. These bills also contain nearly \$590 million in Congressionally Directed Spending for 231 projects throughout the State of Maine. These projects would help promote job creation, expand access to health care, and improve public safety, infrastructure, and important resources in communities across all 16 counties of our state. I will continue to work to get these bills signed into law in the new year.

On October 25, the horrific mass shooting in Lewiston claimed the lives of 18 Mainers and injured 13 others. In response, I led Maine's Congressional Delegation in requesting an independent investigation by the U.S. Army Inspector General into the events leading up to the shooting. On December 15, the Under Secretary of the Army wrote to inform me that such an investigation will take place, and the Army Inspector General has instructed her team to immediately begin preparing to conduct this investigation. While nothing can undo the events of October 25, I will continue to work to understand what happened and what could have been done differently, and to find answers for the victims, survivors, and their families.

No one works harder than the people of Maine, and this year I honored that work ethic when I cast my 8,855th consecutive roll call vote.

As we look ahead to 2024, I remain committed to addressing the concerns of Maine families and communities. If you need assistance or wish to share your thoughts, please do not hesitate to reach out to one of my six state offices.

Sincerely,

Susan M. Collins
United States Senator



Harold "Trey" Stewart III
Senator, District 2
Senate Republican Leader

131th MAINE SENATE

3 State House Station
Augusta, ME 04333

January 2024

Dear Friends and Neighbors:

Thank you for the honor of serving you in the Maine Senate and for putting your trust in me to be your voice in Augusta. As a lifelong resident of Aroostook County, I am quite familiar with the many struggles our small towns face each year; and you can rest assured I will continue to work tirelessly on your behalf.

One area of unique success over the past year was the Highway Fund. Previously our Highway Fund has been supported through taxes on gasoline, yet those funds have been declining for years due to more fuel-efficient and electric/hybrid vehicles. Beginning this year the highway budget will now be funded by dedicating 40% of the sales and use tax collected by the State from vehicle purchases. This sustainable, long-term funding model should generate approximately \$200 million per biennium; and our state will be able to address many more transportation needs and projects, such as road and bridge repair.

A major impact that has been felt across Maine's towns, families, seniors and small businesses in general has been high costs and inflation. Tackling policies that have contributed to some of these high costs has been a priority of mine and I certainly will continue these efforts over the next several months and explore ways to ensure your tax dollars are being spent wisely.

In addition to confronting costs, the 131st Legislature was tasked with passing a balanced budget by June 30, 2023. This required careful review of current state spending and a prioritization of allocations that meet the most vital needs of our towns. We were able to continue funding our schools at 55% as well as increase revenue sharing to all cities and towns.

Again, thank you for electing me to be your voice in the Maine State Senate. As the Senate Republican Leader, I will remain steadfast in advocating for your best interests. Please do not hesitate to contact me at 287-1505 or trey.stewart@legislature.maine.gov if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

A handwritten signature in black ink, appearing to read 'Trey Stewart'.

Harold "Trey" Stewart
State Senator

Washington Office
1222 Longworth House Office Building
Washington, D.C. 20515
Phone: (202) 225-6306
Fax: (202) 225-2943
www.golden.house.gov



Committee on Armed Services
Committee on Small Business

Jared Golden
Congress of the United States
2nd District of Maine

Dear Friends,

I hope this letter finds you safe and well. It's an honor to continue serving as your representative in Congress, and I take the responsibility very seriously. I appreciate the opportunity to update you on what I've been working on behalf of the people of the Second Congressional District.

Maine's heritage industries are the backbone of our state's economy. That is why one of the first bills I introduced in this Congress was the *Northeast Fisheries Heritage Protection Act*, which would prohibit commercial offshore wind energy development in Lobster Management Area 1 (LMA 1) in the Gulf of Maine. LMA 1 was identified by the Bureau of Ocean Energy Management (BOEM) as a potential commercial offshore wind site. LMA 1 is a critical and highly productive fishing ground for a variety of sea life, including lobster. Prohibiting offshore wind development in LMA 1 would help to avoid conflict with the New England commercial and recreational fishing industries. Additionally, the bill would initiate a federal study on the environmental review processes of any relevant Federal agencies for offshore wind projects in the Gulf of Maine.

I also continue to advocate on behalf of our veterans and those providing care to our former service members. The current pay for VA employees in the Kennebec and Penobscot counties does not reflect the critical services they are providing. As the oldest state in the nation, with the fifth highest veteran population, Mainers rely on the services offered at the Department of Veterans Affairs (VA) facilities. That's why recently, Senator Collins, Senator King, Representative Pingree, and I called on the Biden Administration to increase locality pay for VA employees in Kennebec and Penobscot counties. The level of care received is impacted by job vacancies, and the high turnover rate among its healthcare workforce is often the result of pay and compensation issues, which is further exacerbated by the increased cost of living.

