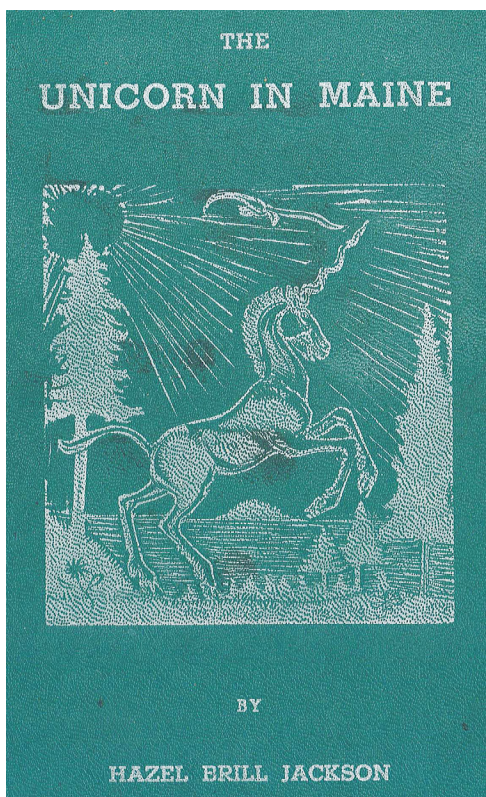


ANNUAL REPORT
Of The
MUNICIPAL OFFICERS
Of The Town Of
CUTLER
2021-2022



The
UNICORN IN MAINE
 and
Other Verses and Block Prints
 of
 "Destiny Bay"



"Destiny Bay" is a home by one of the bluest and deepest
 harbours of the coast of Maine.

by

Hazel Brill Jackson

8/8/22

Hello

This small booklet was with
 my grandparents' effects and I
 thought it might be of interest to
 someone there.

My grandparents Ben and
 Marquette Lister, used to own a
 house in Cutler, and also the
 land at Western Head. I spent
 a number of summers up there
 as a child and have many
 fond memories of boating with
 Mr. Maker (Fred Maker, Sr.),
 picking wild blueberries and
 walking the rocky shoreline.

I hope this little booklet
 finds a new home, back in Cutler!
 It is signed by the author to my grandmother.

Sincerely,
 Tim Lister

P.S. So happy to see that
 Western Head is preserved!!

Poems and
 artwork from
 Ms. Jackson's
 book are scattered
 throughout this
 Annual Report.

ANNUAL REPORT

Of The

MUNICIPAL OFFICERS

Of The Town Of

CUTLER, MAINE

For The Year

2021 - 2022

Also

The Warrant

Printed by

Fundy Bay Printing - Machias, Maine

ELECTED TOWN OFFICERS and Appointed Officials 2021 – 2022

Selectmen and Overseers of the Poor Board of Assessors

Cynthia C. Rowden, Chair – Term expires 2022
Kimberly Davis – Term expires 2023
Justin Crosman – Term expires 2024

Administrative Assistant Town Clerk, Tax Collector, Treasurer, Registrar of Voters E911 Coordinator

Teresa M. Bragg
(Appointed)

Deputy - Clerk, Tax Collector & Registrar

Donna W Michaud
(Appointed)

Town of Cutler AOS 96 Board of Directors

Renee Patterson – Term expires 2022
Christine Moulton – Term expires 2023
DeAnne Taylor – Term expires 2024

Road Commissioner

Kevin C Feeney
(Elected)

Animal Control Officer

Kevin Brodie
(Appointed)

Code Enforcement Officer/ Plumbing Inspector

Kevin Brodie
(Appointed)

Planning Board Members

FaeTerri Silver, Chair
Trevor Jessiman, Vice Chair
Abbey Jessiman, Secretary
(Appointed)

Board of Appeals

Vacant

Shellfish Warden

Peter W Taylor, Sr
(Appointed)

Shellfish Committee Members

Gerald Cates Jr., Chair
Bradford Geel, Vice Chair
Lorraine Davis, Secretary
Danny Beam
Wendell Davis
(Appointed)

Harbor Masters

Allan Fitzhenry - Appt. expires 2022
Patrick Feeney - Appt. expires 2023
Brian Cates - Appt. expires 2024

Harbor Management Committee

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

Fire Chief

Wayne S. Dennison
(Appointed)

Emergency Management Director

Darrel Hinerman

(Appointed)

Health Officer

Robert Abrams, MD

(Appointed)

SENATOR MARIANNE MOORE

28 St. Croix Drive, Calais, ME 04619 • Phone: 454-0501

e-mail: Marianne.Moore@legislature.maine.gov

Maine Senate Chamber

State House #3, Augusta, ME 04333-0003 • Phone: 287-1505

Toll-Free Senate Message Center: 1-800-423-6900

REPRESENTATIVE WILLIAM R. TUELL

431 Hadley Lake Road, East Machias, Me 04630 • Phone: 271-8521

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



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

Dear Friends:

For three years it has been my privilege to guide our great state, working with the Legislature to keep Maine people safe and put our economy on a path to recovery.

Since the arrival of the COVID-19 vaccines in December 2020, we have worked hard to get as many shots into the arms of Maine people as quickly as possible. In the last year, more than a million Maine people have gotten fully vaccinated from COVID-19. It is thanks to them that our state has one of highest vaccination rates and one of the lowest death rates from COVID-19, despite having a much older population than other states. People are coming to Maine because we are one of the safest states in the nation.

Following the recommendations of the Economic Recovery Committee, our economy has not only fully recovered, but has surpassed pre-pandemic projections and unemployment claims have dropped to pre-pandemic levels. And, last year, I was pleased to sign a balanced, bipartisan budget that finally achieves the State's commitment to 55 percent education funding, fully restores revenue sharing, and expands property tax relief for Maine residents.

Maine can be proud of our nation-leading progress, but our work is far from done. Through the Maine Jobs & Recovery Plan, we will continue to address our longstanding workforce shortage, the expansion of broadband, education and job training opportunities, housing, child care, and transportation. Drawing on the hard work and resilience of Maine people, together we will rebuild our economy and rise from this unprecedented challenge a state that is stronger than ever.

In 2022, I will be focused on our economy, on our climate, on our kids, on keeping people safe and on the health and welfare of all Maine people. We have persevered, and, while challenges remain, we will get through them together. I am proud of the people of Maine, and I am proud to be your Governor.

Thank you,

A blue ink signature of Janet T. Mills, written in a cursive style.

Janet T. Mills
Governor

January 1, 2022

Dear Friends,

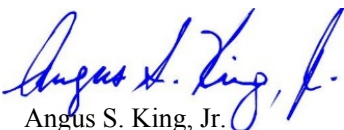
On the heels of 2020's challenges, 2021 brought us both amazing progress and frustrating setbacks. The incredible rollout of several effective, FDA approved COVID-19 vaccines helped reduce the risks of this deadly pandemic – but vaccine hesitancy, combined with the dangers of new variants, have prolonged this crisis and created new risks for Maine people. The challenges raised tension levels to boiling points during the fallout of the 2020 presidential election and the January 6th Capitol attack. But despite that, Congress was able to deliver for a nation gripped by an unprecedented pandemic. As we reflect back on the year, we see the important action that will make a difference for Maine people – as well as work still unfinished.

As COVID-19 continued to impact communities across our state and the country, Congress's first priority this year was to confront the pandemic's health threats and economic toll. We immediately got to work on the *American Rescue Plan*, crafting an emergency bill to meet the moment and get our nation back on stable footing. The legislation delivered essential support to businesses facing crises, households in need, and the medical professionals on the front lines of this fight. The funds helped get vaccine shots in arms, while also confronting the damage done to our economy. All told, the *American Rescue Plan* is bringing billions of dollars to Maine, helping the state continue to push through this crisis and bounce back stronger than ever.

After passing the *American Rescue Plan*, Congress turned its attention to a longstanding but unfulfilled priority: infrastructure. Through hard work and compromise, both parties came together to pass a bipartisan bill that finally addresses key infrastructure needs. For Maine people, the bill means an estimated \$1.5 billion to repair crumbling roads and out-of-date bridges, \$390 million to improve access to clean drinking water, and more. I am most excited about the significant funding for broadband – because, as we have seen during the pandemic, broadband is a necessity to succeed in the 21st century economy. The historic investments in the bipartisan infrastructure bill, combined with additional funding I pushed for in the *American Rescue Plan*, will bring an estimated \$400 million for broadband home to Maine. These funds will be nothing short of transformational, creating new opportunities across our state.

These two bills have made and will continue to make a real difference for Maine people, helping to both address the challenges of COVID-19 and lay a foundation for long-term success. I am proud of what we've accomplished this year – but I know there is still a lot of work to do and that the road ahead is challenging. Even still, I am filled with optimism because I know the true nature of our citizens, though challenged, has not changed. Despite every hardship, people in towns and communities have stepped up with strong local leadership, a willingness to help, and a Maine 'neighborhood' spirit. It is why I truly believe we can and will get through anything together. Mary and I wish you a happy, healthy, and safe 2022.

Best Regards,



Angus S. King, Jr.
United States Senator

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2923
(202) 224-2993 (FAX)

United States Senate
WASHINGTON, DC 20510-1904

COMMITTEES:
SPECIAL COMMITTEE
ON AGING,
CHAIRMAN
APPROPRIATIONS
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE

Dear Friends:

I am deeply honored to serve the people of Maine in the U.S. Senate, and I welcome this opportunity to share some of the areas I have been working on over the past year.

