

# ANNUAL REPORT

*Of The*  
**MUNICIPAL OFFICERS**

*Of The Town Of*

# CUTLER

*Maine*

***2013-2014***





We, the Board of Selectmen for the Town of Cutler, decided to take this opportunity to say a very special “Thank You” to Teresa M. Bragg for 16 years of Public Service to our town. She was hired in 1998 by then Selectmen, Dave Eldridge and Patrick Taylor. She was, in fact, an elected Official and had to resign her post as Selectman so that she could apply for the position which was held by Paula Maker. In the years to follow, Teresa has seen her responsibility grow to what it is today. As a person that once held some of her duties, I am truly amazed at the amount of work required including reports done weekly, monthly, quarterly, semi-annually and year end. She tackles each task with a positive attitude and meets deadlines, all the while handling the daily needs of our citizens. She gets the sometimes unpleasant remarks of the taxpayers, but always manages to diplomatically answer each comment to a satisfactory conclusion. She has a huge financial obligation to the Cutler School Department as well as being Treasurer for the Town. One must realize that under town laws, all monies must be kept to the penny for audits and accountability. She has been instrumental in applying for and receiving grant money for the town as well as bearing the burden of getting the best possible loans for some of our latest road and school projects. Her job includes many responsibilities that most people are unaware of and which the Selectmen learn about on a daily basis. With Sincere Thanks from the present Board and the Town, we say “THANK YOU Teresa!!”

/s/ Cynthia Rowden

# **ANNUAL REPORT**

*Of The*

## **MUNICIPAL OFFICERS**

*Of The Town Of*

## **CUTLER, MAINE**

*For The Year*

**2013 - 2014**

*Also*

## **The Warrant**

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*Fundy Bay Printing - Machias, Maine*

# **ELECTED TOWN OFFICERS and Appointed Officials 2013 – 2014**

## **Selectmen and Overseers of the Poor**

### **Board of Assessors**

Dennis W. Boyd – Term expires 2014

Harold Ian Emery – Term expires 2015

Cynthia C. Rowden, Chair – Term expires 2016

## **Administrative Assistant**

**Town Clerk, Tax Collector, Treasurer, Registrar of Voters**

### **E911 Coordinator**

Teresa M. Bragg

(Appointed)

## **Deputy - Clerk, Tax Collector & Registrar**

Elaine W. Cale

(Appointed 12/30/2013)

## **Town of Cutler**

### **AOS 96 Board of Directors**

Melanie Ferguson – Term to expire 2014

Anita McKinley – Term to expire 2015

Renee Patterson – Term to expire 2016

## **Road Commissioner**

Myron Joey Davis

(Elected)

## **Animal Control Officer**

Kevin Nelson

(Appointed)

## **Planning Board Members**

Mark L McGuire Jr (Appt expires 2014)

Forest Moulton (Appt expires 2015)

Linda Throckmorton, Chair (Appt expires 2016)

Adam Meyer (Appt expires 2017)

Vacant position



**Code Enforcement Officer/ Plumbing Inspector**

James Bradley  
(Appointed)

**Board of Appeals**

John Farris (Appt expires 2014)  
Burton Maker (Appt expires 2015)  
Patrick Feeney (Appt expires 2016)  
Vacant position  
Vacant position

**Shellfish Warden**

Daniel Beam (Original appointment 2011)

**Shellfish Committee Members**

Greg Cates, Chair  
Gerald Cates Jr., Vice Chair  
Bradford Geel, Secretary  
Charles Dennison  
Lorraine Davis

**Harbor Masters**

Patrick Feeney (Appt expires 2014)  
Brian Cates (Appt expires 2015)  
Allan Fitzhenry (Appt expires 2016)

**Harbor Management Committee**

Andrew Patterson, Chair  
Joshua Cates  
Michael R. Fergerson  
Norbert Lemieux  
Vic Samilenko  
Jeremy Cates  
Dean Crosman

**Fire Chief**

Wayne S. Dennison  
(Appointed)

**Emergency Management Director**

Darrel Hinerman



***Millicent M. MacFarland***  
*Clerk of the House*

**STATE OF MAINE**  
HOUSE OF REPRESENTATIVES  
CLERK'S OFFICE  
2 State House Station  
Augusta, Maine 04333-0002

TO: Town of Cutler  
Municipal Officers  
Editor, Annual Report

FROM: Millicent M. MacFarland  
Clerk of the House

Many municipal annual reports include the category of "Representative to Legislature" at the conclusion of the listing of Municipal Officers.

In the belief you may want to aid citizens to more readily contact their House member, we are hopeful that you will include the following information in the Municipal Officers section:

Representative to the Legislature  
(term exp. December 3, 2014)

**District: 32**

State Representative: Katherine W. Cassidy

Home Address: 5 Somersville Avenue  
Lubec, ME 04652

Residence: (207) 733-4648

E-Mail: kcaugusta@gmail.com

Capitol Address: House of Representatives  
2 State House Station  
Augusta, ME 04333-0002

State House E-Mail: repkatherine.cassidy@legislature.maine.gov

Telephone: (207) 287-1400 (Voice)  
(207) 287-4469 (TTY)

Year-Round Toll Free House of Representatives Message Center 1-800-423-2900  
Maine Legislative Internet Web Site - <http://www.maine.gov/legis/house>



Paul R. LePage  
GOVERNOR

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

February 24, 2014

Town of Cutler  
PO Box 236  
Cutler, ME 04626-0236

Dear citizens of Cutler:

As a state, we have taken great strides over the course of the past years.

Growing our economy, decreasing our energy costs, and improving our educational system are the priorities of my administration. Maine needs to create a pro-growth environment that encourages our businesses to create jobs. It is critical that we focus on promoting policies which support and attract new investment. To achieve this, we need to keep taxes low on our families and businesses, and find ways to increase efficiency in government while protecting our most vulnerable citizens.

We have made great progress toward these endeavors. We passed **the largest tax cut in Maine's history**. Two-thirds of Maine taxpayers will get income tax relief, and 70,000 low-income Mainers will no longer pay income tax. My goal is to continue to drive down Maine's income tax.

We are striving to also cut the cost of electricity through our spearheading of a regional effort with Massachusetts, Connecticut and Rhode Island to expand the use of hydropower in Maine. Additionally, Maine is currently one of the fastest states in natural gas expansion.

We have passed legislation that will decrease the cost of health insurance for school districts, allowing more money to be spent in the classroom. Putting students first is important to me. Education is what saved my life, and I want every child in Maine to have the same opportunity I had. With the passage of charter school legislation, hundreds of families now have options for their children.

There's still a lot to do. The recent decision by the legislature to take money from our state's rainy day fund in order to pay revenue sharing in 2015 is fiscally irresponsible. We need government decision makers to act responsibly.

Maine has a great tradition of civic involvement and citizen participation in the decision making process. Thank you for taking the time to become informed and for working with your neighbors to hold government accountable.

It is a pleasure serving as your Governor. If ever I can be of assistance to you or you have any questions or suggestions, I encourage you to contact my office by calling 287-3531 or by visiting our website at [www.maine.gov/governor](http://www.maine.gov/governor).

Sincerely,

Paul R. LePage  
Governor

ONE: (207) 287-3531 (Voice)



FAX: (207) 287-1034

SUSAN M. COLLINS  
MAINE

1 DIRKSEN SENATE OFFICE BUILDING  
WASHINGTON, DC 20510-1904  
(202) 224-2523  
(202) 224-2653 (FAX)

United States Senate  
WASHINGTON, DC 20510-1904

COMMITTEES:  
SPECIAL COMMITTEE  
ON AGING  
RANKING MEMBER  
APPROPRIATIONS  
SELECT COMMITTEE  
ON INTELLIGENCE

Dear Friends:

It is a privilege to represent Maine in the U.S. Senate, and I welcome this opportunity to share some of my work from the past year.

Encouraging the creation of more jobs remains my top priority. I have developed a Seven Point Plan for Jobs in Maine, which includes proposals to spur small business investment, ensure robust workforce education and training, reduce regulatory red tape that stifles job creation, support Maine agriculture and manufacturing, and invest in the infrastructure needed to expand our economy. Traditional industries and small businesses remain the backbone of Maine's economy, and innovation will be important for future jobs as well. I have supported Maine's effort to lead the world in deepwater wind technology and was proud when the University of Maine and its private sector partners launched the first prototype this year. This emerging industry has the potential to create thousands of good jobs here in Maine.

BIW remains a major Maine employer and is critical to our national security. I have worked hard to support the Navy's request for a 10<sup>th</sup> DDG-51 and to continue construction on the DDG-1000s at the shipyard. This year's annual defense policy bill also contains more than 30 provisions to eliminate sexual assault from our military, including several provisions that I authored.

Partisan divisiveness in Washington continues to prevent us from addressing some of our nation's most serious challenges. Gridlock reached a peak in October with the federal government shutdown that pushed our country to the brink of defaulting on its financial obligations and damaged our economy. As the shutdown continued with no end in sight, I presented a proposal I believed both sides could support. Within days, I was leading a bipartisan coalition of 14 Senators that worked night and day to craft a plan to reopen government, avert default, and restart negotiations on a long-term plan to deal with our nation's unsustainable debt of more than \$17 trillion. Known as the "Common Sense Caucus," we will continue to work to develop solutions and bridge the partisan divide.

Earlier this year, across-the-board federal spending cuts known as "sequestration" took effect. These indiscriminate cuts jeopardized priorities from national security to medical research and stand in stark contrast to the thoughtful and thoroughly debated spending priorities set at town meetings throughout Maine. To bring some Maine common sense to this process, I authored bipartisan legislation to allow federal agencies to set priorities in administering the required cuts and wrote a new law to ensure that sequestration would not disrupt air travel, which plays such an important role in fueling Maine's tourism economy.

I have also enjoyed my work as the ranking member of the Senate Special Committee on Aging where, with Senator Bill Nelson of Florida, we work on issues of critical importance to Maine seniors. The committee has created a toll free hotline (1-855-303-9470) to make it easier for senior citizens to report fraud and scams and to receive assistance. I also serve as the Senate Co-Chair of the task force on Alzheimer's, a devastating disease that takes a tremendous personal and economic toll on more than five million Americans. Better treatment for Alzheimer's and ultimately finding a cure should be an urgent national priority.

Finally, I am proud to reflect our famous Maine work ethic by completing another year of service without missing a single roll call vote. I have not missed a vote since I was elected – a streak that stands at more than 5,300 in a row.

May 2014 be a good year for you, your community, and our great State of Maine.

Sincerely,



Susan M. Collins  
United States Senator

MICHAEL H. MICHAUD  
2ND DISTRICT MAINE

WASHINGTON OFFICE  
1724 LONGWORTH HOUSE OFFICE BUILDING  
WASHINGTON, DC 20515  
PHONE: (202) 225-6306  
FAX: (202) 225-2943

[www.michaud.house.gov](http://www.michaud.house.gov)

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

COMMITTEES:

VETERANS' AFFAIRS  
RANKING MEMBER

TRANSPORTATION AND INFRASTRUCTURE  
SUBCOMMITTEE ON HIGHWAYS AND TRANSIT  
SUBCOMMITTEE ON RAILROADS, PIPELINES, AND  
HAZARDOUS MATERIALS  
SUBCOMMITTEE ON ECONOMIC DEVELOPMENT, PUBLIC  
BUILDINGS, AND EMERGENCY MANAGEMENT  
SUBCOMMITTEE ON WATER RESOURCES AND ENVIRONMEN

January 2014

Dear Friends:

Last year saw some of the most bitterly partisan political fighting in Washington in recent memory. However, the gridlock in Washington has not slowed my efforts to fight for Maine's businesses and industries on the national and international level. I will continue to visit and speak with Maine's small businesses and manufacturers to hear firsthand about their successes and challenges. This is an important part of my ongoing "Make it in Maine" agenda which consists of initiatives to boost domestic manufacturing and support job growth in our state.