Lastly, I'm excited that Mainers are continuing to reap the benefits of the *Bipartisan Infrastructure Law* (BIL). Recently, millions of dollars in grants have been awarded across the state, including \$35 million through the U.S. Department of Transportation's Culvert Aquatic Organism Passage (AOP) program to conserve spawning and migratory habitats for native fish species in Maine, \$460,000 through the Airport Infrastructure Grant (AIG) program for the Princeton Municipal Airport, Stephen A. Bean Municipal Airport, and Dexter Regional Airport, and nearly \$8 million through the Buses and Bus Facilities Program for Bangor's bus system. These investments are critical to ensuring Maine's infrastructure and will help to ensure Mainers and businesses across Maine are connected.

Regardless of the year, one of my top priorities is ensuring I'm accessible to you. My staff and I can help answer questions about and navigate federal programs; find resources in Maine; and resolve issues with Medicare, Social Security, the VA, and other federal agencies and programs. We are here to help:

Caribou Office: 7 Hatch Drive, Suite 230, Caribou, ME 04736. Phone: (207) 492-6009

Lewiston Office: 179 Lisbon Street, Lewiston, ME 04240. Phone: (207) 241-6767

Bangor Office: 6 State Street, Suite 101, Bangor, ME 04401. Phone: (207) 249-7400

I look forward to building on momentum from recent legislative wins for Mainers and continuing to work on your behalf in 2024. Do not hesitate to reach out and voice an opinion on legislation, let us know about local events, or seek assistance navigating federal agencies or programs. It's an honor to represent you in Congress, and I wish you a healthy and prosperous year to come.

Respectfully,

Jared F. Golden, Member of Congress

6 State Street, Suite 101
Bangor, ME 04101
Phone: (207) 249-7400

7 Hatch Drive, Suite 230
Caribou, ME 04736
Phone: (207) 492-6009

179 Lisbon Street
Lewiston, ME 04240
Phone: (207) 241-6767



HOUSE OF REPRESENTATIVES

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

Mark Michael Babin

P.O. Box 738
 Fort Fairfield, ME 04742
 Residence: (207) 227-0198
 Mark.Babin@legislature.maine.gov

January 2024

Easton Town Office
 80 Center Rd.
 Easton, ME 04740

Dear Friends and Neighbors,

As the second Regular Session of the Maine State Legislature convenes, I would like to thank you for granting me the opportunity to serve Easton, and all of House District 3, in the Maine House of Representatives.

The First Regular Session of the Legislature was a busy one, as lawmakers faced many difficult issues and decisions. I believe you will be pleased with some of the accomplishments of the 131st Legislature so far. My colleagues and I were able to pass multiple bi-partisan spending agreements that included supporting hospitals and long-term care facilities, working to stabilize highway and road funding, and improving the efficient delivery of government services. I continue to support legislation that would reduce high-energy costs while shoring up supply resiliency and capacity, as well as procurement and generation priorities. As a member of the Legislature's Joint Standing Committee on Energy, Technology, & Utilities, I look forward to continuing my work on that committee during the Second Regular Session as we tackle matters that are crucial to our community.

I was elected to the Maine Legislature on the promise to represent you, the people of District 3. To do this, I will be seeking your input regularly and want to hear from you with your comments and concerns. Please call me anytime at **(207) 227-0198** or email at mark.babin@legislature.maine.gov to keep me updated on those concerns. If you would like to be added to my email update list, you can do so by signing up at the town office or emailing me directly with your request.

Again, thank you for giving me the honor of serving you in Augusta!

Sincerely,

Mark M. Babin
 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 Easton Town Office at 6:30 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 3

Representative Mark M. Babin

Augusta (207) 287-1440
 email address: mark.babin@legislature.maine.gov

STATE SENATE DISTRICT 2

Senator Harold “Trey” Stewart III

Augusta (sessions only) (207) 287-1505
 email address: trey.stewart@legislature.maine.gov



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.

CLEAN UP DAY 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.



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.

FOR YOUR INFORMATION

Easton Town Office - 80 Center Road	488-6652 or 488-7706 Fax 488-7706
Town Manager	
Town Clerk	
Estes Park Cemetery	
Mount Shiloh Cemetery	
Pine Tree Cemetery	
Easton Odd Fellows' Hall Rental	
Easton Highway Department	488-7705
Easton Fire Department	
EMERGENCY ONLY	911
All other calls	488-6652
Easton Animal Control Officer	227-7913
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
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

*"The greatness of a community is most accurately measured by the compassionate actions of its members,
a heart of grace and a soul generated by love." - Coretta Scott King*

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

**BULK RATE
U.S. Postage Paid
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Easton, ME
04740**

POSTAL PATRON LOCAL

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