



# ANNUAL REPORT

*Of The*

## MUNICIPAL OFFICERS

*Of The Town Of*

# CUTLER

*Maine*

## *2014-2015*

# **ANNUAL REPORT**

*Of The*

## **MUNICIPAL OFFICERS**

*Of The Town Of*

## **CUTLER, MAINE**

*For The Year*

**2014 - 2015**

*Also*

## **The Warrant**

Printed by

*Fundy Bay Printing - Machias, Maine*

# **ELECTED TOWN OFFICERS and Appointed Officials 2014 – 2015**

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

### **Board of Assessors**

Harold Ian Emery – Term expires 2015

Cynthia C. Rowden, Chair – Term expires 2016

Dennis W. Boyd – Term expires 2017

### **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**

Anita McKinley – Term to expire 2015

Renee Patterson – Term to expire 2016

Melanie Ferguson – Term to expire 2017

### **Road Commissioner**

Myron Joey Davis  
(Elected)

### **Animal Control Officer**

Kevin Brodie  
(Appointed)

### **Planning Board Members**

Forest Moulton (Appt expires 2015)

Linda Throckmorton, Chair (Appt expires 2016)

Adam Meyer (Appt expires 2017)

Mark L McGuire Jr (Appt expires 2018)

Vacant position

## **Code Enforcement Officer/ Plumbing Inspector**

James Bradley  
(Appointed)

## **Board of Appeals**

Burton Maker (Appt expires 2015)  
Patrick Feeney (Appt expires 2016)  
John Farris (Appt expires 2017)  
Vacant position  
Vacant position

## **Shellfish Warden**

Daniel Beam (Term expired March 31, 2015)  
Kevin Brodie (Appointed April 01, 2015)

## **Shellfish Committee Members**

Gerald Cates Jr., Chair  
Loraine Davis, Vice Chair  
Bradford Geel, Secretary  
Gregory Cates  
Wendell Davis

## **Harbor Masters**

Brian Cates (Appt expires 2015)  
Allan Fitzhenry (Appt expires 2016)  
Patrick Feeney (Appt expires 2017)

## **Harbor Management Committee**

Andrew Patterson, Chair  
Joshua Cates                      Michael R. Ferguson  
Norbert Lemieux                Jeremy Cates  
Dean Crosman                    Kristan Porter

## **Fire Chief**

Wayne S. Dennison  
(Appointed)

## **Emergency Management Director**


Darrel Hinerman



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

**Robert B. Hunt**  
*Clerk of the House*

TO: Municipal Officers - Cutler  
Editor, Annual Report

FROM: Robert B. Hunt   
Clerk of the House

DATE: January, 2015

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 your residents to more readily contact their Representative, we are hopeful that you will include the following information in the Municipal Officers section of your Annual Report:

Representative to the Legislature  
(Term expires December 7, 2016)

**Representing: District 139**

Representative: William R. Tuell

Address: 431 Hadley Lake Road  
East Machias, ME 04630

Cell Phone: (207) 271-8521

E-Mail: Will.Tuell@legislature.maine.gov

House website: <http://www.maine.gov/legis/house/hsebios/tuelwr.htm>

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

State House Telephone: (207) 287-1400 (Voice)

State House Message Phone: 1-800-423-2900

State House TTY Line: (207) 287-4469



Paul R. LePage

GOVERNOR

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

March 30, 2015

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

Dear Citizens of Cutler,

Maine has a long tradition of civil participation in both state and local government, and I thank you for being informed and involved citizens.

My vision for Maine is prosperity, not poverty. For this reason, one of my top priorities is the reduction and eventual elimination of the income tax. Not only does an income tax cut put more money back in your pockets, but it will attract businesses that can offer good paying careers to keep our young people here in Maine. Further, this tax cut maximizes one of our existing resources — tourism — and ensures the millions of visitors who come to Vacationland each year contribute their small part to our economy.

Simply put, this proposal results in an immediate pay raise for all of you hard-working Mainers. It creates stronger and even more vibrant communities as we show people that we are serious about wanting people and businesses to come — and stay — in Maine.

If we are to make Maine prosperous, we must also work hard to reduce our heating and energy costs. I am committed to lowering the cost of energy, not only to attract job creators, but also to allow Maine people to affordably and effectively heat and power their homes.

And finally, it is of utmost importance that we begin to address the growing drug problem in our state. Maine's people are its most precious commodity, and our safety is being threatened by the drugs that are entering our state each and every day. My goal is to face the problem head on by employing more drug agents, prosecutors and judges before the epidemic destroys our communities.

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

Sincerely,

Paul R. LePage  
Governor



PRINTED ON RECYCLED PAPER

PHONE: (207) 287-3531 (Voice)

TTY USERS CALL 711  
[www.maine.gov](http://www.maine.gov)

FAX: (207) 287-1034

ANGUS S. KING, JR.  
MAINE

359 DIRKSEN SENATE OFFICE BUILDING  
(207) 224-5344  
Website: <http://www.king.senate.gov>

United States Senate  
WASHINGTON, DC 20510

COMMITTEES:  
ARMED SERVICES  
BUDGET  
INTELLIGENCE  
RULES AND ADMINISTRATION

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

Dear Friends,

It has been a privilege to serve the State of Maine since being sworn into the U.S. Senate in January of 2013. First off, I want to make sure you know how to reach my offices, as I welcome your thoughts, questions, or concerns. You can call our toll-free, in-state line at 1-800-432-1599. In addition, our local numbers are as follows: Augusta (207) 622-8292, Presque Isle (207) 764-5124, Scarborough (207) 883-1588, and Washington D.C. (202) 224-5344. You can also provide your input on our website at [www.king.senate.gov](http://www.king.senate.gov).

Maine is a large state; I know that traveling to our offices can present logistical and financial challenges, which is why our team implemented an outreach program, **Your Government Your Neighborhood**. My staff has been traveling to communities throughout the state for two years now, hosting office hours for local residents. Since we began, we have made over 400 trips and plan to increase that throughout 2015.

If we haven't yet been to your town office, community library, or school, or hosted an information table at a local non-profit, please let us know!

My work in Washington this year has been broad reaching, and I am committed to continue this work in a transparent and nonpartisan manner.

My projects have included:

- Overseeing national security and defense issues from ISIS to cybersecurity
- Continuing efforts to simplify student loans and make higher education more affordable
- Easing the regulatory burdens facing Maine businesses, farms, and schools
- Co-sponsoring budget initiatives for a smarter economic direction
- Supporting vital infrastructure and highway investments
- Tackling climate change mitigation and its long-term impacts
- Ensuring financial transparency in politics through campaign finance reform
- Promoting the growth of rural internet access
- Co-sponsoring legislation to help working families get paid leave to care for loved ones

I am tremendously grateful for the opportunity to serve you and will keep you informed of my activities in Maine and Washington.

Sincerely,



ANGUS S. KING, JR.  
UNITED STATES SENATOR

AUGUSTA  
4 Gabriel Drive, Suite F1  
Augusta, ME 04330  
(207) 622-8292

PRESQUE ISLE  
169 Academy Street, Suite A  
Presque Isle, ME 04769  
(207) 764-5124

In Maine call toll-free 1-800-432-1599  
Printed on Recycled Paper

SCARBOROUGH  
383 US Route 1, Suite 1C  
Scarborough, ME 04074  
(207) 883-1588



**Annual Report to the Town of Cutler**  
A Message from Senator David C. Burns

Dear Friends and Neighbors:

I am honored to represent you in the Maine Senate. I am so grateful for the trust you have placed in me and I will work tirelessly for the betterment of you and your neighbors, as well as for the great state of Maine.

My fellow legislators and I have a great deal to accomplish in the 127<sup>th</sup> Legislature. The most important item on our to-do list is clear: our state needs more jobs at all levels of the pay scale, so it is our responsibility and my solemn promise to work to expand economic opportunity for all Mainers. Growing our economy and increasing the number of jobs available to Mainers will be a challenge, but I am confident that our ongoing commitment to addressing our outrageous energy costs and the needs of our aging population will continue to move our state in the right direction.

Private sector gains remain the best vehicle to spur robust economic growth, and I am focused on ensuring that traditional industries and small businesses have their needs met so Maine will continue to create jobs. In the same sense, innovation is critical to providing a path forward for Maine's economy – and my colleagues and I are excited to encourage the ideas of entrepreneurial minds young and old.

