



2017 Annual Report

Town of Cranberry Isles, Maine



NOTICE TO TAXPAYERS

IMPORTANT

ALL TAXPAYERS SHOULD READ THE FOLLOWING
REQUIREMENTS AND COMPLY WITH THEM

Maine Revised Statutes Annotated, Title 36, § 706

Before making an assessment, the Assessor shall give reasonable notice in writing to all persons liable to taxation in the municipality to furnish to the assessors true and perfect lists of their estates, not by law exempt from taxation, of which they were possessed on the first day of April of the same year.

The notice to owners may be by mail directed to the last known address of the taxpayer or by any other method that provides reasonable notice to the taxpayer.

If notice is given by mail and the taxpayer does not furnish such list, he or she is thereby barred of his/her right to make application to the assessors for any abatement of their taxes, unless they furnish such list with their application and satisfies them that they were unable to furnish it at the time appointed.

The assessors may require the person furnishing the list to make oath to its truth, which oath any of them may administer, and may require him to answer in writing all proper inquiries as to the nature, situation and value of this property liable to be taxed in the State; and a refusal or neglect to answer such inquiries and subscribe the same bars and appeal but such list and answers shall not be conclusive upon the assessors.

IMPORTANT

PLEASE SAVE FOR FUTURE REFERENCE

Municipalities may, by vote, determine the rate of interest that shall apply to taxes that become delinquent during taxable year 2018 until those taxes are paid in full. The maximum rate of interest that can be charged per Title 36 M.R.S.A. § 504 (4) is:

8.00 Percent APR

Terry Hayes
Treasurer State of Maine
39 State House Station
Augusta, Maine 04333

Table of Contents

1...Notice to Taxpayers	56...Public Safety 5-Year Plan
3...List of Officials	58...Islesford Volunteer Fire Department
7...Dockside Vet Recognition	58...GCI Volunteer Fire Department
7...Town Clerk Report	59...Cranberry Isles Rescue Service
8...Treasurer's Report	60...MDIRSS/AO 91 School Budget
9...Tax Collector's Report	63...Cranberry Isles School Principal's Report
12...Assessor's Report	66...Assn. for the Preservation of Sutton Island
14...General Assistance Notice	67...Cranberry Isles Ladies Aid Society
15...Municipal Advisory Commission	68...Islesford Neighborhood House Association
16...Municipal Facilities	69...Islesford Neighborhood House Library
18...Broadband Project	70...Great Cranberry Island Historical Society
20...Code Enforcement Officer	71...Great Cranberry Island Library
24...Summary of SLZO Changes (#17)	72...Islesford Historical Society
25...Proposed Junkyard Ordinance (#18)	73...Cranberry Isles Realty Trust
29...Harbor Committee	74...Spurling Revolutionary War Cemetery
30...Islesford Harbor Master	75...Senator Collins
30...Great Cranberry Harbor Master	77...Senator King
32...Manset Dockmaster	78...State Senator Langley
34...The Warrant	79...Congressman Poliquin
52...Local Health Officer	81...State Representative Kumiega
52...Cranberry Isles Health Committee	82...Governor LePage
54...Animal Control Officer	83...Notes
55...Islesford Constable	84...Auditor's Report
55...GCI & Sutton Island Constable	



Ashley Bryan & Ruth Westphal (Ingrid Gaither)

TOWN OFFICERS AND OFFICIALS

2017

Selectmen and Overseers of the Poor

Malcolm Fernald, Chair (2018)	244-7297 malcolmfernald@hotmail.com
Richard F. Beal (2019)	244-7235 rfbeal@gmail.com
Florence Joy Sprague (2020)	244-4309 joy.sprague@gmail.com

Board of Selectmen Meetings: First Tuesday of each month, alternating between GCI and Islesford.

Town Clerk/ Treasurer/ Tax Collector/ General Assistance Administrator/ Registrar of Voters/ Notary Public

Denise McCormick	244-4475 denise@cranberryisles-me.gov
------------------	---

Deputy Town Clerk/ Assistant Treasurer

Ben Sumner	244-4475 ben@cranberryisles-me.gov
------------	---

TOWN OFFICE FAX #: 244-3714

Code Enforcement Officer/ Local Plumbing Inspector

Dennis Dever	664-3680 Dyonysys@TWC.com
Fax	244-8108

Tax Assessor

Matt Caldwell, CMA	
RJD Appraisal, Inc.,	
Pittsfield, ME 04967	487-3273
Town Office, Islesford	244-4475 (for appointments)

Administrative Assistant to the Selectmen

James Fortune	244-4475 james@cranberryisles-me.gov
---------------	---

School Committee

Kelly Sanborn, Chair (2020)	244-3624 kellyschoolboard@gmail.com
Cari Alley (2018)	244-9116 cischoolboard_3@yahoo.com
Amy Palmer (2019)	244-3836 amy.will.adele@gmail.com

Superintendent of Schools

Dr. Marc Gousse	288-5049
	288-5040 marc.gousse@mdirss.org

School Principal

Lindsay Eysnogle	664-4971 leysnogle@mdirss.org
------------------	---

Constables

Branden Stubbs (2018)
Vacant

450-8857 branden.stubbs@gmail.com

Animal Control Officer

Cari Alley (2018)

244-9116

479-1869 ci_aco@yahoo.com

Harbor Masters

(G.C.I.) Norman Sanborn II(2018)
(Islesford) Bruce Fernald (2018)

244-3624 ncsanborn2@gmail.com

244-5283 fernaldbruce@gmail.com

Harbor Committee

Ted Spurling, Chair (2018)
Nickolas Hadlock (2017)
William Dowling (2018)
Richard Howland (2019)
Vacant

244-7408 jerited@spurlingdesign.com

460-8118

479-3327 dowlingw23@gmail.com

460-3016 rflowland@hotmail.com

Harbor Committee Alternates

Roy Hadlock (2017)
James Fortune (2017)

fvtwochances@gmail.com

244-4475 james@cranberryisles-me.gov

Health Officer

Cari Alley (2018)

244-9116 cranberrymenagerie@yahoo.com

Alternate Health Officer

Vacant

Health Care Committee

Cynthia A. Thomas, Chair
Stefanie Alley
Karin Whitney
Ann Fernald
Serena Spurling
Sally Rowan
Joy Sprague
Jasmine Samuel
Ingrid Gaither
Thomas Powell
Rebecca Powell
Jen Walls

244-5876 catislesford@hotmail.com

244-7466 salley1@prexar.com

244-5933 philandkarin@gmail.com

244-3048

664-8314 serenaleespurling@gmail.com

244-3619 sabrjet1958@gmail.com

244-4309 joy.sprague@gmail.com

244-5939 jasmine.samuel@gmail.com

244-5058 ingridgaither@yahoo.com

244-9698 tompowell@gmail.com

244-9698 becannpowell@gmail.com

286-4167

State Forest Fire Wardens

Richard Howland Fire Warden
Norman Sanborn, II
(Deputy Warden, G.C.I.)

460-3016 rflowland@hotmail.com

244-3624 ncsanborn2@gmail.com

Public Safety Coordinator

Katelyn Damon

479-8118 katelyn@cranberryisles-me.gov

Road Commissioner

Board of Selectmen

Planning Board

Branden Stubbs, Chair (2018)
William Dowling (2020)
Rebecca Powell (2020)
R. Chris Johnston (2019)
Sally Rowan (2019)

450-8857 branden.stubbs@gmail.com

244-0106 dowling23@gmail.com

244-9698 becannpowell@gmail.com

cvjohnston@myfairpoint.net

244-3619 sabrjet1958@gmail.com

Planning Board Alternates

Mark Alley (2020)
Evelyn Boxley-Bunker (2021)

244-3534

Board of Appeals

Beverly Sanborn (2019)
Kelly K. Sanborn (2020)
Theodore Spurling, Jr. (2020)
Ingrid Gaither (2018)
Katelyn Damon (2019)

244-3136

244-3624 kellyksanborn@gmail.com

244-5876 jerited@spurlingdesign.com

244-5058 ingridgaither@yahoo.com

479-8118 katelyn@cranberryisles-me.gov

Broadband Committee

Ralph "Skip" Stevens
Tom Powell
Rosalie Kell
Hugh Smallwood

244-3619 thismansart@gmail.com

244-9698 tompowell@gmail.com

801-1062 rosaliekell@gmail.com

Island Coalition Representative

Tom Powell

244-9698 tompowell@gmail.com

League of Towns Representative

James Fortune

244-4475 james@cranberryisles-me.gov

Acadia Disposal District Representative

James Fortune

244-4475 james@cranberryisles-me.gov

Municipal Advisory Commission

Ingrid Gaither, Chair (2020)	244-5058 ingridgaither@yahoo.com
Joanne Thormann (2018)	244-4119 joannethormann@gmail.com
Karin Whitney (2018)	244-5933 philandkarin@gmail.com
Nicholas Barton (2019)	244-7517 northstarboathouse@gmail.com
Jasmine Samuel (2019)	jasmine.samuel@gmail.com
Branden Stubbs (2019)	450-8857 branden.stubbs@gmail.com
Laurie Dobson (2020)	lauriegdobson@gmail.com

United States Senator

Angus King	(800) 432-1599
------------	----------------

133 Hart Senate Office Bldg.
Washington, DC 20510

United States Senator

Susan M. Collins	(202) 224-2523
------------------	----------------

461 Dirksen Senate Office Bldg.
Washington, DC 20510

Congressman- House of Representatives

Bruce Poliquin	942-0583
----------------	----------

426 Cannon House Office Bldg
Washington, DC 20515

State Senator

Brian Langley	(800) 423-2900
11 South Street	667-5077

Ellsworth, ME 04605

State Representative

Walter Kumiega	479-5459
----------------	----------

36 Cedar Lane
Little Deer Isle, ME 04650

Walter.Kumiega@legislature.maine.gov

Maine State Governor

Paul R. LePage	287-3531 governor@maine.gov
----------------	---

1 State House Station
Augusta, ME 04333-0001

The Cranberry Isles Board of Selectmen wishes to recognize Dr. Margaret Shively of Dockside Veterinary and the Kennebunk Veterinary Hospital for her service to the Town.

This year will be the tenth season that Dr. Shively and her husband, John Williamson, have traveled aboard the *Seakeeper* to make house calls at the Town Docks on Islesford and Great Cranberry. Dr. Shively provides a variety of veterinary services to the Town's pets--including vaccinations, exams, and medical treatment for companion animals--on multiple occasions each summer.



