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2017

# Annual Report of the Municipal Officers of the Town of Cutler Maine For the Year 2017

Cutler, Me.

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# **ANNUAL REPORT**

*Of The*

**MUNICIPAL OFFICERS**

*Of The Town Of*

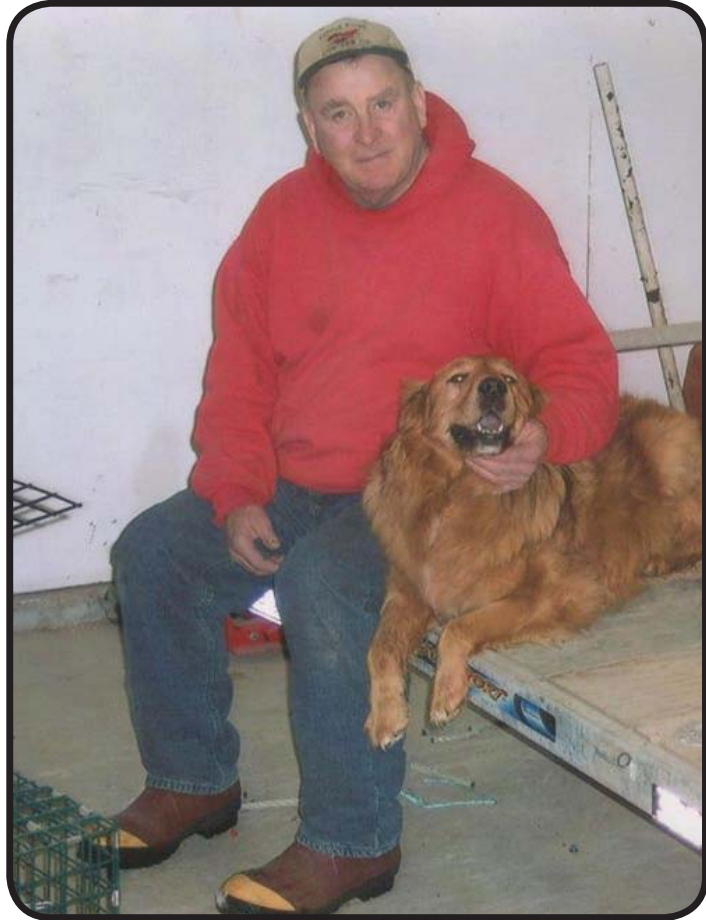
# **CUTLER**

***2016-2017***

## DEDICATION

*The Town of Cutler wishes to Dedicate our 2017 Annual Town Report to lifetime resident Lemuel “Vance” Davis.*

Longtime friend, Burton Maker writes, “Most people probably do not know that Vance’s first name is Lemuel. He has always been known as Vance. Vance was, from a very young age, a hard working person. He has worked with his hands and back for his entire life. He is a great clam digger and uses a chain saw like he was born with it! Another of his many talents, in his later years, and one that he most thoroughly enjoyed is lobster fishing. He also enjoyed catching herring with brother, Roger Davis and friend, Robert Cates. Vance loves to see people laugh and he is quite a “trick player” going to great lengths to get a laugh out of someone!



A great deer hunter he is and a crack shot with his rifle. In most recent years, after his season of lobster fishing ended, you would find him hanging around at the wharf visiting with the guys, sitting on his front porch watching for wildlife and waving to his friends as they passed by or out riding around town in his red Ford pickup with his buddy Summer.”

*Due to health issues,  
Vance now resides in a  
residential facility in Jonesport.*

# **ANNUAL REPORT**

*Of The*

## **MUNICIPAL OFFICERS**

*Of The Town Of*

## **CUTLER, MAINE**

*For The Year*

**2016 - 2017**

*Also*

## **The Warrant**

Printed by

*Fundy Bay Printing - Machias, Maine*

**ELECTED TOWN OFFICERS  
and Appointed Officials  
2016 – 2017**

**Selectmen and Overseers of the Poor**

**Board of Assessors**

David A. Glidden – Term expires 2017

Mark L. McGuire, Jr. – Term expires 2018

Cynthia C. Rowden, Chair – Term expires 2019

**Administrative Assistant**

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

**E911 Coordinator**

Teresa M. Bragg

(Appointed)

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

Vicki L. Porter

(Appointed)

**Town of Cutler**

**AOS 96 Board of Directors**

Melanie Ferguson – Term to expire 2017

Anita McKinley – Term to expire 2018

Renee Patterson – Term to expire 2019

**Road Commissioner**

Kevin C. Feeney

(Elected)

**Animal Control Officer**

Kevin Brodie

(Appointed)

**Planning Board Members**

Vacant

**Code Enforcement Officer/ Plumbing Inspector**

James Bradley

(Appointed)

**Board of Appeals**

Vacant

**Shellfish Warden**

Kevin Brodie

(Appointed 04/01/2015)

**Shellfish Committee Members**

Gerald Cates Jr., Chair

Bradford Geel, Vice Chair

Loraine Davis, Secretary

Danny Beam

Wendell Davis

**Harbor Masters**

Patrick Feeney (Appt. expires 2017)

Brian Cates (Appt. expires 2018)

Allan Fitzhenry (Appt. expires 2019)

**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



Paul R. LePage  
GOVERNOR

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

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 continues to be the reduction and eventual elimination of the income tax. Raising the minimum wage is not the path out of poverty; I want Mainers to earn a career wage. Reducing the income tax is the biggest and most immediate pay raise for all hard-working Mainers.

Not only does an income tax cut put more money back in your pockets, but it will also attract businesses that can offer good-paying careers to keep our young people here. It shows the nation that we are serious about wanting people and businesses to come-and stay-in Maine.

Unfortunately, voters approved a referendum question to raise the income tax to 10.15% on successful Maine households and small businesses. Enacting the second highest income tax rate in the country shows the nation we are eager to punish people for being successful. It will drive them out of our state and make it even more difficult to attract much-needed doctors, dentists, scientists, engineers and other professionals to Maine. They can live in neighboring New Hampshire, which takes no income tax from their paychecks. Even worse, there is no guarantee the extra revenue from this tax will go to fund education, as proponents promised.

As Successful people leave Maine, state and municipal government will lose the significant amount they pay in property, sales and incomes taxes. This will put even more upward pressure on local property taxes. Municipalities will have to get more creative to provide local services without increasing property taxes. Reforming the tree growth program, collecting property taxes on land in conservation or preservation programs, charging a payment in lieu of taxes on state land that is taken off the property tax rolls and having non-profit organizations pay a two-percent tax on their net revenues are all ways for municipalities to increase revenues.

Such bold measures would take strong leadership and commitment from local officials and residents. 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



*128th Legislature*  
*Senate of*  
*Maine*  
*Senate District 6*

*Senator Joyce A. Maker*  
*3 State House Station*  
*Augusta, ME 04333-0003*  
*(207) 287-1505*

Dear Friends and Neighbors:

Let me begin by thanking you for the honor of serving you in the Maine Senate. I am humbled that you have put your trust in me and can assure you I will work tirelessly on your behalf.

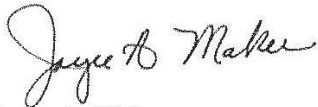
My fellow legislators and I have much to accomplish in the 128<sup>th</sup> Legislature. The most important item on our to-do list is clear: our state needs more jobs at all levels of the pay scale, so it is our responsibility and my promise to work to expand economic opportunity for all Mainers.

An essential component of a strong economy is efficiency in allocating state government's scarce resources, and you have my commitment to be an attentive steward of your tax dollars. In the last legislature, during which I was a member of the House of Representatives, we achieved the long sought-after goal of banning the purchase of alcohol, tobacco and lottery tickets with welfare benefits. While there is more work to be done in reforming our welfare system, I believe these efforts will help to deter such abuse of the system and help ensure that benefits are going to those who truly need them. I hope we can continue to make such positive improvements to our state's welfare programs during the next two years.

I believe we must also continue to fight the drug epidemic threatening our state and hurting our families. Last year we approved putting 10 new drug enforcement agents on the street, as well as provided funding for treatment programs and drug use prevention efforts. I believe such a comprehensive approach is essential and hope the legislature can once again work in a bipartisan fashion to craft good solutions to this widespread problem.

You have my sincere thanks for allowing me to represent you in Augusta. Please feel free to contact me at 287-1505 or [senjoyce.a.maker@gmail.com](mailto:senjoyce.a.maker@gmail.com) if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely,



Joyce A. Maker  
State Senator, District 6

*Fax: (207) 287-1527 \* TTY (207) 287-1583 \* Message Service 1-800-423-6900 \* Web Site: legislature.maine.gov/senate*





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  
Residence: (207) 271-8521  
Will.Tuell@legislature.maine.gov

Dear Friends and Neighbors:

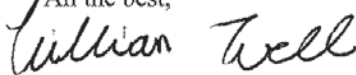
I would first like to thank the residents of Cutler for once again electing me to be your State Representative. It has been a privilege to be your voice at the Capitol, and I'm sure over the last two years, you have seen that I am not afraid of a little work.

Currently, the State of Maine is facing many critical issues that will require thoughtful action. Whether we are debating high energy prices, the opioid epidemic, budgetary matters, or a number of issues that would affect our local mariners, I look forward to working with legislators from both sides of the aisle to create policies and find solutions that will be of benefit to the citizens of our wonderful state.