Another essential component of a robust economy is efficiency in allocating the state government's scarce resources, and I was elected because I will be an attentive steward of your tax dollars. Unfortunately, Maine's current distribution of benefits from our welfare system is not helping the folks who need these benefits most. In order to help our truly needy survive and get back on their feet, I will work with my fellow legislators to protect our state's vulnerable citizens while fighting fraud, waste, and abuse in Maine's welfare system. In short, we must reform welfare.

As you know, for the last few years one of my major priorities has been working on issues that impact our senior citizens. As the Co-chair of the newly formed Caucus on Aging, I will continue this priority as we seek to provide better opportunities, funding and the support systems to give all Maine citizens better choices as they enter this era of their lives.

You have my humble and sincere thanks for allowing me to represent you in Augusta. I stand ready to work with you over the next two years, so please feel free to contact me at 207-287-1505 and [senatorburns@myfairpoint.net](mailto:senatorburns@myfairpoint.net) if you would like assistance in navigating our state's bureaucracy. I will be gratified to help you.

Best,

David C. Burns  
State Senator



# HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION

AUGUSTA, MAINE 04333-0002

(207) 287-1440

TTY: (207) 287-4469



**William R. Tuell**

431 Hadley Lake Road

East Machias, ME 04630

Office: (207) 287-1440

E-mail: [Will.Tuell@legislature.maine.gov](mailto:Will.Tuell@legislature.maine.gov)

April 2015

Dear Friends and Neighbors:

I would like to say thank you for putting your faith and trust in me to serve as your State Representative in Augusta. I can assure you that while I am new to the Legislature, I am not afraid of work.

First off, they went and put me on two committees. That doesn't sound like a lot, but when you're a freshman, you consider yourself lucky to get one. Anyhow, my two panels are State and Local Government – where I have been a strong supporter of local control, and small, rural communities that do what they have to do to get things done. I also serve on the Marine Resources Committee. As many of you fish, or know someone who does, I don't need to tell you how big a deal this committee is, and how important it is that we don't lose sight of our small, rural, fishing communities.

I don't mind saying there's a learning curve with marine resources. To put it bluntly, I've never dug clams, hauled traps, owned a boat or dragged for scallops. And while I may be more gullible than a seasoned fisherman, I've also learned enough to know that you guys and gals are the ones that are out there making a living, and you don't need some jumped up politician telling you what you ought to do, or how you ought to do it. Yes, I do wear a suit. Yes, I do throw around big words, BUT I'd much rather listen to you guys tell me what you think about fishing and how we can keep it going than some fella who doesn't even know where East Machias is.

So how can you get in touch with me? Well, there are several ways. For those of you who have Facebook, just drop by my page at [www.willtuell.com](http://www.willtuell.com). Not only can you see what shenanigans I'm up to, but you can weigh in on any issue that's on your mind.

I have been sending legislative updates via email to all who would like to stay informed about state news. If you'd like to receive these updates, please contact me at [will.tuell@legislature.maine.gov](mailto:will.tuell@legislature.maine.gov) and ask to be added to my update list.

And if computers aren't your thing, give me a jingle at 271-8521 and I'd be happy to chat with you.

Again, thank you for the honor of serving as your State Representative. Please do not hesitate to contact me whenever you have questions, thoughts or concerns you wish to share.

Sincerely,

A handwritten signature in cursive script that reads "William R. Tuell".

Will Tuell

State Representative

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

**December 2014**



Please accept my thanks for your support. Highlights of **2014 services and accomplishments** are summarized below:

*In Local Comprehensive Planning:*

- Completed Updates to the Comprehensive Plans of 2 municipalities (**Baileyville and Princeton**) and the Tribal Community of **Indian Township**; all 3 are now consistent with the Growth Management Act.

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

- The Towns of **Pembroke & Perry** to obtain a **\$12,468** Shore and Harbor Management Planning grant to update mooring ordinances and water access right-of-way research.
- The City of **Eastport** obtain a **\$27,794.00** Coastal Communities Grant to improve climate resilience.
- Axiom Technologies, **Machias** and area towns with a **\$100,000** Workforce Development grant.

*In Transportation:*

- Near completion on a **Corridor Management Plan for the Bold Coast Scenic Byway** and an update to **Downeast Coastal Corridor Management Plan**
- Completed **School Travel Plans** for downtown **Eastport** and **Cherryfield**.

*In Natural Resources and Land Use:*

- **Clams, Land Use and Economy** (and Small Community Grant Program) workshops
- Ongoing assistance to update and revise digital shoreland zoning maps

*In Economic Development:*

- Invested 2<sup>nd</sup> **\$400,000 Brownfields Assessment** grant and secured 3<sup>rd</sup> **\$400,000 Brownfields Assessment** grant to continue the program for another 3 years: regional program completing numerous assessments and creating over 50 new jobs on redeveloped sites that include a regional lobster storage pound, a tidal power fabrication facility, a seafood processing plant, a fiberglass boat manufacturer, a county courthouse expansion, a community technology and arts center, among others.

*In Energy Planning:*

- Coordinated the Sustainable Housing Plan with the **Affordable Heat Consortium** to address affordable heating in Washington County with **Thermal Energy Eastport** and other partners.

*In Regional Planning:*

Completed **GROWashington-Aroostook: an on-line plan for an on-line world** ([www.gro-wa.org](http://www.gro-wa.org))

An award-winning regional plan with lots of customized and customizable tools for Washington County towns.

- **Transportation/Economic Development** – assembly of investment priorities countywide; GIS mapping analysis of rail-port connectivity alternatives
- **Brownfields – Redevelopment videos** and Property Redevelopment seminar for Real Estate Certification.
- **Healthy Communities (Local Foods)** - Washington County Food Summit, Locals Food Celebration Poster, Food Pantries map, and on-line mapping; collaboration with Maine Food Data Consortium
- **Regional Plan for Sustainable Housing in Washington County** - An urgent Call to Action to address housing seniors and energy efficiency/fuel diversity issues.
- **On-Line GIS Mapping:** On-Line Parcel Mapping for the public and more detailed on-line Planners Maps for planning Boards and Code officers for **all Washington County municipalities** as well as Template chapters of Regional Coordination and Regional Policy for local refinement; and model ordinance language for energy, wind, food sovereignty, affordable housing
- **Water Infrastructure Assessment** - water systems assessment for major water suppliers in Washington and Aroostook counties.
- **Climate Vulnerability Assessments** – report and storm surge mapping for coastal Washington County.
- **GET ACTIVE!** In Washington County maps: on-line and to be posted on aluminum signs all over the county.

Respectfully Submitted ~ Judy East, AICP - WCCOG Executive Director

# *Washington County Sheriff's Office*

**Barry Curtis**  
*Sheriff*

**Michael Crabtree**  
*Chief Deputy*

**Richard Rolfe**  
*Jail Administrator*

**Paula Johnson-Rolfe**  
*Office Manager*



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

To the Citizens of Washington County  
January 2015

During these first few weeks in office, I have been busy familiarizing myself with the day-to-day operations of the department. I look forward to each day as an opportunity to seek out areas where inefficiencies or deficiencies may exist and search for solutions to those issues.

A tremendous area of support has come from my Chief Deputy, Michael Crabtree. He has assisted with my adjustment to the Sheriff's Office in more ways than I can count.

I believe that Ben Franklin was onto something when he said, "Watch the pennies, and the dollars will take care of themselves." Knowing the big picture of any organization begins with knowing the details at the core. To this end, I began my administration with an inventory of assets. This included not only an inventory of equipment and supplies, but also a personnel inventory. I'm proud to say that we have a talented, well-qualified team working both in patrol and in the jail.

Knowing where we are beginning will help us pave the path to where we want to be. If my first steps along this path were to know my staff, my next steps are to begin to become better acquainted with you, the citizens of Washington County. I would like the Sheriff's Office to be a resource for you if you need it. We have always been available by phone or in person, but I also plan on being accessible through social media. Please let us know how we can best serve you.

A handwritten signature in black ink that reads "Barry Curtis".