TOWN CLERK REPORT

2017

VITAL RECORDS:

BIRTHS: 4

MARRIAGES: 2

DEATHS: 0

CORRECTION FOR 2016 VITAL RECORDS REPORT:

DEATHS: 1

DOG LICENSES SOLD: 58

Respectfully Submitted:

Denise McCormick

Town Clerk 2017

TREASURER'S REPORT

2017

<u>Cash Balance January 01, 2017</u>	<u>727,645.75</u>
<u>Taxes Collected</u>	<u>1,821,311.94</u>
<u>Interest</u>	<u>10,007.16</u>
<u>Auto-Excise Tax</u>	<u>24,879.76</u>
<u>Boat-Excise Tax</u>	<u>4,131.30</u>
<u>State Revenue Sharing</u>	<u>6,181.32</u>
<u>Licenses & Agent Fees</u>	<u>439.00</u>
<u>Homestead Exemption Reimbursement</u>	<u>541.00</u>
<u>Veterans Exemption Reimbursement</u>	<u>27.00</u>
<u>Solid Waste Performance Credit</u>	<u>1,137.49</u>
<u>Metal Debris Sales</u>	<u>1,218.60</u>
<u>Local Road Assistance Program</u>	<u>7,048.00</u>
<u>Town Property Rentals</u>	<u>26,400.00</u>
<u>Parking Fees Collected</u>	<u>77,466.00</u>
<u>Boat Sticker Fees</u>	<u>765.00</u>
<u>Misc. Administration Earning</u>	<u>4,896.30</u>
<u>Federal Land PILT</u>	<u>22,122.00</u>
<u>FTA/ME-DOT Commuter Ferry Subsidy</u>	<u>22,000.00</u>
<u>Broadband/ConnectME Grants</u>	<u>61,799.50</u>
<u>First National Bank Financing (Town Office)</u>	<u>150,000.00</u>
<u>First National Bank Line of Credit (Broadband)</u>	<u>771,592.91</u>
<u>School Revenue & State Reimbursements</u>	<u>75,722.33</u>
<u>Financial Warrants Drawn 2017</u>	<u>2,631,409.30</u>
<u>Cash Balance as of 12/31/17</u>	<u>1,085,968.31</u>

Tax Collector's Year-End Report

2017

2017 TAX COMMITMENT (MIL RATE 9.10) \$1,747,145.91

ABATEMENTS GRANTED 547.25

2% DISCOUNT 23,446.52

2017 TAXES COLLECTED \$1,650,988.59

2018 Pre-paid Taxes Received as of 12/31/17: 28,805.46

2017 OUTSTANDING TAXES AS OF 12/31/17 \$72,609.79

(* DENOTES PAYMENT REC'D AFTER 12/31/17)

Allen, et al Charlene Louise	239.33
Alley, Annie R.	1,385.93
Alley, Cory	529.62
Alley, Richard Sr. & Cory	610.61
Blue Eagle Limited	1,752.66
Chaplin, Katherine W.	604.24
Chusid, Nancy	1,183.00
Dobson, Laurie G.	1,681.68
Dowling, W.F. & Meyers, B	1,844.57
Fernald Family Lmted. Partnership	9,769.76*
Fernald Family Lmted. Partnership	880.88*
Grandgent, Henry	1,238.51*
Greenings Island Trust	406.77
Hawes, Frederick B. & Allison H.	4,109.56
Kaufman, et. al.	3,622.70
Krasnow, Iann & Sheila	2,085.72
McGuinness, W J & Moser, Sonja	2,379.65
McLendon, Sally P.	2,823.73
McLendon, Sally P.	761.67
Mills, David	442.26

Moran, et al.	1,209.69
Palmer, Heirs of Robert	776.51
Porter, Jane Moran	1,180.27
Rosenthal, Barbara	9,215.70*
Rosenthal, Barbara	5,424.51*
Rosenthal, Barbara	456.82*
Smith, Georgiana R.	1,818.18
Valdina, Joan S. & Eric, Trustees	1,705.34
Vadina, Joan S. & Eric Trustees	5,768.49
Valdina-Krasnow, Susan, Trustee	889.07
Wallace, Winifred Smart Trust	4,549.09*
Wallace, Winifred Smart Trust	224.77*
Whitney, Judith Living Trust	39.39
Whitney, Judith Living Trust	51.39

2016 Tax Receivables:

<u>January 01, 2017</u>	<u>112,103.36</u>
-------------------------	-------------------

<u>Collections:</u>	<u>89,904.33</u>
---------------------	------------------

<u>2016 Outstanding Taxes as of 12/31/17:</u>	<u>22,199.03</u>
---	------------------

Allen, et al., Charlene Louise	234.07
Alley, Annie R.	1,355.47
Blue Eagle Limited	1,714.14
Dowling, W.F. & Meyers, B.	863.26
Porter, Jane Moran	93.34
Rosenthal, Barbara	9,015.70*
Rosenthal, Barbara	297.17*
Rosenthal, Barbara	446.78*
Valdina, Joan S. & Eric Trustees	1,667.86

Valdina, Joan S. & Eric Trustees	5,641.71
---	-----------------

Valdina-Krasnow, Susan Trustee	869.53
---------------------------------------	---------------

2015 Tax Receivables:

<u>January 01, 2017</u>	<u>42,906.46</u>
-------------------------	------------------

<u>Collections</u>	<u>34,210.25</u>
--------------------	------------------

<u>2015 Outstanding Taxes as of 12/31/17</u>	<u>8,696.21</u>
--	-----------------

Allen, et al Charlene Louise	60.61
-------------------------------------	--------------

Alley, Annie R.	1,356.19
------------------------	-----------------

Vadina, Joan S. & Eric Trustees	6,307.30
--	-----------------

Valdina-Krasnow, Susan Trustee	972.11
---------------------------------------	---------------

2014 Tax Receivables:

<u>January 01, 2017</u>	<u>17,403.31</u>
-------------------------	------------------

<u>Collections</u>	<u>17,403.31</u>
--------------------	------------------

<u>2014 Outstanding Taxes as of 12/31/17</u>	<u>-0-</u>
--	------------

The Town of Cranberry Isles has a Tax Payment Policy under State Statute MRSA 36 §906 that all payments for Real and Personal Property Taxes are to be applied to the oldest outstanding tax obligations (principal and interest) of the Taxpayer. Effective 09/08/2009.

Respectfully Submitted:

Denise McCormick

Tax Collector

Assessor's Report

RJD Appraisal has enjoyed serving the Town of Cranberry Isles as its Assessor/Assessing Agent over the last year. We are available at the Town Office one day a month for appointments. Please call the office to schedule an appointment. Annually, the Assessor's Office reviews valuations and makes adjustments to the valuations that include any additions and deletions. We are also responsible for maintaining accurate records of property ownership. Part of the assessment process includes conducting an annual "ratio study", which compares the actual selling price of property to assessments. The most recent study conducted for the state valuation purposes indicated the assessed values, on average, to be at approximately 100% of market value.

Islesford Postmasters

Agnes Hadlock Spurling (1884-1908)



(Joy Sprague)

George R. Hadlock (1908-1914)
Edna C. Hadlock (1914-1915)
Oscar L. Olsen (1915-1918)
James R. Dwelley (1918-1953)
Mildred E. Thompson (1953-1954)
Nattie H. Beal (1954-1977)
Florence J. Sprague (1977-Current)

PROPERTY TAX EXEMPTIONS AND PROPERTY TAX RELIEF

HOMESTEAD EXEMPTION

Most homeowners whose principal residence is in Maine are entitled up to a \$20,000 reduction in valuation (adjusted by the community's ratio of valuation to actual market sales). To qualify, homeowners must fill out a simple form declaring property as their principal residence by April 1 in the tax year claimed. Once the application is filed, the exemption remains until the owner sells or changes their place of residence. Forms are available in the Assessor's Office.

VETERANS EXEMPTION

Any person who was in active service in the armed forces of the United States during a federally recognized war campaign period and, if discharged or retired under honorable conditions, may be eligible for a partial exemption from taxes on their primary residence.

The Veteran must have reached age 62 or must be receiving a pension or compensation from the United States Government for total disability, either service or non-service connected.

IMPORTANT CHANGES FOR VETERANS EXEMPTIONS IN 2016, the Law was amended to remove the requirement that a Vietnam veteran serve on active duty for 180 days (any part of which must have occurred after February 27th, 1961 and before May 8th, 1975) in order to qualify for the exemption. The law now only requires that the veteran served on active duty after February 27th, 1961 and before May 8th, 1975, regardless of number of days. **Veterans that previously did not qualify under the old law requirements that now qualify under the new law requirements must re apply to the Assessor's office prior to April 1st of the year it will go into effect.*

Applications forms can be obtained in the Assessor's Office and must be filed with military discharge documentation on or before April 1st of the year it will go into effect.

BLIND EXEMPTION

Residents of Cranberry Isles who are certified to be legally blind by their eye care professional are eligible for a partial exemption from taxes on their primary residence in the town.

Respectfully Submitted ,
Matthew Caldwell CMA
Town of Cranberry Isles
Assessor Agent RJD Appraisal



Cranberry Rowers (Sally Rowan)

BOARD OF SELECTMEN
MALCOLM FERNALD, CHAIRMAN
RICHARD BEAL
FLORENCE J. SPRAGUE
TOWN CLERK / TREASURER
DENISE Mc CORMICK
PUBLIC SAFETY COORDINATOR
KATELYN DAMON



MUNICIPAL ADVISORY COMMISSION
I. GAITHER, J. THORMANN
J. SAMUEL, K. WHITNEY, B. STUBBS
N. BARTON, L. DOBSON

ADMINISTRATIVE ASSISTANT
TO THE SELECTMEN
JAMES FORTUNE

GENERAL ASSISTANCE NOTICE

The municipality of Cranberry Isles administers a General Assistance Program for the support of the poor. Pursuant to Title 22 M.R.S.A. §4305, the municipal officers have adopted an ordinance establishing that program. A copy of this ordinance is available for public inspection at the Town Office. Also available for inspection is a copy of the State's General Assistance Statutes, as copies of the State law are made available to the municipality by the Maine Department of Human Services.

Persons who wish to apply for General Assistance may do so at the Town Office, Islesford, during the following times:

Days: Monday – Friday
Hours: 9:00 A.M. – 3:00 P.M.

In an emergency, applicants may dial: 211

The municipality's General Assistance Administrator must issue a written decision within 24 hours of receiving an application.

The Department of Human Services' toll-free telephone number, to call with a question regarding the General Assistance Program, is: 1-800-442-6003.

This notice is posted pursuant to Title 22 M.R.S.A. § 4304-4305.

Municipal Advisory Commission Report

The Municipal Advisory Commission (MAC) is a group of volunteers that serve to inform, advise, and assist the Board of Selectmen. The MAC also serves as an informal advisory committee on budget matters and warrant review, meeting extra in November and December as the selectmen work to create the next year's budget. The group otherwise meets once per month on the Thursday following the monthly selectman's meeting.

The MAC met 15 times in 2017 donating many hours of meeting and research time. Some of the topics the MAC discussed and/or researched this year were:

- The renovation of the new town office on Islesford
- Parking assignments, assisting the administrative assistant as needed
- Road Maintenance, plans and prioritizing
- Manset holdings and ways to better or further utilize this property
- Budget review for 2018

The MAC would like to thank the town office staff for its help and guidance throughout the year, especially Jim Fortune for attending each meeting and acting as a link between the MAC and the Board of Selectmen. New in 2017 is a report from the MAC at each selectman's meeting, to improve communication and efficiency of effort between the two groups. MAC minutes are posted on the town's website and meetings are open to the public.

Respectfully submitted,
Ingrid Gaither, MAC Chair

Current MAC members are Jasmine Samuel, Joanne Thormann, Laurie Dobson, Nick Barton, Branden Stubbs, Ingrid Gaither, and Karin Whitney



(Ingrid Gaither)

Municipal Facilities Report

2017 was a year of continued effort, and success, in improving municipal operations. Much of what occurred was due to the combined effort of the Board of Selectmen, Town Staff, and of course the many volunteers who donate their time and efforts. They deserve many thanks. A partial summary of projects and accomplishments from 2017 is presented below.