Legislative Leadership has once again appointed me to serve on the Joint Standing Committee on Marine Resources. On this committee, the other members and I will be working on bills relating to the Department of Marine Resources, commercial marine fisheries management, licensing and enforcement, and aquaculture. Although I am only serving on one committee compared to the two I was on last session, I now have more time to dive right into business helping our fishermen. No matter if I am working on bills in committee or casting my vote on the floor of the House, I will continue my efforts to ensure Maine is an enjoyable place to live, work, and recreate.

Throughout the past two years, I found the most rewarding component of serving the Town of Cutler has been helping my constituents navigate the bureaucracy that is Maine State Government. Should you ever find yourself in need of assistance, please do not hesitate to contact me. The best way to reach me is via e-mail, at [Will.Tuell@legislature.maine.gov](mailto:Will.Tuell@legislature.maine.gov), or you can give me a jingle at **(207) 271-8521**. I also plan to continue sending weekly news updates via email. If you wish to receive these updates, please shoot me an email anytime to be added to the list!

Again, thank you for the honor of serving as your State Representative. I hope to hear from you over the next two years.

All the best,  
  
William R. Tuell  
State Representative

Proudly serving Cutler, East Machias, Eastport, Lubec, Machias, Machiasport, Roque Bluffs, Whiting and Trescott Township

431 Hadley Lake Road, East Machias, Me 04630 • Phone: 271-8521  
[Will.Tuell@legislature.maine.gov](mailto:Will.Tuell@legislature.maine.gov)  
<http://www.maine.gov/legis/house/hsebios/tuelwr.htm>

House of Representatives • 2 State House Station, Augusta, ME 04333-0002  
Phone: 287-1400; Message Phone: 1-800-423-2900  
State House TTY Line: 287-4469

# 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 2017

January 2017 marks the beginning of my third year in office. As I reflect on the past year, I am proud of the goals we have reached as a department.

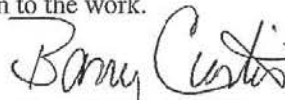
One of the biggest milestones that we hit this year was to keep two full-time officers with the MDEA. Having a second officer dedicated to the drug unit gave us a significant advantage and enabled us to make more arrests and to do in-depth intelligence gathering. With the increase to two officers at MDEA in 2016, the number of investigations initiated rose by 13% from 2015, while warrants for drug-related searches increased by 40% and arrests rose 100%.

The department has really come together as a cohesive unit over the past year. All of our deputies have enhanced their training of drug knowledge and awareness. We are working to make more time for community policing and would love to have as much face-time in schools and with the elderly as possible.

In fact, partnerships of all types make this work more effective and more meaningful for our deputies. Our associations with *Arise!* and The Next Step Domestic Violence Project give us opportunities to work with citizens in the role of educators. Through our involvement with the Maine Sheriff's Association, we are able to work with departments throughout the state to share information that improves our communities and keeps them safe.

Part of keeping communities safe means citizen involvement. If you see something, say something. The non-emergency number for the Regional Communications Center is 255-8308. Please use this number to report any concerns that might require investigation.

As I start this new year, I am still excited about being in this position. We have accomplished a tremendous amount during the past two years, but we have more to do. I look forward to rolling up my shirtsleeves and leaning in to the work.

  
Barry Curtis, Sheriff  
Washington County

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



Please accept my thanks for your support.

Highlights of **2016 services and accomplishments** are summarized below:

Municipal Member Services

- Maintain 3 News Feeds (news, funding opportunities, training opportunities; [www.wccog.net](http://www.wccog.net)) throughout year for Planning Boards, Assessors, Code Enforcement Officers, other municipal officials; send multiple e-mails to municipal members providing notice and resources
- Moved **Cherryfield** office to **Milbridge** to obtain fiber optic Internet services

Municipal/Local Contractual Services

- Supporting Comprehensive Plan Updates in **Columbia** and **Cherryfield**
- Assisted **Eastport** to obtain AARP Age Friendly Community Action Planning grant that will also update their Comprehensive Plan
- Assisted **Lubec** to secure emergency funding for GIS mapping of mooring fields

Access/assistance with funding opportunities

- Assisted **Alexander, Marshfield, Whiting, Jonesport** and **Washington County UT** in 2nd round of DEP Culvert Bond funds opportunity; **Whiting** funded at \$95,000; assistance to **Whiting** with RFP process to secure engineering firm
- Assisted St. Croix No. 1 Firehouse in **Calais** to obtain a \$15,000 Belvedere Foundation grant to re-point the brickwork of the historic fire station
- Obtained Sewall Foundation grant in collaboration with Bicycle Coalition of Maine (\$65,000) to support on-going bicycle tourism after success of BikeMaine 2016; CF Adams Trust providing an additional \$20,000: includes \$10,000 for partner stipends to encourage broad participation of local businesses
- Assisted Port of **Eastport** to obtain (\$25,200) Shore and Harbor Management grant to provide engineering design and management for inner harbor dredging
- Assisted **Jonesport** to obtain (\$30,000) Shore and Harbor Management grant for scoping best site for working waterfront access and completion of preliminary designs
- Obtained Coastal Communities grant (\$41,280) in collaboration with DSF and SCEC for fish restoration efforts in **Cobscook Bay** with focus on Pennamaquan River
- Secured \$50,000 from Environmental Funders Network, in collaboration with DSF and SCEC, to continue work on Downeast Sustainability Pilot focus on alewife restoration in **East Machias** and **Orange Rivers**

Economic Development

- Coordinated with Bicycle Coalition of Maine on successful delivery of weeklong BikeMaine 2016 event with overnights in the communities of **Milbridge, Machias, Eastport, Jonesport, and Lubec**; **economic impact: \$226K** by BikeMaine for food, lodging, rentals, fuel etc. additional **\$400K** by riders
- Oversight and Administration of **DownEast & Acadia Regional Tourism** (DART) program; Promoted DART region at NY Times & Boston Globe Travel Shows
- Received **Tourism Excellence Award** from Downeast & Acadia Regional Tourism for the *Bold Coast Scenic Byway Corridor Management Plan*
- Working with Downeast Economic Development Corp. (**Calais-Baileysville**) as well as Maine Broadband Coalition, SCEC and Axiom on broadband planning and deployment options
- Assisted Healthy Acadia with planning, organizing, fundraising and moderating the March 12, 2016 **Washington County Food Summit**; 140+ attendees
- Completed 3<sup>rd</sup> and secured 4<sup>th</sup> 3-year \$400,000 **Brownfields Assessment** grant; completed to date: 29 phase I Environmental Site Assessments (ESAs) and 19 phase II ESAs in 13 towns as well as 17 completed or active redevelopment projects, creation of more than 75 jobs, and leveraged investment of at least \$3.5 million



### Training

- Provided 2 beginner and 2 advanced trainings for municipal officials in use of online GIS mapping tool and one training for Local Emergency Planning Committee; posted updated training manuals for all classes as well as detailed advanced training references to 12 video segments from advanced training recording; solicited online survey feedback from users
- Provided notice to all towns re: new FIRM maps, appeal process; provided online GIS mapping access of current and new flood hazard elevation lines; coordinated public and private sector presentations of new flood maps and process of appeal
- Provided Brownfields outreach meetings with Bangor Savings Bank NE-ME Breakfast Club meeting in Bangor, and Eggs 'N Issues outreach meeting of St. Croix Chamber of Commerce in Calais

### Regional Planning/Services

- Continuing work of Downeast Sustainability Pilot in the **East Machias** and **Orange** River watersheds in collaboration with Sunrise County Economic Council and Downeast Salmon Federation; project focus: restoration of alewife fishery to support bait fish industry, groundfish restoration, local food potential, and municipal revenue (alewife harvest yields \$\$ to municipality as a locally managed resource)
- Researching eligibility of park and working waterfront access project in **Columbia Falls**
- Secured Memoranda of Agreement's (MOA) with 7 of 10 potential sites (**Steuben, Milbridge, Harrington, Jonesport, Jonesboro, Pembroke, East Machias**) to install rain gauges to improve data input for more accurate shellfish closure/opening decisions
- Community Guided Planning and Zoning process in the **Unorganized Territories in Washington County**; Drafted 5 chapters; Context, Collaboration, Celebration, Contemplation; held 6 outreach meetings throughout the UT and Plantations; completed GIS suitability analysis models yielding information to Planning Committee on proximity to services and infrastructure; resource dependent industries; conservation and critical habitats; and recreation; maintaining contact with 140+ stakeholders and web site for posting of documents (<http://www.wccog.net/community-guided-planning-and-zoning.htm>)
- Participating in meetings with HUD, WHCA, ME Sea Coast Mission, community leaders and county manager to implement recommendations of 2014 Washington County Sustainable Housing Plan

### Technical Assistance

- In partnership with SCEC, prepared income survey in **Lubec** to confirm/deny American Community Survey income data and establish eligibility for CDBG funding for 5 years
- Helped coordinate Making Headway in Our Community meetings in **Eastport, Lubec** and **Milbridge**
- Assisting **Machias** with Safety Study action plan to address several identified safety and mobility issues affecting residents, commercial traffic, and commuters

### Regional Capacity Building and Partnerships

WCCOG continued in several collaborative roles in 2015-16 with groups and agencies that provide economic development services in the County and region. This includes:

- Downeast Sunrise Trail Coalition, Downeast & Acadia Regional Tourism, Destination Cherryfield, Downeast RC&D, and Blackwoods Scenic Byway committees.
- Hancock County Planning Commission, Experience Maritime Maine, Bicycle Coalition of Maine, the Maine Office of Tourism, and Tourism New Brunswick.
- GrowSmart Maine, Sunrise County Economic Council.
- St. Croix International Waterway Commission, Downeast Salmon Federation.
- Joined Downeast Fisheries Partnership, a collaboration of agencies in Downeast Maine to facilitate improved fishing conditions in the region, to develop and enhance working relationships, and support collaborative research and educational activities.