Barry Curtis, Sheriff  
Washington County

[www.washingtoncountymaine.com](http://www.washingtoncountymaine.com)

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

Municipal officials are pleased to announce that the **Town of Cutler** has received a **\$586** 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 **\$16 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*

March 5, 2015

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, 2014. The following statements and schedules have been excerpted from the 2014 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, 2014**

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 596,165	\$ 596,165	\$ 596,165	\$ -
Resources (Inflows):				
Property taxes	1,121,516	1,121,516	1,086,159	(35,357)
Excise taxes	94,763	94,763	98,074	3,311
Intergovernmental:				
Education subsidy	171,603	171,603	190,132	18,529
State revenue sharing	17,396	17,396	17,496	100
Homestead reimbursement	13,256	13,256	13,256	-
Wildlife refuge	9,500	9,500	12,694	3,194
BETE reimbursement	5,218	5,218	3,729	(1,489)
Local road assistance	-	-	7,692	7,692
Tree growth	9,000	9,000	12,939	3,939
School lunch subsidy	-	-	12,734	12,734
Mainecare / State agency clients	-	-	5,107	5,107
Tree growth / Veteran's / Other	750	1,744	8,506	6,762
Charges for services / fees:				
School lunch	18,851	18,851	9,455	(9,396)
Tuition	-	-	5,741	5,741
Administration	-	-	5,121	5,121
Other income:				
Maine Community Foundation	5,250	5,250	6,320	1,070
Interest / Fees on taxes	-	-	13,977	13,977
Other education revenue	1,000	1,000	1,708	708
In lieu of payments	-	-	3,000	3,000
Other revenue	1,500	1,500	2,176	676
Investment income	-	-	864	864
Proceeds from debt	279,400	279,400	279,400	-
Amounts Available for Appropriation	<u>2,345,168</u>	<u>2,346,162</u>	<u>2,392,445</u>	<u>46,283</u>
Charges to Appropriations (Outflows):				
General government	117,963	121,276	109,401	11,875
Public safety	20,070	20,981	19,240	1,741
Public works	101,834	113,912	93,132	20,780
Health and sanitation	21,000	21,000	19,062	1,938
Social services	3,500	3,500	2,700	800
Education	1,149,641	1,149,641	1,049,246	100,395
County tax	105,054	105,054	105,054	-
TIF	106,230	106,230	-	106,230
Debt service	75,037	75,037	75,284	(247)
Capital outlay	279,400	476,735	382,771	93,964
Unclassified	54,718	102,969	60,063	42,906
Total Charges to Appropriation	<u>2,034,447</u>	<u>2,296,335</u>	<u>1,915,953</u>	<u>380,382</u>
Budgetary Fund Balance - June 30	<u>\$ 310,721</u>	<u>\$ 49,827</u>	<u>\$ 476,492</u>	<u>\$ 426,665</u>
Use of Restricted Fund Balance	\$ 106,207	\$ 106,207	\$ -	\$ 106,207
Use of Committed Fund Balance	179,237	376,572	-	376,572
Use of Assigned Fund Balance	-	63,559	-	63,559
	<u>\$ 285,444</u>	<u>\$ 546,338</u>	<u>\$ -</u>	<u>\$ 546,338</u>

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

## TOWN OF CUTLER, MAINE

BALANCE SHEET – GOVERNMENTAL FUNDS  
JUNE 30, 2014

	General Fund	Nonmajor Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 490,902	\$ 9,952	\$ 500,854
Accounts receivable (net of allowance for uncollectibles):			
Taxes and liens	274,344	-	274,344
Due from other governments	21,002	11,782	32,784
Inventory	255	-	255
Due from other funds	24,820	13,570	38,390
<b>TOTAL ASSETS</b>	<b>\$ 811,323</b>	<b>\$ 35,304</b>	<b>\$ 846,627</b>
<b>LIABILITIES</b>			
Accounts payable	\$ 36,431	\$ 3,053	\$ 39,484
Accrued expenses	45,937	3,745	49,682
Due to other funds	13,570	24,820	38,390
<b>TOTAL LIABILITIES</b>	<b>95,938</b>	<b>31,618</b>	<b>127,556</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Prepaid taxes	6,543	-	6,543
Deferred revenue	232,350	-	232,350
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>238,893</b>	<b>-</b>	<b>238,893</b>
<b>FUND BALANCES</b>			
Nonspendable	255	-	255
Restricted	187,016	9,952	196,968
Committed	200,194	-	200,194
Assigned	66,899	13,570	80,469
Unassigned	22,128	(19,836)	2,292
<b>TOTAL FUND BALANCES</b>	<b>476,492</b>	<b>3,686</b>	<b>480,178</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 811,323</b>	<b>\$ 35,304</b>	<b>\$ 846,627</b>

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

## STATEMENT E

## TOWN OF CUTLER, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES – GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2014

	General Fund	Nonmajor Funds	Total Governmental Funds
REVENUES			
Taxes:			
Property	\$ 1,086,159	\$ -	\$ 1,086,159
Excise	98,074	-	98,074
Intergovernmental	284,285	53,884	338,169
State of Maine on-behalf payments	27,382	-	27,382
Charges for services	20,317	4,638	24,955
Investment income	864	-	864
Other	27,181	-	27,181
Total revenues	<u>1,544,262</u>	<u>58,522</u>	<u>1,602,784</u>
EXPENDITURES			
Current:			
General government	109,401	-	109,401
Protection	19,240	-	19,240
Public works	93,132	-	93,132
Health and sanitation	19,062	-	19,062
Social services	2,700	-	2,700
Education	1,049,246	62,074	1,111,320
State of Maine on-behalf payments	27,382	-	27,382
County tax	105,054	-	105,054
Unclassified	60,063	2,740	62,803
Debt service	75,284	-	75,284
Capital outlay	382,771	-	382,771
Total expenditures	<u>1,943,335</u>	<u>64,814</u>	<u>2,008,149</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(399,073)</u>	<u>(6,292)</u>	<u>(405,365)</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from debt	<u>279,400</u>	-	<u>279,400</u>
Total other financing sources (uses)	<u>279,400</u>	-	<u>279,400</u>
Net change in fund balances	(119,673)	(6,292)	(125,965)
FUND BALANCES - JULY 1	<u>596,165</u>	<u>9,978</u>	<u>606,143</u>
FUND BALANCES - JUNE 30	<u>\$ 476,492</u>	<u>\$ 3,686</u>	<u>\$ 480,178</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, 2014

	Original Budget	Budget Adjustments	Final Budget	Expenditures	Variance Positive (Negative)
<b>GENERAL GOVERNMENT</b>					
Administration	\$ 26,000	\$ -	\$ 26,000	\$ 25,978	\$ 22
Office personnel	54,163	-	54,163	51,208	2,955
Officer / other salaries	12,770	-	12,770	11,370	1,400
Assessors / assessor fund	5,250	-	5,250	4,398	852
MMA Health Insurance	8,580	-	8,580	8,580	-
Payroll taxes	7,000	-	7,000	5,760	1,240
Legal fees	3,000	-	3,000	1,752	1,248
Update comprehensive plan	-	3,313	3,313	-	3,313
Planning board	1,200	-	1,200	355	845
<b>Total</b>	<b>117,963</b>	<b>3,313</b>	<b>121,276</b>	<b>109,401</b>	<b>11,875</b>
<b>PUBLIC SAFETY</b>					
Volunteer fire department	7,700	-	7,700	7,695	5
Animal control	300	911	1,211	430	781
Street lights	7,000	-	7,000	6,075	925
Ambulance	5,070	-	5,070	5,040	30
<b>Total</b>	<b>20,070</b>	<b>911</b>	<b>20,981</b>	<b>19,240</b>	<b>1,741</b>
<b>PUBLIC WORKS</b>					
Town roads	25,000	12,078	37,078	17,655	19,423
Snow removal	69,334	-	69,334	69,344	(10)
Winter road salt	7,500	-	7,500	6,133	1,367
<b>Total</b>	<b>101,834</b>	<b>12,078</b>	<b>113,912</b>	<b>93,132</b>	<b>20,780</b>
<b>HEALTH AND SANITATION</b>					
Solid waste	21,000	-	21,000	19,062	1,938
<b>Total</b>	<b>21,000</b>	<b>-</b>	<b>21,000</b>	<b>19,062</b>	<b>1,938</b>
<b>SOCIAL SERVICES</b>					
Social service agencies	2,500	-	2,500	2,500	-
General assistance	1,000	-	1,000	200	800
<b>Total</b>	<b>3,500</b>	<b>-</b>	<b>3,500</b>	<b>2,700</b>	<b>800</b>

SCHEDULE A (CONTINUED)

