

TOWN WARRANT

STATE OF MAINE

COUNTY OF AROOSTOOK

TO: Ryan Gundy, resident of the Town of Easton, in the County of Aroostook.

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Easton, in said County to assemble at the Easton Elementary School cafeteria, Bangor Road in said Easton, on July 16, 2020 at 7:00 pm, and then and there to act on Articles I through XX, all of the Articles being set out below, to wit:

Art. I: To choose a moderator to preside at said meeting.

Art. II: To see if the Town will vote to accept the categories of estimated funds listed below as provided for by the Maine State Legislature:

	ESTIMATED
Local Entitlement—Part I & II	\$ 57,900.00
Title IA – Basic Disadvantaged Program	59,138.00
Title IIA – Improving Teacher Quality	10,843.00
Title IVA – Safe Schools	<u>10,000.00</u>
<b>TOTAL</b>	<b>\$137,881.00</b>

**School Board Recommends: YES**  
**School Budget Committee Recommends: YES**

Art. III: To see what sum the town will be authorized to expend for Regular Instruction.

**School Board Recommends: \$1,738,838.00**  
**School Budget Committee Recommends: \$1,738,838.00**

Art. IV: To see what sum the town will be authorized to expend for Special Education.

**School Board Recommends: \$340,578.00**  
**School Budget Committee Recommends: \$340,578.00**

Art. V: To see what sum the town will be authorized to expend for Other Instruction.

**School Board Recommends: \$138,452.00**  
**School Budget Committee Recommends: \$138,452.00**

Art. VI: To see what sum the town will be authorized to expend for Student and Staff Support.

**School Board Recommends: \$378,857.00**  
**School Budget Committee Recommends: \$378,857.00**

**Art. VII:** To see what sum the town will be authorized to expend for System Administration.

**School Board Recommends: \$279,816.00**  
**School Budget Committee Recommends: \$279,816.00**

**Art. VIII:** To see what sum the town will be authorized to expend for School Administration.

**School Board Recommends: \$352,962.00**  
**School Budget Committee Recommends: \$352,962.00**

**Art. IX:** To see what sum the town will be authorized to expend for Transportation and Buses.

**School Board Recommends: \$164,060.00**  
**School Budget Committee Recommends: \$164,060.00**

**Art. X:** To see what sum the town will be authorized to expend for Facilities Maintenance.

**School Board Recommends: \$466,930.00**  
**School Budget Committee Recommends: \$466,930.00**

**Art. XI:** To see what sum the town will be authorized to expend for Debt Service and Other Commitments.

**School Board Recommends: \$0**  
**School Budget Committee Recommends: \$0**

**Art. XII:** To see what sum the town will be authorized to expend for All Other Expenditures.

**School Board Recommends: \$42,350.00**  
**School Budget Committee Recommends: \$42,350.00**

**Art. XIII:** To see what sum the Town of Easton will appropriate for the total cost of funding public education from Pre-Kindergarten to grade 12 as described in the Essential Programs and Services Funding Act (Recommend \$ 1,991,791.31) and to see what sum the Town of Easton will raise as the Town of Easton's contribution to the total cost of funding public education from Pre-Kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, section 15688. (Recommend \$ 1,732,427.08)

**School Board recommends that the Town raise: \$ 1,732,427.08 and Appropriate \$1,991,791.31**

**School Budget Committee recommends that the Town raise: \$ 1,732,427.08 and Appropriate \$1,991,791.31**

*Explanation: The town's contribution to the total cost of funding public education from Pre-Kindergarten to grade 12 as described in the Essential Programs and Services Funding Act is the amount of money determined by state law to be the minimum amount that the town must raise in order to receive the full amount of state dollars.*

**Art. XIV:** Shall the Town of Easton raise and appropriate \$1,348,611.69 in additional local funds, which exceeds the State's Essential Programs and Services allocation model by \$1,348,611.69 as required to fund the budget recommended by the School Board?

**The School Board recommends \$1,348,611.69** for additional local funds and gives the following examples of reasons for exceeding the State's Essential Programs and Services funding model by \$1,348,611.69

1. Next years' cost for all regular faculty and staff salaries/benefits in the Easton Schools is over \$901,245 above what the EPS Model recognizes.
2. Next years' cost for all Special Education/Gifted & Talented is over \$64,600 above what the EPS Model recognizes.
3. Next years' cost for Operations/Maintenance is over \$152,370 above what the EPS Model recognizes.