In 2014, it will be my great honor to continue serving our nation's veterans as the Ranking Member of the House Veterans' Affairs Committee. Over the course of the last year, I worked with Representative Jeff Miller (R-Florida), the committee's chairman, to pass a number of bills important to veterans. Some that we passed would reduce the VA's disability claims backlog, help get veterans their compensation faster, and improve training and educational opportunities. One critical measure we advanced through the committee would ensure that all VA programs receive funding a year in advance so no veterans will have to worry about services being disrupted.

While I am proud of these accomplishments, I know there is still so much to do. I will continue to fight for new advances in areas such as veteran employment, veterans' health care, and the ongoing concerns with the VA claims backlog.

I believe Washington is at a crossroads. There are many members of Congress on both sides of the aisle that truly want to get things done for the people they represent. Congress needs to work together to get things done and make Washington work again. I continue to be committed to making that happen, and continue to regularly meet with Democrats, Republicans, and Independents to forge a way forward.

As we move forward into a new year, my highest priority remains ensuring that Mainers receive timely and quality constituent services. Whether you have a specific concern with a federal agency or need help connecting to resources, please don't hesitate to reach out to me at any of my offices. I also encourage you to visit my website ([www.house.gov/michaud](http://www.house.gov/michaud)), where you can email me as well as connect with me on Facebook and Twitter.

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

With warmest regards,



Michael H. Michaud  
Member of Congress

**BANGOR:**  
6 STATE STREET, SUITE 101  
BANGOR, ME 04401  
PHONE: (207) 942-6935  
FAX: (207) 942-5907

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

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



# WASHINGTON COUNTY COUNCIL OF GOVERNMENTS

P. O. BOX 631, CALAIS ME 04619  
(207) 454-0465 \* (888) 287-3006 \* FAX: (207) 454-2568

Helping Washington County  
Communities Plan for Tomorrow

Judy East, AICP  
Executive Director

**January 2014**

**To the Member Municipalities of the Washington County Council of Governments (WCCOG)**

Please accept my thanks for your annual support. *Some highlights* are summarized below for the year 2013:

*In Local Comprehensive Planning:*

- Assisting with Comprehensive Plan Updates for the towns of **Baileyville**, and **Princeton** and the Tribal Community of **Indian Township**. Anticipate submission for State review in early 2014.

*In Grant writing and Resources Development, WCCOG helped:*

- **Pembroke** obtain a \$100,000 CDBG Public Infrastructure grant to reconstruct drainage in the village.
- **Eastport** obtain a \$500,000 CDBG Public Infrastructure grant to continue sewer system upgrades.
- **Milbridge** prepare an Aid to Firefighters grant to purchase new equipment (pending).
- **Calais** obtain a \$500,000 CDBG Public Infrastructure grant to continue sewer system upgrades; and a \$500,000 CDBG Downtown Revitalization grant for façade improvements.
- **Perry and Pembroke** obtain a \$12,468 Shore and Harbor Management Planning grant to prepare mooring plans and ordinances.
- Obtain a \$26,000 Coastal Communities grant to extend the Climate Vulnerability Assessments drafted in 2013 to the working waterfronts of **Milbridge**, **Jonesport**, **Machiasport**, **Cutler**, **Lubec** and **Eastport**.
- **Multiple towns:** CDBG applications for Public infrastructure, Public Facilities, Community Enterprise, Business Development and Community Planning including assistance with income surveys, application preparation, data and eligibility analyses, and project development (Phase II); **Small Harbor Improvement Plan** applications; **Small Community Grant** applications and eligibility reviews.

*In Transportation:*

- Preparing **Bold Coast Scenic Byway Corridor Management Plan** along Route 1 and other peninsula highways; over 150 stakeholders engaged and contributing to project.
- Completed **Eastern Interior Corridor (Route 6) Management Plan** and initiated update to **Downeast Coastal Corridor Multi-Modal Corridor Management Plan**.

*In Natural Resources and Land Use:*

- Updated WCCOG web pages on Clams, Land Use and Economy with municipal and landowner toolboxes.
- Assisting **East Machias**, **Jonesport** and **Marshfield** with revision to their Shoreland Zoning maps.
- Added additional content to on-line resource manual for municipal officials on **alternative wastewater treatment options** where large sewage treatment systems are not feasible.

*In Economic Development:*

- Near full commitment (in 2 years) of second 3-year **Brownfields Assessment** grant; to date completed 20 Phase I Site Assessments, 12 Phase II Site Assessments, and remediation/redevelopment planning on 13 sites resulting in creation of 50 new jobs and an increased property tax base of ~\$2,500,000.
- Continuing regional planning initiative **GROWashington-Aroostook** ([www.gro-wa.org](http://www.gro-wa.org)) with extensive outreach and policy development in areas of local food system planning, adaptation to climate change, on-line parcel and planning map services, regional housing needs, regional transit, transportation infrastructure in support of economic development, and water infrastructure. Preparing for early 2014 release of data sets, inventories, maps, policy options and implementation strategies for all towns to ease the burden of preparing local Comprehensive Plans. Note however that control of land use is left entirely to local decision makers.

Respectfully Submitted,

Judy East

# *Washington County Sheriff's Office*



*Sheriff Donnie G. Smith  
Chief Deputy Shawn Donahue  
Capt. Rich Rolfe Jail Administrator  
Paula Johnson-Rolfe Office Manager*

*83 Court Street  
Machias, ME 04654  
Telephone: (207) 255-4422  
Fax: (207) 255-3641*

## 2013 ANNUAL REPORT TO THE CITIZENS OF WASHINGTON COUNTY

During 2013, the Sheriff's Office worked hard to meet goals around training, department cohesion, and community involvement. Our dedicated employees show their commitment to our agency and the community through their willingness to work with other agencies and the care with which they approach their work. I continue to be impressed by our phenomenal staff. Our officers responded to a total of 3,922 calls for service in 2013 - an average of more than 10 calls per day. The Uniform Crime Reporting statistics show that the Washington County Sheriff's Office continues to rank among the top agencies in the state for reported crimes that were solved or cleared. Our K-9 partner Stryker has again proven his worth to the department by assisting deputies. Stryker is certified for a range of narcotics detection.

2013 brought changes to the administration within the department. Shawn Donahue, a former deputy and past chief of the Baileyville Police Department, joined us as Chief Deputy. Shawn has worked hard to bring our deputies together to increase their efficiency as a team. Richard Rolfe, a one-time MDEA agent and former patrol sergeant, has taken on the role of Jail Administrator. Despite funding restrictions from the state, Rich has worked with corrections officers to improve jail procedures. The state inspection of the jail this past spring went very well with a 98% approval rating.

Collaborative law enforcement has been aided by the new records management system which was put in place last summer. This database is used by all law enforcement agencies in the county. Several days of training were held to make sure that employees could use the system to its greatest advantages. Domestic violence continues to be an issue, not only in Washington County, but across the state. In 2013, I was appointed to the Domestic Violence Committee of the National Sheriff's Association. This appointment, along with our continued successful partnership with The Next Step Domestic Violence Project, supports my conviction that our agency is involved at the ground level in tackling the important work of eliminating domestic violence. In 2013 I received the Next Step First Annual Community Partner Award.

The Washington County Sheriff's Office Board of Visitors continues to play a vital part in the success of the agency.

We couldn't be more proud of those citizens who continue to amaze us with the concern that they have for others in their communities. There are networks, both formal and informal, for checking on the elderly and house-bound. During the last few weeks of 2013, there was widespread concern for the well-being of those without heat, power, and water. While we are always happy to perform well-checks, we also applaud those who go above and beyond to make sure their neighbors are safe and cared for.

Thank you to the citizens of Washington County for your support of the Sheriff's Office. We appreciate your confidence and trust.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read 'Donnie Smith', written over a horizontal line.

Sheriff Donnie Smith



**PRESS RELEASE**  
**For Immediate Release**

Municipal officials are pleased to announce that the **Town of Cutler** has received a **\$567** dividend check from the Maine Municipal Association as a result of its good loss experience and loss prevention programs.

The Maine Municipal Association offers three self-funded pools for municipal and quasi-public entities in Maine: the Workers Compensation Fund formed in 1978, the Property & Casualty Pool formed in 1987 and the Unemployment Compensation Fund formed in 1978.

The programs are overseen by governing boards of elected and appointed municipal officials. Each year the boards review the programs' loss experience to determine if dividends may be paid. Patricia Kablitz, Director of Risk Management Services for MMA, said more than 78 percent of program participants received a dividend this year for their good risk management practices and loss experience.

This year the Workers Compensation Fund has distributed almost **\$650,000** in dividends to participants and the Property and Casualty Pool has paid dividends of nearly **\$550,000**, for total payments of over \$1.1 million provided directly to MMA members.

Since 1997, the three programs have returned over to **\$15 million** in dividends to participating members. For more information about any of the MMA Risk Management Services programs, including online training programs and other services, check the offerings on their website at [www.memun.org](http://www.memun.org) and click on the Risk Management Services link, or call 1-800-590-5583.