Docks & Harbors: We undertook a number of routine maintenance and repairs for all Town docks this year as usual, as the Town continues making the necessary investments to maintain and improve its dock facilities. Chalmers Enterprises launches and maintains the Town's floats in Manset, while Roy Hadlock takes care of the floats at the Town docks located within the Town boundaries. Both contracts were renewed this year for another 3 years. We thank them for their hard work and assistance with our floats. In addition to the regular maintenance, we are looking ahead to make some additional investments in the Town's docks. We expect to add a 5th float at the Cranberry Isles Manset Dock this spring. The float was constructed by Newman & Gray and will be launched with our floats in the spring. Extension of the Islesford dock is being considered as part of an effort to improve overall harbor infrastructure and ferry/boat access. The Harbor Committee is also working on a plan to reconfigure the granite pilings in the Islesford Harbor to create a breakwater that would provide additional protection for the docks located in the harbor. This will involve float and gangway reconfiguration and likely involve some reconfiguration of the mooring field in the harbor. Islesford dock improvements are down the road and will involve substantial investment by the Town. The planning work the Town has been doing will continue next year, in laying the ground work and making plans for the eventual expansions and changes. There are also future plans potentially for a drive-on and/or year-round dock in Manset

Parking & Roads: The Town had already undertaken significant road improvements in prior years and did not make significant investments in road infrastructure in 2017. We continue to do regular maintenance to prolong the life of our roads and will do so in the future. In the upcoming year, the town expects to repair and pave Dog Point Road on Great Cranberry. This is long awaited work on a road that has been difficult to maintain over the years. We continue to think of ways to be more efficient in how we organize parking in Manset and at the Joy Road lot. While we always fill the Northeast Harbor lot with residents renting parking spaces for the entire season each year, there was greater demand for parking in Manset this summer than in years past. We still have a problem at the Joy Road lot where the main issue seems to be short-term guests using that lot without a permit. The Joy Road lot is meant for short-term and long-term seasonal parking, with a valid permit. It is not intended for short-term special events parking. Anyone parking there must display a valid sticker for each vehicle. Renter and guest parking are fine as long as a valid sticker is displayed in the car. When purchased, these stickers can be passed around to be used in more than one vehicle. However, only one vehicle is permitted to use it at any given time; one Joy sticker does not cover multiple vehicles at the same time. We also have 20 overnight guest parking spots available in Manset and we encourage people to use them whenever possible. Spaces there are \$10.00 per night and can be reserved ahead of time.

Town Property: The Town undertook a couple of major capital projects this year, including purchasing 61 Main Street on Islesford and construction of a fiber network to bring high speed internet to homes in the town. The Town purchased the old Islesford Market building, which is undergoing renovations for use as a permanent Town Office. The building will also continue to house the U.S. Post Office with an expanded lobby area. We hope to have this fully completed

by the summer of 2018. The Town also began the Broadband Internet project in the summer of 2017. Voters approved the project and partnership with Axiom Technologies to construct a fiber network to the homes on Great Cranberry and Islesford. The project initially is designed to bring a wireless link for Sutton Island. However, the Town will be requesting an additional \$100,000 for the project this year so that residents on Sutton Island will also have fiber connections to the home. The first phase is for Islesford and is expected to be completed by this spring, providing up to 100mps of internet speed for each customer. Great Cranberry and Sutton are expected to be on line by this summer, with project construction commencing in April of 2018. Getting this project through the planning phase to its completion has been through the efforts of the Broadband Committee, Town Selectmen, Town Staff and Axiom Technologies. Additional assistance came from the Island Institute and others in order make this project happen.

Cranberry Isles Commuter Ferry: The Cranberry Isles Commuter Ferry logged 1500 passenger trips during the 2017 calendar year (winter and summer seasons combined). The Cranberry Isles Commuter Ferry offers island residents additional ferry options year-round for an early morning trip to and from Northeast Harbor and a late trip during the winter months. We are currently in the eighth year of the service, which is partially subsidized by the State of Maine. Downeast Windjammers operates the service on the Miss Lizzie during the winter season (October 15 to April 30), and Sail Acadia operates the service on the Elizabeth T for the summer season that runs May 1 to October 15. The commuter boat also includes a stop in Manset during the summer season, stopping in Northeast Harbor first before heading to Southwest Harbor.

Solid Waste: The solid waste contract was renewed with BCM, Inc. June 2017 for another 9 years. Recycling and trash numbers have been trending up over the last several years following a number of years of stable tonnage numbers. Tonnage numbers for trash and recycling have increased over the past few years, with a substantial jump in 2016 and 2017. Much of the increase can be attributed to metal and other waste clean-up due to the efforts by the town to clean up lots and areas that have accumulated junk vehicles and other bulky refuse over the years. The solid waste contract with BCM, Inc. has had to be adjusted accordingly. We thank BCM and its employees for the work in managing the transfer stations on the islands and managing this very important part of government services. The Town also participates in the Acadia Disposal District's annual waste collection for household hazardous waste and universal waste (monitors, computers, TV's, printers, faxes, etc.). This year the collection day was held in October. Hazardous waste and universal waste collected for Cranberry Isles also was up from last year. The Town is not licensed to collect and store this type of waste at its recycling stations on LCI and GCI. Removal of this type of waste helps the Town environmentally by providing residents with an organized way of removing potential contaminants and other hazardous waste from the islands on an annual basis.

2018 promises to be another challenging year. We expect to relocate the Town Offices to a new permanent location at the old Islesford Market building and fully complete the broadband internet project on all 3 islands, bringing high speed internet town-wide. As always, we will have a tremendous amount of work to do with capital improvement projects and additional maintenance and upkeep at Town facilities. We thank our volunteers and once again look forward to working with them to sustain the high levels of cooperation and ensuing productivity we have come to expect as a Town.

Respectfully Submitted,
James Fortune, Administrative Assistant to the Selectmen

Broadband Project-Axiom Technologies

In June of 2017 Axiom signed a contract to begin construction and operate an internet delivery system on Islesford, Great Cranberry, and Sutton Islands. The intervening months have seen a great deal of infrastructure built, and we are now closing in on starting service on Islesford, with Great Cranberry and Sutton to follow in the spring. The Town will own the system and has contracted with Axiom to operate it, giving the community a significant asset to attract new families, keep summer residents on-island for longer each year, and to increase the ability for islanders to create their own economic and educational opportunities. Furthermore, quality network access will help keep elders in the community through increased use of telemedicine, and (let's not forget!) allow for uninterrupted access to Netflix, Hulu, and other streaming services. The system we are constructing is built to last – we expect the system to have a minimum 20-year lifespan, with several easy paths for future upgrades.



Islesford Tower Build on Town property, next to fire station (Mark Ouellette)

As we move from the construction phase into the operation of the system, the Town of Cranberry Isles will have an internet connection that matches the kind of connection you can get in big cities across the United States. This is certainly something to celebrate, as a new chapter in the Cranberries begins with residents able to access world-class internet and all of the Internet of Things that comes with that. At Axiom, we expect to be your operational partner for many years to come and look forward to getting to know all of our new customers. You can reach us at any time with questions, comments, or for technical support by calling our office in Machias at 207.255.0679.

Happy Customers are our goal!



View from the 100' tower on Islesford (Mark Ouellette)

Some interesting facts about the Cranberry internet system that islanders might be interested in knowing:

- The system allows for almost unlimited capacity; as demand increases the system can scale to accommodate up to a Gigabit (1000Mbps) per home without upgrades
- The system has backup power in the form of propane generators at all key locations to keep the internet operating through several days of power outage
- Over 150 households are currently signed up for service throughout the Cranberry Isles
- Once service is operational on all three islands, Axiom will assess demand for phone (VOIP, or Voice Over Internet Protocol) and television services through the new system
- This system will be robust enough for you to seamlessly run smart home devices and home security monitoring systems, including live streaming of cameras and weather station data
- The Fire Department will be placing a public safety antenna on the Islesford tower for better interoperability between the islands and with the mainland during an emergency response
- Ashley Bryan and Longfellow Schools will have access to 100Mbps service making the internet much more useful for school instruction

Mark Ouellette
President
Axiom Technologies

Axiom

(207) 255-0679

Code Enforcement Officer Report

For the second consecutive year, 2017 brought more land use, building permit, internal plumbing activity, and official visits than the previous year. I made 24 island visits by personal boat in June through October which saved the Town a little under \$700 in lieu of round-trip ferry travel; this compares to 17 personal boat visits during the same period in 2016. Here are some permit statistics as of December 20:

Plumbing: 15 total, Internal plumbing: 12, Subsurface Wastewater: 3. This is the same total as last year, but there were 12 subsurface and 3 internal permits in 2016.

Building: 22, plus one Planning Board application pends completion of conditional approvals. This compares to 15 total building permits last year.

Shoreland Zone: 6 plus one pending. Four of the Shoreland Zone permits were approved at Planning Board level.

Notice to Build out of Shoreland Zone: 10

Flood Hazard: 6 plus one pending.

A new consolidated permit application was approved during March Town meeting along with the new Land Use and Shoreland Zoning Ordinance. Previously there were multiple forms for permit applications and checklists depending on where and what was being built, and all were due for upgrades. Now, despite the location or complexity of the project, there's one form which is also a checklist. Some people have noted it is lengthier than previous forms. This is necessary to make the one standard form applicable for all situations and places, and it is more condensed than a form and the several checklists it replaces. Just fill in the parts that apply to the particular project. We'll take it from there.

The new shoreland zoning ordinance, in standard state format supersedes a unique old format that was not in compliance with 2015 state requirements. This was a significant accomplishment and will evolve more harmoniously with the Town and state's future visions. The state approved our new ordinance with conditions (slight changes we have to make to be in full compliance). Public hearings have been held on the subject and these updates are planned for Town meeting.

We have a new Holding Tank Ordinance. Holding tanks can be problematic and have special management requirements. One advantage is that with a municipal ordinance, the state will let us allow holding tanks for residential use. As a last resort. Sometimes.

A proposed Ordinance to Regulate Automobile Graveyards, Junkyards, and Automobile Recycling Businesses is in the works and received public comments in November. Junkyards can be legal by permit if they meet certain requirements. There are currently no permitted junkyards or automobile graveyards in the Town of Cranberry Isles. There are multiple state laws governing junkyards, littering, nuisances, and applicable land use violations under the Natural Resource Protection Act. Towns have found it easier to provide a permitting process and manage and enforce the existing laws when consolidated and further defined under a municipal ordinance.

A number of notable projects were undertaken this year. The Islesford Dock Restaurant made a number of improvements in 2017, including installing a reverse-osmosis system to increase fresh water capacity, renovating the attached public bathrooms, and replacing some old pilings beneath the building. The Town acquired the old Islesford Market building and local

tradesmen are at work making it into a well-situated town office that will comply with codes and barrier free access required of a public building. A new bakery and stately storage barn with apartments to support the Cranberry General Store were built on Great Cranberry. Newman and Gray Boatyard is building a huge new boat storage building up behind the yard. The foundation is in for a new private sports barn just up the hill from there. Several old septic systems including an overboard discharge were removed and replaced with new subsurface wastewater systems on Sutton Island. The broad-band internet project also continues to move forward.

Looking ahead there are at least three private dock construction projects in the planning phase. Island communities must have docks. As demand for mooring space increases, people are building new private docks or improving existing private docks and floats that are not public access. The Department of Environmental Protection asks for reasons why a new dock needs to be built. A common justification used for permitting docks is insufficient public or commercial berthing and mooring space, so this imbalance between public and private tie-ups continues to grow.