TOWN OF CUTLER, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2014

	Original Budget	Budget Adjustments	Final Budget	Expenditures	Variance Positive (Negative)
<b>EDUCATION</b>					
Education costs	1,149,641	-	1,149,641	1,049,246	100,395
Total	1,149,641	-	1,149,641	1,049,246	100,395
<b>COUNTY TAX</b>	105,054	-	105,054	105,054	-
TIF	106,230	-	106,230	-	106,230
<b>CAPITAL OUTLAY</b>					
Capital	279,400	197,335	476,735	382,771	93,964
Total	279,400	197,335	476,735	382,771	93,964
<b>DEBT SERVICE</b>	75,037	-	75,037	75,284	(247)
<b>UNCLASSIFIED</b>					
Harbor management	-	3,774	3,774	1,564	2,210
Parks and rec fund	250	3,483	3,733	300	3,433
Office building / library	7,250	-	7,250	7,173	77
Town properties	4,500	-	4,500	3,750	750
July 4th celebration	2,500	-	2,500	2,500	-
Contingency	10,000	-	10,000	5,635	4,365
Cemetery	10,000	-	10,000	9,968	32
Cemetery maintenance	5,250	-	5,250	5,220	30
Project study, grant	-	-	-	14,554	(14,554)
Fire department grant	-	994	994	994	-
Library	50	-	50	50	-
Fire and theft prevention	4,239	-	4,239	4,238	1
Matching grants	-	40,000	40,000	3,639	36,361
Overlay	10,679	-	10,679	478	10,201
Total	54,718	48,251	102,969	60,063	42,906
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,034,447</b>	<b>\$ 261,888</b>	<b>\$ 2,296,335</b>	<b>\$ 1,915,953</b>	<b>\$ 380,629</b>

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

## TOWN OF CUTLER, MAINE

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2014

	Special Revenue Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS			
Cash and cash equivalents	\$ -	\$ 9,952	\$ 9,952
Due from other governments	11,782	-	11,782
Due from other funds	13,570	-	13,570
TOTAL ASSETS	<u>\$ 25,352</u>	<u>\$ 9,952</u>	<u>\$ 35,304</u>
LIABILITIES			
Accounts payable	\$ 3,053	\$ -	\$ 3,053
Accrued payroll	3,745	-	3,745
Due to other funds	24,820	-	24,820
TOTAL LIABILITIES	<u>31,618</u>	<u>-</u>	<u>31,618</u>
FUND BALANCES			
Nonspendable	-	-	-
Restricted	-	9,952	9,952
Committed	-	-	-
Assigned	13,570	-	13,570
Unassigned	(19,836)	-	(19,836)
TOTAL FUND BALANCES	<u>(6,266)</u>	<u>9,952</u>	<u>3,686</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 25,352</u>	<u>\$ 9,952</u>	<u>\$ 35,304</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, 2014

	Special Revenue Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES	<u>\$ 58,522</u>	<u>\$ -</u>	<u>\$ 58,522</u>
EXPENDITURES	<u>64,786</u>	<u>28</u>	<u>64,814</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(6,264)</u>	<u>(28)</u>	<u>(6,292)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers (out)	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(6,264)	(28)	(6,292)
FUND BALANCES - JULY 1	<u>(2)</u>	<u>9,980</u>	<u>9,978</u>
FUND BALANCES - JUNE 30	<u><u>\$ (6,266)</u></u>	<u><u>\$ 9,952</u></u>	<u><u>\$ 3,686</u></u>

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

**Town of Cutler**  
**Profit & Loss**  
July 1, 2013 through June 9, 2014

	Jul 1, '13 - Jun 9, 14
<b>Income</b>	
<b>33000 · MISCELLANEOUS</b>	
33002 · Copies, etc.	116.25
33003 · Postage	20.99
33024 · Misc Income	140.03
<b>Total 33000 · MISCELLANEOUS</b>	<b>277.27</b>
<b>33030 · Insurance Payments</b>	
33032 · Workers Comp. Refund	285.00
33033 · Property/Casualty Pool Refund	467.00
<b>Total 33030 · Insurance Payments</b>	<b>752.00</b>
<b>34010 · CEMETERY INCOME</b>	
34012 · Grave Reservation	175.00
<b>Total 34010 · CEMETERY INCOME</b>	<b>175.00</b>
<b>35500 · PROJECT, STUDY, GRANT INCOME</b>	
35512 · FY12 Coastal Competitive Grant	5,867.00
<b>Total 35500 · PROJECT, STUDY, GRANT INCOME</b>	<b>5,867.00</b>
<b>35627 · DESTINY BAY ROAD LOAN</b>	<b>179,400.00</b>
<b>35628 · LITTLE MACHIAS ROAD LOAN</b>	<b>100,000.00</b>
<b>35650 · EFT-NSF CHECK COLLECT BY MSB</b>	<b>2,619.89</b>
<b>35651 · NSF CHECK REPLACED</b>	<b>266.50</b>
<b>35950 · VITALS - STATE</b>	
35951 · Birth Record	27.60
35952 · Marriage Record	15.60
35953 · Death Record	6.80
35954 · Burial Permit	6.00
35955 · Marriage License	10.40
<b>Total 35950 · VITALS - STATE</b>	<b>66.40</b>
<b>35958 · VITALS - TOWN</b>	
35959 · Town Fee	504.60
<b>Total 35958 · VITALS - TOWN</b>	<b>504.60</b>
<b>36000 · BMV/CAR REGISTRATION - STATE</b>	
36001 · Registration Fee	18,811.75
36002 · Specialty Fee	2,505.00
36003 · Sales tax	13,564.05
36004 · Title Fee	2,079.00
<b>Total 36000 · BMV/CAR REGISTRATION - STATE</b>	<b>36,959.80</b>
<b>36005 · BMV/CAR REGISTRATION - TOWN</b>	
36006 · Town Fee	2,216.40
36007 · Excise tax	87,036.98
36008 · Transfer Fee	126.00
<b>Total 36005 · BMV/CAR REGISTRATION - TOWN</b>	<b>89,379.38</b>
<b>37000 · RV/BOAT REGISTRATION - STATE</b>	
37001 · Boat Registration Fee	2,578.00
37002 · ATV Registration Fee	1,883.00
37003 · Snowmobile Registration Fee	680.00
37004 · Milfoil Sticker	310.00
37005 · Sales tax	1,471.00
<b>Total 37000 · RV/BOAT REGISTRATION - STATE</b>	<b>6,922.00</b>
<b>37010 · RV/BOAT REGISTRATION - TOWN</b>	
37011 · Town Fee	216.00
37012 · Boat Excise tax	5,137.50
<b>Total 37010 · RV/BOAT REGISTRATION - TOWN</b>	<b>5,353.50</b>

**Town of Cutler  
Profit & Loss  
July 1, 2013 through June 9, 2014**

	<b>Jul 1, '13 - Jun 9, 14</b>
<b>37100 · IFW/HUNT &amp; FISH LICENSES</b>	
37101 · State Fee	2,388.50
37102 · Town Fee	190.50
<b>Total 37100 · IFW/HUNT &amp; FISH LICENSES</b>	<b>2,579.00</b>
<b>37200 · DOG LICENSES</b>	
37201 · State Fee	71.00
37202 · Town Fee	19.00
37203 · Animal Control / Welfare fee	34.00
<b>Total 37200 · DOG LICENSES</b>	<b>124.00</b>
<b>37300 · WEAPONS PERMITS</b>	
37301 · State Fee	250.00
37302 · Town Fee	90.00
<b>Total 37300 · WEAPONS PERMITS</b>	<b>340.00</b>
<b>37500 · PLANNING BOARD</b>	
37501 · Building Permit Fee	280.00
<b>Total 37500 · PLANNING BOARD</b>	<b>280.00</b>
<b>37600 · SHELLFISH COMMITTEE INCOME</b>	
37601 · License/Committee Fee	3,667.00
37602 · Town Fee	33.00
37603 · Fine Money -Shellfish Violation	38.00
<b>Total 37600 · SHELLFISH COMMITTEE INCOME</b>	<b>3,738.00</b>
<b>37700 · HARBOR COMMITTEE INCOME</b>	
37701 · Mooring Fee	770.00
<b>Total 37700 · HARBOR COMMITTEE INCOME</b>	<b>770.00</b>
<b>40000 · PROPERTY TAXES</b>	
40007 · 2002 Taxes	3,934.50
40015 · 2010 Taxes	203.63
40016 · 2011 Taxes	36,566.34
40017 · 2012 Taxes	62,066.01
40018 · 2013 Taxes	2,071,637.39
40019 · 2014 Taxes	6,543.00
40044 · Interest	10,814.16
40045 · Lien fees	1,530.87
40048 · Property Tax Overpayment	8,152.07
<b>Total 40000 · PROPERTY TAXES</b>	<b>2,201,447.97</b>
<b>40049 · PAYMENTS IN LIEU</b>	
40051 · Wildlife Refuge	10,816.00
40052 · In lieu of tax/Wstrn, Grt Head	3,000.00
40053 · Hearst Prop. Maintenance Fund	6,320.00
<b>Total 40049 · PAYMENTS IN LIEU</b>	<b>20,136.00</b>
<b>43000 · AOS 96 CUTLER DEPT/ EDUCATION</b>	
43001 · Subsidy Payment	210,401.67
43002 · Insurance payment	496.47
43005 · BayRidge Lunch Money	8,217.18
43008 · Educ. School Nutrition Pym't	7,627.23
43010 · Grant Reimbursement	14,759.75
43014 · Reimb. School Nutrition	3,424.10
43019 · Special Education Payment	8,939.71
43020 · Fuel Tax Refund	478.41
43021 · Maine Care Reimbursement	2,094.52
43022 · Misc Title Payments	24,030.97