*Proven Expertise and Integrity*

January 28, 2014

Board of Selectmen  
Town of Cutler, Maine  
Cutler, Maine

We were engaged by the Town of Cutler and have audited the financial statements of the Town of Cutler as of and for the year ended June 30, 2013. The following statements and schedules have been excerpted from the 2013 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
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

*RHR Smith & Company*

Certified Public Accountants

3 Old Orchard Road, Buxton, Maine 04093  
Tel: (800) 300-7708 (207) 929-4606 Fax: (207) 929-4609  
www.rhrsmith.com

## TOWN OF CUTLER, MAINE

**BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS  
BUDGET AND ACTUAL – GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2013**

	Budgeted Amounts			Variance Positive (Negative)
	Original	Final	Actual	
Budgetary Fund Balance, July 1	\$ 394,196	\$ 394,196	\$ 394,196	\$ -
Resources (Inflows):				
Property taxes	1,130,444	1,130,444	1,087,965	(42,479)
Excise taxes	90,250	90,250	98,212	7,962
Intergovernmental:				
Education subsidy	173,372	173,372	163,987	(9,385)
State revenue sharing	28,545	28,545	23,745	(4,800)
Homestead reimbursement	13,556	13,556	19,000	5,444
Wildlife refuge	8,500	8,500	10,816	2,316
BETE reimbursement	5,260	5,260	4,512	(748)
Local road assistance	-	11,076	11,076	-
Project study grant	-	7,258	7,258	-
School lunch subsidy	12,000	12,000	10,922	(1,078)
Mainecare / State agency clients	-	-	3,505	3,505
Tree growth / Veteran's / Other	9,250	9,250	12,122	2,872
Charges for services / fees:				
School lunch	6,851	6,851	9,207	2,356
Administrative	-	-	3,636	3,636
Other income:				
Maine Community Foundation	5,250	5,250	6,100	850
Interest / Fees on taxes	-	-	25,367	25,367
Other education revenue	1,000	1,000	11,204	10,204
In lieu of payments	1,500	1,500	1,950	450
Other revenue	-	-	1,903	1,903
Investment income	-	-	1,193	1,193
Proceeds from debt	781,600	781,600	781,600	-
Amounts Available for Appropriation	<u>2,661,574</u>	<u>2,679,908</u>	<u>2,689,476</u>	<u>9,568</u>
Charges to Appropriation (Outflows):				
General government	103,974	107,287	99,571	7,716
Public safety	22,270	22,881	21,529	1,352
Public works	87,334	122,030	109,706	12,324
Health and sanitation	21,600	21,600	20,290	1,310
Social services	3,500	5,911	2,496	3,415
Education	1,081,204	1,081,204	1,040,569	40,635
County tax	103,176	103,176	103,176	-
TIF	108,453	108,453	-	108,453
Debt service	43,100	43,100	43,174	(74)
Capital outlay	806,600	806,600	609,265	197,335
Unclassified	120,005	134,046	43,535	90,511
Total Charges to Appropriation	<u>2,501,216</u>	<u>2,556,288</u>	<u>2,093,311</u>	<u>462,977</u>
Budgetary Fund Balance - June 30	<u>\$ 160,358</u>	<u>\$ 123,620</u>	<u>\$ 596,165</u>	<u>\$ 472,545</u>
Use of Restricted Fund Balance	\$ 36,000	\$ 36,000	\$ -	\$ 36,000
Use of Committed Fund Balance	25,000	25,000	-	25,000
Use of Assigned Fund Balance	108,463	139,823	-	139,823
Use of Unassigned Fund Balance	<u>64,375</u>	<u>64,375</u>	<u>-</u>	<u>64,375</u>
	<u>\$ 233,838</u>	<u>\$ 265,198</u>	<u>\$ -</u>	<u>\$ 265,198</u>

See accompanying independent auditors' report and notes to financial statements.

## TOWN OF CUTLER, MAINE

BALANCE SHEET – GOVERNMENTAL FUNDS  
JUNE 30, 2013

	General Fund	Nonmajor Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 538,503	\$ 9,980	\$ 548,483
Accounts receivable (net of allowance for uncollectibles):			
Taxes and liens	227,138	-	227,138
Other	1,142	-	1,142
Due from other governments	55,256	19,892	75,148
Inventory	255	-	255
Prepaid expenses	8,573	-	8,573
Due from other funds	31,538	11,644	43,182
<b>TOTAL ASSETS</b>	<b>\$ 862,405</b>	<b>\$ 41,516</b>	<b>\$ 903,921</b>
<b>LIABILITIES</b>			
Accounts payable	\$ 7,829	\$ -	\$ 7,829
Accrued expenses	54,287	-	54,287
Due to other funds	11,644	31,538	43,182
<b>TOTAL LIABILITIES</b>	<b>73,760</b>	<b>31,538</b>	<b>105,298</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred revenue	192,480	-	192,480
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>192,480</b>	<b>-</b>	<b>192,480</b>
<b>FUND BALANCES</b>			
Nonspendable	8,828	-	8,828
Restricted	306,938	9,980	316,918
Committed	197,335	-	197,335
Assigned	69,739	11,644	81,383
Unassigned	13,325	(11,646)	1,679
<b>TOTAL FUND BALANCES</b>	<b>596,165</b>	<b>9,978</b>	<b>606,143</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 862,405</b>	<b>\$ 41,516</b>	<b>\$ 903,921</b>

See accompanying independent auditors' report and notes to financial statements.

## TOWN OF CUTLER, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2013

	General Fund	Nonmajor Funds	Total Governmental Funds
<b>REVENUES</b>			
Taxes:			
Property	\$ 1,087,965	\$ -	\$ 1,087,965
Excise	98,212	-	98,212
Intergovernmental	266,943	53,123	320,066
State of Maine on-behalf payments	47,275	-	47,275
Charges for services	12,843	3,430	16,273
Investment income	1,193	50	1,243
Other	<u>46,524</u>	<u>-</u>	<u>46,524</u>
Total revenues	<u>1,560,955</u>	<u>56,603</u>	<u>1,617,558</u>
<b>EXPENDITURES</b>			
Current:			
General government	99,571	-	99,571
Protection	21,529	-	21,529
Public works	109,706	-	109,706
Health and sanitation	20,290	-	20,290
Social services	2,496	-	2,496
Education	1,040,569	65,046	1,105,615
State of Maine on-behalf payments	47,275	-	47,275
County tax	103,176	-	103,176
Unclassified	43,535	3,368	46,903
Debt service	43,174	-	43,174
Capital outlay	<u>609,265</u>	<u>-</u>	<u>609,265</u>
Total expenditures	<u>2,140,586</u>	<u>68,414</u>	<u>2,209,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(579,631)</u>	<u>(11,811)</u>	<u>(591,442)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from debt	<u>781,600</u>	<u>-</u>	<u>781,600</u>
Total other financing sources (uses)	<u>781,600</u>	<u>-</u>	<u>781,600</u>
Net change in fund balances	201,969	(11,811)	190,158
FUND BALANCES - JULY 1	<u>394,196</u>	<u>21,789</u>	<u>415,985</u>
FUND BALANCES - JUNE 30	<u>\$ 596,165</u>	<u>\$ 9,978</u>	<u>\$ 606,143</u>

See accompanying independent auditors' report and notes to financial statements.

## TOWN OF CUTLER, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2013

	Original Budget	Budget Adjustments	Final Budget	Expenditures	Variance Positive (Negative)
<b>GENERAL GOVERNMENT</b>					
Administration	\$ 23,000	-	\$ 23,000	\$ 22,887	\$ 113
Office personnel	49,554	-	49,554	46,629	2,925
Officer / other salaries	8,520	-	8,520	8,520	-
Assessors / assessor fund	5,000	-	5,000	5,000	-
MMA Health Insurance	7,200	-	7,200	6,917	283
Payroll taxes	6,500	-	6,500	6,495	5
Legal fees	3,000	-	3,000	2,743	257
Update comprehensive plan	-	3,313	3,313	-	3,313
Planning board	1,200	-	1,200	380	820
Total	103,974	3,313	107,287	99,571	7,716
<b>PUBLIC SAFETY</b>					
Volunteer fire department	7,500	-	7,500	7,500	-
Animal control	300	611	911	-	911
Street lights	6,500	-	6,500	6,089	411
Code enforcement salary	2,400	-	2,400	2,400	-
Ambulance	5,070	-	5,070	5,040	30
Fire chief salary	500	-	500	500	-
Total	22,270	611	22,881	21,529	1,352
<b>PUBLIC WORKS</b>					
Ways, highways and bridges	10,000	34,696	44,696	32,618	12,078
Snow removal	69,334	-	69,334	69,344	(10)
Winter road salt	7,500	-	7,500	7,244	256
Road commissioner	500	-	500	500	-
Total	87,334	34,696	122,030	109,706	12,324
<b>HEALTH AND SANITATION</b>					
Plumbing inspector	400	-	400	400	-
Solid waste	21,200	-	21,200	19,890	1,310
Total	21,600	-	21,600	20,290	1,310
<b>SOCIAL SERVICES</b>					
Social service agencies	2,500	-	2,500	2,496	4
General assistance	1,000	2,411	3,411	-	3,411
Total	3,500	2,411	5,911	2,496	3,415

SCHEDULE A (CONTINUED)

TOWN OF CUTLER, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2013

	Original Budget	Budget Adjustments	Final Budget	Expenditures	Variance Positive (Negative)
EDUCATION					
Education costs	1,081,204	-	1,081,204	1,040,569	40,635
Total	1,081,204	-	1,081,204	1,040,569	40,635
COUNTY TAX	103,176	-	103,176	103,176	-
TIF	108,453	-	108,453	-	108,453
CAPITAL OUTLAY					
Capital	806,600	-	806,600	609,265	197,335
Total	806,600	-	806,600	609,265	197,335
DEBT SERVICE	43,100	-	43,100	43,174	(74)
UNCLASSIFIED					
Harbor management	-	3,816	3,816	42	3,774
Parks and rec fund	1,000	2,967	3,967	484	3,483
Office building / library	6,250	-	6,250	6,199	51
Town properties	9,000	-	9,000	8,909	91
July 4th celebration	4,500	-	4,500	4,500	-
Contingency	7,500	-	7,500	3,460	4,040
Project study, grant	-	7,258	7,258	17,500	(10,242)
Library	50	-	50	-	50
Matching grants	44,375	-	44,375	-	44,375
Overlay	47,330	-	47,330	2,441	44,889
Total	120,005	14,041	134,046	43,535	90,511
TOTAL EXPENDITURES	\$ 2,501,216	\$ 55,072	\$ 2,556,288	\$ 2,093,311	\$ 463,051



## TOWN OF CUTLER, MAINE

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2013

	Special Revenue Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS			
Cash and cash equivalents	\$ -	\$ 9,980	\$ 9,980
Due from other governments	19,892	-	19,892
Due from other funds	11,644	-	11,644
TOTAL ASSETS	<u>\$ 31,536</u>	<u>\$ 9,980</u>	<u>\$ 41,516</u>
LIABILITIES			
Due to other funds	31,538	-	31,538
TOTAL LIABILITIES	<u>31,538</u>	<u>-</u>	<u>31,538</u>
FUND BALANCES			
Nonspendable	-	-	-
Restricted	-	9,980	9,980
Committed	-	-	-
Assigned	11,644	-	11,644
Unassigned	(11,646)	-	(11,646)
TOTAL FUND BALANCES	<u>(2)</u>	<u>9,980</u>	<u>9,978</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 31,536</u>	<u>\$ 9,980</u>	<u>\$ 41,516</u>

See accompanying independent auditors' report and notes to financial statements.

## SCHEDULE C

## TOWN OF CUTLER, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES - NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2013

	Special Revenue Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES	\$ 56,553	\$ 50	\$ 56,603
EXPENDITURES	68,364	50	68,414
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(11,811)	-	(11,811)
OTHER FINANCING SOURCES (USES)			
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
NET CHANGE IN FUND BALANCES	(11,811)	-	(11,811)
FUND BALANCES - JULY 1	11,809	9,980	21,789
FUND BALANCES - JUNE 30	\$ (2)	\$ 9,980	\$ 9,978

See accompanying independent auditors' report and notes to financial statements.