Plumbing Permits Notice of Fees

As of October 2017

Disposal System Components	Fee	Internal Plumbing	Fee
Complete Non-Engineered System	\$250*		
Primitive System	\$100	Minimum Fee (any permit)	
Alternative Toilet	\$50	(includes up to 4 fixtures)	\$40
Non-engineered treatment tank	\$150	Individual Fixtures, each, over 4	\$10
Holding Tank	\$100	Hook up to Public Sewer	\$10
Non-Engineered Disposal Field	\$150	Hook up to existing	
Separated Laundry System	\$35	Subsurface System	\$10
Complete Engineered System	\$200*	Piping relocation, no new fixtures	\$10
Engineered Treatment Tank (only)	\$80	Permit Transfer	\$10
Engineered Disposal Field	\$150	Manufactured Housing Hook up	
Miscellaneous Components	\$30	(unless fixtures added on site)	
First Time System Variance	\$20	per fixture, if not new	\$10
Seasonal Conversion Permit	\$50		

*There is a State DEP surcharge of \$15 for complete subsurface systems.

Code Enforcement Nuggets of Knowledge

- ✓ State law requires fees be paid prior to issuing a permit.
- ✓ Pay fees to the Town of Cranberry Isles through the CEO or Town Office.
- ✓ The Town keeps 75% of the fee(s) for the LPI, and 25% goes to the Maine Water Quality Improvement Fund.

When is a plumbing permit required? There are basically two types of plumbing permits: internal and subsurface waste-water. Internal plumbing (in Maine) is all potable water, building supply and distribution pipes to heating equipment, all plumbing fixtures and traps, all drainage and vent pipes, all building drains and building sewers, and devices and receptors within or under the building's footprint or foundation.

For internal plumbing a permit is required for any person, firm or corporation to make an installation, alteration, repair, replacement, or remodel a plumbing system. A separate plumbing permit is required for each separate building or structure. There are exemptions to the need for a permit: the clearing of stoppages, including the removal and reinstallation of toilets, or the repairing of leaks in pipes, valves, traps, vents, and fixtures provided such repairs do not involve their replacement or rearrangement.

A subsurface wastewater permit is required to install a new, expanded, or replacement disposal system or any individual components. A permit is not required for minor repairs or replacements made as needed for the operation of pumps, siphons, aerobic treatment units, sand filters, or accessory equipment., and the clearance of a stoppage in a building sewer that does not require excavation or exposure of system components or sealing a leak in a septic tank, holding tank, pump tank or building sewer.

Small Community Grant Program: The Maine Department of Environmental Protection offers several community based loans and grants, notably the Small Community Grant Program to towns *“to help replace malfunctioning septic systems that are polluting a water body or causing a public nuisance.”*

Transfers of Shoreland Property: Any person transferring property on which a subsurface wastewater disposal system is located within a shoreland area as described in 38 MRS 435 shall provide the transferee with a written statement by the transferor as to whether the system has malfunctioned during the 180 days preceding the transfer.

Coastal Shoreland areas: A person purchasing property on which a subsurface waste water disposal system is located within a coastal shoreland area shall prior to purchase have the system inspected by a person certified by the department except that if it is impossible due to weather conditions to perform an inspection prior to the purchase, the inspection must be performed within nine months after transfer of the property. A system installed within three years prior to closing date is not subject to these inspection requirements.

Seasonal Conversion Permit: Before converting a seasonal dwelling with a subsurface waste water disposal system located in the shoreland zone to a year-round or principal dwelling, a seasonal conversion permit must be obtained from the Local Plumbing Inspector. Ref. 30-A MRS 4215 (2).

Minimum Lot Size Rules for septic systems: A lot in which a single-family dwelling unit is located shall contain at least 20,000 square feet. If the lot abuts a lake, pond, stream, river, or tidal area, it shall have a minimum frontage of 100 feet on the waterbody and any greater frontage required by local zoning. Other uses that generate waste water require 20,000 square feet and 100 feet of frontage for every 300 gallons produced. In some situations, the LPI and or the State may approve a waste water system on a lot with less area.

What constitutes a junkyard or automobile graveyard? 30-A MRS 3752 defines “junkyard” as a yard, field or other outside area used to store, dismantle, or otherwise handle discarded, worn-out, or junked plumbing, heating supplies, electronic and industrial equipment, household appliances or furniture, lumber, rope, rags, batteries, trash, rubber, debris, ferrous and non-ferrous material. An “automobile graveyard” is a yard, field or other outdoor area used to store 3 or more unregistered motor vehicles or parts of the vehicles. This includes an area for dismantling, salvage and recycling operations.

Under 17 MRS 2802, any places where one or more old, discarded, worn-out or junked motor vehicles or parts thereof, are gathered together, kept, deposited, or allowed to accumulate, in such a manner or in such location or situation either within or without the limits of any highway, as to be unsightly, detracting from natural scenery or injurious to the comfort and happiness of individuals and the public, and injurious to property rights, are public nuisances. The Natural Resources Protection Act prohibits any of the above and more, from being kept in a flood plain.

Limitations a permitted junkyard or automobile recycling business must meet include not being located within 300 feet of a public building, park, or playground, public beach, school, church, cemetery, or well.

Thanks to the Town Office, Board of Selectmen, Planning Board, contractors and other islanders for the help, teamwork and support. Looking forward to another stimulating year,

//s// Dennis Dever, CEO

Cranberry Isles Postmasters

William P. Preble (1847-1862)



(GCI Historical Society)

Joseph S. Spurling (1862-1885)
William P. Preble (1885-1889)
Nettie A. Stanley (1889-1893)
William P. Preble (1893-1897)
Nettie A. Stanley (1897-1925)
Warren A. Spurling (1925-1926)
Annie M. Spurling (1926-1928)
Millard S. Spurling (1928)
Madeline B. Worcester (1928-1929)
Beatrice B. Stanley (1929-1930)
Clara B. Alley (1930-1934)
Madeline B. Worcester (1934-1940)
Marjorie E. Phippen (1940)
Barbara R. Beal (1940-1944)
Ethel M. Wedge (1944-1961)
Marjorie E. Phippen (1961-1976)
Sonja W. Colby (1976-1981)
Colleen R. DeMerchant (1981-1982)
Ann R. Bunker (1982-1985)
Leigh W. Liebow (1985-1997)
Stacy Anne (Wedge) Peterson (1997-2008)
Eileen C. Richards (2008-Current)

Summary of Proposed Changes

Shoreland Zoning Land Use Ordinance (Warrant #17)

Section 15.B.(2) currently reads

(2) Principal or accessory structures and expansions of existing structures which are permitted in the Resource Protection, Limited Residential, Limited Commercial, and Stream Protection Districts, shall not exceed thirty-five (35) feet in height. This provision shall not apply to structures such as transmission towers, windmills, antennas, and similar structures having no floor area. A cupola, dome, widow's walk or other similar feature is exempt from the height limits in accordance with 38 M.R.S.A. Section 439-A(9).

Section 15.B.(2) proposed to read

*(2) Principal or accessory structures and expansions of existing structures which are permitted in the Resource Protection, Limited Residential, Limited Commercial, **General Development, Commercial Fisheries Maritime Activities**, and Stream Protection Districts, shall not exceed thirty-five (35) feet in height. This provision shall not apply to structures such as transmission towers, windmills, antennas, and similar structures having no floor area. A cupola, dome, widow's walk or other similar feature is exempt from the height limits in accordance with 38 M.R.S.A. Section 439-A(9).*

Table I, 15.A. currently reads

LAND USES DISTRICT	SP	RP	LR	LC	GD	CFMA
15. Principal structures and uses						
A. One and two family residential, including driveways	PB ⁴	PB ⁹	CEO	CEO	CEO	PB

Table I, 15.A. proposed to read

LAND USES DISTRICT	SP	RP	LR	LC	GD	CFMA
15. Principal structures and uses						
A. One and two family residential, including driveways	PB ⁴	PB ⁹	CEO	CEO	NO	NO

Additional changes mandated by the State of Maine Department of Environmental Protection as part of the Conditional Approval of the March 11, 2017 ordinance have also been made in the proposed ordinance.

Complete copies of the current Shoreland Zoning Land Use Ordinance (approved March 11, 2017), the Conditional Approval (dated May 19, 2017), and the Proposed Shoreland Zoning Land Use Ordinance are available at the Town Office or online at <http://cranberryisles-me.gov/>.

Proposed Junkyard Ordinance (Warrant #18)

BOARD OF SELECTMEN
MALCOLM FERNALD, CHAIRMAN
RICHARD BEAL
FLORENCE J. SPRAGUE
TOWN CLERK / TREASURER
DENISE Mc CORMICK
PUBLIC SAFETY COORDINATOR
KATELYN DAMON



MUNICIPAL ADVISORY COMMISSION
I. GAITHER, J. THORMANN
J. SAMUEL, K. WHITNEY, B. STUBBS
N. BARTON, L. DOBSON
ADMINISTRATIVE ASSISTANT
TO THE SELECTMEN
JAMES FORTUNE

To the Town Clerk:

We hereby certify to you that the document to which we have affixed this certificate is a true copy of the official text of an ordinance entitled "Ordinance to Regulate Automobile Graveyards, Junkyards, and Automobile Recycling Businesses", which is to be presented to the voters for their consideration on March 10th, 2018.

Pursuant to 30-A MRSA § 3002 (2), you will retain this copy of the complete text of the ordinance as a public record and make other copies available for distribution to the voters, and you will ensure that copies are available at the Town Meeting on the day of the vote.

Dated: February 06, 2018

The Board of Selectmen:

Malcolm Fernald, Chairman

Florence J. Sprague

Richard F. Beal

Ordinance to Regulate Automobile Graveyards, Junkyards, and Automobile Recycling Businesses

Section 1. Purpose

The purpose of this ordinance is to provide adequate controls to ensure that automobile graveyards, junkyards and automobile recycling businesses do not have a deleterious impact on the public health, safety, and general welfare.

Section 2. Authority

This ordinance is enacted pursuant to 30-A M.R.S.A. §3001 et seq. and §3751 et seq.

Section 3. Applicability

This ordinance shall apply to all automobile graveyards, junkyards and automobile recycling businesses as defined in 30-A M.R.S.A. §3752

For the purpose of this ordinance an “automobile graveyard” is further defined as any outdoor placement, on any one lot, of three or more unregistered, or unserviceable, or uninhabited, or abandoned motor vehicles or parts there-of.

A “motor vehicle” is defined in 29-A M.R.S.A. 101 subsection 42 and includes parts of the vehicles. For the purposes of this ordinance a “motor vehicle” is further defined as any self-propelled vehicle or conveyance powered partially or completely by a permanently installed or detachable engine, motor, batteries, wind or other energy source other than its occupants, and any vehicle or object intended to attach to or be towed or pushed by a motor vehicle. This includes but is not limited to automobiles, power boats, sail boats, skiffs, dinghies, all-terrain vehicles (ATVs), motorcycles, scooters, mopeds, golf carts, go carts, snowmobiles, construction equipment, tractors, loaders, riding lawn mowers, trailers of any kind, motor homes, camper trailers, house trailers, truck campers and truck bed covers.

For the purpose of this ordinance a “junkyard” is further defined as, but not limited to an outside area, on any one lot, containing or used to store, dismantle or otherwise handle discarded, worn out, or junked plumbing, heating supplies and fixtures, electronic or industrial equipment, household appliances or furniture, scrap or junked lumber and building materials, scrap metals, foam, barrels, tanks, rope, rags, batteries, paper trash to include an accumulation of household garbage, rubber debris, machines, tools, lawn mowers, bicycles, and yard maintenance equipment. A commercial boat building, sales, or maintenance business or commercial boat storage business and associated yards containing serviceable or reasonably repairable boats, boat parts, or serviceable vehicles and equipment used to support the business, is not considered an “automobile graveyard” or “junkyard” under this ordinance.

Section 4. Permit Required

No person may establish, operate or maintain an automobile graveyard, junkyard or automobile recycling business without first obtaining a nontransferable permit from the municipal officers.