*Explanation: The additional local funds are those locally raised funds over and above the town's local contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act. Local amounts raised for the annual payment on non-state funded debt service will help achieve the school department budget for educational programs.*

**The School Budget Committee Recommends: \$1,348,611.69**

**Art. XV:** To see what sum the Town of Easton will appropriate from unexpended balance of \$150,000.00

**School Board Recommends: \$150,000.00**  
**School Budget Committee Recommends: \$150,000.00**

**Art. XVI:** To see what sum the Town of Easton will appropriate from Undesignated Fund Balance.

**School Board Recommends: \$253,440.00**  
**School Budget Committee Recommends: \$253,440.00**

**Art. XVII:** To see if the Town of Easton will appropriate from anticipated local revenues, such as rental fees, MSMA UC Fund Dividend, refunds, tuition, insurance claims, etc. Estimated at \$159,000.00

**School Board Recommends: \$159,000.00**  
**School Budget Committee Recommends: \$159,000.00**

**Art. XVIII:** To see what sum the Town of Easton will authorize the school committee to expend for the fiscal year beginning July 1, 2020 and ending June 30, 2021 from the town's contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school construction projects, additional local

funds for school purposes under the Maine Revised Statutes, Title 20-A, section 15690, unexpended balances, tuition receipts, state subsidy and other receipts for the support of schools.

**School Board Recommends: \$3,902,843.00**  
**School Budget Committee Recommends: \$3,902,843.00**

*[NOTE: The Department of Education under Title 20-A, section 15617 requires that school districts include in their budget document the following statement. "This budget does not include the estimated amount of \$202,635 in employer share of teacher retirement costs that is paid directly by the State." The percentage rate of contribution is 14.33% for teaching personnel.]*

**Art. XIX:** To see if the Town of Easton will authorize the Easton School Board to expend such other sums as may be received from federal or state grants or programs or other sources during the fiscal year for school purposes, provided that such grants, programs or other sources do not require the expenditure of other funds not previously appropriated? Estimated \$200,000.00.

**School Board Recommends: Yes**  
**School Budget Committee Recommends: Yes**

**Art. XX:** To see if the Town of Easton will authorize the Easton School Board to use all or part of any additional state subsidy received, in excess of the amount included in this budget, to increase the allocation of finances in a reserve fund approved by the Easton School Board and/or decrease the local cost share expectation, as defined in Title 20-A, section 15671A(1)(B), for local property taxpayers for funding public education as approved by the Easton School Board.

**School Board Recommends: Yes**  
**School Budget Committee Recommends: Yes**

GIVEN UNDER OUR HANDS THIS JULY 6, 2020 A.D.  
EASTON SELECTMEN

\_\_\_\_\_  
Paul D. Dudley  
*Michael F. Corey*  
\_\_\_\_\_  
Michael F. Corey  
*Douglas R. Blackstone*  
\_\_\_\_\_  
Douglas R. Blackstone  
*Scott F. Allen*  
\_\_\_\_\_  
Scott F. Allen  
*Bruce V. Flewelling*  
\_\_\_\_\_  
Bruce V. Flewelling

ATTEST: *Cheryl Clark*  
\_\_\_\_\_  
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 and for the purpose therein named, by posting this day an attested copy of the within warrant at:

- Easton Town Office
- Country Farms Market
- Easton Elementary School
- Easton High School
- Easton Post Office

The same being public and conspicuous places in said town, on July 7, 2020 which is at least 7 days next prior to said meeting.

Dated: July 7, 2020

\_\_\_\_\_  
Ryan Gundy

Easton School Department  
Revenue Summary

Source	<u>2019-2020 Actual</u> <u>Budget</u>	<u>2020-2021</u> <u>Proposed Budget</u>	<u>Increase</u> <u>(Decrease)</u>
<u>REGULAR PROGRAMS</u>			
State Source:			
EPS Allocation	\$137,314.42	\$259,364.23	\$122,049.81
Local Property Tax:			
Required	\$1,886,214.34	\$1,732,427.08	(\$153,787.26)
Additional	\$1,265,356.24	\$1,348,611.69	\$83,255.45
<b>TOTAL LOCAL FUNDS REQUESTED</b>	<b>\$3,151,570.58</b>	<b>\$3,081,038.77</b>	<b>(\$70,531.81)</b>
<u>OTHER RECEIPTS:</u>			
Carryover Balance	\$255,000.00	\$150,000.00	(\$105,000.00)
Undesignated Fund Balance	\$155,000.00	\$253,440.00	\$98,440.00
Tuition Revenue	\$150,000.00	\$150,000.00	\$0.00
MaineCare	\$5,000.00	\$7,500.00	\$2,500.00
Miscellaneous Local Revenue	\$1,500.00	\$1,500.00	\$0.00
<b>TOTALS</b>	<b>\$3,855,385.00</b>	<b>\$3,902,843.00</b>	<b>\$47,458.00</b>