The ongoing COVID-19 pandemic continues to pose enormous challenges for our state and our country. When the pandemic began, I co-authored the Paycheck Protection Program that helped small businesses remain afloat and keep their employees paid. In Maine, our small businesses received more than 47,000 forgivable loans totaling \$3.2 billion. I also led efforts to provide relief for loggers, lobstermen, and bus companies.

In addition, I helped secure \$700 million to assist Maine's overwhelmed hospitals and nursing homes, and a new law I led prevented Medicare payment cuts to help further ease the financial strain on our hospitals. I also urged the CDC to update its recommendations so that our students and teachers could safely return to their classrooms, and I pressed the Administration to end the closure of the U.S.-Canada border.

While addressing the pandemic has been a major focus, I've also worked hard to ensure Maine's other needs are met. A group of 10 Senators, of which I was a part, negotiated the landmark bipartisan infrastructure bill that was signed into law in November. I co-authored the section of the bill that will provide Maine with as much as \$300 million to expand high-speed internet in rural and underserved areas.

Soaring inflation is another crisis, particularly when it comes to the cost of heating oil. I have strongly supported federal programs that help Maine families stay warm. In November, Maine was awarded \$35 million to help low-income Mainers pay their energy bills. And the bipartisan infrastructure bill included \$3.5 billion to help families make energy efficiency improvements that would permanently lower their heating costs.

As a senior member of the Appropriations Committee, I have supported investments in Maine's communities. This year's funding bills include \$265 million I championed for 106 projects across Maine. These projects would help create jobs, improve workforce training, address the opioid crisis, and increase access to childcare and health care services. In addition, I worked to reverse proposed cuts to our Navy in order to help protect America and keep the skilled workers at Bath Iron Works on the job. The bills also include \$475 million for the construction of a new dry dock at Maine's Portsmouth Naval Shipyard that will allow the Navy to continue to carry out its submarine missions. I will keep working to get these important bills enacted.

No one works harder than the people of Maine, and this year I honored that work ethic when I cast my 8,000th consecutive vote, becoming the only Senator in history to do so without ever having missed a roll call vote. The Lugar Center at Georgetown University once again ranked me as the most bipartisan Senator for the eighth year in a row.

In the New Year, I will keep working to solve problems and make life better for the people of Maine and America. May 2022 be a happy, healthy, and successful one for you, your family, and our state.

Sincerely,



Susan M. Collins
United States 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
Residence: (207) 271-8521
Will.Tuell@legislature.maine.gov

April 2022

Dear Friends and Neighbors,

As I near the end of my 4th term, I wanted to express my appreciation that you have once again entrusted me with the responsibility of being your State Representative. I thank you for all the support you have given me these past eight years. It has been truly a privilege to serve you all in greater Washington County.

The 130th Legislative Session, which covered the majority of the COVID-19 pandemic is ending soon with the Supplemental Budget being passed. Each tax filer with income under \$100,000 will be receiving a check for \$850.00, targeted for late July. Married couples filing jointly under \$150,000 will be eligible as well. Please call my office (207) 287-1440 if there are any questions.

I encourage you to actively participate in your state government. Phone calls and letters are always welcome. With the wider use of technology, meetings and hearings are more accessible than ever. Using the homepage of the Maine Legislature: **Legislature.Maine.Gov**, you will find access to Zoom meetings and YouTube videos. I also send a weekly email with current state news. If you wish to receive these updates, please contact me at Will.Tuell@legislature.maine.gov and we will gladly add you to our list.

Again, thank you for giving me the honor of serving you at the State House and may you all have a safe and healthy remainder of 2022.

Sincerely,

A handwritten signature in black ink that reads "William Tuell".

William Tuell
State Representative

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 2022

The last year has brought unique and unprecedented challenges to us all and the Washington County Sheriff's Office was no exception. With much dedication, commitment and hard work we have continued to persevere as a community and as a law enforcement agency.

Although the COVID-19 Pandemic has continued to plague our lives, we have all made adjustments and modifications to move forward. The Regional Communications Center have seen a surge in medical emergency calls which has only been exacerbated by the shortage of medical first responders. We are extremely thankful and fortunate that many of the local fire department volunteers have stepped up to assist and fill the gaps created by this pandemic. Continued screening, safety protocols and adherence to the CDC guidelines have played a key role in keeping the Washington County Jail fully staffed and protecting the health of the incarcerated.

Sadly, over the past few years, we have faced a significant increase in violent crimes within Washington County. The effects of these incidents stretch to every facet of our agency, from the initial call, to the responders and investigation and finally to the incarceration. I am incredibly proud of our employees, the sacrifices they have made.

I am extremely pleased to report that two new detective positions were approved for the upcoming year. While two of our deputies continue their assignment to the Maine Drug Enforcement Agency, working diligently to apprehend and decrease the flow of drugs into Washington County.

Our patrol canine division has become one of the leaders within that State of Maine providing training to other agencies and fortunate to acquire a third canine for our agency.

In closing, I would like to thank the Citizens for the continued support and cooperation in our efforts to keep Washington County safe and secure.

Respectfully Submitted,

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

www.washingtoncountymaine.ci

PRESS RELEASE
For Immediate Release

Municipal officials are pleased to announce that the **Town of Cutler** has received a **\$717** dividend check from the Maine Municipal Association because of its good performance 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. At its May meeting, the board approved another dividend distribution. Actual allocation and eligibility is based on the individual member's own loss experience. Michelle Pelletier, Director of Risk Management Services for MMA, said more than 79 percent of program participants received a dividend this year for their good risk management practices and favorable loss experience.

This year the Workers Compensation Fund has distributed almost **\$725,000** in dividends to participants and the Property and Casualty Pool has paid dividends of nearly **\$600,000**, for total payments of just over \$1.3 million returned directly to MMA members.

Maine Municipal Association has been paying dividends since 1997, the two programs have returned over **\$26 million** 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 and click on the Risk Management Services link, or call 1-800-590-5583.



Proven Expertise & Integrity

INDEPENDENT AUDITORS' REPORT

Selectboard
Town of Cutler
Cutler, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Cutler, Maine, as of and for the year ended June 30, 2020 and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

3 Old Orchard Road, Buxton, Maine 04093

Tel: (800) 300-7708

(207) 929-4606

Fax: (207) 929-4609

www.rhrsmith.com

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Cutler, Maine as of June 30, 2020 and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 11, budgetary comparison and pension and OPEB information on pages 68 through 78 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Cutler, Maine's basic financial statements. The Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 20-A MRSA §6051, Sub-chapter 1(K) of the Maine Revised Statutes as amended and is also not a required part of the basic financial statements.

The Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements, capital asset schedules and the schedule of expenditures of federal awards are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the

auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements, capital asset schedules and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 23, 2022, on our consideration of the Town of Cutler, Maine's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Cutler, Maine's internal control over financial reporting and compliance.

RHR Smith & Company

Buxton, Maine
March 23, 2022

Ebb Tide

The gulls were wailing, wailing
For the soul that could not go
For the soul that yearned to go-
While the racing tides of Fundy
Were surging on the flow,

Were surging on the flow-
And the soul could not go free
On the flow could not go free
Till the waters of the harbour
Were running to the sea.

The gulls are laughing, laughing
For the soul that's free at last
For the soul that's glad at last-
And the racing tides of Fundy . . .
Are ebbing, ebbing fast.

There is a superstition that people die
only at the ebbing of the tide.

Table 1
Town of Cutler, Maine
Net Position
June 30,

	<u>2020</u>	<u>2019</u> (Restated)
Assets		
Current Assets	\$ 1,083,602	\$ 1,338,700
Noncurrent Assets - Capital Assets	<u>2,147,114</u>	<u>1,899,674</u>
Total Assets	<u>3,230,716</u>	<u>3,238,374</u>
Deferred Outflows of Resources		
Deferred Outflows Related to Pensions	6,403	7,444
Deferred Outflows Related to OPEB	<u>5,382</u>	<u>709</u>
Total Deferred Outflows of Resources	<u>11,785</u>	<u>8,153</u>
Liabilities		
Current Liabilities	277,243	246,476
Noncurrent Liabilities	<u>370,523</u>	<u>468,876</u>
Total Liabilities	<u>647,766</u>	<u>715,352</u>
Deferred Inflows of Resources		
Prepaid Taxes	2,671	4,488
Deferred Inflows Related to Pensions	5,329	13,903
Deferred Inflows Related to OPEB	<u>9,801</u>	<u>6,081</u>
Total Deferred Inflows of Resources	<u>17,801</u>	<u>24,472</u>
Net Position		
Net Investment in Capital Assets	1,659,766	1,337,006
Restricted	571,297	371,796
Unrestricted	<u>345,871</u>	<u>797,901</u>
Total Net Position	<u>\$ 2,576,934</u>	<u>\$ 2,506,703</u>



Table 2
Town of Cutler, Maine
Changes in Net Position
For the Years Ended June 30,

	<u>2020</u>	<u>2019</u>
Revenues		
Taxes:		
Property	\$ 1,228,495	\$ 1,165,347
Excise	110,114	118,239
Intergovernmental	559,006	465,000
State of Maine on-behalf payments	15,534	30,664
Charges for services	15,655	32,811
Investment income	5,635	7,118
Other revenue	31,661	46,666
Total revenues	<u>1,966,100</u>	<u>1,865,845</u>
Expenses		
General government	156,999	181,489
Protection	19,367	18,862
Public works	153,326	96,930
Health and sanitation	35,089	15,484
Social services	663	2,500
Education	1,231,031	1,076,911
State of Maine on-behalf payments	15,534	30,664
County tax	109,484	112,842
Unclassified	160,682	59,973
Interest expense	12,951	20,702
Capital outlay	(95,000)	13,409
Unallocated depreciation	95,743	70,090
Total expenses	<u>1,895,869</u>	<u>1,699,856</u>
Change in Net Position	70,231	165,989
Net Position - July 1, Restated	<u>2,506,703</u>	<u>2,340,714</u>
Net Position - June 30	<u><u>\$ 2,576,934</u></u>	<u><u>\$ 2,506,703</u></u>

Revenues and Expenses

Revenues for the Town's governmental activities increased by 4.22% while total expenses increased by 11.53%. The increase in revenues was primarily due to taxes-property and intergovernmental. The increased in expenses was primarily due to education.