# Town of Cutler Profit & Loss

July 1, 2013 through June 9, 2014

	Jul 1, '13 - Jun 9, 14
43029 · Reap Income	15,038.60
43099 · Miscellaneous	13,496.38
<b>Total 43000 · AOS 96 CUTLER DEPT/ EDUCATION</b>	<b>309,004.99</b>
<b>46000 · STATE REVENUES RECEIVED</b>	
46001 · Municipal Revenue Sharing	15,765.82
46002 · Tree Growth Reimbursement	12,938.61
46003 · DOT Local Road Assistance	7,692.00
46004 · Veterans Reimbursement	1,240.00
46005 · Homestead Reimbursement	18,564.00
46006 · Snowmobile Refund	158.88
46008 · BETE Reimbursement	3,729.00
46010 · Park & Lands Revenue Sharing	247.50
<b>Total 46000 · STATE REVENUES RECEIVED</b>	<b>60,335.81</b>
<b>48020 · INTEREST INCOME - GENERAL CHKNG</b>	<b>644.32</b>
<b>Total Income</b>	<b>3,027,943.43</b>
<b>Expense</b>	
<b>50000 · ADMINISTRATION</b>	
50005 · Advertising	185.75
50010 · Audit	3,500.00
50012 · Computers	839.14
50013 · Copier Lease	1,200.56
50014 · Copies-Deeds&Transfers	56.66
50015 · Dues	
50016 · MMA Membership	1,508.00
50017 · MMTCTA Membership	50.00
50018 · MTCCA Membership	50.00
50019 · WCCOG Membership	351.00
50020 · Sams Membership	90.00
<b>Total 50015 · Dues</b>	<b>2,049.00</b>
<b>50025 · Insurance</b>	
50028 · Property & Casualty Pool	5,114.00
50032 · Workers Compensation	1,378.00
<b>Total 50025 · Insurance</b>	<b>6,492.00</b>
<b>50035 · Elections</b>	
50037 · Election Workers	651.40
50038 · Election Training	80.00
50039 · Misc Expense	143.40
50035 · Elections - Other	130.00
<b>Total 50035 · Elections</b>	<b>1,004.80</b>
<b>50040 · Office Supplies</b>	<b>1,910.88</b>
50050 · Post office box rental	84.00
50055 · Postage	684.92
50060 · Printing Costs	1,188.82
50080 · Workshops	1,526.97
50085 · Miscellaneous	1,340.55
<b>Total 50000 · ADMINISTRATION</b>	<b>22,064.05</b>
<b>50095 · CUTLER VOL FIRE DEPT INSURANCE</b>	<b>2,700.00</b>
<b>50100 · OFFICE EMPLOYEES SALARIES</b>	
50101 · Administrative Assistant	33,709.87
50102 · Deputy Town Clerk	9,122.64
50103 · Office Assistant	4,802.25
<b>Total 50100 · OFFICE EMPLOYEES SALARIES</b>	<b>47,634.76</b>
<b>50120 · HEALTH INSURANCE</b>	<b>8,148.48</b>

**Town of Cutler**  
**Profit & Loss**  
 July 1, 2013 through June 9, 2014

	Jul 1, '13 - Jun 9, 14
<b>50122 · PAYROLL TAXES</b>	
50123 · Unemployment	419.76
50124 · Payroll tax expense	4,582.38
<b>Total 50122 · PAYROLL TAXES</b>	5,002.14
<b>50125 · ASSESSOR'S FUND</b>	
50126 · Assessing Agent	3,500.00
50127 · Tax Billing Program	871.48
50129 · Miscellaneous	27.50
<b>Total 50125 · ASSESSOR'S FUND</b>	4,398.98
<b>50130 · TOWN OFFICIALS SALARIES</b>	
50132 · Town Officers Salary-Selectmen	3,000.00
50134 · Town Clerk Salary	600.00
50136 · Registrar of Voters	120.00
50140 · Animal Control Salary	450.00
50142 · Assessors Salary	600.00
50144 · Code Enforcement Officer	2,400.00
50146 · Fire Chief - Salary	500.00
50152 · LPI Salary	400.00
<b>Total 50130 · TOWN OFFICIALS SALARIES</b>	8,070.00
<b>50200 · TOWN ROAD EXPENSES</b>	
50203 · Marsh Road	4,140.00
50204 · Little Machias Road	526.00
50205 · Destiny Bay Road	2,515.00
50206 · Cove Road	3,426.00
50207 · Fitzhenry Lane	1,813.00
50208 · Old Mill Road	640.00
50210 · Steamboat Road	480.00
50211 · Cat Alley	320.00
50220 · Miscellaneous	3,795.00
<b>Total 50200 · TOWN ROAD EXPENSES</b>	17,655.00
<b>50300 · OFFICE BUILDING &amp; LIBRARY</b>	
50301 · Electricity	1,376.88
50302 · Heating Oil	3,072.02
50303 · Trash Removal	192.00
50304 · Bottled Water/Delivery	140.54
50305 · Telephone & Fax	1,348.24
50308 · Miscellaneous	918.60
<b>Total 50300 · OFFICE BUILDING &amp; LIBRARY</b>	7,048.28
<b>50400 · TOWN PROPERTIES</b>	
50403 · Mowing	2,000.00
<b>Total 50400 · TOWN PROPERTIES</b>	2,000.00
<b>50405 · CEMETERY LABOR</b>	4,400.00
<b>50410 · CEMETERY EXPENSES</b>	
50411 · Gas/Oil for Mowers/Trimmers	154.00
50412 · Miscellaneous	447.04
<b>Total 50410 · CEMETERY EXPENSES</b>	601.04
<b>50500 · GENERAL ASSISTANCE EXPENSE</b>	200.00
<b>50525 · STREET LIGHTS</b>	5,544.14
<b>50550 · SOLID WASTE DISPOSAL</b>	
50551 · Marion Transfer Solid Waste	17,454.00
50552 · Board Member Stipend	200.00
<b>Total 50550 · SOLID WASTE DISPOSAL</b>	17,654.00
<b>50600 · AMBULANCE CONTRACT</b>	5,040.00