**SUMMARY BUDGET TOTALS**

<b>\$3,855,385.00</b>	<b>\$3,902,843.00</b>	<b>\$47,458.00</b>
		1.23%

**Easton Budget Summary  
(Regular Programs Only, Excluding Grant Funded Projects)**

<u>1. Proposal by Object Code</u>	<u>2019/2020 Budget</u>	<u>ESTIMATED 2019/2020 EXPENDITURES</u>	<u>2020/2021 Recommendation</u>	<u>Increase (Decrease)</u>	<u>% increase or Decrease (-)</u>
1000's Salaries & Wages	\$2,341,317.00	\$2,287,160.86	\$2,286,773.00	(\$54,544.00)	-2.33%
2000's Benefits	\$710,699.00	\$664,157.73	\$710,983.00	\$284.00	0.04%
3000's Purchased Professional Services	\$120,205.00	\$78,097.73	\$111,700.00	(\$8,505.00)	-7.08%
4000's Purchased Property Services	\$148,515.00	\$179,140.97	\$167,509.00	\$18,994.00	12.79%
5000's Other Purchased Services	\$102,790.00	\$54,567.36	\$101,765.00	(\$1,025.00)	-1.00%
6000's Supplies	\$221,757.00	\$289,112.17	\$305,428.00	\$83,671.00	37.73%
7000's Equipment	\$64,260.00	\$37,445.05	\$71,112.00	\$6,852.00	10.66%
8000's Other Costs	\$93,813.00	\$25,287.19	\$93,813.00	\$0.00	0.00%
9000's Other Uses	\$52,029.00	\$47,459.02	\$53,760.00	\$1,731.00	3.33%
<b>TOTALS</b>	<b>\$3,855,385.00</b>	<b>\$3,662,428.08</b>	<b>\$3,902,843.00</b>	<b>\$47,458.00</b>	<b>1.23%</b>

<u>2. Proposal Recast by Program &amp; Function</u>	<u>2019/2020 Budget</u>	<u>ESTIMATED 2019/2020 EXPENDITURES</u>	<u>2020/2021 Recommendation</u>	<u>Increase (Decrease)</u>	<u>% increase or Decrease (-)</u>	<u>Warrant Article Number</u>
Regular Instruction - Early Childhood	\$58,309.00	\$57,331.70	\$59,144.00	\$835.00	1.43%	3
Regular Instruction - K-2	\$334,643.00	\$303,229.57	\$301,946.00	(\$32,697.00)	-9.77%	3
Regular Instruction - 3-8	\$723,073.00	\$682,590.40	\$750,527.00	\$27,454.00	3.80%	3
Regular Instruction - 9-12	\$573,128.00	\$592,455.92	\$627,221.00	\$54,093.00	9.44%	3
Special Education - Pre-K - 12	\$366,778.00	\$278,339.18	\$332,692.00	(\$34,086.00)	-9.29%	4
Special Education - Gifted & Talented	\$7,900.00	\$3,116.89	\$7,886.00	(\$14.00)	-0.18%	4
Other Instruction - Summer School, Co & Extra Curricular	\$144,221.00	\$104,256.91	\$138,452.00	(\$5,769.00)	-4.00%	5
Student & Staff Support - Guidance	\$89,871.00	\$90,135.55	\$80,938.00	(\$8,933.00)	-9.94%	6
Student & Staff Support - Health Services	\$78,714.00	\$95,431.59	\$63,986.00	(\$14,728.00)	-18.71%	6
Student & Staff Support - Library Services	\$98,711.00	\$78,346.95	\$90,674.00	(\$8,037.00)	-8.14%	6
Student & Staff Support - Technology	\$97,294.00	\$75,051.20	\$92,356.00	(\$4,938.00)	-5.08%	6
Student & Staff Support - Curriculum	\$56,100.00	\$58,434.60	\$50,903.00	(\$5,197.00)	-9.26%	6
System Administration	\$250,994.00	\$224,028.72	\$279,816.00	\$28,822.00	11.48%	7
School Administration	\$338,889.00	\$358,139.29	\$352,962.00	\$14,073.00	4.15%	8
Transportation & Buses	\$152,772.00	\$158,461.27	\$164,060.00	\$11,288.00	7.39%	9
Facilities Maintenance	\$441,625.00	\$463,078.34	\$466,930.00	\$25,305.00	5.73%	10
Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	11
All Other Expenditures inc. School Lunch & Comm. Lib.	\$42,363.00	\$40,000.00	\$42,350.00	(\$13.00)	-0.03%	12
<b>TOTAL</b>	<b>\$3,855,385.00</b>	<b>\$3,662,428.08</b>	<b>\$3,902,843.00</b>	<b>\$47,458.00</b>	<b>1.23%</b>	