SCHEDULE 1

TOWN OF CUTLER, MAINE

**BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 253,165	\$ 253,165	\$ 253,165	\$ -
Resources (Inflows):				
Property taxes	1,217,971	1,217,971	1,201,756	(16,215)
Excise taxes	116,340	116,340	110,114	(6,226)
Intergovernmental:				
State revenue sharing	46,791	46,791	46,316	(475)
Homestead reimbursement	41,778	41,778	41,401	(377)
Wildlife refuge	10,750	10,750	11,451	701
BETE reimbursement	21,525	21,525	21,525	-
Local road assistance	-	-	7,588	7,588
Tree growth	13,500	13,500	12,359	(1,141)
Veteran's/other	750	949	1,118	169
Charges for services/fees:				
Administration	-	-	3,381	3,381
Other income:				
In lieu of payments	-	-	3,225	3,225
Interest/fees on taxes	-	-	11,489	11,489
Other revenue	5,750	5,750	7,917	2,167
Investment income	-	-	5,548	5,548
Transfers in from other funds	189,850	189,850	189,895	45
Amounts Available for Appropriation	<u>1,918,170</u>	<u>1,918,369</u>	<u>1,928,248</u>	<u>9,879</u>
Charges to Appropriations (Outflows):				
General government	180,415	198,728	163,764	34,964
Protection	44,900	19,900	19,367	533
Public works	111,100	153,828	153,326	502
Health and sanitation	33,750	33,750	35,089	(1,339)
Social services	3,000	10,340	663	9,677
Education	838,315	-	-	-
County tax	109,484	109,484	109,484	-
TIF	96,370	-	-	-
Debt service	96,980	96,980	120,189	(23,209)
Unclassified	247,091	333,762	263,698	70,064
Transfers to other funds	600	971,520	1,011,370	(39,850)
Total Charges to Appropriation	<u>1,762,005</u>	<u>1,928,292</u>	<u>1,876,950</u>	<u>51,342</u>
Budgetary Fund Balance - June 30	<u>\$ 156,165</u>	<u>\$ (9,923)</u>	<u>\$ 51,298</u>	<u>\$ 61,221</u>
Use of committed fund balance	\$ -	\$ 9,735	\$ -	\$ (9,735)
Use of assigned fund balance	-	86,353	-	(86,353)
Use of unassigned fund balance	<u>97,000</u>	<u>167,000</u>	<u>-</u>	<u>(167,000)</u>
	<u>\$ 97,000</u>	<u>\$ 263,088</u>	<u>\$ -</u>	<u>\$ (263,088)</u>

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

TOWN OF CUTLER, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
 BUDGET AND ACTUAL - EDUCATION FUND
 FOR THE YEAR ENDED JUNE 30, 2020

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1, Restated	\$ 297,150	\$ 297,150	\$ 297,150	\$ -
Resources (Inflows):				
Local Assessments	539,028	-	-	-
Local Additional	299,287	-	-	-
Intergovernmental Revenues:				
State Subsidy	305,776	305,776	305,776	-
State Agency Clients	21,770	21,770	6,077	(15,693)
TIF Funds	50,000	-	-	-
Other Revenue	1,000	1,000	612	(388)
Transfers In From Other Funds	-	888,315	878,165	(10,150)
Amounts Available for Appropriation	<u>1,514,011</u>	<u>1,514,011</u>	<u>1,487,780</u>	<u>(26,231)</u>
Charges to Appropriations (Outflows):				
Regular Instruction (Article 2)	774,718	761,918	722,426	39,492
Special Education (Article 3)	180,918	150,776	117,752	33,024
Other Instruction (Article 4)	3,262	3,262	120	3,142
System Administration (Article 6)	48,347	48,347	45,445	2,902
School Administration (Article 7)	63,435	111,749	109,555	2,194
Transportation and Buses (Article 8)	56,752	56,752	44,436	12,316
Facilities Maintenance (Article 9)	144,321	96,007	79,930	16,077
Other Expenditures (Article 10)	70,108	33,842	22,327	11,515
Debt Service	-	20,000	20,402	(402)
Transfers to other funds	-	59,208	17,517	41,691
Total Charges to Appropriation	<u>1,341,861</u>	<u>1,341,861</u>	<u>1,179,910</u>	<u>161,951</u>
Budgetary Fund Balance - June 30	<u>\$ 172,150</u>	<u>\$ 172,150</u>	<u>\$ 307,870</u>	<u>\$ 135,720</u>
Use of unassigned fund balance	<u>\$ 125,000</u>	<u>\$ 125,000</u>	<u>\$ -</u>	<u>\$ (125,000)</u>

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

SCHEDULE B

TOWN OF CUTLER, MAINE

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2020

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 12,266	\$ -	\$ -	\$ 12,266
Investments	-	-	9,980	9,980
Due from other governments	48,866	-	-	48,866
Due from other funds	274,996	155,921	74	430,991
TOTAL ASSETS	\$ 336,128	\$ 155,921	\$ 10,054	\$ 502,103
LIABILITIES				
Accounts payable	\$ 9,271	\$ -	\$ -	\$ 9,271
Accrued payroll	8,770	-	-	8,770
Due to other funds	43,743	-	-	43,743
TOTAL LIABILITIES	61,784	-	-	61,784
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	255,184	155,921	10,054	421,159
Committed	-	-	-	-
Assigned	30,461	-	-	30,461
Unassigned	(11,301)	-	-	(11,301)
TOTAL FUND BALANCES	274,344	155,921	10,054	440,319
TOTAL LIABILITIES AND FUND BALANCES	\$ 336,128	\$ 155,921	\$ 10,054	\$ 502,103

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, 2020

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Intergovernmental income	\$ 105,395	\$ -	\$ -	\$ 105,395
Charges for services	12,274	-	-	12,274
Interest income	87	-	-	87
Other income	8,318	-	100	8,418
TOTAL REVENUES	<u>126,074</u>	<u>-</u>	<u>100</u>	<u>126,174</u>
EXPENDITURES				
Capital outlay	-	-	-	-
Other	170,171	14,617	-	184,788
TOTAL EXPENDITURES	<u>170,171</u>	<u>14,617</u>	<u>-</u>	<u>184,788</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(44,097)</u>	<u>(14,617)</u>	<u>100</u>	<u>(58,614)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	150,987	9,735	-	160,722
Transfers (out)	(199,850)	-	(45)	(199,895)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(48,863)</u>	<u>9,735</u>	<u>(45)</u>	<u>(39,173)</u>
NET CHANGE IN FUND BALANCES	(92,960)	(4,882)	55	(97,787)
FUND BALANCES - JULY 1, RESTATED	<u>367,304</u>	<u>160,803</u>	<u>9,999</u>	<u>538,106</u>
FUND BALANCES - JUNE 30	<u>\$ 274,344</u>	<u>\$ 155,921</u>	<u>\$ 10,054</u>	<u>\$ 440,319</u>

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

SUPERINTENDENT OF SCHOOLS ANNUAL REPORT 2022

Cutler School District

When I wrote the Cutler Annual Report last year it was my hope that our schools would be back to normal, but as we all know now, with Fall came an increase in Covid cases which caused school closures here and across the State. It has been a difficult year for everyone, but we have high hopes for the 2022/2023 school year.

I commend the Bay Ridge Elementary School staff for their dedicated work to meet the needs of our students during the 2021/2022 school year. The challenges were many this year, but the staff stepped up to turn a very difficult year into a successful one that will be remembered for years to come. I thank the outgoing Principal, Darlene Wheeler, for her leadership during the pandemic and her dedicated service to our students over the years. We all wish her the best in retirement.

I welcome our new Principal, Amy Watson-Preston, to the Bay Ridge School family. Mrs. Watson-Preston will also be teaching grades 3 and 4. She is a highly talented and experienced teacher from Mid-Coast Maine. Mrs. Watson-Preston looks forward to building a strong relationship with the Cutler community. We all wish her the best in her new position.

The proposed 2022 /2023, Cutler School Department budget is \$1,541,690.00, which has increased \$168,920.00 compared to last year. Increases in the proposed 2022/2023 school budget are as follows: staffing costs, secondary tuition, Special Education and high energy costs. Secondary tuition costs are up \$82,221.00, which comprises 53.8% of Article 1 (Instruction) education costs. Even though the cost of education has increased, the tax commitment will remain the same as last year. This is possible due to an increase in State Subsidy, as well as using \$135,998.02 in fund balance.