**Town of Cutler**  
**Profit & Loss**  
 July 1, 2013 through June 9, 2014

	Jul 1, '13 - Jun 9, 14
<b>50700 · SNOW REMOVAL</b>	
50701 · Sand	12,000.00
50702 · Snow Removal Contract	57,344.00
<b>Total 50700 · SNOW REMOVAL</b>	69,344.00
<b>50725 · WINTER ROAD SALT</b>	6,132.58
<b>50750 · LEGAL FEES</b>	1,752.00
<b>50800 · THIRD PARTY REQUESTS</b>	
50801 · Cutler Vol Fire Dept	4,995.00
50802 · July 4th expenses	2,500.00
50803 · Cutler Library Association	50.00
<b>Total 50800 · THIRD PARTY REQUESTS</b>	7,545.00
<b>50900 · APPROPRIATION REQUESTS</b>	2,499.79
<b>50925 · CONTINGENCY ACCOUNT</b>	4,677.10
<b>51000 · COUNTY TAX</b>	105,054.00
<b>51200 · HARBOR COMMITTEE</b>	1,052.98
<b>51300 · SHELLFISH COMMITTEE</b>	
51301 · Shellfish Warden Salary	1,500.00
51302 · Misc Supplies	11.57
51303 · Advertising	137.00
51305 · Plowing access roads	1,025.00
51311 · Fine Monies Received	38.00
<b>Total 51300 · SHELLFISH COMMITTEE</b>	2,711.57
<b>51350 · ANIMAL CONTROL EXPENSE</b>	429.59
<b>51400 · PROPERTY TAX EXPENSES</b>	
51401 · Abatement	478.13
51402 · Foreclosure Process	16.00
51403 · Lien Process	2,191.35
51404 · Refund	8,152.07
<b>Total 51400 · PROPERTY TAX EXPENSES</b>	10,837.55
<b>51499 · PARK &amp; RECREATION FUND</b>	100.00
<b>51500 · PROJECT, GRANT &amp; STUDY EXPENSES</b>	
51517 · FY13 SHIP Grant - DOT	14,006.74
51518 · FY13 SHIP Grant - Town	3,501.70
<b>Total 51500 · PROJECT, GRANT &amp; STUDY EXPENSES</b>	17,508.44
<b>51600 · MISC WARRANT ARTICLE EXPENSES</b>	
51609 · Security & Fire System	4,238.45
51624 · Little Machias Road Project	202,925.25
51625 · Destiny Bay Road Project	179,845.49
51626 · Cemetery Expansion	9,968.00
<b>Total 51600 · MISC WARRANT ARTICLE EXPENSES</b>	396,977.19
<b>51700 · NSF CHECK DEBIT</b>	2,754.36
<b>52000 · FEES PAID TO STATE ACCT'S</b>	
52001 · Car	36,959.80
52002 · Boat	6,797.00
52003 · Weapons	225.00
52004 · Hunting and Fishing	2,388.50
52005 · Dog License Fees	68.00
52006 · Vital Record fees	41.20
<b>Total 52000 · FEES PAID TO STATE ACCT'S</b>	46,479.50
<b>53000 · EDUCATION / AOS 96</b>	
53001 · Warrant Payment	964,544.01
<b>Total 53000 · EDUCATION / AOS 96</b>	964,544.01

**Town of Cutler  
Profit & Loss**  
July 1, 2013 through June 9, 2014

	Jul 1, '13 - Jun 9, 14
<b>54000 · LOAN PAYMENTS</b>	
54001 · Destiny Bay Road Loan	14,391.29
54002 · Little Machias Road Loan	28,782.58
54003 · Little Machias Rd 2013 Loan	11,492.52
54004 · Town Road Paving Proj Loan 2013	20,617.58
<b>Total 54000 · LOAN PAYMENTS</b>	75,283.97
<b>57000 · UNCATEGORIZED EXPENSES</b>	0.00
65600 · Payroll Expenses	1,131.41
<b>Total Expense</b>	1,874,975.91
<b>Net Income</b>	<b>1,152,967.52</b>



*Town photos courtesy of Teresa Bragg*

**2014 MUNICIPAL TAX RATE CALCULATION FORM***Municipality:* Cutler**BE SURE TO COMPLETE THIS FORM BEFORE FILLING IN THE TAX ASSESSMENT WARRANT**

1. Total Taxable Valuation of Real Estate	1	72,786,311	
2. Total taxable valuation of personal property	2	363,506	
3. Total Taxable Valuation of real estate and personal property (Line 1 plus line 2)	3		73,149,817
4. (a) Total exempt value for all homestead exemptions granted	4(a)	1,716,210	
(b) Homestead exemption reimbursement value	4(b)	858,105	
		(Line 4(a) multiplied by .5)	
5. (a) Total exempt value of all BETE qualified property	5(a)	166,723	
(b) The statutory standard reimbursement for 2014 is 50%	5(b)	116,706	
Municipalities with significant personal property & equipment		(line 5(a) multiplied by 0.7)	
may qualify for more than 50% reimbursement. Please contact MRS for the Enhanced Tax Rate Calculator form.			
6. Total Valuation Base (Line 3 plus line 4(b) plus line 5(b))	6		74,124,628

**Assessments**

7. County Tax	7	110,476.00	
8. Municipal Appropriation	8	416,105.00	
9. TIF Financing Plan Amount	9	113,962.00	
10. Local Educational Appropriation (Local Share/Contribution)	10	851,981.00	
(Adjusted to Municipal Fiscal Year)			
11. Total Assessments (Add lines 7 through 10).....	11		1,492,524.00

**ALLOWABLE DEDUCTIONS**

12. State Municipal Revenue Sharing.....	12	20,562.00	
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	314,919.00	
14. Total Deductions (Line 12 plus line 13).....	14		335,481.00
15. Net to be raised by local property tax rate (Line 11 minus line 14).....	15		1,157,043.00

16.	1,157,043.00	X	1.05	=	1,214,895.15	Maximum Allowable Tax
17.	1,157,043.00	/	74,124,628	=	0.015609	Minimum Tax Rate
18.	1,214,895.15	/	74,124,628	=	0.016389	Maximum Tax Rate
19.	73,149,817	X	0.01575	=	1,152,109.62	Tax for Commitment
			(Selected Rate)		(Enter on Page 1, line 13)	
20.	1,157,043.00	X	0.05	=	57,852.15	Maximum Overlay
21.	858,105	X	0.01575	=	13,515.15	Homestead Reimbursement
			(Selected Rate)		(Enter on line 8, Assessment Warrant)	
22.	116,706	X	0.01575	=	1,838.12	BETE Reimbursement
			(Selected Rate)		(Enter on line 9, Assessment Warrant)	
23.	1,167,462.89	-	1,157,043.00	=	10,419.89	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.

# UNPAID BALANCES REPORT

Tax Year 2013 - Balances as of 6/9/15

Acct	Name	Property Tax Amt.	Amt. Due w/interest
487	Allen, Michael A.	4,391.82	151.19
45	Barrows, Lori A.	1,770.57	1,857.44
128	Channell, Denzil A	1,698.20	1,781.39
129	Channell, Denzil A	1,698.20	1,781.39
104	Cutler North LLC	1,356.81	1,420.02
163	Cutler Residential Development	1,356.81	1,416.16
106	Cutler Residential Development	1,356.81	1,416.16
103	Cutler Residential Development	1,526.72	1,593.87
119	Cutler Residential Development	1,300.18	1,356.95
102	Cutler Residential Development	1,526.72	1,593.87
120	Cutler Residential Development	1,526.72	1,593.87
100	Cutler Residential Development	1,526.72	1,593.87
* 121	Cutler Residential Development	1,300.18	1,363.15
* 122	Cutler Residential Development	1,300.18	1,363.15
124	Cutler Residential Development	1,753.26	1,830.78
147	Cutler Residential Development	2,613.81	2,730.73
* 101	Cutler Residential Development	1,526.72	1,601.20
407	Engelmann, Edward Engelmann, Linda	1,168.53	1,227.93
410	Feeney, Kevin	1,503.12	1,576.40
466	Feeney, Kevin C	567.06	592.79
28	Feeney, Kevin C.	477.39	498.57
480	Feeney, Kevin C.	89.22	90.68
203	Howard, Keith	1,713.93	1,797.92
248	Jessiman, Walter J. Jessiman, Kelly J.	1,839.79	1,930.18
524	Kesler, David H	3,241.52	3,403.11
9	Look, Barry Look, Danielle	799.90	476.60
339	Look, David A.	241.41	250.60
* 558	Martin Devisees, John Martin, Twyla D	1,226.24	1,285.46
* 99	Mayer, Derik M. C/O Kenneth Ray	1,753.26	1,839.25
246	Monroe, Patricia A.	5,003.51	5,253.63
665	Morrison, Paul Morrison, Patricia	1,155.44	1,204.34
651	Oak Leaf Realty, Inc	548.18	572.95
643	Oak Leaf Realty, Inc	1,624.26	1,703.70
646	Oak Leaf Realty, Inc	488.40	510.14
647	Oak Leaf Realty, Inc	488.40	510.14
642	Oak Leaf Realty, Inc	1,639.99	1,720.23