**Town of Cutler**  
**Profit & Loss**  
**July 2012 through June 2013**

	Jul '12 - Jun 13
<b>Income</b>	
33000 · MISCELLANEOUS	
33002 · Copies, etc.	94.00
33024 · Misc Income	135.09
<b>Total 33000 · MISCELLANEOUS</b>	<b>229.09</b>
33030 · Insurance Payments	
33032 · Workers Comp. Refund	1,200.00
<b>Total 33030 · Insurance Payments</b>	<b>1,200.00</b>
34010 · CEMETERY INCOME	
34011 · Cemetery Donation	1,123.22
34012 · Grave Reservation	50.00
<b>Total 34010 · CEMETERY INCOME</b>	<b>1,173.22</b>
34050 · PARK / RECREATION FUND	-100.00
35500 · PROJECT, STUDY, GRANT INCOME	
35512 · FY12 Coastal Competitive Grant	7,258.00
<b>Total 35500 · PROJECT, STUDY, GRANT INCOME</b>	<b>7,258.00</b>
35625 · LINE OF CREDIT LOAN	25,000.00
35626 · SCHOOL CONSTR LOC	399,744.09
35627 · DESTINY BAY ROAD LOAN	125,000.00
35628 · LITTLE MACHIAS ROAD LOAN	250,000.00
35650 · EFT-NSF CHECK COLLECT BY MSB	434.86
35950 · VITALS - STATE	
35951 · Birth Record	43.20
35952 · Marriage Record	18.40
35954 · Burial Permit	6.00
35955 · Marriage License	4.00
<b>Total 35950 · VITALS - STATE</b>	<b>71.60</b>
35958 · VITALS - TOWN	
35959 · Town Fee	502.40
<b>Total 35958 · VITALS - TOWN</b>	<b>502.40</b>
36000 · BMV/CAR REGISTRATION - STATE	
36001 · Registration Fee	20,448.75
36002 · Specialty Fee	2,500.00
36003 · Sales tax	13,591.60
36004 · Title Fee	1,551.00
<b>Total 36000 · BMV/CAR REGISTRATION - STATE</b>	<b>38,091.35</b>
36005 · BMV/CAR REGISTRATION - TOWN	
36006 · Town Fee	1,916.00
36007 · Excise tax	92,892.61
36008 · Transfer Fee	120.00
<b>Total 36005 · BMV/CAR REGISTRATION - TOWN</b>	<b>94,928.61</b>
37000 · RV/BOAT REGISTRATION - STATE	
37001 · Boat Registration Fee	2,799.00
37002 · ATV Registration Fee	2,844.00
37003 · Snowmobile Registration Fee	720.00
37004 · Milfoil Sticker	410.00
37005 · Sales tax	1,342.55
<b>Total 37000 · RV/BOAT REGISTRATION - STATE</b>	<b>8,115.55</b>
37010 · RV/BOAT REGISTRATION - TOWN	
37011 · Town Fee	258.00
37012 · Boat Excise tax	5,423.80
<b>Total 37010 · RV/BOAT REGISTRATION - TOWN</b>	<b>5,681.80</b>

# Town of Cutler

## Profit & Loss

July 2012 through June 2013

	Jul '12 - Jun 13
<b>37100 · IFW/HUNT &amp; FISH LICENSES</b>	
37101 · State Fee	2,731.50
37102 · Town Fee	209.50
37100 · IFW/HUNT & FISH LICENSES - Other	4.00
<b>Total 37100 · IFW/HUNT &amp; FISH LICENSES</b>	<b>2,945.00</b>
<b>37200 · DOG LICENSES</b>	
37201 · State Fee	128.00
37202 · Town Fee	24.00
37203 · Animal Control / Welfare fee	32.00
<b>Total 37200 · DOG LICENSES</b>	<b>184.00</b>
<b>37300 · WEAPONS PERMITS</b>	
37301 · State Fee	515.00
37302 · Town Fee	200.00
<b>Total 37300 · WEAPONS PERMITS</b>	<b>715.00</b>
<b>37500 · PLANNING BOARD</b>	
37501 · Building Permit Fee	320.00
37502 · Planning Board Fine	50.00
<b>Total 37500 · PLANNING BOARD</b>	<b>370.00</b>
<b>37600 · SHELLFISH COMMITTEE INCOME</b>	
37601 · License/Committee Fee	3,468.00
37602 · Town Fee	32.00
<b>Total 37600 · SHELLFISH COMMITTEE INCOME</b>	<b>3,500.00</b>
<b>37700 · HARBOR COMMITTEE INCOME</b>	
37701 · Mooring Fee	645.00
<b>Total 37700 · HARBOR COMMITTEE INCOME</b>	<b>645.00</b>
<b>40000 · PROPERTY TAXES</b>	
40013 · 2008 Taxes	3,523.28
40014 · 2009 Taxes	26,524.06
40015 · 2010 Taxes	49,170.00
40016 · 2011 Taxes	71,906.50
40017 · 2012 Taxes	972,041.57
40044 · Interest	22,158.58
40045 · Lien fees	3,208.27
<b>Total 40000 · PROPERTY TAXES</b>	<b>1,148,532.26</b>
<b>40049 · PAYMENTS IN LIEU</b>	
40051 · Wildlife Refuge	10,719.00
40052 · In lieu of tax/Wstrn, Grt Head	1,950.00
40053 · Hearst Prop. Maintenance Fund	6,100.00
<b>Total 40049 · PAYMENTS IN LIEU</b>	<b>18,769.00</b>
<b>43000 · AOS 96 CUTLER DEPT/ EDUCATION</b>	
43001 · Subsidy Payment	174,694.28
43004 · ESEA Title Payment	4,252.06
43005 · BayRidge Lunch Money	9,095.96
43008 · Educ. School Nutrition Pym't	6,210.37
43010 · Grant Reimbursement	774.99
43014 · Reimb. School Nutrition	4,711.24
43015 · Transportation	557.00
43019 · Special Education Payment	1,281.59
43020 · Fuel Tax Refund	1,152.97
43021 · Maine Care Reimbursement	2,223.84
43022 · Misc Title Payments	19,969.45
43024 · Whiting's Share of Lunch	110.92

# Town of Cutler

## Profit & Loss

July 2012 through June 2013

	Jul '12 - Jun 13
43029 · Reap Income	14,217.35
43099 · Miscellaneous	9,524.23
<b>Total 43000 · AOS 96 CUTLER DEPT/ EDUCATION</b>	<b>248,776.25</b>
<b>46000 · STATE REVENUES RECEIVED</b>	
46001 · Municipal Revenue Sharing	23,744.61
46002 · Tree Growth Reimbursement	10,805.84
46003 · DOT Local Road Assistance	11,076.00
46004 · Veterans Reimbursement	956.00
46005 · Homestead Reimbursement	10,674.00
46006 · Snowmobile Refund	112.54
46008 · BETE Reimbursement	4,512.00
46011 · Aircraft - Excise Reimbursement	48.60
46012 · Agricul,Conser & Forest Rev Sh	247.50
<b>Total 46000 · STATE REVENUES RECEIVED</b>	<b>62,177.09</b>
<b>48000 · SR &amp; TF INTEREST TRANSFER TO GF</b>	
48004 · Interest income - Cem/ PCare CD	40.00
48005 · Interest Income - Wright CD/Cem	5.02
48006 · Interest Income - Ackley CD/Cem	5.02
<b>Total 48000 · SR &amp; TF INTEREST TRANSFER TO GF</b>	<b>50.04</b>
<b>48020 · INTEREST INCOME - GENERAL CHKNG</b>	<b>1,015.95</b>
<b>48021 · ROOF RES INTEREST</b>	<b>17.56</b>
<b>Total Income</b>	<b>2,445,027.72</b>
<b>Expense</b>	
<b>50000 · ADMINISTRATION</b>	
50005 · Advertising	271.75
50010 · Audit	3,300.00
50012 · Computers	731.64
50013 · Copier Lease	1,314.81
50014 · Copies-Deeds&Transfers	57.26
50015 · Dues	
50016 · MMA Membership	1,504.00
50017 · MMTCTA Membership	50.00
50018 · MTCCA Membership	40.00
50019 · WCCOG Membership	250.00
50020 · Sams Membership	35.00
<b>Total 50015 · Dues</b>	<b>1,879.00</b>
<b>50025 · Insurance</b>	
50028 · Property & Casualty Pool	4,977.77
50032 · Workers Compensation	1,035.00
50034 · Title Insurance	300.00
<b>Total 50025 · Insurance</b>	<b>6,712.77</b>
<b>50035 · Elections</b>	
50036 · Moderator	40.00
50037 · Election Workers	1,035.39
50039 · Misc Expense	429.92
<b>Total 50035 · Elections</b>	<b>1,505.31</b>
50040 · Office Supplies	2,884.92
50050 · Post office box rental	78.00
50055 · Postage	667.36
50060 · Printing Costs	1,248.14
50080 · Workshops	1,700.78
50085 · Miscellaneous	535.60
<b>Total 50000 · ADMINISTRATION</b>	<b>22,887.34</b>
<b>50095 · CUTLER VOL FIRE DEPT INSURANCE</b>	<b>2,500.00</b>

**Town of Cutler**  
**Profit & Loss**  
July 2012 through June 2013

	Jul '12 - Jun 13
<b>50100 · OFFICE EMPLOYEES SALARIES</b>	
50101 · Administrative Assistant	29,986.56
50102 · Deputy Town Clerk	14,883.84
50103 · Office Assistant	1,698.75
<b>Total 50100 · OFFICE EMPLOYEES SALARIES</b>	<b>46,569.15</b>
<b>50120 · HEALTH INSURANCE</b>	<b>6,916.97</b>
<b>50122 · PAYROLL TAXES</b>	
50123 · Unemployment	583.17
50124 · Payroll tax expense	4,945.16
<b>Total 50122 · PAYROLL TAXES</b>	<b>5,528.33</b>
<b>50125 · ASSESSOR'S FUND</b>	
50126 · Assessing Agent	4,225.00
50127 · Tax Billing Program	750.00
50129 · Miscellaneous	25.00
<b>Total 50125 · ASSESSOR'S FUND</b>	<b>5,000.00</b>
<b>50130 · TOWN OFFICIALS SALARIES</b>	
50132 · Town Officers Salary-Selectmen	4,500.00
50134 · Town Clerk Salary	600.00
50136 · Registrar of Voters	120.00
50138 · Road Commissioner Salary	500.00
50140 · Animal Control Salary	600.00
50142 · Assessors Salary	900.00
50144 · Code Enforcement Officer	2,400.00
50146 · Fire Chief - Salary	500.00
50148 · Harbor Master Salary	1,800.00
50150 · Planning Board Secretary	25.00
50152 · LPI Salary	400.00
<b>Total 50130 · TOWN OFFICIALS SALARIES</b>	<b>12,345.00</b>
<b>50200 · TOWN ROAD EXPENSES</b>	
50201 · Ackley Road	140.00
50203 · Marsh Road	763.50
50204 · Little Machias Road	10,622.00
50205 · Destiny Bay Road	15,651.00
50206 · Cove Road	3,801.00
50210 · Steamboat Road	662.50
50220 · Miscellaneous	977.50
<b>Total 50200 · TOWN ROAD EXPENSES</b>	<b>32,617.50</b>
<b>50300 · OFFICE BUILDING &amp; LIBRARY</b>	
50301 · Electricity	1,392.38
50302 · Heating Oil	2,556.00
50303 · Trash Removal	192.00
50304 · Bottled Water/Delivery	181.30
50305 · Telephone & Fax	1,239.01
50308 · Miscellaneous	638.76
<b>Total 50300 · OFFICE BUILDING &amp; LIBRARY</b>	<b>6,199.45</b>
<b>50400 · TOWN PROPERTIES</b>	
50401 · Town Property Salaries	1,700.00
50402 · Town Prop Misc	764.06
50403 · Mowing	1,690.00
<b>Total 50400 · TOWN PROPERTIES</b>	<b>4,154.06</b>
<b>50405 · CEMETERY LABOR</b>	<b>3,750.00</b>