The Cutler School Department is supported by the efforts of the AOS 96 central office team. The AOS 96 team members are the following: Mary Maker, Special Education Director; Carol Geel, Administrative Assistant; Laurie Schoppee, Administrative Assistant; Mitchell Look, Federal Programs Manager/Curriculum Coordinator; Kathi Mahar, Federal Grants/Audit Consultant; Amanda Sprague, Business Manager; Lisa Nicely, Administrative Assistant; Amy Albee, Bookkeeper; Heather Wood, Bookkeeper; Shannon Demarest, Bookkeeper. I thank each of them for their dedication to provide support services for the 11 AOS 96 towns.

It is always a pleasure to work with the Cutler School Committee members. School Committee members Renee Patterson, Christine Moulton and DeAnne Taylor 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 Selectboard Members 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

Cutler School Department

Proposed Budget

2022/2023

Cutler School Department

Page	Budget Totals	2021/2022	2022/2023	\$ increase/ decrease
	Regular Instruction Regular Elementary Gifted & Talented Regular Secondary			
2	Total Regular Instruction	\$ 768,775.00	\$ 907,826.00	\$139,051.00
	Special Education Special Education Elementary Special Education Secondary Special Education Administration			
3	Total Special Education	\$ 179,806.00	\$ 215,200.00	\$ 35,394.00
	Other Instruction Co-Curricular			
4	Total Other Instruction	\$ 6,729.00	\$ 7,625.00	\$ 896.00
	Student & Staff Support Health			
4	Total Student & Staff Support	\$ -	\$ 775.00	\$ 775.00
	System Administration Office of the Superintendent School Board			
4	Total System Administration	\$ 56,979.00	\$ 57,177.00	\$ 198.00
	School Administration Office of the Principal			
5	Total School Administration	\$ 32,643.00	\$ 64,341.00	\$ 31,698.00
5	Total Student Transportation	\$ 81,746.00	\$ 81,480.00	\$ (266.00)
	Facilities & Maintenance Operation of Plant Debt Service			
6	Total Facilities & Maintenance	\$ 170,525.00	\$ 127,842.00	\$ (42,683.00)
	Other Expenditures Food Services Adult Ed Undistributed			
6	Total Other Expenditures	\$ 75,567.00	\$ 79,424.00	\$ 3,857.00
GRAND TOTAL		\$ 1,372,770.00	\$ 1,541,690.00	\$ 168,920.00

Cutler School Department

Comparison Between 2021/2022 and 2022/2023

Regular Instruction

Elementary Program

Personnel

Teaching Staff

	<u>2021/2022</u>	<u>2022/2023</u>
Pre-K-K	\$ 38,400.00	\$ 41,350.00
Grades 1-2	\$ 51,075.00	\$ 45,400.00
Grades 3-4	\$ 45,600.00	\$ 48,550.00
Grades 5-6	\$ 41,550.00	\$ 41,800.00
Grade 7	\$ -	\$ 2,400.00
Grade 8	\$ 51,075.00	\$ 50,800.00
Ed Tech	\$ -	\$ 20,831.00
Gifted & Talented	\$ 2,113.00	\$ 2,113.00
Itinerants (Art, Music, PE, Library)	\$ 12,350.00	\$ 25,651.00
Curriculum Coordinator	\$ 2,700.00	\$ 3,708.00
Sick/Personal Day Bonus	\$ 1,500.00	\$ 1,500.00
Substitutes	\$ 8,000.00	\$ 8,000.00
Total	\$ 254,363.00	\$ 292,103.00

Benefits			
FICA/Medicare	\$ 4,198.00	\$ 5,251.00	
Health Insurance	\$ 54,539.00	\$ 68,237.00	
Disability Insurance	\$ 1,818.00	\$ 1,818.00	
MainePERS	\$ 10,494.00	\$ 11,136.00	
Workers' Compensation	\$ 3,784.00	\$ 4,350.00	
Unemployment Insurance	\$ 1,236.00	\$ 1,422.00	
Professional Credits	\$ 1,500.00	\$ 6,750.00	
Total	\$ 77,569.00	\$ 98,964.00	
Professional Services			
Professional Services	\$ 1,500.00	\$ 1,500.00	
Technology	\$ 4,500.00	\$ 10,400.00	
Travel Expenses	\$ 400.00	\$ 400.00	
Supplies/Textbooks	\$ 10,864.00	\$ 8,549.00	
Professional Dues & Fees	\$ 4,310.00	\$ 2,820.00	
Other (repairs, leases, Class trips)	\$ 9,000.00	\$ 4,600.00	
Total	\$ 30,574.00	\$ 28,269.00	
Secondary Program			
Tuition 36 + 2 @ \$12,855	\$ 406,269.00	\$ 488,490.00	
21/22 (33 @ 12,311)	\$ 406,269.00	\$ 488,490.00	
Total Regular Instruction (Article 2)	\$ 768,775.00	\$ 907,826.00	\$ 139,051.00

Increase due to teachers' contractual agreement, 4% increase in BC/BS and adding Library as well as a portion of music into the local budget as Title funds no longer support.

Special Education		<u>2021/2022</u>	<u>2022/2023</u>
Personnel			
Director's Salary	\$ 6,237.00	\$ 5,874.00	
Secretary's Salary	\$ 2,865.00	\$ 2,779.00	
Special Ed Teacher	\$ 37,950.00	\$ 40,900.00	
Nurse	\$ 9,120.00	\$ -	
Ed Tech	\$ 21,506.00	\$ 22,181.00	
Ed Tech	\$ -	\$ 22,518.00	
Substitutes	\$ 1,200.00	\$ 1,200.00	
Tutor	\$ 500.00	\$ 500.00	
Total	\$ 79,378.00	\$ 95,952.00	
Benefits			
FICA/Medicare	\$ 1,659.00	\$ 1,341.00	
Health Insurance	\$ 24,317.00	\$ 34,488.00	
MainePERS	\$ 2,495.00	\$ 3,307.00	
Workers' Compensation	\$ 703.00	\$ 873.00	
Unemployment Insurance	\$ 618.00	\$ 679.00	
Professional Credits	\$ 6,000.00	\$ 6,000.00	
Total	\$ 35,792.00	\$ 46,688.00	
Professional Services/Staff Development			
Professional Services	\$ 500.00	\$ -	
Contracted Services	\$ 38,570.00	\$ 47,519.00	
Office Expenses	\$ 4,566.00	\$ 4,271.00	
Travel Expenses	\$ 500.00	\$ 750.00	
Surcharge	\$ 19,500.00	\$ 18,000.00	
Total	\$ 63,636.00	\$ 70,540.00	
Supplies and Materials			
Technology	\$ -	\$ 520.00	
Supplies & Equipment	\$ 1,000.00	\$ 1,500.00	
Total	\$ 1,000.00	\$ 2,020.00	
Total Special Education Program (Article 3)	\$ 179,806.00	\$ 215,200.00	\$ 35,394.00

Increase due to adding a Pre K Ed Tech, 4% increase in BC/BS, and an additional IEP coordinator support at the secondary level.

	<u>2021/2022</u>	<u>2022/2023</u>	
Other Instruction			
Athletic Fees	\$ 6,729.00	\$ 7,625.00	
Total Other Instruction (Article 4)	\$ 6,729.00	\$ 7,625.00	\$ 896.00

Increase due to coaching stipends.

	<u>2021/2022</u>	<u>2022/2023</u>	
Student & Staff Support			
Health Services	\$ -	\$ 775.00	
Total Student & Staff Support (Article 5)	\$ -	\$ 775.00	\$ 775.00

	<u>2021/2022</u>	<u>2022/2023</u>	
System Administration			
Personnel			
Superintendent's Salary	\$ 10,295.00	\$ 9,773.00	
Business Manager's Salary	\$ 4,905.00	\$ 4,713.00	
3 Bookkeepers & 1 Secretary	\$ 13,497.00	\$ 13,594.00	
Office Expenses	\$ 17,004.00	\$ 16,195.00	
School Board	\$ 2,925.00	\$ 2,925.00	
Total	\$ 48,626.00	\$ 47,200.00	
Benefits			
FICA/Medicare	\$ 224.00	\$ 224.00	
Workers' Compensation	\$ 30.00	\$ 30.00	
Unemployment Insurance	\$ 39.00	\$ 39.00	
Total	\$ 293.00	\$ 293.00	
Professional Services			
Professional Services	\$ 5,500.00	\$ 6,500.00	
Supplies	\$ 600.00	\$ 600.00	
Professional Dues & Fees	\$ 685.00	\$ 685.00	
Other (insurance, misc.)	\$ 1,275.00	\$ 1,899.00	
Total	\$ 8,060.00	\$ 9,684.00	
Total System Administration (Article 6)	\$ 56,979.00	\$ 57,177.00	\$ 198.00

Increase due to salaries and benefits.

	<u>2021/2022</u>	<u>2022/2023</u>	
School Administration			
Personnel			
Principal	\$ 9,775.00	\$ 20,000.00	
Secretary	\$ 13,750.00	\$ 19,751.00	
Total	\$ 23,525.00	\$ 39,751.00	
Benefits			
FICA/Medicare	\$ 1,195.00	\$ 1,802.00	
Health Insurance	\$ -	\$ 11,496.00	
MainePERS	\$ -	\$ -	
Workers' Compensation	\$ 236.00	\$ 152.00	
Unemployment	\$ 335.00	\$ 360.00	
Professional Credits	\$ -	\$ 3,000.00	
Total	\$ 1,766.00	\$ 16,810.00	
Professional Services			
Professional Development	\$ 200.00	\$ -	
Supplies	\$ 1,000.00	\$ 1,000.00	
Dues & Fees	\$ 60.00	\$ 60.00	
Other (repairs, postage, telephone)	\$ 6,092.00	\$ 6,720.00	
Total	\$ 7,352.00	\$ 7,780.00	
Total School Administration (Article 7)	\$ 32,643.00	\$ 64,341.00	\$ 31,698.00

Increase due to new staff member and additional hours for secretary to full time plus benefits.