648	Oak Leaf Realty, Inc	488.40	510.14
649	Oak Leaf Realty, Inc	488.40	510.14
650	Oak Leaf Realty, Inc	486.83	508.49
556	Oak Leaf Realty, Inc.	2,264.55	2,376.51
396	Peabody Heirs, Carroll G. C/O Keith Howard	1,504.70	1,578.06
623	Pentecostal Lighthouse of Machias	2,195.33	2,303.78
* 427	Petrusewicz (Estate), Joseph P.	217.81	225.80
* 429	Petrusewicz (Estate), Joseph P.	217.81	225.80
403	Petrusewicz (Estate), Joseph P.	3.00	3.31
* 603	Petrusewicz (Estate), Joseph P.	275.99	286.94
*678	Petrusewicz (Estate), Joseph P.	500.64	523.00
* 506	Petrusewicz (Estate), Joseph P.	3.00	3.31
127	Powers, Karin J.	2,099.37	2,137.14
157	Price Revocable Living Trust, Robert S.	1,691.91	1,655.20
706	Radley , Darcie	206.33	213.74
* 397	Radley, Barry	1,081.50	1,133.37
671	Radley, Darcie J.	312.20	308.47
* 279	Ramsdell, Richard C.	1,230.96	1,290.42
* 507	Ramsdell, Richard C.	378.28	394.42
242	Sabosis Airpark, LLC	1,669.50	1,849.42
329	Squires, George J. c/o Erik Squires	418.55	335.75
* 155	Stanley, John J. Stanley, Alma	2,154.43	2,260.80
495	Stevens, Jeffrey	405.02	54.56
385	Stevens, Jeffrey J.	79.37	52.00
217	Stone, George & Tracy	1,130.27	95.07
656	Verburgt Devisees, Stephen Verburgt, Amelia R.	2,080.49	2,183.10
620	Wood, Glenroy Wood, Pamela	178.48	184.47
512	Wood, Glenroy Wood, Pamela	326.36	339.87
513	Wood, Glenroy Wood, Pamela	2,099.37	2,202.94
<b>Total for 65</b>		<b>81,288.83</b>	<b>76,107.18</b>

\* Foreclosed Properties

# FORECLOSED PROPERTIES

## 2012

### RE Collection Account Status List

Tax Year: 2012-1, Show Interest

Page 1

Acct	Year	Property Tax Due	Payment Received	Abate - Adjust	Balance Due	Balance Due w/ Interest
*101	Cutler Residential Development 2012-1	1,543.73	0.00	-146.76	1,690.49	1,703.54
		Location : 10 Windward Way Map Lot : 09-26-322				
*121	Cutler Residential Development 2012-1	1,314.04	0.00	-125.08	1,439.12	1,450.15
		Location : 9 Windward Way Map Lot : 09-26-321				
*122	Cutler Residential Development 2012-1	1,314.04	0.00	-125.08	1,439.12	1,450.15
		Location : 7 Windward Way Map Lot : 09-26-323				
*558	Martin Devisees, John Martin, Twyla D. 2012-1	1,239.07	0.00	-118.01	1,357.08	1,367.45
		Location : Cutler Road Map Lot : 06-41-0				
*99	Mayer, Derik M. C/O Kenneth Ray 2012-1	1,779.53	0.00	-168.43	1,947.96	1,963.02
		Location : 6 Windward Way Map Lot : 09-26-326				
*403	Petrusewicz (Estate), Joseph P. 2012-1	60.30	0.00	-6.79	67.09	67.12
		Location : Cutler Road Map Lot : 09-33-0				
*427	Petrusewicz (Estate), Joseph P. 2012-1	216.62	0.00	-21.54	238.16	239.56
		Location : Cutler Road Map Lot : 09-37-0				
*429	Petrusewicz (Estate), Joseph P. 2012-1	216.62	0.00	-21.54	238.16	239.56
		Location : Cutler Road Map Lot : 09-38-0				
*506	Petrusewicz (Estate), Joseph P. 2012-1	60.30	0.00	-6.79	67.09	67.12
		Location : Cutler Road Map Lot : 09-32-0				
*678	Petrusewicz (Estate), Joseph P. 2012-1	811.58	0.00	-77.68	889.26	895.88
		Location : Cutler Road Map Lot : 09-45-0				
*603	Petrusewicz (Estate), Joseph P. 2012-1	597.84	0.00	-57.51	655.35	660.10
		Location : Cutler Road Map Lot : 09-47-0				

Acct	Year	Property Tax Due	Payment Received	Abate - Adjust	Balance Due	Balance Due w/ Interest
*397	Radley, Barry 2012-1	1,092.32	0.00	-104.16	1,196.48	1,205.57
		Location : 8 Ridge Road Map Lot : 06-12-1				
*279	Ramsdell, Richard C. 2012-1	1,243.85	0.00	-118.46	1,362.31	1,372.73
		Location : 1378 Cutler Road Map Lot : 09-35-3				
*507	Ramsdell, Richard C. 2012-1	379.32	0.00	-36.89	416.21	419.04
		Location : Cutler Road Map Lot : 09-39-1				
*155	Stanley, John J. Stanley, Alma 2012-1	2,180.17	0.00	-206.81	2,386.98	2,405.61
		Location : 15 Misty Harbor Lane Map Lot : 09-26-202				
<b>Total for 15</b>		14,049.33	0.00	-1,341.53	15,390.86	15,506.60

# 2011

Acct	Year	Property Tax Due	Payment Received	Abate - Adjust	Balance Due	Balance Due w/ Interest
*101	Cutler Residential Development					
	2011-1	1,118.40	0.00	-281.89	1,127.15	1,400.29
		Location : 10 Windward Way				
		Map Lot : 09-26-322				
*121	Cutler Residential Development					
	2011-1	945.60	0.00	-239.69	954.35	1,185.29
		Location : 9 Windward Way				
		Map Lot : 09-26-321				
*122	Cutler Residential Development					
	2011-1	945.60	0.00	-239.69	954.35	1,185.29
		Location : 7 Windward Way				
		Map Lot : 09-26-323				
*99	Mayer, Derik M. C/O Kenneth Ray					
	2011-1	1,291.20	0.00	-324.09	1,299.95	1,615.29
		Location : 6 Windward Way				
		Map Lot : 09-26-326				
*155	Stanley, John J. Stanley, Alma					
	2011-1	1,597.20	0.00	-398.82	1,605.95	1,996.02
		Location : 15 Misty Harbor Lane				
		Map Lot : 09-26-202				
<b>Total for 5</b>		5,898.00	0.00	-1,484.18	5,941.75	7,382.18

## **SHELLFISH CONSERVATION ACCOUNT**

Balance July 01, 2013	\$10,570.52
Sale of Licenses	4,600.00
Fine Income	38.00
Town share of License Sales	(41.00)
Shellfish Expenses	<u>(2,711.57)</u>
Balance June 30, 2014	\$12,455.95

## **HARBOR MANAGEMENT ACCOUNT**

Balance July 01, 2013	\$5,619.46
Mooring permit fees	777.00
Harbor Committee Expenses	<u>(1564.48)</u>
Balance June 30, 2014	\$4,831.98

## **CEMETERY ACCOUNT**

Balance July 01, 2013	\$1,123.01
Reservations and Donations	175.00
2014 Appropriation	10,000.00
Cemetery Expenses	<u>(9968.00)</u>
Balance June 30, 2014	\$1,330.01

## **PARK & RECREATION ACCOUNT**

Balance July 01, 2013	\$3,482.79
Appropriation	250.00
Expenses	<u>(300.00)</u>
Balance June 30, 2014	\$3,342.79

## **GENERAL ASSISTANCE ACCOUNT**

Balance July 01, 2013	\$3,411.71
Appropriation	1,000.00
Expenses	<u>(200.00)</u>
Balance June 30, 2014	\$4,211.71



## 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 06/30/14 \$21.63**

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

**Interest Deposited to General Fund 06/30/14 \$5.42**

## **REPORT OF THE SELECTMEN - 2015**

Once again the Board of Selectmen respectfully submits our annual report to the citizens of Cutler. We encourage all of our residents to attend Town Meeting on June 23, 2015 at 6:30 pm. It is important to exercise your voting rights as we raise and/or appropriate the necessary funds to maintain the standards of education, administration, safety and welfare for our schools and our town.