Easton School Department  
Detail of Budget Proposal

**1. PROGRAM: 1000 INSTRUCTION**

	1000	2000	3000	4000	5000	6000	7000	8000	9000	Total	2019/2020 Budget	% Increase (-Decrease)
Salaries		Benefits	Purchased Professional Services	Purchased Property Services	Other Purchased Services	Supplies	Equipment	Other Costs	Other Uses			
Early Childhood	\$44,199.00	\$14,255.00				\$690.00				\$59,144.00	\$58,309.00	1.43%
Grades K-2	\$213,330.00	\$82,214.00				\$6,202.00	\$0.00			\$301,946.00	\$334,643.00	-9.77%
Grades 3-8	\$545,446.00	\$151,264.00	\$1,000.00	\$21,000.00	\$11,000.00	\$11,542.00	\$1,450.00	\$2,253.00	\$5,572.00	\$750,527.00	\$723,073.00	3.80%
Grades 9-12	\$408,939.00	\$140,402.00	\$100.00	\$28,000.00	\$1,276.00	\$28,785.00	\$3,560.00	\$7,971.00	\$8,188.00	\$627,221.00	\$573,128.00	9.44%
<b>Sub-Total</b>	<b>\$1,212,114.00</b>	<b>\$388,135.00</b>	<b>\$1,100.00</b>	<b>\$49,000.00</b>	<b>\$12,276.00</b>	<b>\$47,219.00</b>	<b>\$5,010.00</b>	<b>\$10,224.00</b>	<b>\$13,760.00</b>	<b>\$1,738,838.00</b>	<b>\$1,689,153.00</b>	<b>2.94%</b>

**2. PROGRAM: 2000 SPECIAL EDUCATION**

	1000	2000	3000	4000	5000	6000	7000	8000	9000	Total	2019/2020 Budget	% Increase (-Decrease)
Salaries		Benefits	Purchased Professional Services	Purchased Property Services	Other Purchased Services	Supplies	Equipment	Other Costs	Other Uses			
Special Ed. Administration	\$12,500.00	\$701.00			\$20,200.00					\$33,401.00	\$33,470.00	-0.21%
Gifted & Talented	\$1,500.00	\$86.00			\$1,800.00	\$900.00		\$3,600.00		\$7,886.00	\$7,900.00	-0.18%
Special Ed. Instruction	\$151,861.00	73,179.00			\$700.00	\$1,664.00	\$362.00	\$225.00		\$227,991.00	\$262,008.00	-12.98%
Speech/Psych/OT/PT			\$71,300.00							\$71,300.00	\$71,300.00	0.00%
<b>Sub-Total</b>	<b>\$165,861.00</b>	<b>\$73,966.00</b>	<b>\$71,300.00</b>	<b>\$0.00</b>	<b>\$22,700.00</b>	<b>\$2,564.00</b>	<b>\$362.00</b>	<b>\$3,825.00</b>	<b>\$0.00</b>	<b>\$340,578.00</b>	<b>\$374,678.00</b>	<b>-9.10%</b>