Respectfully submitted,  
Judy East, Executive Director

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

Municipal officials are pleased to announce that the **Town of Cutler** has received a **\$576** 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 just under \$1.2 million returned directly to MMA members.

Since 1997, the two programs have returned almost **\$20 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*

May 2, 2017

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, 2016. The following statements and schedules have been excerpted from the 2016 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](http://www.rhrsmith.com)



## TOWN OF CUTLER, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS  
 BUDGET AND ACTUAL – GENERAL FUND  
 FOR THE YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 511,764	\$ 511,764	\$ 511,764	\$ -
Resources (Inflows):				
Property taxes	1,249,950	1,249,950	1,247,605	(2,345)
Excise taxes	100,155	100,155	114,272	14,117
Intergovernmental:				
Education subsidy	289,985	289,985	308,010	18,025
State revenue sharing	20,455	20,455	22,142	1,687
Homestead reimbursement	14,928	14,928	13,645	(1,283)
Wildlife refuge	12,000	12,000	12,492	492
BETE reimbursement	4,175	4,175	4,181	6
Local road assistance	-	7,648	7,648	-
Tree growth	12,000	12,000	12,534	534
School lunch subsidy	-	-	14,393	14,393
Grant	-	46,821	46,821	-
State agency clients	-	-	11,927	11,927
Tree growth / Veteran's / Other	750	750	1,427	677
Charges for services / fees:				
School lunch	15,000	15,000	9,617	(5,383)
Tuition	-	-	7,365	7,365
Administration	-	-	3,604	3,604
Other income:				
In lieu of payments	8,500	8,500	9,300	800
Interest / Fees on taxes	-	-	17,253	17,253
Other education revenue	1,000	1,000	1,703	703
Other revenue	-	-	2,378	2,378
Investment income	-	-	509	509
Amounts Available for Appropriation	<u>2,240,662</u>	<u>2,295,131</u>	<u>2,380,590</u>	<u>85,459</u>
Charges to Appropriations (Outflows):				
General government	133,655	144,456	139,385	5,071
Public safety	20,870	20,870	14,793	6,077
Public works	112,500	136,595	98,372	38,223
Health and sanitation	22,200	22,200	22,150	50
Social services	3,500	6,911	2,864	4,047
Education	1,108,889	1,108,889	985,376	123,513
County tax	109,607	109,607	109,607	-
TIF	109,554	109,554	-	109,554
Debt service	120,230	120,230	120,189	41
Capital outlay	65,000	230,544	16,700	213,844
Unclassified	58,113	143,625	91,022	52,603
Total Charges to Appropriation	<u>1,864,118</u>	<u>2,153,481</u>	<u>1,600,458</u>	<u>553,023</u>
Budgetary Fund Balance - June 30	<u>\$ 376,544</u>	<u>\$ 141,650</u>	<u>\$ 780,132</u>	<u>\$ 638,482</u>
Use of Restricted Fund Balance	\$ -	\$ -	\$ -	\$ -
Use of Committed Fund Balance	109,554	275,098	-	275,098
Use of Assigned Fund Balance	25,666	95,016	-	95,016
	<u>\$ 135,220</u>	<u>\$ 370,114</u>	<u>\$ -</u>	<u>\$ 370,114</u>

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

## STATEMENT C

## TOWN OF CUTLER, MAINE

BALANCE SHEET – GOVERNMENTAL FUNDS  
JUNE 30, 2016

	General Fund	Nonmajor Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 663,525	\$ 10,000	\$ 673,525
Accounts receivable (net of allowance for uncollectibles):			
Taxes and liens	279,223	-	279,223
Due from other governments	173,689	-	173,689
Inventory	255	-	255
Prepaid items	1,931	-	1,931
Due from other funds	2,416	17,093	19,509
<b>TOTAL ASSETS</b>	<u>\$ 1,121,039</u>	<u>\$ 27,093</u>	<u>\$ 1,148,132</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 38,613	\$ -	\$ 38,613
Accrued expenses	69,210	-	69,210
Due to other funds	17,093	2,416	19,509
<b>TOTAL LIABILITIES</b>	<u>124,916</u>	<u>2,416</u>	<u>127,332</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Prepaid taxes	6,835	-	6,835
Deferred revenue	209,156	-	209,156
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>215,991</u>	<u>-</u>	<u>215,991</u>
<b>FUND BALANCES</b>			
Nonspendable	255	-	255
Restricted	273,055	10,000	283,055
Committed	299,628	-	299,628
Assigned	64,314	17,093	81,407
Unassigned	142,880	(2,416)	140,464
<b>TOTAL FUND BALANCES</b>	<u>780,132</u>	<u>24,677</u>	<u>804,809</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<u>\$ 1,121,039</u>	<u>\$ 27,093</u>	<u>\$ 1,148,132</u>

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, 2016

	General Fund	Nonmajor Funds	Total Governmental Funds
<b>REVENUES</b>			
Taxes:			
Property	\$ 1,247,605	\$ -	\$ 1,247,605
Excise	114,272	-	114,272
Intergovernmental	455,220	83,345	538,565
State of Maine on-behalf payments	-	-	-
Charges for services	20,586	6,440	27,026
Investment income	509	-	509
Other	30,634	-	30,634
Total revenues	<u>1,868,826</u>	<u>89,785</u>	<u>1,958,611</u>
<b>EXPENDITURES</b>			
Current:			
General government	139,385	-	139,385
Protection	14,793	-	14,793
Public works	98,372	-	98,372
Health and sanitation	22,150	-	22,150
Education	985,376	59,090	1,044,466
State of Maine on-behalf payments	-	-	-
County tax	109,607	-	109,607
Unclassified	91,022	3,930	94,952
Debt service	120,189	-	120,189
Capital outlay	16,700	-	16,700
Total expenditures	<u>1,600,458</u>	<u>63,020</u>	<u>1,663,478</u>
Excess (deficiency) of revenues over (under) expenditures	<u>268,368</u>	<u>26,765</u>	<u>295,133</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from debt	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	268,368	26,765	295,133
FUND BALANCES - JULY 1	<u>511,764</u>	<u>(2,088)</u>	<u>509,676</u>
FUND BALANCES - JUNE 30	<u>\$ 780,132</u>	<u>\$ 24,677</u>	<u>\$ 804,809</u>

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

SCHEDULE A

TOWN OF CUTLER, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2016

	Original Budget	Budget Adjustments	Final Budget	Expenditures	Variance Positive (Negative)
<b>GENERAL GOVERNMENT</b>					
Administration	\$ 26,835	\$ -	\$ 26,835	\$ 26,683	\$ 152
Office personnel	58,800	2,414	61,214	61,214	-
Officer / other salaries	12,770	2,800	15,570	15,570	-
Assessors / assessor fund	6,500	-	6,500	6,074	426
MIMA Health insurance	10,500	-	10,500	9,985	515
Payroll taxes	7,750	2,274	10,024	10,024	-
Software purchase	6,300	-	6,300	6,300	-
Legal fees	3,000	-	3,000	1,882	1,118
Update comprehensive plan	-	3,313	3,313	813	2,500
Planning board	1,200	-	1,200	840	360
<b>Total</b>	<b>133,655</b>	<b>10,801</b>	<b>144,456</b>	<b>139,385</b>	<b>5,071</b>
<b>PUBLIC SAFETY</b>					
Volunteer fire department	7,800	-	7,800	2,800	5,000
Animal control	500	-	500	385	115
Street lights	7,500	-	7,500	6,568	932
Ambulance	5,070	-	5,070	5,040	30
<b>Total</b>	<b>20,870</b>	<b>-</b>	<b>20,870</b>	<b>14,793</b>	<b>6,077</b>
<b>PUBLIC WORKS</b>					
Town roads	10,000	24,095	34,095	1,708	32,387
Snow removal	95,000	-	95,000	92,250	2,750
Winter road salt	7,500	-	7,500	4,414	3,086
<b>Total</b>	<b>112,500</b>	<b>24,095</b>	<b>136,595</b>	<b>98,372</b>	<b>38,223</b>
<b>HEALTH AND SANITATION</b>					
Solid waste	22,200	-	22,200	22,150	50
<b>Total</b>	<b>22,200</b>	<b>-</b>	<b>22,200</b>	<b>22,150</b>	<b>50</b>

SCHEDULE A (CONTINUED)