		<u>2021/2022</u>	<u>2022/2023</u>	
Student Transportation				
Personnel				
	Bus Driver	\$ 23,123.00	\$ 23,894.00	
	Sick Day Bonus	\$ 1,000.00	\$ 1,000.00	
	Substitute/Co-Curricular	\$ 2,100.00	\$ 2,100.00	
	Total	\$ 26,223.00	\$ 26,994.00	
Benefits				
	FICA/Medicare	\$ 2,007.00	\$ 2,066.00	
	Health Insurance	\$ 11,053.00	\$ 11,496.00	
	Disability Insurance	\$ 185.00	\$ 192.00	
	IRA	\$ 600.00	\$ -	
	Workers' Compensation	\$ 2,041.00	\$ 1,572.00	
	Unemployment Insurance	\$ 197.00	\$ 227.00	
	Total	\$ 16,083.00	\$ 15,553.00	
Professional Services				
	Repairs & Maintenance	\$ 7,500.00	\$ 4,500.00	
	Gasoline	\$ 9,000.00	\$ 10,800.00	
	Bus Lease	\$ 20,200.00	\$ 20,200.00	
	Other (insurance, parts, misc)	\$ 2,740.00	\$ 3,433.00	
	Total	\$ 39,440.00	\$ 38,933.00	
Total Student Transportation (Article 8)		\$ 81,746.00	\$ 81,480.00	\$ (266.00)

Decrease due to repairs and maintenance.

		<u>2021/2022</u>	<u>2022/2023</u>	
Facilities & Maintenance				
Personnel				
	Custodian	\$ 21,480.00	\$ 22,260.00	
	Total	\$ 21,480.00	\$ 22,260.00	
Benefits				
	FICA/Medicare	\$ 1,644.00	\$ 1,704.00	
	IRA	\$ 720.00	\$ -	
	Workers' Compensation	\$ 810.00	\$ 840.00	
	Unemployment Insurance	\$ 436.00	\$ 334.00	
	Total	\$ 3,610.00	\$ 2,878.00	
Professional Services				
	Repairs & Maintenance	\$ 34,250.00	\$ 26,106.00	
	Contracted Services	\$ 13,700.00	\$ 17,500.00	
	Utilities	\$ 39,500.00	\$ 47,400.00	
	Supplies	\$ 4,070.00	\$ 8,570.00	
	Equipment	\$ 5,000.00	\$ -	
	Other (insurance, dues & fees)	\$ 2,400.00	\$ 3,128.00	
	Total	\$ 98,920.00	\$ 102,704.00	
Total Facilities Maintenance		\$ 124,010.00	\$ 127,842.00	
Debt Service				
	Principal	\$ 46,515.00	\$ -	
	Total Debt Service	\$ 46,515.00	\$ -	
Total Facilities & Maintenance (Article 9)		\$ 170,525.00	\$ 127,842.00	\$ (42,683.00)

Decrease due to roof loan payoff.

	<u>2021/2022</u>	<u>2022/2023</u>	
Other Expenditures			
Food Service	\$ 65,567.00	\$ 69,424.00	
Contingency	\$ 10,000.00	\$ 10,000.00	
Total Other Expenditures (Article 10)	\$ 75,567.00	\$ 79,424.00	\$ 3,857.00

Increase due to support staff contract wages/benefits and in food cost.

Grand Total Expenditures	\$ 1,372,770.00	\$ 1,541,690.00	\$ 168,920.00
---------------------------------	------------------------	------------------------	----------------------

Cutler School Department Revenue Comparison 2021/2022 and 2022/2023
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	<u>2021/2022</u>	<u>2022/2023</u>
Carryover	\$ 17,297.06	\$ 135,998.02
State Foundation Allocation	\$ 492,187.82	\$ 536,476.66
TIF Funds	\$ -	\$ -
Lunch Receipts	\$ 21,770.00	\$ 30,000.00
Teacher Min Subsidy	\$ 4,550.00	\$ 2,750.00
Miscellaneous	\$ 1,000.00	\$ 500.00
Local Foundation Allocation	\$ 487,035.00	\$ 448,246.66
Additional Local Allocation	\$ 348,930.12	\$ 387,718.46
	<u>\$ 1,372,770.00</u>	<u>\$ 1,541,690.00</u>

	<u>Tax for Municipal Year</u>
Local Foundation Allocation	\$ 448,246.66
Additional Local Allocation	\$ 387,718.46
	<u>\$ 835,965.12</u>

Municipal Tax 2022/2023	\$ 835,965.12	
Municipal Tax 2021/2022	<u>\$ 835,965.12</u>	
	\$ (0.00)	0.00%

Proposed Gross Budget 2022/2023	\$ 1,541,690.00	
Gross Budget 2021/2022	<u>\$ 1,372,770.00</u>	
	\$ 168,920.00	12.31% Increase

Maine



I have tramped the hills of Italy,
Seen the Pyrenees in Spain;
But today I'm very weary
For the rocky coast of Maine.

I have climbed amid the Dolomites
And the castles on the Rhine;
But today I'd like to be in Maine
Beneath a wind-swept pine.

I love the hills of Italy
And the valleys of Touraine,
But today my heart is longing
For the far off coast of Maine.

2021 MUNICIPAL TAX RATE CALCULATION STANDARD FORMMunicipality: *Cutler***BE SURE TO COMPLETE THIS FORM BEFORE FILLING IN THE TAX ASSESSMENT WARRANT**

- | | | | |
|---|------|-----------------------------------|--|
| 1. Total taxable valuation of real estate | 1 | 65,554,653 | |
| | | (must match MVR Page 1, line 6) | |
| 2. Total taxable valuation of personal property | 2 | 324,847 | |
| | | (must match MVR Page 1, line 10) | |
| 3. Total taxable valuation of real estate and personal property (Line 1 plus line 2) | 3 | 65,879,500 | |
| | | (must match MVR Page 1, line 11) | |
| 4. (a) Total exempt value for all homestead exemptions granted | 4(a) | 4,969,830 | |
| | | (must match MVR Page 1, line 14f) | |
| (b) Homestead exemption reimbursement value | 4(b) | 3,478,881 | |
| | | (Line 4(a) multiplied by 0.7) | |
| 5. (a) Total exempt value of all BETE qualified property | 5(a) | 2,512,478 | |
| | | (must match MVR Page 2, line 15c) | |
| (b) BETE exemption reimbursement value | 5(b) | 1,256,239 | |
| | | (line 5(a) multiplied by 0.5) | |
| Municipalities with significant personal property & equipment may qualify for more than 50% reimbursement. Contact MRS for the Enhanced Tax Rate Calculator Form. | | | |
| 6. Total valuation base (Line 3 plus line 4(b) plus line 5(b)) | 6 | 70,614,620 | |

ASSESSMENTS

- | | | | |
|--|----|---|--|
| 7. County tax | 7 | 106,413.00 | |
| 8. Municipal appropriation | 8 | 605,535.00 | |
| 9. TIF Financing plan amount | 9 | 92,440.29 | |
| | | (must match MVR Page 2, line 16c + 16d) | |
| 10. Local education appropriation (local share/contribution) | 10 | 835,965.12 | |
| (Adjusted to municipal fiscal year) | | | |
| 11. Total assessments (Add lines 7 through 10) | 11 | 1,640,353.41 | |

ALLOWABLE DEDUCTIONS

- | | | | |
|---|----|--------------|--|
| 12. Anticipated state municipal revenue sharing | 12 | 79,077.52 | |
| 13. Other revenues: (All other revenues that have been formally appropriated to reduce the commitment such as excise tax revenue, T.G. reimbursement, renewable energy reimbursement, trust fund or bank interest income, appropriated surplus revenue, etc. (Do not include any homestead or BETE reimbursement) | 13 | 409,463.00 | |
| 14. Total deductions (Line 12 plus line 13) | 14 | 488,540.52 | |
| 15. Net to be raised by local property tax rate (Line 11 minus line 14) | 15 | 1,151,812.89 | |

- | | | | | | | |
|-----|--------------------------------|---|-----------------------|---|---------------------------------------|-------------------------|
| 16. | 1,151,812.89 | X | 1.05 | = | 1,209,403.53 | Maximum Allowable Tax |
| | (Amount from line 15) | | | | | |
| 17. | 1,151,812.89 | / | 70,614,620 | = | 0.016311 | Minimum Tax Rate |
| | (Amount from line 15) | | (Amount from line 6) | | | |
| 18. | 1,209,403.53 | / | 70,614,620 | = | 0.017126 | Maximum Tax Rate |
| | (Amount from line 16) | | (Amount from line 6) | | | |
| 19. | 65,879,500 | X | 0.017 | = | 1,119,951.50 | Tax for Commitment |
| | (Amount from line 3) | | (Selected Rate) | | (Enter on MVR Page 1, line 13) | |
| 20. | 1,151,812.89 | X | 0.05 | = | 57,590.64 | Maximum Overlay |
| | (Amount from line 15) | | | | | |
| 21. | 3,478,881 | X | 0.017 | = | 59,140.98 | Homestead Reimbursement |
| | (Amount from line 4b) | | (Selected Rate) | | (Enter on line 8, Assessment Warrant) | |
| 22. | 1,256,239 | X | 0.017 | = | 21,356.06 | BETE Reimbursement |
| | (Amount from line 5b) | | (Selected Rate) | | (Enter on line 9, Assessment Warrant) | |
| 23. | 1,200,448.54 | - | 1,151,812.89 | = | 48,635.65 | Overlay |
| | (Line 19 plus lines 21 and 22) | | (Amount from line 15) | | (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 2019- Balance as of 10/17/2022 Tree Growth Penalty