This past year has seen the completion of our town road projects and some renovations of our town office and library. The cemetery has seen much needed improvements as well and we will be installing a flagpole at the Bayview Cemetery in the near future.

This year saw the passing of Lee Ackley, who was one of our oldest citizens. He was laid to rest in the Old Cemetery with his parents. He will be one of the last of our citizens to have this privilege.

We will finally be starting construction on the Town Parking / Pier (Sand Beach) Project this fall. This has been a long ordeal, but with thanks to all who have put in many hours on this project, it seems we have been given the final approval from DOT to move forward.

As Selectmen and Assessors, we are ever mindful of the amount of unpaid taxes and the burden this puts on the townspeople. For the first time in many years, Teresa had to mail multiple foreclosure notices on several properties. That process resulted in the Town taking ownership of 15 properties. We as a Town do not wish to become property owners. We would like to encourage tax payers to take advantage of programs like the Tax Club. Please contact the Town Office for information on this program or any other assistance that may be available.

Again, we must give a special thank you to Teresa Bragg. Her job is very demanding and at times thankless. She truly does an amazing job for all of us!!

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

# **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

## **FIRE CHIEF'S REPORT**

The Cutler Volunteer Fire Department responded to: 1 Chimney Fire; 2 assists at Bold Coast Trail; 1 Electrical issue; 1 search for a missing boater.

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.

Just a reminder that in case of an Emergency, please dial 911.

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

Respectfully,  
Chief Wayne Dennison



## **LOUISE CLEMENTS LIBRARY REPORT 2014**

The Cutler Town Library has had a makeover, and we are looking forward to showing you its new face. New carpeting has been installed and shelving has been reconfigured, thanks to the help of the Bucks Harbor Correctional Facility crew. Melissa Whitney was hired to sort and reshel the books. There are three new volunteers who have been working on removing outdated materials and rearranging the books on shelves. They are Aimee Ganon, Amanda Hallissey, and Angie Potter. Both Amanda and Angie have had experience working as librarians, and the energy and knowledge of these three are much appreciated. Also, tables have been set up for an ongoing used book sale in the town office meeting room. When the shelves have been totally rearranged, we would like to have an open house to celebrate the library's new look, and to gather input from borrowers to guide future acquisitions for the collection. The two computer stations and our Wi-Fi provided by the State of Maine are, once again, up and running.

The Library and Town of Cutler would like to thank Linda Throckmorton for her many years of service to the library. Linda was one of the founding members of the library and we owe her our gratitude for her dedication.

Respectfully submitted  
Pauline Cates

# 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 23rd day of June, AD 2015 at 6:30 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 \$561,529.69 for Regular Instruction?

**ARTICLE 03:** Shall the Town be authorized to expend \$190,344.44 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 \$39,762.68 for System Administration?

**ARTICLE 07:** Shall the Town be authorized to expend \$42,887.29 for School Administration?

**ARTICLE 08:** Shall the Town be authorized to expend \$46,125.80 for Transportation and Buses?

**ARTICLE 09:** Shall the Town be authorized to expend \$153,798.74 for Facilities Maintenance?

**ARTICLE 10:** Shall the Town be authorized to expend \$69,828.56 for All Other Expenditures?

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

**ARTICLE 11:** Shall the Town appropriate \$901,393.13 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 \$611,408.00 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 \$190,596.07 in additional local funds, which exceeds the State's Essential Programs and Services allocation model by \$170,298.11 as required to fund the budget recommended by the school committee?

The school committee recommends **\$190,596.07** for additional local funds and gives the following reasons for exceeding the State's Essential Programs and Services funding model by \$170,298.11: 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 \$1,107,989.20 for the fiscal year beginning July 1, 2015 and ending June 30, 2016 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 \$900.00 for adult basic education and raise \$900.00 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 (Anita McKinley's position)

One Selectman for a 3-year term (Ian Emery's position)

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

**SELECTMEN RECOMMEND:**

Administration	\$26,835.00
Office Personnel	58,800.00
M.M.A. Health Insurance	10,500.00
S.S. & Payroll Taxes	7,750.00
(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>
	\$116,655.00

**Selectmen recommend \$95, 655.00 be appropriated from excise taxes and the remaining \$21,000.00 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	4,250.00
Cemetery Maintenance	5,750.00
General Assistance	1,000.00
Street Lights	7,500.00
Solid Waste / Member Stipend	22,200.00



Ambulance	5,070.00
Animal Control Account	500.00
Snow Removal	69,334.00
Winter Road Salt	7,500.00
Legal Fees	3,000.00
Assessor's Fund	6,500.00
Planning Board Members / Secretary	1,200.00
Park & Recreation Fund	<u>500.00</u>
<b>Total - Raised &amp; Appropriated</b>	<b>\$152,304.00</b>

**ARTICLE 20:** To see if the Town will vote to raise and appropriate \$6,300.00 to purchase the Motor Vehicle module and the Blue Book for the auto/light truck library which is a Trio Program from Harris Computer Systems.

**ARTICLE 21:** To see if the Town will vote to raise and appropriate an amount not to exceed \$2,800.00 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 \$109,607.00 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 \$5,000.00 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 04th 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 04th 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 03rd 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 03nd 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 raise and appropriate \$25,750.00 for the 02nd of 10 Municipal Loan Payments for the 2014 Town Road Paving of the Little Machias Road, Destiny Bay Road & Ackley Road.

**ARTICLE 35:** To see if the Town will vote to raise and appropriate \$19,160.00 for the 02nd of 10 Municipal Loan Payments for the 2014 Sand / Salt Storage Building Project.

**ARTICLE 36:** To see if the Town will vote to appropriate \$65,000.00 to be used towards the Town Parking / Pier Project from the Tax Increment Financing District Program Fund.

**ARTICLE 37:** To see if the Town will authorize the selectmen to withdraw from the National Flood Insurance Program.  
(Article submitted by Kristan Porter).

**ARTICLE 38:** 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 39:** 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 40:** 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, 2015.

**ARTICLE 41:** 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 42:** 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 43:** Shall the Town authorize the Treasurer to waive foreclosure on property in any manner in which the Selectmen deem to be in the best interest of the town?

**ARTICLE 44:** To see if the Town will vote to authorize the Board of Selectmen to accept delivery of a deed from David H. Kesler conveying, as a gift, a vacant lot or parcel of land located on the generally south side of the Cutler Road and currently shown as Assessors' Tax Map 09, Lot 30 on such terms and conditions as the Board of Selectmen deems to be in the best interests of Town.

**ARTICLE 45:** 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 46:** 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 2015 – 2016 annual budget during the period from July 1, 2016 to the 2016 annual Town Meeting.

**ARTICLE 47:** Shall an ordinance entitled “2015 Amendments to the Town of Cutler Harbor Ordinance” be enacted?

[The proposed ordinance amendments are available for review and inspection at the Town Clerk’s Office and will be available at the Town Meeting.]

**ARTICLE 48:** Shall an ordinance entitled “2015 Amendments to the Town of Cutler Shellfish Ordinance” be enacted?

[The proposed ordinance amendments are available for review and inspection at the Town Clerk’s Office and will be available at the Town Meeting.]

Notice is hereby given that the Registrar of Voters will be at the Bay Ridge School on June 23rd, 2015 from 6:00 o'clock DST in the evening until 6:30 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 11th day of June A.D., 2015.

## **SELECTMEN OF CUTLER**

Cynthia C. Rowden  
Dennis W. Boyd  
Harold Ian Emery

## RETURN OF THE WARRANT

Date: June 12, 2015

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. Fergerson, 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 1:00 pm  
unless otherwise posted.**

**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
TBD	Town Snow Removal	259-3693
Myron Joey Davis	Road Commissioner	263-5785
ME DOT	State Snow Removal	941-4500



## ~ NOTES ~

~ In Memory ~

Lee Arnold Ackley  
Purcell W. Corbett  
Yvonne Ramsdell  
George Charles Molinski  
Siegfried Hans Meyer  
Ralph Douglas Maker  
Paul Vignos  
Maurice C. Dennison  
Dave W. Maker  
Paul Morrison  
Bruce W. Porter  
John Chase

The tide recedes but leaves behind  
bright seashells on the sand.  
The sun goes down, but gentle  
warmth still lingers on the land.  
The music stops, and yet it echoes  
on in sweet refrains.....  
For every joy that passes,  
something beautiful remains.