TOWN OF CUTLER, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2016

	Original Budget	Budget Adjustments	Final Budget	Expenditures	Variance Positive (Negative)
<b>EDUCATION</b>					
Education costs	1,108,889	-	1,108,889	985,376	123,513
Total	1,108,889	-	1,108,889	985,376	123,513
<b>COUNTY TAX</b>	109,607	-	109,607	109,607	-
<b>TIF</b>	109,554	-	109,554	-	109,554
<b>CAPITAL OUTLAY</b>					
Capital	65,000	165,544	230,544	16,700	213,844
Total	65,000	165,544	230,544	16,700	213,844
<b>DEBT SERVICE</b>	120,230	-	120,230	120,189	41
<b>UNCLASSIFIED</b>					
Harbor management	-	3,806	3,806	497	3,309
Parks and rec fund	500	750	1,250	600	650
Office building / library	8,000	-	8,000	7,826	174
Town properties	4,250	-	4,250	3,075	1,175
July 4th celebration	2,500	-	2,500	2,500	-
Contingency	10,000	-	10,000	2,909	7,091
Cemetery	2,500	-	2,500	2,282	218
Cemetery maintenance	5,750	-	5,750	3,240	2,510
Town office improvements	5,000	-	5,000	4,630	370
Library	50	-	50	50	-
SHIP grant	-	80,956	80,956	59,527	21,429
Overlay	19,563	-	19,563	3,886	15,677
Total	58,113	85,512	143,625	91,022	52,603
<b>TOTAL EXPENDITURES</b>	\$ 1,864,118	\$ 289,363	\$ 2,153,481	\$ 1,600,458	\$ 552,982

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

SCHEDULE B

TOWN OF CUTLER, MAINE

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2016

	Special Revenue Funds	Permanent Funds	Total Nonmajor Governmental Funds
	<u>          </u>	<u>          </u>	<u>          </u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ -	\$ 10,000	\$ 10,000
Due from other governments	-	-	-
Due from other funds	17,093	-	17,093
<b>TOTAL ASSETS</b>	<u>\$ 17,093</u>	<u>\$ 10,000</u>	<u>\$ 27,093</u>
<b>LIABILITIES</b>			
Due to other funds	\$ 2,416	\$ -	\$ 2,416
<b>TOTAL LIABILITIES</b>	<u>2,416</u>	<u>-</u>	<u>2,416</u>
<b>FUND BALANCES</b>			
Restricted	-	10,000	10,000
Assigned	17,093	-	17,093
Unassigned	(2,416)	-	(2,416)
<b>TOTAL FUND BALANCES</b>	<u>14,677</u>	<u>10,000</u>	<u>24,677</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 17,093</u>	<u>\$ 10,000</u>	<u>\$ 27,093</u>

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



## TOWN OF CUTLER, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2016

	Special Revenue Funds	Permanent Funds	Total Nonmajor Governmental Funds
	<u>          </u>	<u>          </u>	<u>          </u>
REVENUES	\$ 89,785	\$ -	\$ 89,785
EXPENDITURES	<u>63,020</u>	<u>-</u>	<u>63,020</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>26,765</u>	<u>-</u>	<u>26,765</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	26,765	-	26,765
FUND BALANCES - JULY 1	<u>(12,088)</u>	<u>10,000</u>	<u>(2,088)</u>
FUND BALANCES - JUNE 30	<u>\$ 14,677</u>	<u>\$ 10,000</u>	<u>\$ 24,677</u>

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

**Town of Cutler**  
**Profit & Loss**  
 July 2015 through June 2016

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	Jul '15 - Jun 16
<b>Income</b>	
<b>33000 · MISCELLANEOUS</b>	
33002 · Copies, etc.	59.00
33024 · Misc Income	48.15
<b>Total 33000 · MISCELLANEOUS</b>	<b>107.15</b>
<b>33030 · Insurance Payments</b>	
33032 · Workers Comp. Refund	636.00
<b>Total 33030 · Insurance Payments</b>	<b>636.00</b>
<b>34010 · CEMETERY INCOME</b>	
34011 · Cemetery Donation	20.00
<b>Total 34010 · CEMETERY INCOME</b>	<b>20.00</b>
<b>35500 · PROJECT, STUDY, GRANT INCOME</b>	
35513 · FY 13 SHIP Grant - DOT	21,321.47
<b>Total 35500 · PROJECT, STUDY, GRANT INCOME</b>	<b>21,321.47</b>
<b>35600 · GENERAL ASSISTANCE REIMBURSED</b>	55.00
35651 · NSF CHECK REPLACED	9,751.25
<b>35950 · VITALS - STATE</b>	
35951 · Birth Record	27.60
35952 · Marriage Record	16.80
35953 · Death Record	4.00
35954 · Burial Permit	12.00
35955 · Marriage License	24.00
<b>Total 35950 · VITALS - STATE</b>	<b>84.40</b>
<b>35958 · VITALS - TOWN</b>	
35959 · Town Fee	591.60
<b>Total 35958 · VITALS - TOWN</b>	<b>591.60</b>
<b>36000 · BMV/CAR REGISTRATION - STATE</b>	
36001 · Registration Fee	21,267.75
36002 · Specialty Fee	3,125.00
36003 · Sales tax	16,342.30
36004 · Title Fee	2,013.00
<b>Total 36000 · BMV/CAR REGISTRATION - STATE</b>	<b>42,748.05</b>
<b>36005 · BMV/CAR REGISTRATION - TOWN</b>	
36006 · Town Fee	2,000.00
36007 · Excise tax	108,496.05
36008 · Transfer Fee	123.00
<b>Total 36005 · BMV/CAR REGISTRATION - TOWN</b>	<b>110,619.05</b>
<b>37000 · RV/BOAT REGISTRATION - STATE</b>	
37001 · Boat Registration Fee	2,988.00
37002 · ATV Registration Fee	3,578.00
37003 · Snowmobile Registration Fee	495.00
37004 · Milfoil Sticker	550.00
37005 · Sales tax	3,382.56
<b>Total 37000 · RV/BOAT REGISTRATION - STATE</b>	<b>10,993.56</b>

**Town of Cutler**  
**Profit & Loss**  
 July 2015 through June 2016

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Jul '15 - Jun 16

<b>37010 · RV/BOAT REGISTRATION - TOWN</b>	
37011 · Town Fee	292.00
37012 · Boat Excise tax	5,776.40
<b>Total 37010 · RV/BOAT REGISTRATION - TOWN</b>	<b>6,068.40</b>
<b>37100 · IFW/HUNT &amp; FISH LICENSES</b>	
37101 · State Fee	2,783.00
37102 · Town Fee	213.50
<b>Total 37100 · IFW/HUNT &amp; FISH LICENSES</b>	<b>2,996.50</b>
<b>37200 · DOG LICENSES</b>	
37201 · State Fee	259.00
37202 · Town Fee	63.00
37203 · Animal Control / Welfare fee	106.00
<b>Total 37200 · DOG LICENSES</b>	<b>428.00</b>
<b>37300 · WEAPONS PERMITS</b>	
37301 · State Fee	110.00
37302 · Town Fee	40.00
<b>Total 37300 · WEAPONS PERMITS</b>	<b>150.00</b>
<b>37400 · PLUMBING PERMITS</b>	
37401 · State fees	180.00
37402 · LPI fees	450.00
<b>Total 37400 · PLUMBING PERMITS</b>	<b>630.00</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	6,349.00
37602 · Town Fee	51.00
37603 · Fine Money -Shellfish Violation	40.00
<b>Total 37600 · SHELLFISH COMMITTEE INCOME</b>	<b>6,440.00</b>
<b>37700 · HARBOR COMMITTEE INCOME</b>	
37701 · Mooring Fee	1,253.00
<b>Total 37700 · HARBOR COMMITTEE INCOME</b>	<b>1,253.00</b>
<b>40000 · PROPERTY TAXES</b>	
40001 · 2016 Taxes	4,168.29
40016 · 2011 Taxes	1,597.20
40017 · 2012 Taxes	4,389.00
40018 · 2013 Taxes	56,325.49
40019 · 2014 Taxes	63,889.21
40020 · 2015 Taxes	1,083,476.22
40044 · Interest	13,161.22
40045 · Lien fees	4,091.53
40048 · Property Tax Overpayment	350.00
<b>Total 40000 · PROPERTY TAXES</b>	<b>1,231,448.16</b>