Acct #	Taxpayer	Tax Balance Due
703	Jackson, James	826.00
Total		\$826.00

Tax Year 2020- Balances as of 10/17/2022

Acct #	Taxpayer	Property Tax Balance Due
247	Farris, Delia	189.57
028	Feeney, Kevin	541.04
336	Fortin, Robert	788.83
167	Gustafson, Molly	434.78
703	Jackson, James	117.81
339	Look, David	491.30
127	Powers, Karin	1,540.49
721	Wallace, Bobbi-Jo	1,022.26
Total		\$5,126.08

Tax Year 2021- Balances as of 10/17/2022

Acct #	Taxpayer	Property Tax Balance Due
247	Farris, Delia	1,508.87
028	Feeney, Kevin	450.50
336	Fortin, Robert	1,070.00
667	Goodwin, Josh	1,062.47
415	Grant, Lorene	244.92
167	Gustafson, Molly	861.56
208	Hundley, Alice	2,487.34
735	IlMorte, Chelsea	148.41
703	Jackson, James	51.07
126	Klinger, Signe	1,554.74
009	Look, Barry	358.22
366	McGuire Heirs	862.41
246	Monroe, Douglas	905.18
461	Moore, Mark	2,462.06

419	Pond Ridge Farm Inc	651.10
215	Pond Ridge Farm Inc	453.90
127	Powers, Karin	1,403.69
157	Powers, Karin	1,358.15
099	Richardson, Steven	277.41
721	Wallace, Bobbi-Jo	897.21
311	Wallace, Bryan	921.49
Total		\$19,990.70

SHELLFISH CONSERVATION ACCOUNT

Balance July 01, 2021	\$32,926.65
Sale of Licenses	12,885.00
Fine Monies	38.00
Town share of License Sales	(63.00)
Shellfish Expenses	<u>(5,178.70)</u>
Balance June 30, 2022	\$40,607.95

HARBOR MANAGEMENT ACCOUNT

Balance July 01, 2021	\$13,057.10
Mooring permit fees	8,520.00
Harbor Committee Expenses	<u>(00.00)</u>
Balance June 30, 2022	\$21,577.10

CEMETERY ACCOUNT

Balance July 01, 2021	\$6,572.01
Appropriation	2,000.00
Reservations and Donations	25.00
Cemetery Expenses	<u>(928.83)</u>
Balance June 30, 2022	\$7,668.18

PARK & RECREATION ACCOUNT

Balance July 01, 2021	\$9,452.77
Appropriation	2,500.00
Expenses	<u>(1,307.27)</u>
Balance June 30, 2022	\$10,645.50

GENERAL ASSISTANCE ACCOUNT

Balance July 01, 2021	\$7,167.49
Appropriation	500.00
Expenses	<u>(280.50)</u>
Balance June 30, 2022	\$7,386.99

CUTLER VOLUNTEER FIRE DEPARTMENT ACCOUNT

Balance July 01, 2021	\$5,652.00
Appropriation	18,000.00
Expenses	<u>(18,631.61)</u>
Balance June 30, 2022	\$5,020.39

At Destiny Bay to Avis

I spend my time
In little chores
In doing this and that,
In making beds and painting chairs
And feeding Napper cat.
In little chores
I spend my time,-
While crumbling nations fall,
And armies march
And counter march
And stars watch over all.

The Winds of Heaven
Blow their breath
Upon the Fundy Bay
And dawns and sunsets
Write in flame
The annals of the day.

So blind I am
I cannot see
The wonders all around-
The Heaven and Hell
Which hem us in;
Nor catch the faintest sound
Of crashing nations,
Falling cities,
Or speech of dying kings.

Only the circling gulls, I see,
And in the wood-
A robin sings.



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. & Margie 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 06/30/22	\$11.99
Amanda & Willam P Wright / Julian Cheney (CD) - \$1,000.00	
James & Mary Ackley (CD) - \$1,000.00	
Interest Deposited to General Fund 06/30/22	\$3.02

TOWN CLERK'S REPORT 2022

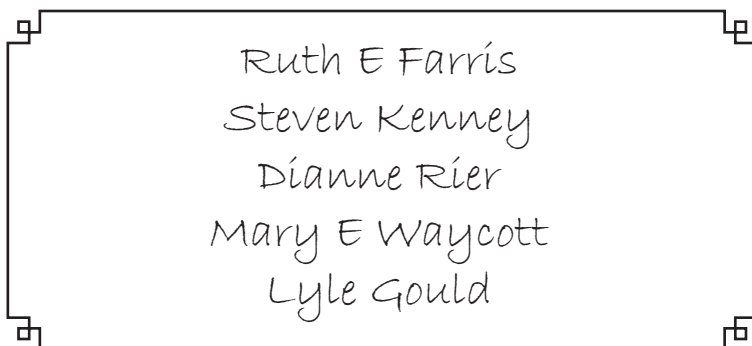
VITAL STATISTICS REPORT

During the period from July 01, 2021 to June 30, 2022 the following vital records were received and recorded:

Resident Births Recorded: 08

Marriage Licenses Issued: 03

Resident Deaths Recorded: 05



Western Head

Alone we stood upon a headland,
While the North Atlantic thundered on the rocks below;

The wind blew straight from out the Arctic regions,
The clouds, like phantom ships, sailed low.

You laughed because the green waves surged so bravely
Overhead the mackerel gulls were screaming-

And yet I knew it all had happened long ago,
You were not there, I was alone upon Headland,
dreaming.

Report of the CEO / LPI

Over the past year there has been several changes in how things are done, the greatest change is once again the Town of Cutler has an active Planning Board. Several permits for new homes have been approved and construction has begun.

As the Plumbing Inspector, I would like to inform everyone that major changes have occurred. You are not allowed to obtain an internal plumbing permit unless you are a resident who resides in the dwelling for more than 7 months out of the year. Anyone who resides less than 7 months out of the year is required to hire a Master Plumber. Another change pertains to modular and mobile homes. If they are new, nothing has changed and the fee remains a flat fee; however, a used modular or mobile home is based on the actual fixtures in the home and requires an actual inspection of these fixtures and fees will be determined after inspection.

As always, if you have any questions or concerns feel free to reach out to me anytime.

Sincerely,
Kevin Brodie, CEO / LPI



The Fields of Destiny Bay

The kings who claimed the touch of gold
Were no richer men than we,
When we walk knee deep in jewels
In that meadow by the sea.

Opals, pearls and rubies
Gleam from the drops of rain
On the berries and the flowers
Of that coastal field of Maine.

And spreading out their cables
The spiders in the grass
Have stretched their silver nets
To catch the diamonds as they pass;

So in all the world you'll never find
Any richer men this day
Than we who walk knee deep in jewels
In that meadow by the bay!

SELECTBOARD

ANNUAL REPORT 2022

We are happy to report that this past year has gone quite smoothly despite the challenges of Covid. The policy for customer service in the office officially returned to pre Covid status in July. However, if anyone prefers to make appointments for their town business, the clerks are happy to accommodate. We appreciate your patience and understanding as we all tried to adjust to the new rules and regulations set before us.

We would ask for patience during the coming year as we are in a transition period with long time Clerk and Administrator, Teresa M Bragg phasing into her retirement after 25 years of service to our Town. We have moved Donna W Michaud to the position of Town Clerk during this transition and hired Gillian Gaddis as Deputy Town Clerk. As Teresa lessens her hours in the office, she will be mentoring and training Donna and Gillian to take over the reins when she leaves us on June 30, 2023.

We are happy to report that we were able to continue to run a tight budget and to keep our milrate at .017 for our property taxes last year in 2021. For reference, 2020 was at .017 and 2019 was at .018.

It has been eight years since we did any major maintenance on our town roads. We anticipate a minimum of \$500,000 to resurface them in the near future. There will need to be ditching and clearing done prior to resurfacing. As we pay off our prior loans, we anticipate that we will need to borrow more to get this done.

We would like to thank Kathy Brown for her generous gift of a beautiful memorial bench that she has purchased in memory of her parents, John and Mildred Moody. This bench will be placed in front of their former home on a site next to the public boat ramp for visitors to enjoy.

We have received a projected cost estimate for Shellfish Harvesting access via Ackley Road to the Cove at Holmes Bay in the amount of \$175,000 and via Cutler Road to the Little Machias Bay in the amount of \$236,000. We anticipate starting these road projects in the spring of 2023.

We continue to look forward to owning the Ralph Maker property and starting work to make it accessible for the public, however the condition

of the Destiny Bay Road proves to be a stumbling block for the Town and Maine Coast Heritage Trust. We have been given an estimate from an engineer of a road project cost of \$375,000 to \$560,000. We will keep the town informed of any future developments for that property.

The Town has received and recorded a deed for the additional land for Cutler Land Inc at the end of Fitzhenry Lane. We are very thankful for this generous gift and will be working diligently during the coming year to update our applications and have lots ready to purchase.