Section 5. Administration

5.1. This ordinance shall be administered by the municipal officers. No automobile graveyard, junkyard or automobile recycling business permit shall be issued unless the provisions of this ordinance are met.

5.2. Upon receipt of an application, the municipal officers shall provide notice and hold a hearing in accordance with 30-A M.R.S.A. §3754.

5.3. Permits issued to an automobile graveyard or junkyard are valid until the first day of October of the following year. Permits issued to an automobile recycling business shall be valid for 5 years from the date of issuance and are renewable as provided in 30-A M.R.S.A. §3753. The municipal officers shall annually inspect, or cause to be inspected, the site to ensure that the provisions of this ordinance and state law are complied with.

5.4. A fee of \$25 shall be submitted with the permit application.

Section 6. Submission Requirements

Any application for an automobile graveyard, junkyard or automobile recycling business permit shall follow procedures required in 30-A MRSA 3754 which includes:

6.1. The property owner's name and address and the name and address of the person or entity who will operate the site.

6.2. A site plan drawn to a scale not to exceed 1"-100', on which is shown:

- a. the boundary lines of the property
- b. the soils
- c. the location of any sand and gravel aquifer recharge area, as mapped by the Maine Geological Survey, or a licensed geologist
- d. the location of any well that serves as a private or public water supply that is located within 300 feet of the proposed licensed site
- e. the location of any public building, public park, public playground, public bathing beach, school, church or cemetery located within 300 feet of the proposed licensed site
- f. the location of all roads within 1,000 feet of the proposed licensed site
- g. the location of any body of water or freshwater wetland within property boundaries of proposed licensed premises
- h. the boundaries of the 100-year flood plain

Section 7. Performance Standards

The following performance standards, in accordance with 30-A MRSA 3755 are required of all automobile graveyards, junkyards and automobile recycling businesses, whether new or existing and include:

7.1 The site must be adequately screened, as provided by 30-A M.R.S.A. § 3754-A(1).

7.2 No automobile graveyard or junkyard may be located within 300 feet of a public building, public park, public playground, public bathing beach, school, church or cemetery or within ordinary view from the same.

7.3 No automobile graveyard, junkyard or automobile recycling business that handles junk, scrap metal, vehicles or other solid waste may be located within 300 feet of a well that serves as

a public or private water supply, as provided by 30-A M.R.S.A. §3754-A(4).

7.4 A vehicle containing fluids may not be stored or dismantled within 100 feet of any body of water or freshwater wetland, as defined by 38 M.R.S.A. § 436-A(5)

7.5 A vehicle containing fluids may not be stored or dismantled within the 100-year floodplain.

7.6 A vehicle containing fluids may not be stored or dismantled over a mapped sand and gravel aquifer.

7.7 All fluids, including, but not limited to, engine lubricant, transmission fluid, brake fluid, battery acid, engine coolant, gasoline and oil, must be properly handled in such a manner that they do not leak, flow or discharge into or onto the ground or into a body of water.

7.8 No junk, scrap metal, vehicles or other solid wastes may be placed or deposited, directly or indirectly, into the inland waters or tidal waters of the State or on the ice of inland waters or tidal waters or on the banks of inland waters or tidal waters in such a manner that they may fall or be washed into these waters.

7.9 No vehicle may be located closer than 100 feet from any lot line.

7.10 A vehicle may not be stored or dismantled within 500 feet of a school, church, cemetery or public playground or park that existed on the date the permit was issued.

7.11 To reduce noise, all dismantling of motor vehicles shall take place within a building, and shall be done after 7 a.m. and before 6 p.m. Mondays through Saturdays.

Section 8. Enforcement

The municipal officers or their agents as designated in writing shall enforce this ordinance in accordance with State law. A violation is any activity which takes place contrary to the provisions of a valid permit issued under this ordinance or without a permit issued for that activity. Each day of a violation shall be considered a separate offense. A finding that any such violation has occurred shall be prima facie evidence that this activity was performed or caused to be performed by the owner of the property or lot where the violation occurred. Any violation of this ordinance shall also be deemed a nuisance within the meaning of 17 M.R.S.A. § 2802, or as littering under the Maine Litter Control Act, 17 M.R.S.A. § 2261, et. seq. or as applicable violations under the Natural Resources Protection Act (NRPA) 38 M.R.S.A. 480-A et. Seq. Violations of this ordinance shall be subject to the provisions of 30-A M.R.S.A. § 3758-A.

Section 9. Effective Date and Amendment

This ordinance shall become effective on the date of adoption, and may be amended by majority vote at Town meeting.

Section 10. Severability and Conflict

In the event that any provision of this ordinance is ruled to be invalid by a Court of competent jurisdiction, the remaining provisions shall continue in full force and effect. In the event that any provision of this ordinance conflicts with State statute, the State statute shall govern.

Harbor Committee Report

The Harbor Committee held three meetings in 2017.

April 18, 2017: Discussion centered around the feasibility of using granite from the old pier adjacent to the Acadia National Park property at Islesford. The Committee recommended using the granite, along with stone from other locations in Town waters, to construct a breakwater west of the Islesford landing ramp, and to commission an engineering plan, with bids to be solicited prior to a proposed special Town Meeting in July 2017. It is hoped that the completed breakwater would make an extension of the Islesford Town Pier more effective, and possibly allow the installation of a winter float there.

Additionally the Board discussed locations for the eventual hoists on both piers, and recommended a key system to control use of said hoists. Further discussion, without conclusion or recommendation, centered around landing rights in Town harbors, particularly the Manset facility.

May 11, 2017: Responding to a request from the Board of Selectmen, the Committee discussed landing rights across the Town facilities. The Harbor Ordinance does not address the issue. In the past, the Harbor Committee has recommended restricting use of the Manset Dock by commercial vessels to ferries and water taxis. After discussion, the Committee recommended that in addition to Sail Acadia, a Downeast Sailing Adventures vessel, aka S/V Surprise, be allowed access to the float for a single season. No action taken on restrictive amendments to the Harbor Ordinance.

There was a discussion of placing navigational aids east of the Town Dock at Sutton Island. The Committee agreed that Jim Fortune will consult with Matt Knox and Dennis Dever concerning placement and specifics.

The Committee continued discussion of the breakwater plan for Islesford and decided that additional information be obtained in time for a possible special Town Meeting (summer '17) or the Annual Meeting in March 2018.

December 12, 2017: Discussion of proposed winter float at Great Cranberry Island Pier. The concept is of a narrow series of floats riding on concrete-filled galvanized steel pilings parallel to pier, extending to the stairs and low-tide platform which would be accessible at any tide without a ramp. A seasonal version of this plan exists at the SWH Manset Town Pier. Dennis Dever, TCI CEO and Manset Dockmaster, was instrumental in its creation and is available for consultation.

Further discussion of LCI breakwater possibilities. Bruce Fernald to get estimates for presentation at Town Meeting in March 2018.

Discussion of a moratorium, and proposed ban, on disembarking cruise ship passengers on any Town piers, to accord with SWH Harbor Committee initiative. Committee recommends that language be prepared for Town Meeting 2018 restricting cruise ships from anchoring in Town waters, and loading or unloading passengers by means of tenders.

Committee recommends that the Town, through its Selectmen and Harbor Committee members, continue conversations with the Harbor Committee in Northeast Harbor concerning landing rights at NEH.

Bill Dowling & Ted Spurling, Harbor Committee

Islesford Harbormaster Report

Another very busy year in and around the harbor. More boats, barges, people, a lot of activity in general. The needs to make the harbor safer and easier to use are expensive and difficult. The dock extension has been put on the back burner because of other projects.

The town is still looking into moving the abutments into one single pile to provide better protection and a safer approach to the ramp and the Islesford Dock by barges and boats.

I've received many phone calls about moorings in general, but most are about use of guest moorings. This year we will have our three guest moorings marked with a whip and guest flag making it easier for guests to find them.

Looking forward to a hassle-free season in 2018.

Respectfully submitted,
Bruce Fernald



Storytime at the Islesford Library (Cynthia Thomas)

Great Cranberry Island Harbormaster Report

MAY: There were five applications for oyster farming permits which included five mooring applications for Murch/Bracy in the pool. They were approved. There was a boat left unattended and had to be moved to a mooring. Laurie Dobson applied for two moorings. The request was approved, but the moorings have not gone in yet. I am assuming they will go in in the spring.

JUNE: I received an application for an outboard mooring for Liebow. The mooring was approved and set. However, it was set in the wrong spot and had to be relocated to an approved location. On June 24th, there was an inspection of 14 moorings in the

harbor. One was found to be worn out. The owner was contacted and the mooring fixed. Jim Garnett applied for a new mooring. The application was approved. On June 27th there was a request for a mooring rental for July 9-23. Arrangements were made. Two new moorings went in the pool for the Gray oyster farm. The Sunbeam was at the dock with a group of beach cleaners. They did a great job and we thank them very much. Edgar Blank approached me with a complaint about his mooring being moved in Islesford's harbor. On June 28th, Brandon Westphal talked with me about expanding the Shoreward Dock floats. The Watson's lost mooring was recovered by a diver.

JULY: There were a few calls for moorings. On July 18th, the barge got stuck on the ramp due to the door on the barge breaking. It was fixed and the barge floated off on its own on the tide.

AUGUST: I received a call almost every day about guest moorings which were heavily used and appreciated. August 4th and 5th, I had a talk with town officials about the steps on the dock. Work was started, but not completed. August 9th, a boat hit the rocks in the fog. There were no injuries, but the boat was extensively damaged. There was a complaint about power on the dock not being safe. The problem was immediately addressed and fixed. August 10th, had a talk with town officials about Sutton Island wanting a pole marker on the ledge just outside of their town float. Jesse Jameson agreed to complete the work that had been started by another contractor on the steps on the dock. August 16th, Matt Knox fixed the Bancroft's mooring. Ben Sumner fixed the steps on the dock. On August 17th, Goodwin's mooring was relocated to better accommodate the bigger barge and to relocate the Blue General's (store freight boat) mooring to this spot as it is used year round and needs to be easier accessible in the winter. I received complaints about dog feces on the finger floats. This turned out to not be a dog, but an otter that was hanging out on the floats for about a week and then moved on.

SEPTEMBER: Things started slowing down. There were still a few calls for guest moorings, but not a lot of new activity to report.

OCTOBER: I received a call from Goodwin. They were unaware of their mooring being relocated and wanted an explanation. I had talked originally with the barge captain about it in August and just assumed everything was fine. This was my mistake, as I did not tell the right person. Apologies and an explanation was given. Goodwin seemed satisfied and offered the use of the mooring if needed, as they use it infrequently. I just need to let them know. On October 14th, the dinghy and second float were removed for the winter.

I received several complaints throughout the year regarding dog feces being left on the dock and/or floats. I would like to remind people that this is not acceptable and dogs need to be cleaned up after immediately. If you witness a dog not being cleaned up after by its owner of the docks and floats please remind them of this and report it to me. I would like to thank everyone for their cooperation and respect on the docks and in the harbor. Looking forward to the 2018 season!

Respectfully submitted,
Norman C. Sanborn, II
Harbormaster, Great Cranberry Island

Manset Dockmaster Report



(Dennis Dever)

The official opening day for the Manset facility is the Friday before Memorial Day week-end, the gateway to summer. This year the ferry was not running that day in a rainy southeast storm when the bridge to the outer float fell overboard. As usual our float contractor, Chalmers Enterprises, responded quickly and hoisted the bridge onto one of the floats to ride out the storm, and we eventually put everything back in place where it remained for the rest of the season. The push carts are buoyant and easily retrieved from down the beach when they blow off the floats.