**Town of Cutler**  
**Profit & Loss**  
 July 2015 through June 2016

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Jul '15 - Jun 16

<b>40049 · PAYMENTS IN LIEU</b>	
40051 · Wildlife Refuge	11,881.00
40052 · In lieu of tax/Wstrn, Grt Head	3,000.00
40053 · Hearst Prop. Maintenance Fund	6,300.00
<b>Total 40049 · PAYMENTS IN LIEU</b>	<b>21,181.00</b>
<b>43000 · AOS 96 CUTLER DEPT/ EDUCATION</b>	
43001 · Subsidy Payment	179,672.57
43004 · ESEA Title Payment	9,263.76
43005 · BayRidge Lunch Money	9,617.22
43008 · Educ. School Nutrition Pym't	12,873.86
43010 · Grant Reimbursement	21,456.61
43011 · ESEA Teacher Quality	3,329.31
43012 · Local Entitlement	7,074.36
43014 · Reimb. School Nutrition	1,633.58
43019 · Special Education Payment	5,446.56
43020 · Fuel Tax Refund	475.36
43021 · Maine Care Reimbursement	4,655.65
43022 · Misc Title Payments	6,321.13
43029 · Reap Income	46,403.00
43080 · Unemployment Payment	546.00
43086 · Student Tuition	7,365.00
43099 · Miscellaneous	2,620.22
<b>Total 43000 · AOS 96 CUTLER DEPT/ EDUCATION</b>	<b>318,754.19</b>
<b>46000 · STATE REVENUES RECEIVED</b>	
46001 · Municipal Revenue Sharing	22,141.54
46002 · Tree Growth Reimbursement	12,533.71
46003 · DOT Local Road Assistance	7,648.00
46004 · Veterans Reimbursement	1,240.00
46005 · Homestead Reimbursement	13,645.00
46006 · Snowmobile Refund	132.40
46008 · BETE Reimbursement	4,181.00
<b>Total 46000 · STATE REVENUES RECEIVED</b>	<b>61,521.65</b>
<b>48020 · INTEREST INCOME - GENERAL CHKNG</b>	<b>509.31</b>
<b>Total Income</b>	<b>1,848,587.74</b>
<b>Expense</b>	
<b>50000 · ADMINISTRATION</b>	
50005 · Advertising	261.38
50010 · Audit	3,750.00
50012 · Computers	2,861.95
50013 · Copier Lease	409.71
50014 · Copies-Deeds&Transfers	94.65
50015 · Dues	
50016 · MMA Membership	1,634.00
50017 · MMTCTA Membership	50.00
50018 · MTCCA Membership	50.00
50019 · WCCOG Membership	504.00
50020 · Sams Membership	493.75
<b>Total 50015 · Dues</b>	<b>2,731.75</b>
50025 · Insurance	
50028 · Property & Casualty Pool	5,323.00
50032 · Workers Compensation	1,430.00
<b>Total 50025 · Insurance</b>	<b>6,753.00</b>

**Town of Cutler**  
**Profit & Loss**  
 July 2015 through June 2016

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	Jul '15 - Jun 16
<b>50035 · Elections</b>	
50036 · Moderator	50.00
50037 · Election Workers	1,490.94
50038 · Election Training	84.00
50039 · Misc Expense	353.59
<b>Total 50035 · Elections</b>	<b>1,978.53</b>
<b>50040 · Office Supplies</b>	<b>4,034.72</b>
50050 · Post office box rental	88.00
50055 · Postage	641.76
50060 · Printing Costs	863.38
50080 · Workshops	1,526.98
50085 · Miscellaneous	686.25
<b>Total 50000 · ADMINISTRATION</b>	<b>26,682.06</b>
<b>50095 · CUTLER VOL FIRE DEPT INSURANCE</b>	<b>2,800.00</b>
<b>50100 · OFFICE EMPLOYEES SALARIES</b>	
50101 · Administrative Assistant	40,467.48
50102 · Deputy Town Clerk	16,061.43
50103 · Office Assistant	4,685.00
<b>Total 50100 · OFFICE EMPLOYEES SALARIES</b>	<b>61,213.91</b>
<b>50120 · HEALTH INSURANCE</b>	<b>9,985.19</b>
<b>50122 · PAYROLL TAXES</b>	
50123 · Unemployment	465.07
50124 · Payroll tax expense	6,514.19
<b>Total 50122 · PAYROLL TAXES</b>	<b>6,979.26</b>
<b>50125 · ASSESSOR'S FUND</b>	
50126 · Assessing Agent	3,500.00
50127 · Tax Billing Program	1,573.71
50129 · Miscellaneous	1,000.00
<b>Total 50125 · ASSESSOR'S FUND</b>	<b>6,073.71</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	4,800.00
50146 · Fire Chief - Salary	500.00
50148 · Harbor Master Salary	2,250.00
50150 · Planning Board Secretary	150.00
50152 · LPI Salary	800.00
<b>Total 50130 · TOWN OFFICIALS SALARIES</b>	<b>15,720.00</b>
<b>50200 · TOWN ROAD EXPENSES</b>	
50201 · Ackley Road	237.50
50204 · Little Machias Road	200.50
50206 · Cove Road	470.50
50220 · Miscellaneous	800.00
<b>Total 50200 · TOWN ROAD EXPENSES</b>	<b>1,708.50</b>

**Town of Cutler**  
**Profit & Loss**  
 July 2015 through June 2016

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Jul '15 - Jun 16

<b>50300 · OFFICE BUILDING &amp; LIBRARY</b>	
50301 · Electricity	1,431.22
50302 · Heating Oil	1,678.00
50303 · Trash Removal	192.00
50304 · Bottled Water/Delivery	170.59
50305 · Telephone & Fax	1,432.04
50306 · Security System	1,128.00
50308 · Miscellaneous	1,794.26
<b>Total 50300 · OFFICE BUILDING &amp; LIBRARY</b>	<b>7,826.11</b>
<b>50400 · TOWN PROPERTIES</b>	
50402 · Town Prop Misc	600.51
50403 · Mowing	2,475.00
<b>Total 50400 · TOWN PROPERTIES</b>	<b>3,075.51</b>
<b>50405 · CEMETERY LABOR</b>	<b>3,240.00</b>
<b>50410 · CEMETERY EXPENSES</b>	
50411 · Gas/Oil for Mowers/Trimmers	390.91
50412 · Miscellaneous	1,891.09
<b>Total 50410 · CEMETERY EXPENSES</b>	<b>2,282.00</b>
<b>50500 · GENERAL ASSISTANCE EXPENSE</b>	<b>371.74</b>
<b>50525 · STREET LIGHTS</b>	<b>6,568.06</b>
<b>50550 · SOLID WASTE DISPOSAL</b>	
50551 · Marion Transfer Solid Waste	21,949.70
50552 · Board Member Stipend	200.00
<b>Total 50550 · SOLID WASTE DISPOSAL</b>	<b>22,149.70</b>
<b>50600 · AMBULANCE CONTRACT</b>	<b>5,040.00</b>
<b>50700 · SNOW REMOVAL</b>	
50701 · Sand	8,250.00
50702 · Snow Removal Contract	84,000.00
<b>Total 50700 · SNOW REMOVAL</b>	<b>92,250.00</b>
<b>50725 · WINTER ROAD SALT</b>	<b>4,413.83</b>
<b>50750 · LEGAL FEES</b>	<b>1,882.30</b>
<b>50800 · THIRD PARTY REQUESTS</b>	
50802 · July 4th expenses	2,500.00
50803 · Cutler Library Association	50.00
<b>Total 50800 · THIRD PARTY REQUESTS</b>	<b>2,550.00</b>
<b>50900 · APPROPRIATION REQUESTS</b>	<b>2,492.00</b>
<b>50925 · CONTINGENCY ACCOUNT</b>	<b>2,908.91</b>
<b>51000 · COUNTY TAX</b>	<b>109,607.00</b>
<b>51100 · PLUMBING</b>	
51101 · LPI Share of Permits Issued	450.00
51102 · State Share of Permits Issued	150.00
51103 · Subsurface Permit Surcharge	30.00
<b>Total 51100 · PLUMBING</b>	<b>630.00</b>
<b>51200 · HARBOR COMMITTEE</b>	<b>497.00</b>



**Town of Cutler**  
**Profit & Loss**  
 July 2015 through June 2016

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Jul '15 - Jun 16

<b>51300 · SHELLFISH COMMITTEE</b>	
51301 · Shellfish Warden Salary	2,083.36
51302 · Misc Supplies	128.67
51303 · Advertising	60.00
51305 · Plowing access roads	850.00
51308 · Misc Committee Expense	767.92
51311 · Fine Monies Received	40.00
<b>Total 51300 · SHELLFISH COMMITTEE</b>	<b>3,929.95</b>
<b>51325 · PLANNING BOARD EXPENSE</b>	
51327 · Member Stipend	650.00
51328 · Permit Refund	40.00
<b>Total 51325 · PLANNING BOARD EXPENSE</b>	<b>690.00</b>
<b>51350 · ANIMAL CONTROL EXPENSE</b>	
51351 · ACO Expense	129.52
51352 · ACO Mileage	89.87
51354 · Animal Control Expense	165.50
<b>Total 51350 · ANIMAL CONTROL EXPENSE</b>	<b>384.89</b>
<b>51400 · PROPERTY TAX EXPENSES</b>	
51401 · Abatement	2,615.49
51402 · Foreclosure Process	2,137.82
51403 · Lien Process	1,748.46
51404 · Refund	379.33
<b>Total 51400 · PROPERTY TAX EXPENSES</b>	<b>6,881.10</b>
<b>51499 · PARK &amp; RECREATION FUND</b>	<b>600.00</b>
<b>51500 · PROJECT, GRANT &amp; STUDY EXPENSES</b>	
51517 · FY13 SHIP Grant - DOT	6,956.70
51518 · FY13 SHIP Grant - Town	1,570.23
51519 · FY 15 Coastal Community Grant	25,500.00
51520 · FY 15 Coastal Grant - Town	25,500.00
<b>Total 51500 · PROJECT, GRANT &amp; STUDY EXPENSES</b>	<b>59,526.93</b>
<b>51600 · MISC WARRANT ARTICLE EXPENSES</b>	
51605 · Adult Ed / Union 134	900.00
51620 · Comprehensive Plan Updates	813.00
51627 · Town Office Renovations/Repairs	4,630.31
51629 · Sand / Salt Storage Shed	16,700.43
51630 · BMV Trio Module	6,300.00
<b>Total 51600 · MISC WARRANT ARTICLE EXPENSES</b>	<b>29,343.74</b>
<b>51700 · NSF CHECK DEBIT</b>	<b>12,662.53</b>
<b>52000 · FEES PAID TO STATE ACCT'S</b>	
52001 · Car	42,748.05
52002 · Boat	10,993.56
52003 · Weapons	0.00
52004 · Hunting and Fishing	2,783.00
52005 · Dog License Fees	0.00
52006 · Vital Record fees	84.40
<b>Total 52000 · FEES PAID TO STATE ACCT'S</b>	<b>56,609.01</b>
<b>53000 · EDUCATION / AOS 96</b>	
53001 · Warrant Payment	1,049,306.95
<b>Total 53000 · EDUCATION / AOS 96</b>	<b>1,049,306.95</b>