PLEASE, before anyone does anything at the cemeteries, you must contact the Town Office. We continue to have issues with grave markers, burials and shrubs being placed on graves when they should not be there. We are having issues with people burying their loved ones and placing markers on other people's reserved lots. This is not an easy thing to remedy and a phone call or visit to the office can eliminate these problems. We would also like to remind you that only one floral arrangement is to be placed at the headstone to facilitate maintenance of all our lots in the cemetery. A copy of our cemetery policy is available at the Town Office.

We have worked diligently with the Harbor Masters and Kevin Brodie to resolve some aquaculture issues in our harbor. A special town meeting was held to vote a moratorium into place and we plan to have an ordinance for your review and vote at the town meeting.

We were able to hold our annual young vs old ballgame and July Fourth Festivities again this year at the Cutler Ballfield on the Cove Road. The concession stand, restroom and deck were completed in time for everyone to utilize and enjoy this new facility complete with hot and cold running water. We would like to thank all those who helped for their endless hours that they put in to make this happen. AND LAST, BUT NOT LEAST, A HUGE THANK YOU TO ALL THOSE ON THE JULY FOURTH COMMITTEE!! Without you, these festivities would not have happened during the past two years. We are grateful for your support to the Town of Cutler and all those who love to come and gather together in our little town on this special occasion.

As always, it has been a pleasure to serve the town.

Respectfully submitted,
Cynthia, Kim & Justin

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 Tuesday, the 01st of November, AD 2022 at 6:00 o'clock in the evening, Daylight Savings Time, then and there to act upon the following articles, to wit:

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

ARTICLES FOR TOWN OF CUTLER **2022-2023 SCHOOL BUDGET**

ARTICLE 02: Shall the Town be authorized to expend \$907,826.00 for Regular Instruction?

ARTICLE 03: Shall the Town be authorized to expend \$215,200.00 for Special Education?

ARTICLE 04: Shall the Town be authorized to expend \$7,625.00 for Other Instruction?

ARTICLE 05: Shall the Town be authorized to expend \$775.00 for Student and Staff Support?

ARTICLE 06: Shall the Town be authorized to expend \$57,177.00 for System Administration?

ARTICLE 07: Shall the Town be authorized to expend \$64,341.00 for School Administration?

ARTICLE 08: Shall the Town be authorized to expend \$81,480.00 for Transportation and Buses?

ARTICLE 09: Shall the Town be authorized to expend \$127,842.00 for Facilities Maintenance?

ARTICLE 10: Shall the Town be authorized to expend \$79,424.00 for All Other Expenditures?

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

ARTICLE 11: Shall the Town appropriate \$984,723.52 for the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and shall the Town raise \$448,246.66.00 as the Town's contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act 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 pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act is the amount of money determined by state law to be the minimum amount that 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 \$387,718.46 in additional local funds, which exceeds the State's Essential Programs and Services allocation model by \$387,718.46 as required to fund the budget recommended by the school committee?

The school committee **recommends \$387,718.46** for additional local funds and gives the following reasons for exceeding the State's Essential Programs and Services funding model by \$387,718.46: 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 pre-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 \$1,541,690.00 for the fiscal year beginning July 1, 2022 and ending June 30, 2023 from the Town's contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, section 15690, unexpended balances, tuition receipts, state subsidy and other receipts for the support of schools?

**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 see what sum of money the Town will vote to raise and/or appropriate for the following:

SELECTMEN RECOMMEND:

Administration	\$37,500.00
Office Personnel	115,250.00
M.M.A. Health Insurance	32,500.00
S.S. & Payroll Taxes	16,800.00

Selectboard Members	9,000.00
Town Clerk	600.00
Registrar of Voters	120.00
Road Commissioner	1,200.00
Animal Control Officer	3,500.00
Assessors	1,800.00
Code Enforcement Officer	6,500.00
Fire Chief	1,200.00
Harbor Masters	3,000.00
Licensed Plumbing Inspector	1,200.00
Recreation Director	500.00
E911 Officer	500.00
Health Officer	300.00
Transfer Station Member	300.00
Assessing Agent	4,000.00
Planning Board Members	<u>2,750.00</u>
Total - Raised & / or Appropriated:	\$238,520.00

Selectboard recommend \$150,020.00 be appropriated from excise taxes and the remaining \$88,500.00 be appropriated from surplus to fund this Article.

ARTICLE 17: To see what sum of money the Town will vote to raise and / or appropriate for the following:

SELECTMEN RECOMMEND:

Town Road Maintenance *	20,000.00
Office Building Maintenance	8,500.00
Town Property Maintenance	19,750.00
Cemetery Improvements*	1,500.00
General Assistance *	500.00
Street Lights	7,500.00
Solid Waste Disposal	50,750.00
Ambulance	6,050.00
Animal Control Account *	300.00
Snow Removal	96,600.00
Winter Road Salt	8,850.00
Legal Defense Fund *	3,000.00
Assessor's Fund	9,000.00
July Fourth Committee Fund*	1,000.00
Cutler Library Committee Fund*	600.00

Park & Recreation Fund *	1,500.00
Town Boat Landing Maintenance*	1,500.00
Sand / Salt Shed Maintenance*	<u>1,000.00</u>
Total - Raised & / or Appropriated:	\$237,900.00
(*Carry Account)	

Selectboard recommends \$57,900.00 be appropriated from surplus to fund this Article.

ARTICLE 18: To see if the Town will vote to raise and appropriate an amount not to exceed \$7,500.00 to provide insurance for the Cutler Volunteer Fire Department through the Town's policy with MMA.
(Article submitted by CVFD)

ARTICLE 19: To see if the Town will vote to raise and appropriate the sum of \$6,500.00 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 20: To see if the Town will vote to raise and appropriate an amount not to exceed \$10,000.00 to the MLA LDF in support of Saving Maine's Lobster Industry and our local fishermen.
(Article requested by Maine Lobstermen's Association, Inc)

ARTICLE 21: 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 Selectboard. (A list of organizations requesting donations is available at the Town Office.)

ARTICLE 22: 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 23: To see if the Town will vote to raise and appropriate \$113,296.00 to pay the County Tax.

ARTICLE 24: To see if the Town will vote to raise and appropriate \$11,500.00 for the 10th of 10 Municipal Loan Payments for the Little Machias Road Paving Project.

ARTICLE 25: To see if the Town will vote to raise and appropriate \$20,620.00 for the 10th of 10 Municipal Loan Payments for the Destiny Bay Road, Fitzhenry Lane, Cove Road & Marsh Road Paving Project.

ARTICLE 26: To see if the Town will vote to raise and appropriate \$25,750.00 for the 09th of 10 Municipal Loan Payments for the 2014 Town Road Paving of the Little Machias Road, Destiny Bay Road & Ackley Road.

ARTICLE 27: To see if the Town will vote to raise and appropriate \$19,160.00 for the 09th of 10 Municipal Loan Payments for the 2014 Sand / Salt Storage Building Project.

ARTICLE 28: To see if the Town will vote to authorize the issuance of up to \$173,420.93 in general obligation bonds or notes for the construction of an approximately 400 lineal foot stretch of road known as the Holmes Bay Access Road, as determined to be appropriate by the Selectboard, with the dates, maturities, denominations, interest rate(s) and other details of the bonds or notes to be determined by the Selectboard, and to authorize the Selectboard to execute any documents and contracts necessary to accomplish said project.

Total estimated debt service of this bond issue is \$173,420.93; of which principal is \$173,420.93 and estimated interest at 3.90% over 10 years is \$39,935.27.

FINANCIAL STATEMENT – TOWN OF CUTLER

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

*Bonds Now Outstanding and Unpaid	\$109,061.29
*Interest to be Repaid on Outstanding Bonds	\$5,583.07
*Total to be Repaid on Bonds Issued	\$114,644.36
*Additional Bonds Authorized But Not Yet Issued	\$0.00
*Potential New Interest on Bonds Not Yet Issued	\$0.00
*Total Additional Bonds (now proposed) to be Issued	
if Approved by Voters	\$173,420.93
*Estimated of Potential New Interest	\$ 39,935.27
*Total Additional Bonds To Be Issued and Estimated	
Interest if Approved by Voters	\$213,356.20

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

Teresa M. Bragg, Town Treasurer

ARTICLE 29: To see if the Town will vote to authorize the issuance of up to \$235,812.19 in general obligation bonds or notes for the construction of an approximately 540 lineal foot stretch of road known as the Little Machias Bay Access Road, as determined to be appropriate by the Selectboard, with the dates, maturities, denominations, interest rate(s) and other details of the bonds or notes to be determined by the Selectboard, and to authorize the Selectboard to execute any documents and contracts necessary to accomplish said project.

Total estimated debt service of this bond issue is \$235,812.19; of which principal is \$235,812.19 and estimated interest at 3.90% over 10 years is \$54,302.71.

FINANCIAL STATEMENT – TOWN OF CUTLER

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

*Bonds Now Outstanding and Unpaid	\$109,061.29
*Interest to be Repaid on Outstanding Bonds	\$5,583.07
*Total to be Repaid on Bonds Issued	\$114,644.36
*Additional Bonds Authorized But Not Yet Issued	\$0.00
*Potential New Interest on Bonds Not Yet Issued	\$0.00
*Total Additional Bonds (now proposed) to be Issued if Approved by Voters	\$235,812.19
*Estimated of Potential New Interest	\$ 54,302.71
*Total Additional Bonds To Be Issued and Estimated Interest if Approved by Voters	\$290,114.90

When money is borrowed by issuing bonds, the Town must repay not only the principal amount of the bonds but also interest on the bonds. The amount of interest to be paid will vary depending upon the rate of interest and the years to

maturity at the time of issue. The validity of the bonds and of the voters' ratification of the bonds may not be affected by any errors in the estimates made of the costs involved, including varying interest rates, the estimated cost of interest on the bond amount to be issued, and the total cost of principal and interest to be paid at maturity.