**Town of Cutler**  
**Profit & Loss**  
 July 2012 through June 2013

	Jul '12 - Jun 13
<b>50410 · CEMETERY EXPENSES</b>	
50411 · Gas/Oil for Mowers/Trimmers	233.00
50412 · Miscellaneous	771.79
<b>Total 50410 · CEMETERY EXPENSES</b>	1,004.79
<b>50525 · STREET LIGHTS</b>	6,088.96
<b>50550 · SOLID WASTE DISPOSAL</b>	
50551 · Marion Transfer Solid Waste	19,689.60
50552 · Board Member Stipend	200.00
<b>Total 50550 · SOLID WASTE DISPOSAL</b>	19,889.60
<b>50600 · AMBULANCE CONTRACT</b>	5,040.00
<b>50700 · SNOW REMOVAL</b>	
50702 · Snow Removal Contract	69,344.00
<b>Total 50700 · SNOW REMOVAL</b>	69,344.00
<b>50725 · WINTER ROAD SALT</b>	7,244.07
<b>50750 · LEGAL FEES</b>	2,742.85
<b>50800 · THIRD PARTY REQUESTS</b>	
50801 · Cutler Vol Fire Dept	5,000.00
50802 · July 4th expenses	4,500.00
<b>Total 50800 · THIRD PARTY REQUESTS</b>	9,500.00
<b>50900 · APPROPRIATION REQUESTS</b>	2,496.00
<b>50925 · CONTINGENCY ACCOUNT</b>	3,459.51
<b>50950 · LINE OF CREDIT</b>	25,262.17
<b>51000 · COUNTY TAX</b>	103,176.00
<b>51200 · HARBOR COMMITTEE</b>	42.36
<b>51300 · SHELLFISH COMMITTEE</b>	
51301 · Shellfish Warden Salary	2,000.00
51302 · Misc Supplies	50.48
51303 · Advertising	155.50
51305 · Plowing access roads	800.00
51306 · Warden training expense	312.25
<b>Total 51300 · SHELLFISH COMMITTEE</b>	3,318.23
<b>51325 · PLANNING BOARD EXPENSE</b>	
51327 · Member Stipend	355.00
<b>Total 51325 · PLANNING BOARD EXPENSE</b>	355.00
<b>51400 · PROPERTY TAX EXPENSES</b>	
51401 · Abatement	868.50
51402 · Foreclosure Process	974.74
51403 · Lien Process	598.20
<b>Total 51400 · PROPERTY TAX EXPENSES</b>	2,441.44
<b>51499 · PARK &amp; RECREATION FUND</b>	484.00
<b>51500 · PROJECT, GRANT &amp; STUDY EXPENSES</b>	
51515 · FY 12 Coastal Competitive Grant	13,124.64
51516 · FY12 Coastal Comp Town	4,374.88
<b>Total 51500 · PROJECT, GRANT &amp; STUDY EXPENSES</b>	17,499.52
<b>51600 · MISC WARRANT ARTICLE EXPENSES</b>	
51605 · Adult Ed / Union 134	766.66
51606 · School Roof Replacement Reserve	25,000.00
51623 · Bay Ridge Construction Project	343,005.97
51624 · Little Machias Road Project	116,628.46
51625 · Destiny Bay Road Project	124,630.01
<b>Total 51600 · MISC WARRANT ARTICLE EXPENSES</b>	610,031.10
<b>51700 · NSF CHECK DEBIT</b>	1,576.39



**Town of Cutler**  
**Profit & Loss**  
July 2012 through June 2013

	Jul '12 - Jun 13
<b>52000 · FEES PAID TO STATE ACCT'S</b>	
52001 · Car	38,091.35
52002 · Boat	8,115.55
52003 · Weapons	515.00
52004 · Hunting and Fishing	2,731.50
52005 · Dog License Fees	128.00
52006 · Vital Record fees	71.60
<b>Total 52000 · FEES PAID TO STATE ACCT'S</b>	<b>49,653.00</b>
<b>53000 · EDUCATION / AOS 96</b>	
53001 · Warrant Payment	1,075,917.25
<b>Total 53000 · EDUCATION / AOS 96</b>	<b>1,075,917.25</b>
<b>54000 · LOAN PAYMENTS</b>	
54001 · Destiny Bay Road Loan	14,391.29
54002 · Little Machias Road Loan	28,782.58
<b>Total 54000 · LOAN PAYMENTS</b>	<b>43,173.87</b>
<b>57000 · UNCATEGORIZED EXPENSES</b>	
57002 · Auto Excise Reimbursement	152.56
57000 · UNCATEGORIZED EXPENSES - Other	0.00
<b>Total 57000 · UNCATEGORIZED EXPENSES</b>	<b>152.56</b>
<b>65600 · Payroll Expenses</b>	<b>1,027.11</b>
<b>Total Expense</b>	<b>2,209,387.58</b>
<b>Net Income</b>	<b>235,640.14</b>

# UNPAID BALANCES REPORT

Tax Years 2011 and 2012

Acct	Year	Name	Amt. Due
45	2012	Barrows, Lori A.	\$ 1,542.74
63	2012	Bryant Heirs, Helena	790.35
30	2011	Cates, Peggy L.	115.67
654	2012	Cates, Timothy	194.29
129	2011	Channel, Denzil A.	1,257.95
129	2012	Channel, Denzil A.	1,723.70
96	2012	Cutler North, LLC	18,536.94
147	2011	Cutler Residential Development	1,956.35
147	2012	Cutler Residential Development	2,645.93
119	2011	Cutler Residential Development	954.35
119	2012	Cutler Residential Development	1,314.04
106	2011	Cutler Residential Development	997.55
106	2012	Cutler Residential Development	1,371.46
163	2011	Cutler Residential Development	997.55
163	2012	Cutler Residential Development	1,371.46
101	2011	Cutler Residential Development	1,127.15
101	2012	Cutler Residential Development	1,543.73
103	2011	Cutler Residential Development	1,127.15
103	2012	Cutler Residential Development	1,543.73
102	2011	Cutler Residential Development	1,127.15
102	2012	Cutler Residential Development	1,543.73
120	2011	Cutler Residential Development	954.35
120	2012	Cutler Residential Development	1,543.73
100	2011	Cutler Residential Development	1,127.15
100	2012	Cutler Residential Development	1,543.73
121	2011	Cutler Residential Development	954.35
121	2012	Cutler Residential Development	1,314.04
124	2011	Cutler Residential Development	954.35
124	2012	Cutler Residential Development	1,773.42
146	2011	Cutler Residential Development	1,956.35
146	2012	Cutler Residential Development	2,645.93

122	2011	Cutler Residential Development	954.35
122	2012	Cutler Residential Development	1,314.04
689	2012	Davis, Brent E Sr	148.00
410	2012	Feeney, Kevin	1,525.91
466	2012	Feeney, Kevin	576.84
480	2012	Feeney, Kevin	516.22
28	2012	Feeney, Kevin	485.92
203	2012	Howard, Keith	1,733.54
445	2012	Huntley, Delwyn M.	262.88
339	2012	Look, David A.	182.82
542	2012	Lord Donald S. / Lord, Sarah L	210.11
558	2012	Martin, Twyla D.	1,239.07
99	2011	Mayer, Derik M	1,299.95
99	2012	Mayer, Derik M	1,779.53
246	2012	Monroe, Patricia A.	1,965.07
665	2011	Morrison, Paul/Patricia	843.95
665	2012	Morrison, Paul/Patricia	1,173.40
643	2012	Oak Leaf Realty, Inc	1,642.62
642	2012	Oak Leaf Realty, Inc	1,658.57
651	2012	Oak Leaf Realty, Inc	551.59
650	2012	Oak Leaf Realty, Inc	489.38
648	2012	Oak Leaf Realty, Inc	217.62
556	2012	Oak Leaf Realty, Inc	2,291.82
206	2012	Ozgur, Naci	10.55
396	2012	Peabody Heirs, Carroll G.	1,521.40
623	2012	Pentecostal Lighthouse of Machias	2,227.75
603	2011	Petrusewicz (Estate)	8,440.32
603	2012	Petrusewicz (Estate)	597.84
678	2011	Petrusewicz (Estate)	10,076.08
678	2011	Petrusewicz (Estate)	811.58
506	2012	Petrusewicz (Estate)	60.30
429	2012	Petrusewicz (Estate)	216.62
403	2012	Petrusewicz (Estate)	60.30
427	2012	Petrusewicz (Estate)	216.62
127	2012	Powers, Karin J	2,124.34
157	2012	Price Revocable Living Trust	1,711.21

397	2012	Radley, Barry	1,092.32
671	2012	Radley, Darcie J.	312.32
507	2012	Ramsdell, Richard C.	379.32
279	2012	Ramsdell, Richard C.	1,243.85
311	2011	Roberts, Freda	1,149.95
311	2012	Roberts, Freda	1,597.69
104	2011	Roche, Shirley A	76.81
104	2012	Roche, Shirley A	1,371.46
156	2011	Stanley, Carmen M	1,683.95
156	2012	Stanley, Carmen M	2,180.17
155	2011	Stanley, John J/Alma	1,605.95
155	2012	Stanley, John J/Alma	2,180.17
656	2012	Verburgt, Stephen/ Amelia	1,899.20



Town Photos courtesy of Teresa Bragg

## **SHELLFISH CONSERVATION ACCOUNT**

Balance July 01, 2012	\$10,420.75
Sale of Licenses	3,468.00
Shellfish Expenses	<u>(3,318.23)</u>
Balance June 30, 2013	\$10,570.52

## **HARBOR MANAGEMENT ACCOUNT**

Balance July 01, 2012	\$5,016.82
Mooring permit fees	645.00
Harbor Committee Expenses	<u>(42.36)</u>
Balance June 30, 2013	\$5,619.46

## **CEMETERY ACCOUNT**

Balance July 01, 2012	\$1,073.01
Reservations and Donations	50.00
Cemetery Expenses	<u>(0.00)</u>
Balance June 30, 2013	\$1,123.01

## **PARK & RECREATION ACCOUNT**

Balance July 01, 2012	\$2,966.79
Appropriation	1,000.00
Expenses	<u>(484.00)</u>
Balance June 30, 2013	\$3,482.79

## **GENERAL ASSISTANCE ACCOUNT**

Balance July 01, 2012	\$2,411.71
Appropriation	1,000.00
Expenses	<u>(0.00)</u>
Balance June 30, 2013	\$3,411.71

## PERPETUAL CARE CD'S

### Perpetual Care Lots

Frank & Berla Huntley - \$200.00  
Merritt & Harvard Wright - \$200.00  
Carleton & Doris Meloon - \$200.00  
James & Maurice Davis - \$200.00  
George & Lottie Davis - \$200.00  
Wilbur & Mildred Beam - \$200.00  
Eugene & Mary Farris - \$200.00  
Hal & Peggy Buckner - \$400.00  
William Simpson / A & M McGuire - \$750.00  
Ruth & Frederick McNeeland - \$200.00  
Kenneth & Laura Dennison - \$230.00  
Robert & Gladys Dudley - \$300.00  
Gordon & Anne Trim - \$200.00  
Charles & Flora Gardner - \$200.00  
Allen & Myrtle Fitzhenry - \$500.00  
Robert Sr. & Marjie Ackley - \$400.00  
Otis & Phyllis Leighton - \$100.00  
Orlando M. & Clarence M. Randall - \$300.00  
Ruth Dennison - \$200.00  
Hunt & Farris - \$200.00  
Ruth Davis - \$200.00  
Walter & Eleanor Anderson - \$500.00  
Oscar Ward - \$200.00  
Randall & Bryant - \$200.00  
Mason & Ackley - \$200.00  
Mary Morris Pineo - \$200.00  
Elisha Ackley / Olive Wallace - \$200.00  
Capt. Mark Thurlow - \$200.00  
Waldo N. Huntley - \$200.00  
Leigh & Corice Maker - \$200.00  
John F. Trafton - \$200.00  
(CD in the amount of \$7,980.00)

**Interest Deposited to General Fund 06/30/13 \$40.00**

Amanda & Willam P. Wright / Julian Cheney (CD) - \$1,000.00  
James & Mary Ackley (CD) - \$1,000.00

**Interest Deposited to General Fund 06/30/13 \$10.02**

## **FIRE CHIEF'S REPORT**

### **May 24, 2013**

The Cutler Volunteer Fire Department responded to: 1 Structure Fire, 1 Garage Fire, 1 Car Accident, and 1 assist at Bold Coast Trails.