**Town of Cutler**  
**Profit & Loss**  
July 2015 through June 2016

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Jul '15 - Jun 16

<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
54005 · Paving/ Shim/ Overlay Loan 2014	25,745.76
54006 · Sand / Salt Storage Loan 2014	19,158.83
<b>Total 54000 · LOAN PAYMENTS</b>	<b>120,188.56</b>
<b>57000 · UNCATEGORIZED EXPENSES</b>	<b>0.00</b>
<b>65600 · Payroll Expenses</b>	<b>3,045.16</b>
<b>Total Expense</b>	<b>1,742,115.61</b>
<b>Net Income</b>	<b><u>106,472.13</u></b>

**2016 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	69,070,723	
2. Total taxable valuation of personal property	2	169,706	
3. Total Taxable Valuation of real estate and personal property (Line 1 plus line 2)	3		69,240,429
4. (a) Total exempt value for all homestead exemptions granted	4(a)	2,483,590	
(b) Homestead exemption reimbursement value	4(b)	1,241,795	
		(Line 4(a) multiplied by .5)	
5. (a) Total exempt value of all BETE qualified property	5(a)	717,253	
(b) BETE exemption reimbursement value	5(b)	358,627	
Municipalities with significant personal property & equipment		(line 5(a) multiplied by 0.5)	
Municipalities with significant personal property & equipment 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		70,840,851

**Assessments**

7. County Tax	7	108,102.00	
8. Municipal Appropriation	8	452,650.00	
9. TIF Financing Plan Amount	9	90,819.00	
10. Local Educational Appropriation <b>(Local Share/Contribution)</b>	10	802,904.07	
(Adjusted to Municipal Fiscal Year)			
11. Total Assessments (Add lines 7 through 10).....	11		1,454,475.07

**ALLOWABLE DEDUCTIONS**

12. State Municipal Revenue Sharing.....	12	21,679.00	
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	193,000.00	
14. Total Deductions (Line 12 plus line 13).....	14		214,679.00
15. Net to be raised by local property tax rate (Line 11 minus line 14).....	15		1,239,796.07

16.	1,239,796.07	<b>X</b>	1.05	=	1,301,785.87	Maximum Allowable Tax
17.	1,239,796.07	/	70,840,851	=	0.017501	Minimum Tax Rate
18.	1,301,785.87	/	70,840,851	=	0.018376	Maximum Tax Rate
19.	69,240,429	<b>X</b>	0.01775	=	1,229,017.61	Tax for Commitment
			(Selected Rate)		(Enter on MVR Page 1, line 13)	
20.	1,239,796.07	<b>X</b>	0.05	=	61,989.80	Maximum Overlay
21.	1,241,795	<b>X</b>	0.01775	=	22,041.86	Homestead Reimbursement
			(Selected Rate)		(Enter on line 8, Assessment Warrant)	
22.	358,627	<b>X</b>	0.01775	=	6,365.63	BETE Reimbursement
			(Selected Rate)		(Enter on line 9, Assessment Warrant)	
23.	1,257,425.10	-	1,239,796.07	=	17,629.03	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 2015- Balances as of 6/30/2017

Acct	Name	Property Tax Amt.
45	Barrows, Lori A.	2,070.29
392	Cates, Deborah A.	4,550.79
711	Cates, Deborah A	356.90
302	Chick, James	559.52
* 121	Cutler Residential Development	835.03
* 122	Cutler Residential Development	835.03
* 101	Cutler Residential Development	1,330.38
689	Davis, Brent E., Sr	662.82
538	Davis, Lemuel V.	1,657.14
247	Farris, Delia	1,810.06
255	Farris, Laurence Farris	3,059.22
410	Feeney, Kevin	1,772.20
466	Feeney, Kevin C.	668.33
28	Feeney, Kevin C.	557.64
480	Feeney, Kevin C.	95.72
248	Jessiman, Walter J.	2,163.87
316	Jones, Brenda Jones	994.44
339	Look, David A.	286.00
* 99	Mayer, Derik M.	921.99
195	McGuire, Shirley A.	738.18
246	Monroe, Douglas J.	5,944.19
648	Oak Leaf Realty	571.16
647	Oak Leaf Realty	571.53
646	Oak Leaf Realty	571.16
642	Oak Leaf Realty	1,944.10
643	Oak Leaf Realty	1,935.43
650	Oak Leaf Realty	568.52
651	Oak Leaf Realty	642.07
649	Oak Leaf Realty	570.03
556	Oak Leaf Realty	2,688.92
289	Parker, John M.	767.77
396	Peabody Heirs, Carroll c/o Keith Howard	1,782.75
157	Powers, Karin J.	1,735.21
127	Powers, Karin J.	2,259.19
397	Radley, Barry	1,274.17
671	Radley, Darcie J.	540.42
623	Stanley, John R.	2,606.37
656	Verburgt Devises, Stephen	2,470.22
<b>Total for 38</b>		<b>55,358.67</b>

\* Tax Acquired / Town Owned

# TAX CLUB PAYMENT PLAN

## *How do I enter the tax club payment plan??*

- A. The taxpayer agrees to pay specified monthly payments to the town based on his/her estimated and/or actual tax obligation for the current year taxes.
- B. The town agrees not to charge interest on timely payments made pursuant to the tax club agreement;
- C. The town authorizes the Tax Collector to accept tax club payments for current taxes which may be due prior to the commitment of those taxes;
- D. The agreement is automatically terminated if a scheduled payment is late, and the taxpayer then becomes subject to the same due date(s) and interest date(s) as other taxpayers who are not participating in a tax club;
- E. Only taxpayers who do not have outstanding tax obligations for prior tax years are eligible to participate in the tax club program; and
- F. Taxpayers wishing to participate in a tax club for a particular property tax year shall enter into a written agreement with the town accepting the deadlines determined by the Tax Collector.

## **SHELLFISH CONSERVATION ACCOUNT**

Balance July 01, 2015	\$13,417.48
Sale of Licenses	6,400.00
Fine Income	40.00
Town share of License Sales	(51.00)
Shellfish Expenses	<u>(3,929.95)</u>
Balance June 30, 2016	\$15,876.53

## **HARBOR MANAGEMENT ACCOUNT**

Balance July 01, 2015	\$3,806.10
Mooring permit fees	1,253.00
Harbor Committee Expenses	<u>(497.00)</u>
Balance June 30, 2016	\$4,562.10

## **CEMETERY ACCOUNT**

Balance July 01, 2015	\$3,202.80
Reservations and Donations	20.00
Appropriation	2,500.00
Cemetery Expenses	<u>( 0.00)</u>
Balance June 30, 2016	\$5,722.80

## **PARK & RECREATION ACCOUNT**

Balance July 01, 2015	\$4,092.79
Appropriation	500.00
Expenses	<u>(600.00)</u>
Balance June 30, 2016	\$3,992.79

## **GENERAL ASSISTANCE ACCOUNT**

Balance July 01, 2015	\$5,211.71
Appropriation	1,000.00
Expenses	<u>(371.74)</u>
Balance June 30, 2016	\$5,839.97



## 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 06/30/16 \$21.62**

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

**Interest Deposited to General Fund 06/30/16 \$5.42**

# TOWN CLERK'S REPORT 2017

## VITAL STATISTICS REPORT

During the period from July 01, 2016 to June 26, 2017 the following vital records were received and recorded:

Resident Births Recorded: 11  
Marriage Licenses Issued: 03  
Resident Deaths Recorded: 05

Thomas Mulcahy  
Ronald McGuire  
Maylon Dennison  
Charles L Dennison  
Wayne Coupal

*Words are few, thoughts are deep.  
Memories of you we will always keep*

## BUDGET REPORT

2017 Total Budget:	\$638,943.00
2017 Revenue Sources	-202,234.00
2017 Net Budget	\$436,709.00

Last year's Net Budget @ Annual Town Meeting: \$458,262.00  
Decrease of \$21,553.00

## **LOUISE CLEMENTS LIBRARY REPORT 2017**

The past year has been a productive time for the Louise Clements Library, and we have been learning how to provide better service for our borrowers. Some of the shelving has been reconfigured, and we are pleased that borrowers have been requesting particular authors and titles, and we have tried to purchase new books based on those preferences. Since November of 2016, we have added around 50 new titles, composed of adult and children's books as well as some DVDs. To these we have attached small colored stickers, so that we can track the circulation of new books versus older titles.