The blown ledge-fill behind the granite seawall stayed in place fairly well over the winter with only a small amount of sinking. For the last few years the smaller crushed stone backfill has washed out through the granite blocks, threatening their stability and bigger fill is added yearly. It looks like the ledge fill is reaching the bottom and the washout is stabilizing.

There was a small fire in the boat shop in June. It was the first mishap of this type since the Town purchased the property in 2003. A ferry crewman returned to the shop finding it full of smoke, opened doors and extinguished a small fire under the workbench cabinets. The fire was believed to be accidental and caused by spontaneous combustion of rags soaked in solvent.

The fire event launched a series of safety objectives that should prevent this or larger fires from occurring in the future. Safety measures included a major clean-up of the boat shop and posting of additional no smoking signs, and closing and locking doors for security. We plan to have some new lighting installed in the two storage rooms, provide additional fire proof rag cans, and install two new overhead doors for improved egress.

We also gathered up some old hazmat and flammables that included old diesel fuel, old gasoline, some waste oil, and a stacked pallet of old paints and solvents. A hazmat contractor came up from Scarborough, packed up and hauled off the hazmat in September. The Town has taken steps to ensure that the tenant is more proactive in taking care of these types of materials stored at the facility.

A separate garage bay in the back of the shop building has collected junk overflow from the shop over the years, and held numerous materials and boat parts probably going back to the Jarvis Newman era. A late season project was completed to get rid of this old material.

A new fifth float was built for the Manset dock system by Newman & Gray Boat Yard last fall. The intent was to launch it this past spring. However, the Town was not ready with mooring placements and bridge modifications for the new float for the 2017 season. Chalmers Enterprises, the Town's float contractor for Manset, has provided us with a plan for new mooring stone locations and bridge lengths for launching all 5 floats next spring. There are times when all existing float space is taken up during peak times, so the additional float capacity will certainly be welcomed next year.

This year there were 45 parking issues that required at least some research and enforcement to solve. This number continues to decline from 94 in 2014, 81 in 2015, and 57 in 2016. Although the number of problems has steadily decreased over the years, we continue to strive for improvements with parking. These improvements have come about through better enforcement and more education about the problems that often arise from not following basic rules and policies adopted by the Town over the years.

//s//

Dennis Dever

Manset Dockmaster



Fishing at Blue Heron Pond, GCI (Karin Whitney)

**TOWN OF CRANBERRY ISLES
ANNUAL TOWN MEETING
THE WARRANT 2018**

**State of Maine
County of Hancock, §**

To: A Constable of the Town Of Cranberry Isles, in said County

Greetings:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the Town Of Cranberry Isles, qualified to vote in Town affairs, to meet at the Islesford Neighborhood House, Islesford, in said town, on the 10th day (Second Saturday) of March AD 2018 at 8:30 A.M. to act on the following articles, to wit:

Article:

1. To elect by ballot a Moderator to preside at said meeting.
2. To elect by ballot a Town Clerk for the ensuing year and to vote compensation.

Recommended: \$7,000

3. To see if the voters of the Town Of Cranberry Isles will approve the use of the Maine Municipal Association's recommended Maine Moderator's Manual "Rules of Procedures" for the conduct of this Town Meeting.
4. To see if the voters of the Town Of Cranberry Isles will approve opening the floor of this Town Meeting to all non-registered persons for the purpose of discussion only on each of the following articles of this 2018 warrant.
5. To elect by ballot a Selectman for the term of three years.
(Term expiring: Malcolm Fernald)

Ballot: _____ (term expiring 2021)

6. To vote compensation for all the Selectmen for the ensuing year.

Recommended: \$8,000 for the chair, \$7,500 for others.

7. To elect by ballot a Town Treasurer for the ensuing year and to vote compensation.

Recommended: \$10,000

8. To elect by ballot a Collector of Taxes and Collector of Excise Taxes for the ensuing year and to vote compensation.

Recommended: \$28,000

9. To elect by ballot a member of the Superintending School Committee for a term of three years.

(Term expiring: Cari Alley)

For information of the voters, the elected membership of this committee is:

<u>Name</u>	<u>Island</u>	<u>Term expires</u>
Kelly Sanborn, Chair	Great Cranberry	2020
Cari Alley	Little Cranberry	2018
Amy Palmer	Little Cranberry	2019

Ballot: _____ (term expiring 2021)

10. To elect by ballot a member of the Municipal Advisory Commission, which consists of seven elected volunteer property owners or registered voters of the Town of Cranberry Isles, who shall serve a period of three years each.

(Term expiring: JoAnne Thormann).

For information of the voters: The elected membership of this Committee is:

<u>Name</u>	<u>Island</u>	<u>Term expires</u>
Ingrid Gaither, Chairman	Great Cranberry	2020
Nicholas Barton	Great Cranberry	2019
Laurie Dobson	Great Cranberry	2020
Jasmine Samuel	Islesford	2019
Branden Stubbs	Great Cranberry	2019
Joanne Thormann	Islesford	2018
Karin Whitney	Great Cranberry	2018

Ballot: _____ (term expiring 2021)

11. To elect by ballot a member of the Municipal Advisory Commission, which consists of seven elected volunteer property owners or registered voters of the Town of Cranberry Isles, who shall serve a period of three years each.

(Term expiring: Karin Whitney).

Ballot: _____ (term expiring 2021)

12. To vote the hourly rate of pay for Town Officials and Employees.

Recommended: \$12 to \$25, at the discretion of the Board of Selectmen, based on the type of work performed.

13. To see if the voters of the Town Of Cranberry Isles will vote to collect interest at the rate of eight percent (8%) APR on all 2018 taxes not paid by December 01, 2018. Municipalities may, by vote, determine the rate of interest that shall apply to taxes that become delinquent during taxable year 2018 until those taxes are paid in full. The maximum rate of interest that can be charged per Title 36, MRSA §505.4 is eight percent (8%) APR.
14. To see if the voters of the Town Of Cranberry Isles will vote to allow a two percent (2%) discount on all taxes which are paid in full within thirty (30) days of the date shown on the original bill as submitted by the Tax Collector.
15. To see if the voters of the Town Of Cranberry Isles will vote to authorize the Treasurer to expend funds in January 2019, February 2019, and March 2019 equal in aggregate to three twelfths (3/12ths) of the Operator's Budget approved for the Year 2018. This authorization will permit the Treasurer to prepare Financial Warrants for approval by the Board of Selectmen, prepare checks, and legally pay bills pending approval of the entire Operations Budget by the Voters in March 2019.

SCHOOLS (16A – 16R)

Note: Articles 16A through 16K authorize expenditures in cost center categories

- 16A. To see what sum the School Committee is authorized to expend for **Regular Instruction** for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

School Committee recommends **\$ 361,111**

Note: 2017-18 Amount was \$ 329,448

- 16B. To see what sum the School Committee is authorized to expend for **Special Education** for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

School Committee recommends **\$ 66,790**

Note: 2017-18 Amount was \$ 52,465

- 16C. To see what sum the School Committee is authorized to expend for **Career and Technical Education** for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

School Committee recommends **\$ -0-**

Note: 2017-18 Amount was \$ -0-

- 16D. To see what sum the School Committee is authorized to expend for **Other Instruction** for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

School Committee recommends **\$ 14,705**

Note: 2017-18 Amount was \$ 14,705

- 16E. To see what sum the School Committee is authorized to expend for **Student & Staff Support** for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

School Committee recommends **\$ 22,427**

Note: 2017-18 Amount was \$ 24,838

- 16F. To see what sum the School Committee is authorized to expend for **System Administration** for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

School Committee recommends **\$ 20,450**

Note: 2017-18 Amount was \$ 17,131

- 16G. To see what sum the School Committee is authorized to expend for **School Administration** for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

School Committee recommends **\$ 35,006**

Note: 2017-18 Amount was \$ 34,027

- 16H. To see what sum the School Committee is authorized to expend for **Transportation & Buses** for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

School Committee recommends **\$ 47,300**

Note: 2017-18 Amount was \$ 52,000

- 16I. To see what sum the School Committee is authorized to expend for **Facilities Maintenance** for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

School Committee recommends **\$ 56,280**

Note: 2017-18 Amount was \$ 54,274

- 16J. To see what sum the School Committee is authorized to expend for **Debt Service and Other Commitments** for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

School Committee recommends **\$ 71,031**

Note: 2017-18 Amount was \$ 71,031

- 16K. To see what sum the School Committee is authorized to expend for **All Other Expenditures** for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

School Committee recommends **\$ -0-**

Note: 2017-18 Amount was \$ -0-

Note: Articles 16A – 16K authorize a total budget of \$ 695,100

Note: 2017-18 Total Budget was \$ 649,919

Hand Count Required

Note: Articles 16L, 16M & 16N raise funds for the Proposed School Budget

- 16L. To see what sum the voters of the Town of Cranberry Isles will appropriate for the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act (**Recommend \$177,295**) and to see what sum the voters of the Town of Cranberry Isles will raise 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 for the period July 1, 2018 to June 30, 2019.

School Committee recommends **\$ 152,265**

Explanation: The Town of Cranberry Isles' 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.

Hand Count Required

- 16M. To see what sum the voters of the Town of Cranberry Isles will raise and appropriate for the annual payments on debt service previously approved by the legislative body for non-state-funded school construction projects, non-state funded portions of school construction projects and minor capital projects in addition to the funds appropriated as the local share of the Town of Cranberry Isles' contribution to the total cost of funding public education from kindergarten to grade 12 for the period July 1, 2018 to June 30, 2019.

School Committee recommends **\$ 71,031**

Explanation: Non-state-funded debt service is the amount of money needed for the annual payments on the Town of Cranberry Isles' long-term debt for major capital school construction projects and minor capital renovation projects that are not approved for state subsidy. The borrowing of this long-term debt was approved by the voters on March 15, 2014.

Written Ballot Vote Required

- 16N. To see what sum the voters of the Town of Cranberry Isles will raise and appropriate in additional local funds for school purposes (**Recommend: \$341,387**) for the period July 1, 2018 to June 30, 2019, which exceeds the State's Essential Programs and Services allocation model by (**Recommend: \$337,218**) as required to fund the budget recommended by the school committee.

The School Committee recommends **\$341,387** for additional local funds and gives the following reasons for exceeding the State's Essential Programs and Services funding model by **\$ 337,218**: The State funding model underestimates the actual costs to fully fund the 2018-2019 budget.

Explanation: The additional local funds are those locally raised funds over and above the Town of Cranberry Isles' 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 and local amounts raised for the annual payment on non-state funded debt service that will help achieve the Town of Cranberry Isles' budget for educational programs.

Note: Articles 16L, 16M & 16N raise a total town appropriation of \$ 564,683

Note: 2017-18 Total Town Appropriation was \$ 532,475

Hand Count Required

Note: Article 16O summarizes the proposed school budget and does not authorize any additional expenditures

- 16O. To see what sum the voters of the Town of Cranberry Isles will authorize the School Committee to expend for the fiscal year beginning July 1, 2018 and ending June 30, 2019 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.

School Committee recommends **\$ 695,100**

Note: 2017-18 Total Budget was \$ 649,919

- 16P. In addition to the amount in Articles 16A – 16O, shall the School Committee 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 2018-2019 for school purposes provided that such grants, programs or other sources do not require the expenditure of other funds not previously appropriated?

Current Year Totals: \$ 22,300

School Committee recommends passage.

- 16Q. To see if the voters of the Town of Cranberry Isles will authorize the school committee to have the Ashley Bryan School remain open for the 2018-2019 school year with a projected enrollment of approximately thirteen students.