For ongoing training the CVFD along with other area fire departments burned a house in Cutler and then joined the East Machias Fire Department in burning a house in East Machias.

We would like to welcome anyone interested in joining the fire department to come join us at a meeting. For more information on meeting dates, please contact your Fire Chief, Wayne Dennison.

In closing we would like to thank everyone who volunteered their time in support of the Fire Department.

Respectfully,  
Chief Wayne Dennison



## **PLANNING BOARD REPORT 2014**

The Cutler Planning Board will continue to meet monthly on the second Wednesday of each month. Completed Building Permit Applications will be accepted up to that day for consideration that night. Incomplete applications will wait until the next month. From April 1, 2013 through March 30, 2014, a total of 18 permits have been issued including 5 “tear downs”, 3 “commercial construction”, 1 “change of use” and 1 new house. The other 8 residential permits included sheds, garages, mobile homes, decks and a greenhouse. The Planning Board is in need of 1 full time member plus an alternate. We are still looking for a secretary as well. If anyone is interested, please contact the town office. Just a reminder: Building Permit Applications are available at the town office or online at [www.cutlermaine.net](http://www.cutlermaine.net)

Respectfully submitted, Linda Throckmorton, Chair



## **LOUISE CLEMENTS LIBRARY REPORT 2014**

The Louise Clements Library is open for your use Monday – Thursday, from 9am-4:30pm. The library offers wireless internet access and has two computers for public use. Despite the popularity of electronic book devices, the library remains busy. Since April 1st of 2013, I am pleased to report that nearly 500 titles (books and movies) have been signed out by children and adults. I thank all those who have made book donations to the library this past year. If we receive duplicate copies of a book, we pass them on to another library or to Veteran's Facilities. Stop in and browse our selection of books and movies – if we don't have the book that you are looking for, please leave your request with the town clerk and we will do our best to add it to our inventory!

Respectfully submitted, Linda Throckmorton



## **HARBOR MASTER REPORT - 2014**

Allan Fitzhenry was appointed as Harbor Master during this past year and received his training this spring at Maine Maritime Academy. We welcome him to our team. We thank Nick Lemieux for his prior service as a fellow Harbor Master. We continue to work with Noel Musson of The Musson Group to maintain and update our official harbor plan (mooring map). We ask that all mooring holders, please place your mooring number that was assigned to you on your balloon if you have not already done so. Remember all mooring changes or placement of new moorings must have written approval by your Harbor Masters. This will allow us to do our job in a fair and efficient manner for all involved. If you have any questions on this or wish to apply for a mooring, please contact one of your Harbor Masters or the town office.

Respectfully submitted, Patrick S. Feeney

# **2013 MUNICIPAL TAX RATE CALCULATION FORM**

*Municipality:* Cutler

## **BE SURE TO COMPLETE THIS FORM BEFORE FILLING IN THE TAX ASSESSMENT WARRANT**

1. Local Taxable Real Estate Valuation.....	1	74,115,193	
2. Local Taxable Personal Property Valuation.....	2	652,542	
3. Total Taxable Valuation (Line 1 plus line 2).....	3	74,767,735	
4. (a) Total of all Homestead Exempt Valuation	4(a)	1,767,510	
(b) Homestead Exempt Reimbursement Value	4(b)	883,755	
		(Line 4(a) divided by 2)	
5. (a) Total of all BETE Exempt Valuation	5(a)	496,913	
(b) The statutory standard reimbursement for 2012 is 60% Municipalities with significant personal property & equipment may qualify for more than 60% reimbursement. Please contact MRS for the Enhanced Tax Rate Calculator form.	5(b)	347,839	
		(line 5(a) multiplied by 0.7)	
6. Total Valuation Base (Line 3 plus line 4(b) plus line 5(b)).....	6	75,999,329	

### **Assessments**

7. County Tax.....	7	105,054.00	
8. Municipal Appropriation.....	8	383,443.19	
9. TIF Financing Plan Amount.....	9	106,230.00	
10. Local Educational Appropriation (Local Share/Contribution) (Adjusted to Municipal Fiscal Year)	10	851,980.00	
11. Total Assessments (Add lines 7 through 10).....	11	1,446,707.19	

### **ALLOWABLE DEDUCTIONS**

12. State Municipal Revenue Sharing.....	12	17,396.00	
13. Other Revenues: (All other revenues that have been formally appropriated to be used to reduce the commitment such as excise tax revenue, tree growth reimbursement, trust fund or bank interest income, appropriated surplus revenue, etc. <b>Do Not Include any Homestead or BETE Reimbursement</b> )	13	300,000.00	
14. Total Deductions (Line 12 plus line 13).....	14	317,396.00	
15. Net to be raised by local property tax rate (Line 11 minus line 14).....	15	1,129,311.19	
16. 1,129,311.19 X 1.05 =		1,185,776.75	Maximum Allowable Tax
17. 1,129,311.19 / 75,999,329 =		0.014859	Minimum Tax Rate
18. 1,185,776.75 / 75,999,329 =		0.015602	Maximum Tax Rate
19. 74,767,735 X 0.015000 =		1,121,516.03	Tax for Commitment
	(Selected Rate)	(Enter on Page 1, line 13)	
20. 1,129,311.19 X 0.05 =		56,465.56	Maximum Overlay
21. 883,755 X 0.015000 =		13,256.33	Homestead Reimbursement
	(Selected Rate)	(Enter on line 8, Assessment Warrant)	
22. 347,839 X 0.015000 =		5,217.59	BETE Reimbursement
	(Selected Rate)	(Enter on line 9, Assessment Warrant)	
23. 1,139,989.95 - 1,129,311.19 =		10,678.76	Overlay
	(Line 19 plus lines 21 and 22)	(Enter on line 5, Assessment Warrant)	

(If Line 23 exceeds Line 20 select a lower tax rate.)

Results from this completed form should be used to prepare the Municipal Tax Assessment Warrant,  
Certificate of Assessment to Municipal Treasurer and Municipal Valuation Return.

# **SUPERINTENDENT OF SCHOOLS ANNUAL REPORT**

**To: The Cutler Board of Selectmen, Cutler School Committee  
and the Citizens of Cutler.**

It is with great pleasure that I report the state of the Bay Ridge Elementary School to the citizens of Cutler. The Bay Ridge Elementary School administrators and staff members continue to work diligently to ensure that all students receive a high quality education. The staff members continue to work on implementing new Common Core learning standards in math and english language arts that are currently required in Maine law. The Maine Learning Results Standards are still in place in all other content areas with new Common Core learning standards in development for the future.

I feel fortunate to have such a strong administrative team at the Bay Ridge Elementary School. Darlene Wheeler, Principal of the Bay Ridge Elementary School has provided excellent leadership and always has the best interest of the students in mind when making decisions. I also appreciate the work of Mary Maker in her role as the AOS 96 Special Education Director and Ken Johnson in his role as the AOS 96 Federal Programs Manager and Curriculum Coordinator.

I am excited to report that the proposed 2014/2015 school budget of \$1,173,579.89 reflects no increase in the tax commitment for education. While keeping the tax commitment flat for education, the School Committee was still able to invest in resources to enhance the curriculum, as well as, make improvements to the physical plant. The improvements to the physical plant include replacing classroom carpets and paving the parking lot.

In closing, it has been a privilege to work with the Cutler School Committee. Chairperson Melanie Ferguson, Anita McKinley, and Renee Patterson have dedicated many hours of service to ensure that the Cutler School System has the necessary resources required to provide an excellent education for all of our students.

I welcome the citizens of Cutler to contact me anytime if any of you have questions or concerns that need to be addressed. Thank you for your support of the Cutler School System.

Scott K. Porter, Superintendent of Schools  
AOS 96 -Machias Bay Area School System

## **REPORT OF THE SELECTMEN - 2014**

The Cutler Board of Selectmen respectfully submits our annual report for 2014. We encourage all residents to attend our Annual Town Meeting on Thursday, June 12, 2014 at the Bay Ridge School starting with the School Budget at 7:00 PM. As before, we will be called upon to raise and/or appropriate the necessary funds that will allow our town to maintain our standards of Education, Administration, Safety and Welfare that we have come to expect.

This past year, we have seen major road improvements in Cutler with work being done by Hanscom Construction, Lane Construction, and our own Road Commissioner. This will allow us to do more cost effective upkeep and keep the roads safer for travel. This year we propose a new topcoat on both sections (old and new pavement) of Destiny Bay Road, the finish topcoat on Little Machias Road, and a topcoat on the Ackley Road. The Town voted not to purchase land to expand the new Cutler Cemetery, but did approve funds for expansion which the Cemetery Committee used to level and make available many new plots for future use. This project was by far, well done and a good use of our money. The Town also had the new security and fire system installed at the Town Office and we are pleased with the level of security and protection this gives us. Money well spent!

We are close to construction of the Project at the Sand Beach. All permits are in and we are now waiting for CES to put the project out to bid. We expect this to help with parking and access to Cutler Harbor. An upcoming project for this year is the possible construction of a salt/sand building which is proposed at an 80:20 cost. State is 80% and Cutler 20%. More details will be available at Town Meeting.

We are very pleased to have Elaine Cale as our Deputy Clerk at the Town Office. She brings a good work ethic and invaluable work experience to the position. She has transitioned to our town needs very well, and continues to receive the necessary training. We hope everyone will continue to make her feel welcome!

We thank both Lauren Cates and Peggy Sue Look for their office assistance during the past year.

We have been told that the State will be hot topping from the Cutler Post Office to the Lubec Corner. We only wish they would redo the road from East Machias to Cutler again.

We are always in need of people to fill vacancies on several boards. If you are interested, please call or stop by the Town Office.

Don't forget that we are online at [www.cutlermaine.net](http://www.cutlermaine.net)

Respectfully Submitted,  
/s/Cynthia C. Rowden  
/s/ Dennis W. Boyd  
/s/Harold Ian Emery

# THE WARRANT

To: Melanie Fergerson, a resident of the Town of Cutler, County of Washington, and State of Maine.