Our library now has issued one hundred two borrowers' cards, and our circulation statistics show that for January through December 2016, the total number of adult books signed out was 229, the total number of children's books 105, and audio books, DVDs, and videos numbered 19. With the addition of new titles, we hope to increase the circulation numbers in the upcoming year.

On the recommendation of Jenny Melvin, the state library consultant, we are reviewing our non-fiction collection and removing outdated titles, along with duplicate copies of fiction. Some we have put on our used book sale table and others have been given to Marshall Healthcare, Davis Estates, or to Porter Memorial Library for its annual book sale.

Our committee of volunteers is Teresa Bragg, Cheryl Corbett, Aimee Ganon, Angie Potter, Charlotte McKinnon, Amanda Hallissey, Charlene Cates, and Pauline Cates. A special thank-you goes to Teresa and Vicki in the town office, who are always willing to help with day-to-day library needs.

Respectfully submitted,  
Pauline Cates

# **SUPERINTENDENT OF SCHOOLS**

## **ANNUAL REPORT**

It is with great pride that I report the state of the Cutler School Department to the citizens of Cutler. The administrators, teachers and support staff all work diligently every day to meet the educational needs of all students that attend the Bay Ridge Elementary School.

During the 2016/2017 school year, Principal Darlene Wheeler has provided the necessary support that teachers and support staff need to be successful meeting the social and academic needs of our students. Ms. Wheeler stays in touch with the challenges teachers face every day by providing Title 1 support to our students. This is just one example of how she goes above and beyond to meet the educational needs of the Bay Ridge Elementary School student body.

During the 2016/2017 school year our AOS 96 administrators and teachers worked together to implement the new Common Core Standards and proficiency based education. The teachers took an active role in the implementation process. Proficiency based education is founded upon learning standards and appropriate assessments to measure the success of each student.

The Cutler high school students have school choice. Traditionally most of the students attend Washington Academy with some students attending Machias Memorial High School. Warrant Article 1 in the school budget contains the cost of providing regular education services at the Bay Ridge Elementary School, as well as, secondary tuition costs. Secondary tuition costs comprise 48.4% of this budget article.

The proposed 2017/2018 school budget of \$1,157,293.83 reflects a \$12,393.42 increase while the tax commitment for education will remain the same as last year. The School Committee added \$100,000.00 from fund balance and \$23,465.97 from the TIF account to keep the amount for tax commitment the same. The increase is primarily due to less state subsidy.

It is always a pleasure to work with the Cutler School Committee members. School Committee members Melanie Ferguson, Anita McKinley and Renee Patterson continue to provide the necessary support to the Cutler School Department to ensure that it operates effectively and efficiently.

I thank all three School Committee members for their dedicated service to the School Department.

I also thank the Cutler Selectmen for their steadfast support of the Bay Ridge Elementary School. They always stand ready to help the school.

I thank the citizens of Cutler for their support of the Bay Ridge Elementary School. If any citizens have questions or concerns please contact me any time at the AOS 96 central office.

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

## **REPORT OF THE SELECTMEN - 2017**

It's hard to believe that another year is behind us and we are getting ready for the 2017-2018 year. Thank heavens we all made it through the political season. It is my hope that we as a small town can concentrate on our likeness instead of our differences.

During the past year, we met with lots of opposition and hurdles but we were finally able to find a lot that passed all the necessary requirements for our sand and salt shed. By town meeting, we will have met our deadline for completion and it will be ready for our winter sand supply.

Our town parking and public access project was complete last fall and everyone seems pleased with the finished product. It is extremely attractive as well as functional. It is proving to be a valuable resource for the transporting of people to the light house and for the puffin tours.

The Selectmen would like to see a person come forward with the ambition to start our community on the road to a recycle program. It might have the potential to make a livelihood for someone. We spend a huge \$22,000 on trash disposal each year. Dianne and Randy have done an outstanding job carrying away our household trash but it's time to get serious about cutting back on some of our trash and start to recycle more. Maybe they will find a way to handle both for us.

Our roads need some minor repairs and some of our roads need clearing of brush, alders and small trees. Some roads need the cracks filled with tar. It is so hard to find a reputable person or firm that doesn't charge a lot of money. Do you know of anyone? If so, send along references to the town office.

Sadly our oldest citizen recently passed away without being presented with the Boston Post Cane. We have chosen to honor his memory in our town report.



It has been a pleasure working with Skipper and Dave this past year. We have all attended the required training that is now required for anyone to serve as Selectman. I hope the citizens will reelect Dave for another term. Young blood is always a good thing and Dave certainly is more than willing to learn all the ropes.

In closing, we have tried to keep the taxes as close to the previous year as possible. One unfortunate problem has been the tax acquired condos at the old base as well as an inherited tenant. It appears that we will need to seek legal counsel to get us through this which may cost us all in additional taxes.

See you at town meeting on August 17.

/s/Cynthia C. Rowden, Chair

# THE WARRANT

To: Melanie Ferguson, 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 17th of August, AD 2017 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 \$623,598.95 for Regular Instruction?

**ARTICLE 03:** Shall the Town be authorized to expend \$161,992.50 for Special Education?

**ARTICLE 04:** Shall the Town be authorized to expend \$3,262.00 for Other Instruction?

**ARTICLE 05:** Shall the Town be authorized to expend \$0.00 for Student and Staff Support?

**ARTICLE 06:** Shall the Town be authorized to expend \$39,401.92 for System Administration?

**ARTICLE 07:** Shall the Town be authorized to expend \$57,711.17 for School Administration?

**ARTICLE 08:** Shall the Town be authorized to expend \$51,074.15 for Transportation and Buses?

**ARTICLE 09:** Shall the Town be authorized to expend \$150,580.17 for Facilities Maintenance?

**ARTICLE 10:** Shall the Town be authorized to expend \$69,672.97 for All Other Expenditures?

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

**ARTICLE 11:** Shall the Town appropriate \$804,551.96 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 \$588,728.17 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 \$213,275.90 in additional local funds, which exceeds the State's Essential Programs and Services allocation model by \$195,073.76 as required to fund the budget recommended by the school committee?

The school committee **recommends \$213,275.90** for additional local funds and gives the following reasons for exceeding the State's Essential Programs and Services funding model by \$195,073.76: 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 \$1,157,293.83 for the fiscal year beginning July 1, 2017 and ending June 30, 2018 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 (Melanie Ferguson's position)  
 One Selectman for a 3-year term (David A. Glidden's position)

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

**SELECTMEN RECOMMEND:**

Administration	\$26,500.00
Office Personnel	76,960.00
M.M.A. Health Insurance	20,194.00
S.S. & Payroll Taxes	9,950.00
(Town Officers)	
3 Selectmen	6,000.00
3 Assessors	900.00
Town Clerk	600.00
Animal Control Officer	600.00
Fire Chief	500.00
E911 Officer	500.00
Road Commissioner	500.00
Transfer Station Member	240.00
Recreation Director	120.00
Registrar of Voters	120.00
3 Harbor Masters	2,250.00
Assessing Agent	3,500.00
Code Enforcement Officer	2,400.00
Licensed Plumbing Inspector	<u>400.00</u>
	\$152,234.00

**Selectmen recommend \$115,234.00 be appropriated from excise taxes and the remaining \$37,000.00 be appropriated from surplus 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	7,000.00
General Assistance *	500.00

Street Lights	7,500.00
Solid Waste Disposal	23,750.00
Ambulance	5,292.00
Animal Control Account *	500.00
Snow Removal	92,250.00
Winter Road Salt	7,000.00
Legal Defense Fund *	3,000.00
Assessor's Fund	4,500.00
Planning Board Members / Secretary	2,000.00
Park & Recreation Fund *	<u>1,500.00</u>
Total - Raised & Appropriated	\$177,042.00

\*Carry Account

**ARTICLE 20:** 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 21:** 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 22:** To see if the Town will vote to raise and appropriate the sum of \$4,000.00 for the Cutler Fourth of July Committee. (Article submitted by Cutler 4th of July Committee)

**ARTICLE 23:** To see if the Town will vote to raise and appropriate the sum of \$500.00 for the Louise Clements Library. (Article submitted by Library Committee)

**ARTICLE 24:** 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 25:** 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 26:** To see if the Town will vote to raise and appropriate \$109,637.00 to pay the County Tax.

**ARTICLE 27:** 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 28:** To see if the Town will vote to raise and appropriate \$14,400.00 for the 06th of 10 Municipal Loan Payments for the Destiny Bay Road Construction Project.

**ARTICLE 29:** To see if the Town will vote to raise and appropriate \$28,800.00 for the 06th of 10 Municipal Loan Payments for the Little Machias Road Construction Project.

**ARTICLE 30:** To see if the Town will vote to raise and appropriate \$11,500.00 for the 05th of 10 Municipal Loan Payments for the Little Machias Road Paving Project.

**ARTICLE 31:** To see if the Town will vote to raise and appropriate \$20,620.00 for the 05th of 10 Municipal Loan Payments for the Destiny Bay Road, Fitzhenry Lane, Cove Road & Marsh Road Paving Project.