School Committee recommends passage.

- 16R. To see if the voters of the Town of Cranberry Isles will authorize the school committee to have the Longfellow School remain open for the 2018-2019 school year with an unknown projected enrollment.

School Committee recommends passage.

17. Shall an ordinance entitled “March 2018 Amendments to the Land Use Ordinance for the Shorelands of the Town of Cranberry Isles, Hancock County, Maine” be enacted?
18. Shall an ordinance entitled “Ordinance to Regulate Automobile Graveyards, Junkyards, and Automobile Recycling Businesses” be enacted?
19. To see if the voters of the Town of Cranberry Isles will vote to unencumber forty thousand dollars (\$40,000.00) currently in reserve for the construction of a septic system at the municipal garage on Islesford, and utilize those funds for Town Office Renovations at 61 Main Street, Islesford.
20. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to appropriate up to seventy-five thousand dollars (\$75,000.00) to complete renovations for the new town office at 61 Main Street, Islesford and to further authorize the Municipal Officers to do any and all things necessary to award and enter into necessary design and construction contracts on behalf of the Town, expend the funds, and all other things reasonably necessary to accomplish the purpose of this article.

Note: Money appropriated with this article will be used to complete renovations at the new Town Office Facility at 61 Main Street Islesford. Most of the remaining work will be for the exterior and other improvements, including new siding, handicap access ramp and entrance, drainage improvements and a well. Approval of article 19 will allow for reducing the amount authorized in article 20 by \$40,000.00.

21. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to appropriate and up to fifty thousand dollars (\$50,000.00) for capital expenditure to pave Dog Point Road on Great Cranberry Island, and to further authorize the Municipal Officers to do any and all things necessary to award and enter into necessary design and construction contracts on behalf of the Town, expend the funds, and all other things reasonably necessary to accomplish the purpose of this article.

22. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to enter into a purchase and sale agreement for the purpose of selling the building and land (0.65 ac) at 15 Mansell lane, Southwest Harbor (SWH Tax Map 17 Lot 112) and do all other things reasonably necessary to accomplish the purpose of this article.

Note: Prior to offering the property for sale, The Town will seek any necessary approvals from the Maine Municipal Bond Bank to sell the property pursuant to all applicable rules and conditions related to the municipal bond that the Town used to purchase this property with the Manset property.

23. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to borrow and spend up to one hundred thousand dollars (\$100,000.00) to build a fiber to the home network on Sutton Island in order to provide long-term internet broadband services, and to further authorize the Municipal Officers to do any and all things necessary to award and enter into agreements, necessary design and construction contracts on behalf of the Town, expend the funds, and all other things reasonably necessary to accomplish the purpose of this article.

Note: Passage of this article will authorize the Town to borrow an additional \$100,000 for the Cranberry Isles Broadband project in order to provide fiber to the home on Sutton Island. The Project currently provides for a wireless system that can provide internet speeds up to 25mps. The additional funding would bring Sutton Island up to the same speeds being provided to Islesford and Great Cranberry.

24. To see if the voters of the Town of Cranberry Isles will vote to authorize the Selectmen to enter into a six (6) month lease agreement in 2018 with the Roman Catholic Bishop of Portland, Maine for use of the church land on Joy Road in Northeast Harbor, Maine, for parking of residents of, and visitors to, the Cranberry Isles.

25. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to appropriate and expend seventeen thousand dollars (\$17,000.00) and enter into a multi-year contract for snow plowing and sanding of roads on Great Cranberry Island, and to further authorize the Municipal Officers to do any and all things necessary to award and enter into agreements, necessary contracts on behalf of the Town, expend the funds, and all other things reasonably necessary to accomplish the purpose of this article.

Contract duration: November 2018 through April 2021:

<i>First Year 2018-2019</i>	<i>\$17,000</i>
<i>Second Year 2019-2020</i>	<i>\$17,000</i>
<i>Third Year 2020-2021</i>	<i>\$18,000</i>

26. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to appropriate and expend twenty-six thousand five hundred dollars (\$26,500.00) and enter into a multi-year contract for the launching, handling, disconnecting, hauling, storage and maintenance of floats and associated ramps and gangways owned by the Town of Cranberry Isles and located within the Town of Cranberry Isles, Maine, and to further authorize the Municipal Officers to do any and all things necessary to award and enter into agreements, necessary contracts on behalf of the Town, expend the funds, and all other things reasonably necessary to accomplish the purpose of this article.

Contract duration: spring 2018 through fall 2020

<i>First Year</i>	<i>2018</i>	<i>\$26,500</i>
<i>Second Year</i>	<i>2019</i>	<i>\$26,500</i>
<i>Third Year</i>	<i>2020</i>	<i>\$26,500</i>

27. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to appropriate and expend eight thousand five hundred dollars (\$8,500.00) and enter into a multi-year contract for the launching, handling, disconnecting, hauling, storage and maintenance of floats and associated ramps and gangways owned by the Town of Cranberry Isles within the Town of Southwest Harbor, Maine, and to further authorize the Municipal Officers to do any and all things necessary to award and enter into agreements, necessary contracts on behalf of the Town, expend the funds, and all other things reasonably necessary to accomplish the purpose of this article.

Contract duration is spring 2018 through fall 2020

<i>First Year</i>	<i>2018</i>	<i>\$8,500</i>
<i>Second Year</i>	<i>2019</i>	<i>\$8,500</i>
<i>Third Year</i>	<i>2020</i>	<i>\$8,500</i>

28. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to appropriate and expend one hundred thousand nine hundred and twenty-two dollars (\$100,922.00) and enter into a multi-year contract with BCM Construction, Inc., contract duration June 15, 2017 to June 15, 2026, for collection, hauling and disposal of municipal solid waste in the Town of Cranberry Isles, and to further authorize the Municipal Officers to do any and all things necessary to award and enter into agreements, necessary contracts on behalf of the Town, expend the funds, and all other things reasonably necessary to accomplish the purpose of this article.

Note: \$100,922.00 is the base amount of the contract. Every three years the base amount is adjusted for the change in total tonnage of municipal solid waste handled by the contractor during the preceding 3-year period.

29. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to spend up to twenty thousand dollars (\$20,000.00) from the Manset Reserve account to build a one-way vehicle access driveway from Shore Road into the Manset parking lot and to further authorize the Municipal Officers to do any and all things necessary to award and enter into agreements, necessary design and construction contracts on behalf of the Town, expend the funds, and all other things reasonably necessary to accomplish the purpose of this article.
30. To see if the voters of the Town of Cranberry Isles will vote to enact a ban on anchoring cruise ships and discharging passengers in the territorial waters of the Town of Cranberry Isles, said ban shall be as follows:
- “Private docks, moorings, piers, floats, and other water-side land access points may not be used to receive passengers from cruise ships.”
- Definition: “cruise ship” means a watercraft carrying passengers for hire that has overnight accommodations for 50 or more passengers.
31. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to spend up to Eighty Thousand Dollars (\$80,000.00) from the Great Cranberry Dock Reserve and Ramp Fees Reserve accounts in order to construct a year-round float system for the Great Cranberry Town dock, and to further authorize the Municipal Officers to do any and all things necessary to award and enter into agreements, necessary design and construction contracts on behalf of the Town, expend the funds, and all other things reasonably necessary to accomplish the purpose of this article.
32. **FUTURE TOWN MEETING**
- To see if the voters of the Town Of Cranberry Isles will vote to hold the next annual Town Meeting in 2019, on 16th day of March 2019 at the Longfellow School, Great Cranberry Island, Maine and to open the meeting at 9 A.M.

33. To see what sum the voters of the Town Of Cranberry Isles will vote to raise and appropriate for each function of Town operations as shown in the Operations Budget. Each function shall be voted upon separately.

2018 TOWN OPERATIONS BUDGET

<i>Totals</i>	\$ 327,140	\$ 329,380
Department 51	2017	2018
General Government	Approved	Proposed
Town Office: Rent & Utilities	\$ 16,540	\$ 11,050
Office Supplies & Postage	\$ 5,500	\$ 7,100
Administrative Expenses	\$ 10,000	\$ 10,000
Insurance	\$ 7,000	\$ 15,000
Legal	\$ 25,000	\$ 20,000
Accounting	\$ 10,000	\$ 10,000
Website	\$ 2,000	\$ 1,500
Selectmen Compensation	\$ 23,000	\$ 23,000
Contingency Fund	\$ 20,000	\$ 20,000
Printing	\$ 3,500	\$ 3,500
Treasurer/Tax Collector/Clerk	\$ 45,000	\$ 45,000
Elections	\$ 1,000	\$ 1,800
HCPC Dues	\$ 650	\$ 680
Tax Assessor	\$ 28,000	\$ 28,800
Administrative Assistant	\$ 47,850	\$ 47,850
Deputy Clerk/Treasurer	\$ 18,000	\$ 19,000
Public Safety Coordinator	\$ 28,100	\$ 28,100
Payroll Taxes	\$ 16,000	\$ 16,000
Employee Health Benefits	\$ 20,000	\$ 21,000

<i>Totals</i>		\$ 184,025	\$ 99,050
Department 52 Public Safety		2017 Approved	2018 Proposed
<i>Fire Dept. Zone 1 (GCI)</i>			
Utilities	\$ 2,700	\$ 2,700	
Heating Oil	\$ 5,000	\$ 5,000	
Gasoline	\$ 400	\$ 200	
Insurance	\$ 7,000	\$ 7,000	
Community Safety Program	\$ 1,000	\$ 1,000	
Training	\$ 1,000	\$ 500	
Equipment	\$ 5,000	\$ 4,000	
Testing	\$ 4,000	\$ 3,400	
Maintenance	\$ 3,500	\$ 2,500	
Cascade Air	\$ 20,000	\$ -	
Travel	\$ 1,000	\$ 500	
Ambulance Bay Upgrade	\$ 6,000	\$ -	
<i>Fire Dept Zone 2 (Islesford)</i>			
Utilities	\$ 1,200	\$ 1,200	
Equipment	\$ 10,000	\$ 6,000	
Maintenance	\$ 3,500	\$ 3,500	
Testing	\$ 4,275	\$ 2,950	
Heating Oil	\$ 5,000	\$ -	
Gasoline	\$ 400	\$ 400	
Insurance	\$ 8,000	\$ 8,000	
Training	\$ 1,000	\$ 500	
Cascade Air	\$ 10,000	\$ -	
Septic	\$ 40,000	\$ -	
Travel	\$ 1,000	\$ 500	
Propane		\$ 5,000	
<i>Fire Dept Zone 3 (Sutton)</i>			
Equipment	\$ 2,000	\$ 3,000	
<i>Cranberry Isles Rescue Svc</i>			
Islesford-Ambulance	\$ 1,000	\$ 1,225	
Islesford-Supplies	\$ 2,200	\$ 2,000	
Islesford-Stipend	\$ 2,500	\$ 2,000	
Islesford-Training	\$ 500	\$ 500	
Islesford-Insurance	\$ 1,000	\$ 1,000	
Islesford-EMS Conference	\$ 4,500	\$ 4,500	
GCI-Ambulance	\$ 500	\$ 725	
GCI-Supplies	\$ 2,200	\$ 2,200	