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Cutler, in said County and State, qualified by law to vote in town affairs, to meet at the Bay Ridge School in said Town on Thursday, the 12th day of June, AD 2014 at 7:00 o'clock in the evening, Daylight Savings Time, then and there to act upon the following articles, to wit:

**ARTICLE 01:** To choose, by written ballot, a Moderator to preside at said meeting.

## **ARTICLES FOR TOWN OF CUTLER SCHOOL BUDGET**

**ARTICLE 02:** Shall the Town be authorized to expend \$588,792.60 for Regular Instruction?

**ARTICLE 03:** Shall the Town be authorized to expend \$185,047.44 for Special Education?

**ARTICLE 04:** Shall the Town be authorized to expend \$3,012.00 for Other Instruction?

**ARTICLE 05:** Shall the Town be authorized to expend \$700.00 for Student and Staff Support?

**ARTICLE 06:** Shall the Town be authorized to expend \$38,394.67 for System Administration?

**ARTICLE 07:** Shall the Town be authorized to expend \$40,923.82 for School Administration?

**ARTICLE 08:** Shall the Town be authorized to expend \$75,999.01 for Transportation and Buses?

**ARTICLE 09:** Shall the Town be authorized to expend \$180,296.00 for Facilities Maintenance?

**ARTICLE 10:** Shall the Town be authorized to expend \$60,414.35 for All Other Expenditures?

**ARTICLES 11 THROUGH 12 RAISE FUNDS FOR THE  
PROPOSED SCHOOL BUDGET**

**ARTICLE 11:** Shall the Town appropriate \$868,786.98 for the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and shall the Town raise \$583,605.00 as the Town's contribution to the total cost of funding public education from 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?

*Explanation: The Town's contribution to the total cost of funding public education from 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 a municipality must raise in order to receive the full amount of state dollars.*

**ARTICLE 12:** (Written ballot required) Shall the Town raise and appropriate \$267,599.02 in additional local funds, which exceeds the State's Essential Programs and Services allocation model by \$248,617.50 as required to fund the budget recommended by the school committee?

The school committee **recommends \$267,599.02** for additional local funds and gives the following reasons for exceeding the State's Essential Programs and Services funding model by \$248,617.50: The Cutler School Department budget is over the Essential Programs and Services model in student to teacher ratios, school administration, system administration, maintenance, clerical costs, and the difference between the secondary tuition rate and the EPS tuition rate. In addition, the Essential Programs and Services model does not fully fund co-curricular activities and the model has not been fully funded by the State.

*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 kindergarten to grade 12 as described in the Essential Programs and Services Funding Act that will help achieve the Town budget for educational programs.*

## **ARTICLE 13 SUMMARIZES THE PROPOSED SCHOOL BUDGET**

**ARTICLE 13:** Shall the Town authorize the school committee to expend \$1,173,579.89 for the fiscal year beginning July 1, 2014 and ending June 30, 2015 from the Town's contribution to the total cost of funding public education from 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?

## **ARTICLE 14 AUTHORIZES EXPENDITURES OF GRANTS AND OTHER RECEIPTS**

**ARTICLE 14:** Shall the Town be authorized 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?

## **ARTICLE 15 AUTHORIZES THE ADULT BASIC EDUCATION PROGRAM AND RAISES THE LOCAL SHARE**

**ARTICLE 15:** Shall the Town appropriate \$776.66 for adult basic education and raise \$776.66 as the local share; with authorization to expend any additional, incidental, or miscellaneous receipts in the interest and for the well-being of the adult basic education program.

## **THE REST OF THE ARTICLES RELATE TO MUNICIPAL OPERATIONS**

**ARTICLE 16:** To elect, by written ballot, the following Municipal Official for the ensuing term:

One Road Commissioner for a one-year term

**ARTICLE 17:** To elect, by written ballot, the following Municipal Officials for the ensuing terms:



One School Board Member for a 3-year term (Melanie Fergerson’s position)

One Selectman for a 3-year term (Dennis Boyd’s position)

**ARTICLE 18:** To see what sum of money the Town will vote to raise and appropriate for the following:

**SELECTMEN RECOMMEND:**

Administration	\$25,000.00
Office Personnel	53,657.00
M.M.A. Health Insurance	9,580.00
S.S. & Payroll Taxes	7,000.00
(Town Officers)	
3 Selectmen	4,500.00
Town Clerk	600.00
Registrar of Voters	120.00
Road Commissioner	500.00
Animal Control Officer	600.00
3 Assessors	900.00
Code Enforcement Officer	2,400.00
Fire Chief	500.00
3 Harbor Masters	2,250.00
Licensed Plumbing Inspector	<u>400.00</u>
	\$108,007.00

**Selectmen recommend \$91, 007.00 be appropriated from excise taxes and the remaining \$17,000.00 be raised from taxes to fund this Article.**

**ARTICLE 19:** To see what sum of money the Town will vote to raise and appropriate for the following:

**TO BE RAISED:**

Town Road Maintenance	10,000.00
Office Building Maintenance	8,000.00
Town Property Maintenance	4,500.00
Cemetery Maintenance	6,000.00
General Assistance	1,000.00
Street Lights	7,000.00

Solid Waste / Member Stipend	20,000.00
Ambulance	5,070.00
Animal Control Account	300.00
Snow Removal	69,334.00
Winter Road Salt	7,500.00
Legal Fees	3,000.00
Assessor's Fund	8,500.00
Planning Board Members / Secretary	1,200.00
Park & Recreation Fund	<u>750.00</u>
<b>Total - Raised &amp; Appropriated</b>	<b>\$152,154.00</b>

**ARTICLE 20:** To see if the Town will vote to appropriate \$53,000.00 in the School Roof Replacement /Bay Ridge Construction Reserve Account for repairs and paving of the Bay Ridge School's parking area.

**ARTICLE 21:** To see if the Town will vote to raise and appropriate an amount not to exceed \$2,750.00 to provide insurance for the Cutler Volunteer Fire Department through the Town's policy with MMA.  
(Article submitted by CVFD)

**ARTICLE 22:** To see if the Town will vote to raise and appropriate the sum of \$5,000.00 for the Cutler Volunteer Fire Department, said monies to be deposited into a Town of Cutler Non-Lapsing Savings Account to be used as reimbursement upon request from the Cutler Volunteer Fire Department and approved by the Board of Selectmen for Fire Department purchases.  
(Article submitted by CVFD)

**ARTICLE 23:** To see if the Town will vote to raise and appropriate the sum of \$2,500.00 for the Cutler Fourth of July Committee. (Article submitted by Cutler 4th of July Committee)

**ARTICLE 24:** To see if the Town will vote to raise and appropriate the sum of \$50.00 for the Louise Clements Library. (Article submitted by Library Committee)

**ARTICLE 25:** To see if the Town will vote to raise and appropriate an amount not to exceed \$2,500.00 for Local Non-Profit Organizations, to be expended as deemed in the best interests of the Town by the Selectmen. (A list of organizations requesting donations is available at the Town Office.)

**ARTICLE 26:** To see if the Town will vote to raise and appropriate \$10,000.00 for the contingency account, said account to be used for unexpected and unforeseen expenditures.

**ARTICLE 27:** To see if the Town will vote to raise and appropriate \$110,476.00 to pay the County Tax.

**ARTICLE 28:** To see if the Town will vote to raise and appropriate \$2,500.00 to be deposited into the Cemetery Account to be used for improvements & expansion of the Bay View Cemetery.

**ARTICLE 29:** To see if the Town will vote to raise and appropriate \$10,000.00 to be deposited into an account for improvements to the Town Office/Library Building.

**ARTICLE 30:** To see if the Town will vote to raise and appropriate \$14,400.00 for the 03rd of 10 Municipal Loan Payments for the Destiny Bay Road Construction Project.

**ARTICLE 31:** To see if the Town will vote to raise and appropriate \$28,800.00 for the 03rd of 10 Municipal Loan Payments for the Little Machias Road Construction Project.

**ARTICLE 32:** To see if the Town will vote to raise and appropriate \$11,500.00 for the 01st of 10 Municipal Loan Payments for the Little Machias Road Paving Project.

**ARTICLE 33:** To see if the Town will vote to raise and appropriate \$20,620.00 for the 01st of 10 Municipal Loan Payments for the Destiny Bay Road, Fitzhenry Lane, Cove Road & Marsh Road Paving Project.

**ARTICLE 34:** To see if the Town will vote to authorize the issuance of up to \$222,400.00 in general obligation bonds or notes for the 2014 Town Road Paving of the Little Machias Road, Destiny Bay Road & Ackley Road, all as determined to be appropriate by the Board of Selectmen, with the dates, maturities, denominations, interest rate(s) and other details of the bonds or notes to be determined by the Board of Selectmen, and to authorize the Board of Selectmen to execute any documents and contracts necessary to accomplish said project.

Total estimated debt service of this bond issue is \$259,900.00; of which principal is \$222,400.00 and estimated interest at 3% over 10 years is \$37,500.00.

[Little Machias Road Overlay - \$64,200.00]

[Destiny Bay Road Shim and Overlay - \$86,700.00]

[Ackley Road Shim and Overlay - \$71,500.00]

## FINANCIAL STATEMENT – TOWN OF CUTLER

The issuance of bonds by the Town of Cutler (the “Town”) is one of the ways in which the Town borrows money for certain purposes. The following is a summary of the bonded indebtedness of the Town as of the date of this Town Meeting:

* Bonds Now Outstanding and Unpaid	\$984,613.00
* Interest to be Repaid on Outstanding Bonds	\$143,679.00
* Total to be Repaid on Bonds Issued	\$1,128,292.00
* Additional Bonds Authorized But Not Yet Issued	\$0.00
* Potential New Interest on Bonds Not Yet Issued	\$0.00
* Total Additional Bonds (now proposed) to be Issued if Approved by Voters	\$222,400.00
* Estimated of Potential New Interest	\$ 37,500.00
* Total Additional Bonds To Be Issued and Estimated Interest if Approved by Voters	\$259,900.00

When money is borrowed by issuing bonds, the Town must repay not only the principal amount of the bonds but also interest on the bonds. The amount of interest to be paid will vary depending upon the rate of interest and the years to maturity at the time of issue. The validity of the bonds and of the voters’ ratification of the bonds may not be affected by any errors in the estimates made of the costs involved, including varying interest rates, the estimated cost of interest on the bond amount to be issued, and the total cost of principal and interest to be paid at maturity.

  
Teresa M. Bragg, Town Treasurer

**ARTICLE 35:** To see if the Town will vote to authorize the issuance of up to \$165,500.00 in general obligation bonds or notes for the construction

of a Sand / Salt Storage Building, all as determined to be appropriate by the Board of Selectmen, with the dates, maturities, denominations, interest rate(s) and other details of the bonds or notes to be determined by the Board of Selectmen, and to authorize the Board of Selectmen to execute any documents and contracts necessary to accomplish said project.

Total estimated debt service of this bond issue is \$192,500.00; of which principal is \$165,500.00 and estimated interest at 3% over 10 years is \$27,000.00.

Upon completion of the Town's Sand / Salt Storage Building, the Town of Cutler would be eligible for reimbursement of 78% of the cost from Maine Department of Transportation. Total payment received from Maine DOT to be directly applied to the outstanding principal of this bond or note.