**ARTICLE 32:** To see if the Town will vote to raise and appropriate \$25,750.00 for the 04th of 10 Municipal Loan Payments for the 2014 Town Road Paving of the Little Machias Road, Destiny Bay Road & Ackley Road.

**ARTICLE 33:** To see if the Town will vote to raise and appropriate \$19,160.00 for the 04th of 10 Municipal Loan Payments for the 2014 Sand / Salt Storage Building Project.

**ARTICLE 34:** To see if the Town will vote to appropriate up to \$50,000.00 for any remaining costs of the Sand / Salt Shed from surplus.

**ARTICLE 35:** To see if the Town will vote to apply all funds received from State of Maine DOT for the mandatory Sand / Salt Shed to cover costs for the construction of said shed.

**ARTICLE 36:** To see if the Town will vote to authorize the Board of Selectmen to take all monies from the sale of town acquired property and deposit it into an account to be used for improvements and maintenance of municipal properties.

**ARTICLE 37:** To see if the Town will vote to extend the maintenance of Ackley Road by approximately .2 miles.  
(Article submitted by Shawn Sparrow)

**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 change the due date for real estate and personal property taxes from December 31st of each year with interest automatically accruing on January 01st to the due date being the second Monday of February of each year with interest automatically accruing on the second Tuesday of February. (Note: This not only gives 6 extra weeks to pay taxes but takes the due date away from the Christmas and New Year holidays.)

**ARTICLE 40:** 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 41:** To see if the Town will vote to authorize the Tax Collector to charge interest at the rate of 7.00% annually on all unpaid real estate and personal property taxes for the 2017 tax assessment.

**ARTICLE 42:** 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 43:** 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 44:** Shall the Town authorize the Treasurer to waiver foreclosure on property in any manner in which the Selectmen deem to be in the best interest of the 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 / gifts 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 2017 – 2018 annual budget during the period from July 1, 2018 to the 2018 annual Town Meeting.

Notice is hereby given that the Registrar of Voters will be at the Bay Ridge School on August 17th, 2017 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 03rd day of August A.D., 2017.

**SELECTMEN OF CUTLER**

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Cynthia C. Rowden

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Mark L. McGuire, Jr.

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David A. Glidden

## RETURN OF THE WARRANT

Date: August 04th, 2017

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 .07LB.**

**NONMEMBER TOWN .09LB**

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

**RECYCLING**

**CONTAINERS FOR PAPER, CARDBOARD, GLASS, TIN CANS  
METAL & WHITE GOODS ARE FREE**

**TIRES**

**UP TO 18INCH \$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,  
tile flooring, side boards, ceramic sinks, toilets/tubs, roofing shingles,  
fiberglass insulation, small rugs (4x4 or less)**

**MATTRESSES & 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 4:00 pm.**

**Selectmen’s meetings are held on the third Thursday  
of each month at 5:00 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.**

**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.**

**Visit our website @ [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	263-6439
Jackie Robbins	Assessing Agent	852-1840
James Bradley	CEO/LPI	255-8874
Wayne Dennison	Fire Chief	259-3632
Darrel Hinerman	Emergency Mng. Director	259-7111
Kevin Brodie	Animal Control	263-4243
Pauline Cates	Library	259-3909
AOS 96, Scott Porter	Superintendent's Office	255-6585
Bay Ridge School		259-3347
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
Andrew Hall	Town Snow Removal	812-5211
Kevin Feeney	Road Commissioner	263-6637
ME DOT	State Snow Removal	941-4500



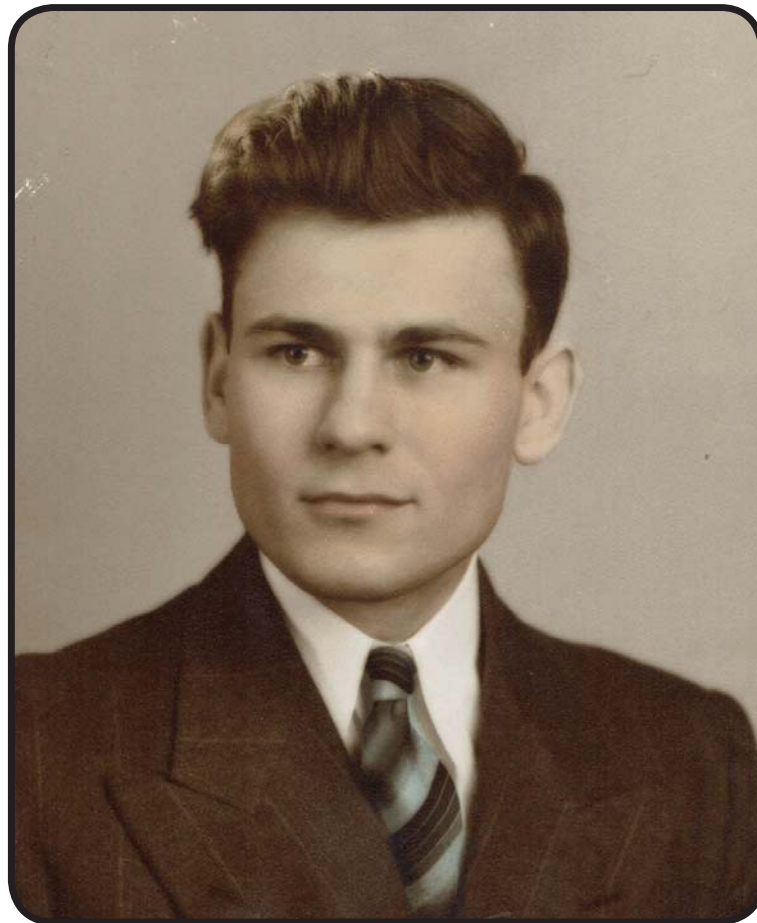
## IN MEMORY – JOSEPH P WAAG

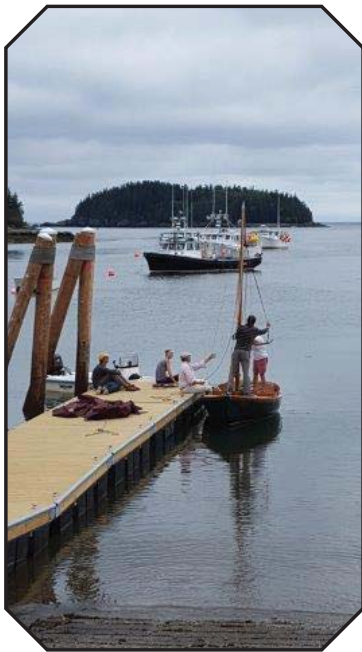
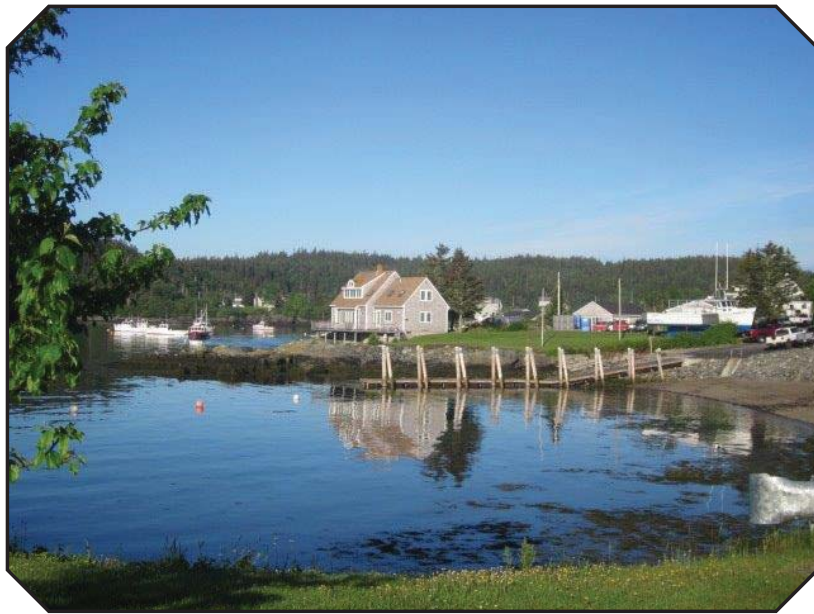
The Board of Selectmen wishes to present the 2017 annual town report to the citizens of Cutler in memory of their oldest resident, Joseph Waag.

Joseph passed peacefully on June 27th at the age of 96. He was born in New York City in 1921 and received a BA in history from Queens College before serving in WWII in the South Pacific. Joe later went on to become a pioneer in television technology, working as a technical director and innovator in early color TV and special effects. During his successful career, he covered political and sports events, the first moon shot and worked on shows that ranged from Howdy Doody to Johnny Carson to Saturday Night Live and the NBC Nightly News.

Joe had a brilliant mind and a thirst for knowledge. An avid reader, he had a great sense of humor and a passion for playing the piano. Following their dream to retire in Maine, Joe and his wife Joan came Downeast in 1992 to a community that they've loved being a part of ever since. He was an active member of St Aiden's Church and spent many happy hours tending his garden. Joe and Joan are well known locally for the many delicious fruit cakes that they would make and sell for a church fundraiser at Christmas time.

Besides his beloved wife Joan, Joe leaves daughters Christine and Anneke of Cutler. Daughter Erica and son Robert of NY, along with 6 grandchildren.





**New Cutler Boat Ramp**