**3. PROGRAM: 9000 CO-CURRICULAR & EXTRA-CURRICULAR ACTIVITIES**

	1000	2000	3000	4000	5000	6000	7000	8000	9000	Total	2019/2020 Budget	% Increase (-Decrease)
Salaries		Benefits	Purchased Professional Services	Purchased Property Services	Other Purchased Services	Supplies	Equipment	Other Costs	Other Uses			
Summer School Administration	\$6,000.00	\$292.00								\$6,292.00	\$6,335.00	-0.68%
(PK-8) Co-Curricular Act.	\$7,260.00	\$440.00								\$7,700.00	\$7,146.00	7.75%
(9-12) Co-Curricular Act.	\$3,238.00	\$182.00			\$350.00	\$2,000.00	\$0.00	\$1,719.00		\$7,489.00	\$6,792.00	10.26%
(PK-8) Extra-Curricular Act.	\$36,560.00	\$2,031.00			\$1,000.00	\$2,300.00	\$0.00	\$4,239.00		\$46,150.00	\$41,361.00	11.58%
(9-12) Extra-Curricular Act.	\$10,586.00	\$594.00	\$4,300.00		\$150.00	\$1,210.00	\$1,850.00	\$800.00		\$19,490.00	\$24,921.00	-21.79%
(9-12) Extra-Curricular Act.	\$29,756.00	\$1,669.00	\$7,700.00		\$650.00	\$2,370.00	\$4,210.00	\$4,976.00		\$51,331.00	\$57,666.00	-10.99%
<b>Sub-Total</b>	<b>\$93,400.00</b>	<b>\$5,228.00</b>	<b>\$12,000.00</b>	<b>\$0.00</b>	<b>\$2,150.00</b>	<b>\$7,880.00</b>	<b>\$6,060.00</b>	<b>\$11,734.00</b>	<b>\$0.00</b>	<b>\$138,452.00</b>	<b>\$144,221.00</b>	<b>-4.00%</b>



Easton School Department  
Detail of Budget Proposal  
(Continued)

4. PROGRAM: 0000 UNDISTRIBUTED

	1000	2000	3000	4000	5000	6000	7000	8000	9000	Total	2019/2020 Budget	% Increase (-Decrease)
Salaries	Benefits	Purchased Professional Services	Purchased Property Services	Other Purchased Services	Supplies	Equipment	Other Costs	Other Uses				
Curriculum	\$20,000.00	\$338.00	\$2,500.00		\$2,000.00	\$21,065.00		\$5,000.00		\$50,903.00	\$56,100.00	-9.26%
Guidance	\$50,504.00	\$28,204.00	\$200.00		\$1,000.00	\$850.00		\$180.00		\$80,938.00	\$89,871.00	-9.94%
Health Services	\$41,097.00	\$16,274.00	\$1,800.00		\$225.00	\$2,990.00	\$1,500.00	\$100.00		\$63,986.00	\$78,714.00	-18.71%
Library	\$60,500.00	\$14,764.00	\$200.00		\$650.00	\$11,810.00	\$2,700.00	\$50.00		\$90,674.00	\$98,711.00	-8.14%
Technology	\$38,227.00	\$9,196.00	\$2,000.00	\$29,700.00	\$300.00	\$2,000.00	\$10,933.00			\$92,356.00	\$97,294.00	-5.08%
System Administration	\$145,828.00	\$36,682.00	\$19,000.00	\$11,809.00	\$9,900.00	\$9,900.00	\$22,347.00	\$11,000.00		\$279,816.00	\$250,994.00	11.48%
School Administration	\$253,978.00	\$81,370.00	\$1,600.00		\$6,014.00	\$7,100.00	\$1,200.00	\$1,700.00		\$352,962.00	\$338,889.00	4.15%
Transportation	\$86,782.00	\$21,278.00		\$17,000.00	\$5,000.00	\$34,000.00	\$0.00			\$164,060.00	\$152,772.00	7.39%
Operations/Maintenance	\$116,232.00	\$35,498.00		\$60,000.00	\$26,200.00	\$158,000.00	\$21,000.00	\$50,000.00		\$466,930.00	\$441,625.00	5.73%
Debt Service										\$0.00	\$0.00	0.00%
Food Services									\$40,000.00	\$40,000.00	\$40,000.00	0.00%
Community Library	\$2,250.00	\$50.00				\$50.00				\$2,350.00	\$2,363.00	-0.55%
<b>Sub-Total</b>	<b>\$815,398.00</b>	<b>\$243,654.00</b>	<b>\$27,300.00</b>	<b>\$118,509.00</b>	<b>\$64,639.00</b>	<b>\$247,765.00</b>	<b>\$59,680.00</b>	<b>\$68,030.00</b>	<b>\$40,000.00</b>	<b>\$1,684,975.00</b>	<b>\$1,647,333.00</b>	<b>2.29%</b>

Totals \$2,286,773.00 \$710,983.00 \$111,700.00 \$167,509.00 \$101,765.00 \$305,428.00 \$71,112.00 \$93,813.00 \$53,760.00

FY 2019/2020 Budget \$3,902,843.00 \$3,855,385.00 1.23%