Teresa M. Bragg, Town Treasurer

ARTICLE 30: To see if the Town will vote to authorize the issuance of up to \$375,000.00 in general obligation bonds or notes for the construction of an approximately 570 lineal foot stretch of road known as the Destiny Bay Road, as determined to be appropriate by the Selectboard, with the dates, maturities, denominations, interest rate(s) and other details of the bonds or notes to be determined by the Selectboard, and to authorize the Selectboard to execute any documents and contracts necessary to accomplish said project.

Total estimated debt service of this bond issue is \$375,000.00; of which principal is \$375,000.00 and estimated interest at 3.90% over 10 years is \$86,354.90.

FINANCIAL STATEMENT – TOWN OF CUTLER

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

*Bonds Now Outstanding and Unpaid	\$109,061.29
*Interest to be Repaid on Outstanding Bonds	\$5,583.07
*Total to be Repaid on Bonds Issued	\$114,644.36
*Additional Bonds Authorized But Not Yet Issued	\$0.00
*Potential New Interest on Bonds Not Yet Issued	\$0.00
*Total Additional Bonds (now proposed) to be Issued if	
Approved by Voters	\$375,000.00
*Estimated of Potential New Interest	\$ 86,354.90
*Total Additional Bonds To Be Issued and Estimated	
Interest if Approved by Voters	\$461,354.90

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

costs involved, including varying interest rates, the estimated cost of interest on the bond amount to be issued, and the total cost of principal and interest to be paid at maturity.

Teresa M. Bragg, Town Treasurer

ARTICLE 31: 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 32: 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 33: To see if the Town will vote to authorize the Tax Collector to charge interest at the rate of 4.00% annually on all unpaid real estate and personal property taxes for the 2022 tax assessment.

ARTICLE 34: To see if the Town will vote to set the interest rate to be paid by the Town on abated taxes at 1.00% 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 35: To see if the Town will vote to authorize the Selectboard to dispose of tax-acquired / gifted property in any manner in which the Selectboard deem to be in the best interests of the Town.

ARTICLE 36: 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 37: Shall the Town authorize the Selectboard to transfer up to 10% from any approved budget line to any other approved budget line as it may be required from unanticipated line overages?

ARTICLE 38: To see if the Town will vote to allow the Selectboard 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, veteran's exemption reimbursement, property tax relief, covid relief funds, state grants or any other funds / gifts and to appropriate the same.

ARTICLE 39: To see if the Town will vote to authorize the Selectboard to spend an amount not to exceed 3/12 of the budgeted amount in each budget category of the 2022– 2023 annual budget during the period from July 1, 2023 to the 2023 annual Town Meeting.

ARTICLE 40: Shall an ordinance entitled “2022 Amendments to the Town of Cutler Shoreland Zoning Ordinance” be enacted?

[The proposed amended ordinance is available for review and inspection at the Town Clerk's Office and will be available at the Town Meeting.]

ARTICLE 41: Shall an ordinance entitled “2022 Amendments to the Town of Cutler Land Use Ordinance” be enacted?

[The proposed amended ordinance is available for review and inspection at the Town Clerk's Office and will be available at the Town Meeting.]

ARTICLE 42: Shall an ordinance entitled "Town of Cutler Moratorium Ordinance Regarding Industrial-Scale Aquaculture Development" be enacted? [The proposed ordinance is available for review and inspection at the Town Clerk's Office and will be available at the Town Meeting.]

ARTICLE 43: To elect, by written ballot, the following Municipal Officials for the ensuing terms:

One Road Commissioner for a one-year term

One Schoolboard Member for a 3-year term (Renee Patterson's position)

One Selectboard Member / Assessor for a 3-year term (Cynthia Rowden's position)

Notice is hereby given that the Registrar of Voters will be at the Bay Ridge School on November 10th, 2022 from 5:30 o'clock DST in the evening until 6:00 o'clock DST in the evening to hear and decide upon the voter registration applicants, and correcting any error in or change of name or address on the voting list and accept the registration of any person who became 18 years of age on election day or the day prior to it. A person who is not registered as a voter may not vote in any election.

Given under our hands at Cutler this 20th day of October A.D., 2022

SELECTMEN OF CUTLER

Cynthia C Rowden

Kimberly L Davis

Justin D Crosman

Tuesday Weekly Trash Pick-up Rules

Tuesday is Household Trash Pick-up Day in Cutler. All trash must be bagged and roadside by 8:00 am. Cardboard must be broken down & flattened. Citizens living beyond the town road should bring it in to the end of the road for pick-up. Residents beyond 568 Number Nine Rd should contact the Town Office. Heavy bags or anything other than bagged household trash will not be taken. If Tuesday falls on a holiday, then trash pick-up will be on Wednesday. Trash generated in any other Town CAN NOT be brought to Cutler for pick-up. Violations will be prosecuted.

Transportation of waste / demo debris to the Marion Transfer Station by individuals is allowed with a Sticker and Number assigned by the Town Office. Fees for any trash except for regular household trash over 100 lbs is the responsibility of the resident.

Please contact the Town Office or Randy & Dianne Dennison at 263-7769 for more information.

MARION TRANSFER STATION

HOURS OF OPERATION:

Tuesday - Saturday * 7:30am – 3:30pm.

SCALES CLOSE AT 3:00 PM

MEMBER SOLID WASTE FEE .05LB.

NONMEMBER TOWN .08LB

MINIMUM FEE \$5.00/\$8.00 FOR THE 1ST 100 LBS

RECYCLING

RECYCLING CONTAINERS FOR CARDBOARD, METAL CANS

****NO STRING, ROPE, OR PLASTIC BAGS IN THE CARDBOARD RECYCLING****

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 - No Charge

FLORESCENT LIGHT BULBS- No Charge

DEMOLITION DEBRIS

ALL INDIVIDUALS MUST PAY FOR DEMO DEBRIS

DEMO FEE IS .07 CENTS PER LB OR \$140.00 PER TON

COUCHES, CHAIRS, AND MATTRESSES ARE CHARGE THE MSW RATE OF .07 CENTS A PER LB AND ARE PUT INTO THE TRASH CONTAINERS #1 **MATTRESSES & BOX SPRINGS AND RUGS AND COUCHES AND CHAIRS** ARE WEIGHED SEPERATELY. THESE ARE DISPOSED IN THE **TRASH CONTAINERS** NOT THE DEMO DEBRIS CONTAINER. THESE ARE **PAID FOR BY THE INDIVIDUAL** BRINGING THEM TO THE **STATION**. METAL IS FREE. **REFRIGERATORS MUST HAVE THE FREON REMOVED OVER.**

ACCEPTED AS DEMO DEBRIS

SHEETROCK, PAINTED/ STAINED WOOD, WINDOWS/ DOORS, PLASTIC PIPE, PANELING, TILE/ FLOORING, SIDING BOARDS, CERAMIC SINKS, TOILETS/ TUBS, ROOFING SHINGLES, FIBERGLASS INSULATION (NO BAGS) LOOSE ONLY.

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, 9:30 am – 5:00 pm**

**New vehicle registrations
will not be processed after 4:30 pm.**

**Selectboard meetings are held on the first Tuesday
of each month of Jan - June at 1:00 pm and
July – Dec 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.**

**Cutler Volunteer Fire Department meetings are held
on the third Thursday of each month @6:00 pm.**

**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. Motor-
cycle 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

**Municipal Contact Numbers
2022-2023**

Cutler Town Office	Phone/fax	259-3693
Donna W Michaud	Town Clerk/Tax Collector	259-3693
	Deputy Registrar	
Gillian L Gaddis	Deputy Clerk	259-3693
	Deputy Registrar	
Teresa M Bragg	Admin Asst/Treasurer	259-3693
	Deputy Tax Collector	
	Office Personnel Advisor	
	Registrar	
Jackie Robbins	Assessing Agent	852-1840
Kevin Brodie	CEO/ LPI/ ACO/ E911	263-4243
Wayne Dennison	Fire Chief	259-3632
Darrel Hinerman	Emergency Mng. Director	259-7111
Peter W Taylor, Sr	Shellfish Warden	271-0529
AOS 96, Scott Porter	Superintendent's Office	255-6585
Bay Ridge School		259-3347
Washington Academy		255-8301
Machias Memorial High School		255-3812
Marion Transfer Station		726-4561
Public Service #'s	WC Sheriff's Dept.	255-4422
	State Police	255-4000
	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

2022 DEDICATION

This year we would like to honor and dedicate our Annual Town Report to four individuals who worked in our school system and gave endless hours to our children / students. We are sure that each and every one of you reading this will be able to remember a time that you have witnessed them going above and beyond their call of duty as we have. They have put in many, sometimes thankless, hours year after year to do the best that they could do to serve the Town of Cutler and its families. These educators have chosen to retire from their many years of service to the Bay Ridge School and our children's education with hopes of being able to pursue some of their life long dreams. We have the greatest respect and highest admiration for these four women and we wish them all many years of health and happiness along with a huge, heartfelt THANK YOU!!!



Darlene Wheeler: 35 years -
Grades 7 / 8; Title I; Principal



Mary Hammond: 34 years-
Grades 1 / 2



Wanda Cates: 32 years-
Grades 5 / 6



Roberta Lichtenger: 27 years-
Grades 3 / 4