## FINANCIAL STATEMENT – TOWN OF CUTLER

The issuance of bonds by the Town of Cutler (the "Town") is one of the ways in which the Town borrows money for certain purposes. The following is a summary of the bonded indebtedness of the Town as of the date of this Town Meeting:

* Bonds Now Outstanding and Unpaid	\$984,613.00
* Interest to be Repaid on Outstanding Bonds	\$143,679.00
* Total to be Repaid on Bonds Issued	\$1,128,292.00
* Additional Bonds Authorized But Not Yet Issued	\$0.00
* Potential New Interest on Bonds Not Yet Issued	\$0.00
* Total Additional Bonds (now proposed) to be Issued if Approved by Voters	\$165,500.00
* Estimated of Potential New Interest	\$ 27,000.00
* Total Additional Bonds To Be Issued and Estimated Interest if Approved by Voters	\$192,500.00

When money is borrowed by issuing bonds, the Town must repay not only the principal amount of the bonds but also interest on the bonds. The amount of interest to be paid will vary depending upon the rate of interest and the years to maturity at the time of issue. The validity of the bonds and of the voters' ratification of the bonds may not be affected by any errors in the estimates made of the costs involved, including varying interest rates, the estimated cost of interest on the bond amount to be issued, and the total

cost of principal and interest to be paid at maturity.

  
Teresa M. Bragg, Town Treasurer

**ARTICLE 36:** To see if the Town will vote to authorize the Board of Selectmen to allow the Town Clerk to send postcards as reminder notices to vehicle owners in the Town of Cutler who have not registered their vehicles by the 30th of the month.

**ARTICLE 37:** To see if the Town will vote to appropriate the sum as required by the Development Program for the Cutler Base Redevelopment Municipal Development and Tax Increment Financing District for deposit in the Town Cost Subaccount and to expend such amount for Alternate Project Costs, as defined in such Development Program.

**ARTICLE 38:** To see if the Town will vote to authorize the Tax Collector or Treasurer to accept prepayments of taxes and to accept overpayment of taxes as prepayments of taxes not yet committed pursuant to 36 MRSA Section 506.

**ARTICLE 39:** To see if the Town will vote to authorize the Tax Collector to charge interest at the rate of 7.00% on any taxes not paid prior to December 31, 2014.

**ARTICLE 40:** To see if the Town will vote to set the interest rate to be paid by the Town on abated taxes at 3.00% pursuant to 36 M.R.S.A. § 506-A and to authorize such interest paid or abatements granted to be appropriated from overlay funds or, if necessary, from unassigned fund balance.

**ARTICLE 41:** To see if the Town will vote to authorize the Selectmen to dispose of tax-acquired property in any manner in which the Selectmen deem to be in the best interests of the Town.

**ARTICLE 42:** To see if the Town will vote to allow the Selectmen to apply for and accept all municipal revenue sharing (to reduce the tax commitment), local road assistance, state aid to education, civil emergency funds, snowmobile reimbursement, tree growth reimbursement, general assistance reimbursement, veterans exemption reimbursement, property tax relief, state grants or any other funds and to appropriate the same.

**ARTICLE 43:** To see if the Town will vote to authorize the Selectmen to spend an amount not to exceed 3/12 of the budgeted amount in each budget category of the 2014 – 2015 annual budget during the period from July 1, 2015 to the 2015 annual Town Meeting.

Notice is hereby given that the Registrar of Voters will be at the Bay Ridge School on June 12th, 2014 from 6:30 o'clock DST in the evening until 7:00 o'clock DST in the evening to hear and decide upon the voter registration applicants, and correcting any error in or change of name or address on the voting list and accept the registration of any person who became 18 years of age on election day or the day prior to it. A person who is not registered as a voter may not vote in any election.

Given under our hands at Cutler this 27th day of May A.D., 2014.

### **SELECTMEN OF CUTLER**

Cynthia C. Rowden  
Dennis W. Boyd  
Harold Ian Emery

A true copy of the Warrant  
Attest:

---

Melanie D. Ferguson, Resident of Cutler, Maine

### **RETURN OF THE WARRANT**

Date: May 29, 2014

Pursuant to the within Warrant, I have hereby notified and warned the inhabitants of the Town of Cutler, qualified as therein expressed, to meet at the time and place for the purpose therein named by posting this day two copies of the within Warrant, one at the Cutler Post Office and one at the Cutler Town Office and Library Building, the same being two conspicuous places in said Town.

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Melanie D. Ferguson, Resident of Cutler, Maine

## **MARION TRANSFER STATION**

### **HOURS OF OPERATION:**

**Tuesday - Saturday \* 7:30am – 3:30pm.**

**MEMBER SOLID WASTE FEE .06 LB.**

**NONMEMBER TOWN .08 LB**

**MINIMUM FEE \$6.00/\$8.00 FOR THE 1<sup>ST</sup> 100 LBS**

### **RECYCLING**

**CONTAINERS FOR PAPER, CARDBOARD, GLASS, TIN CANS**

**METAL & WHITE GOODS ARE FREE**

### **TIRES**

**UP TO 18 INCH \$3.00 / WITH RIMS \$5.00**

**TRUCK TIRES 900 AND UP \$6.00**

**TRUCK TIRES WITH RIMS \$10.00**

### **UNIVERSAL WASTE DISPOSAL**

**TV/COMPUTER MONITORS 19/24 INCHES \$7.00**

**TV 25/36 INCHES \$12.00 / TV 37/60 INCHES \$20.00**

**FLORESCENT LIGHT BULBS-.25 CENTS A FOOT**

### **DEMOLITION DEBRIS**

**ALL INDIVIDUALS MUST PAY FOR DEMO DEBRIS**

**DEMO FEE IS .04 CENTS PER LB OR \$80.00 PER TON**

### **ACCEPTED DEMO DEBRIS**

Sheetrock, painted/stained wood, windows/doors, Plastic pipe, paneling,  
tileflooring, side boards, ceramic sinks, toilets/tubs, roofing shingles,  
fiberglass insulation, small rugs (4x4 or less)

**MATTRESS'S & BOX SPRINGS ARE TO BE PUT IN THE TRASH CANS**

**LARGE RUGS**

**THESE WILL BE PAID BY INDIVIDUAL AT .06 PER LB**

**PLEASE CHECK IN AT THE OFFICE, IF YOU HAVE QUESTIONS**  
**LOCATED AT 1 STATION ROAD, RT 191 MARION TOWNSHIP**

**TELEPHONE 726-4561**



## **REMINDERS:**

**Cutler Town Office customer service hours are  
Monday – Thursday, 9:00 am – 4:30 pm  
unless otherwise posted. New vehicle registrations  
will not be processed after 3:30 pm.**

**Selectmen's meetings are held on the third Wednesday  
of each month at 5:30 pm.**

**Assessor's meetings are held on an as needed basis.**

**Harbormaster meetings are held on the second Thursday  
of each month at 4:00 pm, on an as needed basis.**

**Planning Board meetings are held on  
the second Wednesday of each month at 6:30 pm.**

**Fire Department meetings are held on the  
second and fourth Wednesday of each month.**

**All boat registrations expire on December 31st.  
Excise tax on documented boats is due after January 1st.**

**All ATV and snowmobile registrations expire on June 30th.  
Motorcycle registrations expire on March 31st.**

**All dog licenses expire on December 31st.  
Late fees are assessed on unlicensed dogs after February 1st.**

**[www.cutlermaine.net](http://www.cutlermaine.net)**

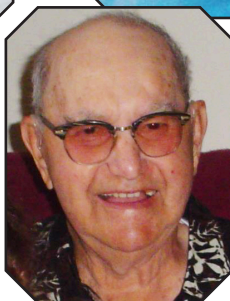
## Municipal Contact Numbers

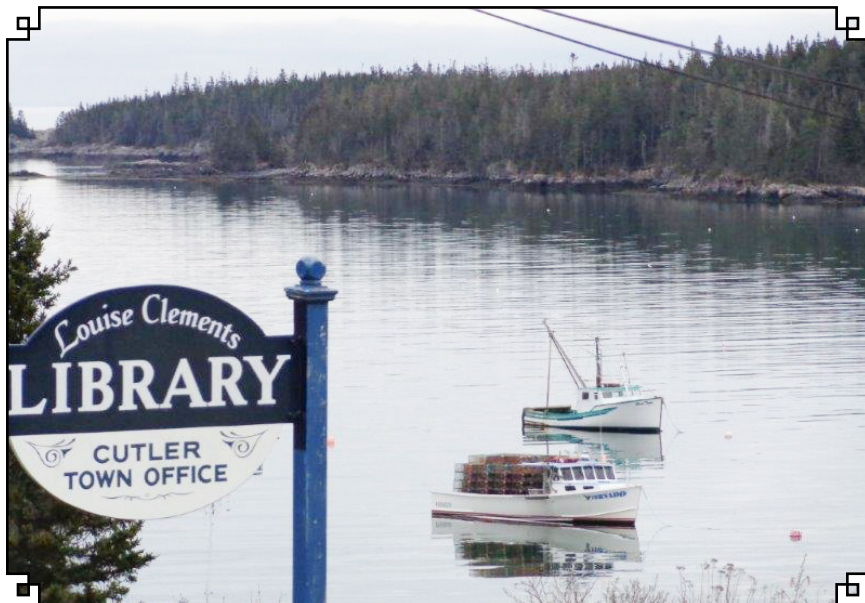
Cutler Town Office	Phone/fax	259-3693
Teresa M Bragg	Admin. Asst/Clerk/Treas	259-3693
	Tax Collect/Registrar/E911	263-8699
Cynthia C. Rowden	Selectman/Assessor	259-3696
		263-4063
Dennis W. Boyd	Selectman/Assessor	263-7859
Harold Ian Emery	Selectman/Assessor	259-7775
		266-7979
Jacki Robbins	Assessing Agent	852-1840
Linda Throckmorton	Planning Board Chair	259-3646
Forest Moulton	Planning Board	259-7156
Adam Meyer	Planning Board	557-6339
Mark (Skip) McGuire	Planning Board	259-1195
Patrick Feeney	Harbor Master Chair	259-9845
Brian Cates	Harbor Master	259-7785
Allan Fitzhenry	Harbor Master	259-2073
James Bradley	CEO/LPI	255-8874
Wayne Dennison	Fire Chief	259-3632
Darrel Hinerman	Emergency Mng. Director	259-7111
Kevin Nelson	Animal Control	620-2408
Linda Throckmorton	Library	259-3646
AOS 96, Scott Porter	Superintendent's Office	255-6585
Bay Ridge School		259-3347
Anita McKinley	School Director	259-3359
Melanie Ferguson	School Director	259-3994
		263-7777
Renee Patterson	School Director	259-4484
Washington Academy		255-8301
Marion Transfer Station		726-4561
Public Service #'s	WC Sheriff's Dept.	255-4422
	State Police	255-8000
	Cutler Post Office	259-4493
Myron Joey Davis	Town Snow Removal/	259-3699
	& Road Commissioner	263-5785
ME DOT	State Snow Removal	941-4500

## In Memory...

"It has been said, 'time heals all wounds.' I do not agree. The wounds remain. In time, the mind, protecting its sanity, covers them with scar tissue and the pain lessens. But it is never gone."

— Rose Kennedy





## Board of Selectmen



Dennis Boyd



Ian Emery



Cynthia Rowden