Department 52 Public Safety (continued)	2017 Approved	2018 Proposed
GCI-Stipend	\$ 2,000	\$ 1,500
GCI-Training	\$ 500	\$ 500
GCI-Insurance	\$ 1,000	\$ 1,000
GCI-EMS Conference	\$ 2,300	\$ 2,300
911 Services	\$ 1,100	\$ 1,000
Streetlights	\$ 5,500	\$ 5,500
Animal Control Officer	\$ 1,000	\$ 1,000
Equipment	\$ 500	\$ 500
ACO Training	\$ 500	\$ 500
Constable Compensation	\$ 5,000	\$ 5,000
Constable Admin Expense	\$ 500	\$ 500
Harbormaster	\$ 2,000	\$ 2,000
Fire Warden Training	\$ 750	\$ 750
Insurance	\$ 4,000	\$ 5,000

<i>Totals</i>	<i>\$ 129,150</i>	<i>\$ 144,932</i>
Department 53 Health & Sanitation	2017 Approved	2018 Proposed
Solid Waste Sutton	\$ 6,500	\$ 6,500
Solid Waste Contracts	\$ 85,000	\$ 100,922
Solid Waste Metal	\$ 1,200	\$ 1,200
Solid Waste Tipping Fees	\$ 14,000	\$ 14,000
Solid Waste Hazardous Waste	\$ 4,000	\$ 4,000
S.W. Capital Improvements	\$ 500	\$ 1,500
Solid Waste Permits	\$ 850	\$ 850
Solid Waste Electricity	\$ 800	\$ 800
CEO/Plumbing Inspector	\$ 12,750	\$ 12,750
Telephone/Fax		\$ 360
General Assistance	\$ 2,000	\$ 2,000
GA Supplies	\$ 750	\$ 750
Local Health Officer	\$ 800	\$ 800

<i>Totals</i>	\$ 155,618	\$ 152,168
Department 54	2017	2018
Public Transportation	Approved	Proposed
Town Road Maintenance-Dog Point Rd	\$ 50,000	\$ 50,000
Snow Removal Compensation	\$ 5,000	\$ 5,000
Snow Removal Sand/Salt	\$ 8,000	\$ 8,000
Snow Removal GCI Contract	\$ 17,000	\$ 17,000
Town Truck Gas	\$ 1,000	\$ 1,000
Town Truck Insurance	\$ 800	\$ 800
Garage Heating Oil	\$ 1,800	\$ 1,800
Garage Maintenance	\$ 4,200	\$ -
Winter Commuter Service	\$ 54,818	\$ 55,568
Summer Commuter Service	\$ 13,000	\$ 13,000

<i>Totals</i>	\$ 649,919	\$ 695,100
Department 55	2017	2018
Schools	Approved	Proposed
	\$ 649,919	\$ 695,100

<i>Totals</i>	\$ 22,300	\$ 25,000
Department 56	2017	2018
Donations	Approved	Proposed
GCI Library	\$ 4,000	\$ 4,000
Islesford Library	\$ 4,000	\$ 4,000
GCI Community Center	\$ 3,000	\$ 3,000
Islesford Neighborhood House	\$ 3,000	\$ 3,000
Cranberry House	\$ 3,000	\$ 3,000
Island Explorer	\$ 500	\$ 500
NEH Library	\$ 300	\$ 1,000
NEH Ambulance	\$ 1,000	\$ 1,000
Life Flight	\$ 2,000	\$ 2,000
Human Services Donations	\$ 500	\$ 500
Cranberry Isles Education Fund	\$ 1,000	\$ 1,000
Hospice of Hancock		\$ 500
Cranberry Rowers		\$ 500
Familys First		\$ 1,000

<i>Totals</i>	\$ 369,375	\$ 404,462
<i>Department 57</i>	2017	2018
<i>Debt Service</i>	Approved	Proposed
SWH Parking-Taxable Bond	\$ 45,705	\$ 46,218
SWH Parking-Tax Exempt Bond	\$ 130,580	\$ 132,049
Islesford Municipal Garage	\$ 22,610	\$ 22,610
Islesford Roads	\$ 13,000	\$ -
Islesford Pumper Truck	\$ 10,985	\$ 11,900
Islesford Attacker Truck	\$ 25,460	\$ 25,460
GCI Fire Truck	\$ 39,535	\$ 39,535
Hancock County Tax	\$ 81,500	\$ 82,550
Town Office		\$ 27,140
Broadband		\$ 17,000

<i>Totals</i>	\$ 1,604,710	\$ 475,260
<i>Department 58</i>	2017	2018
<i>Municipal Facilities</i>	Approved	Proposed
Teleconference	\$ 400	\$ 400
NEH Parking Lot Snow Removal	\$ 3,800	\$ 3,800
NEH Parking Lot Lease	\$ 40,850	\$ 41,500
Joy Road Parking Lot Insurance	\$ 750	\$ 750
Joy Road Parking Lot Lease	\$ 4,000	\$ 4,000
Manset Parking Lot Grounds	\$ 4,000	\$ 4,000
Manset Parking Lot Maint. & Improvements	\$ 4,000	\$ 4,000
Manset Parking Lot Snow Removal	\$ 2,000	\$ 2,000
Manset Parking Lot Insurance	\$ 3,200	\$ 3,200
Manset Parking Lot SWH Property Tax	\$ 22,000	\$ 22,000
Manset Parking Lot Janitorial		\$ 500
Manset Parking Lot Enforcement	\$ 6,500	\$ 5,500
Manset Parking Lot Capital Improvements		\$ 20,000
Manset Warehouse Utilities	\$ 2,700	\$ 2,500
Manset Warehouse Insurance	\$ 2,000	\$ 2,000
Mansell Road Building Insurance	\$ 1,000	\$ 1,000
Mansell Road Building Grounds	\$ 1,200	\$ 1,200
Mansell Road Building Snow Removal	\$ 1,000	\$ 1,000
Mansell Road Building SWH Property Tax	\$ 5,200	\$ 5,200
Mansell Road Utilities		\$ 600
Town Restrooms Maint. & Improvement	\$ 1,500	\$ 1,500


Department 58 <i>Municipal Facilities (continued)</i>	2017 Approved	2018 Proposed
Town Restrooms Cleaning	\$ 10,810	\$ 10,810
Town Restrooms Supplies	\$ 800	\$ 800
Wharves/Floats/Ramps Electricity	\$ 2,000	\$ 2,000
Wharves/Floats/Ramps Maint. Sutton	\$ 50,000	\$ -
Wharves/Floats/Ramps Moorings	\$ 9,000	\$ 9,000
Wharves/Floats/Ramps Insurance	\$ 6,400	\$ 6,400
Wharves/Floats/Ramps Contracts	\$ 36,600	\$ 36,600
Wharves/Floats/Ramps GCI Year Round Float	\$ -	\$ 80,000
Wharves/Floats/Ramps Hoists	\$ 24,000	\$ -
Wharves/Floats/Ramps Maset Supplies	\$ 500	\$ 500
Wharves/Floats/Ramps Maset Maint/Rep		\$ 4,000
Town Land-Cemeteries	\$ 5,500	\$ 500
Town Land-Town Office	\$ 150,000	\$ 75,000
Town Land-LCI Town Field	\$ 3,000	\$ 3,000
Internet	\$ 1,200,000	\$ 100,000
Internet Maintenance		\$ 20,000

Total Appropriations for Town Operations \$2,325,352

Town Operations Budget		
Applied Resources		
Loans		\$100,000
From Reserves		\$140,000
Estimated General Funds Receipts		\$190,166
School Dept. (State Subsidies & Misc.)		\$130,417
Commuter Service Subsidy		\$22,000
Property Taxes (2018)		\$1,742,769
Total		\$2,325,352

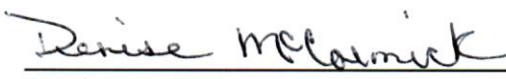
Given under our hand and Town seal this (6th) day of February, 2018.


Malcolm Fernald, Chairman


Florence Joy Sprague


Richard F. Beal

Attest: I, Denise McCormick, Clerk of the Town of Cranberry Isles, Maine do hereby attest and certify this document to be a true copy of the Warrant 2018 to be placed before the voters of the Town of Cranberry Isles on 10 March 2018.


Denise McCormick

NOTICE

The Registrar of Voters, Denise McCormick, gives notice that she will be in the Cranberry Isles Town Office, 16 Maple Avenue, Islesford, Maine on the 7th, 8th, and 9th of March 2018 between the hours of 9:00 A.M. and 3:00 P.M., and at the Islesford Neighborhood House, Islesford on the day of the meeting, March 10, at 8:30 A.M. for the purpose of correcting the list of voters for said Town.

* All new voter registrations must provide proof of identification and proof of residency.

Notes

Local Health Officer Report

Like a broken record player I would love to remind residents of the Cranberry Isles that I have 5 primary job roles as the Local Health Officer:

- 1. Offer health information and resources to the community.*
- 2. Offer mediation and problem-solving in the resolution of complaints.*
- 3. Investigator and enforcer of complaints that cannot be resolved.*
- 4. Report to and inform the Board of Selectmen on the community's profile.*
- 5. Work closely with the DHHS Public Health District Liaisons.*

I would like folks to have this information from the Division of Public Health System's website:

Local Health Officer Services

"Maine LHOs role began in 1885 and have had a long and proud tradition of serving their communities. The "Local Health Officer" (LHO) is a term established by Maine Statute. The local health officer work force has a unique knowledge about how to assist and protect Maine citizens and communities. They are "on the ground", working along with public health nurses, other local health officers, environmental health officials, and other professionals who share the common goal of improving and caring for the health of their communities. The LHO monitors his or her community through identifying and/or responding to immediate and trends in health risks to individuals or the community through town resident queries and/or the sharp eye of the LHO. We recommend that you first contact your town's Local Health Officer if you have a complaint, question or concern about health risks, environmental risks, or landlord-tenant concerns."

As a town we have an amazing community health system in place. I am proud to be a part of that team.

So here is to a healthy, happy 2018 in our community!

Respectfully submitted by
Cari Alley

Cranberry Isles Health Committee Report

The Cranberry Isles Health Committee is committed to meeting the health needs of the Cranberry Isles community. The Tel-e-med clinic is open for appointments and talks with the support of the Maine Sea Coast Mission and the Islesford Neighborhood House Assoc. Our Staff is happy to help you set up an appointment with the Southwest Harbor clinic or another clinic if the Southwest clinic is busy. We are located in the Ladies Parlor of the Islesford Neighborhood House. Residents from Great Cranberry will be provided a punch on the Beal and Bunker Ferry if they wish to use the Tel-e-med clinic. All appointments are confidential.

Both islands hosted a pharmacy brown bag, dental, and flu shot clinics.

We were able to have joint talks on suicide prevention, domestic abuse. The Cranberry House hosted on Great Cranberry. So a big thank you to them. We have been trying to do this for years.

The Cranberry Isles sent 2 people to the annual Eldercare Conference on Islesboro hosted by the Maine Sea Coast Mission. This conference is always an inspiration. We always want to know about ways to help our elders age in place.

Great Cranberry had its Island Cooks program. Volunteers make meals during the winter. It is appreciated not only for the wonderful meals, but for the companionship offered by the cooks. We hope to assist our community with any health concerns. Please contact any member of the committee to share ideas for future clinics, talks, or services.

We are very grateful to the Maine Sea Coast Mission, Sharon Daley, the Mission nurse, the INHA, the Cranberry House, and the Town of Cranberry Isles for their ongoing support.

Respectfully submitted,

Cynthia Thomas, Stefanie Alley, Joy Sprague, Jasmine Samuel, Serena Spurling, Sally Rowan, Ann Fernald, Karin Whitney, Ingrid Gaither, Jen Walls, Thomas and Rebecca Powell



Seasmoke at Islesford, December 28, 2017 (Cynthia Thomas)

Animal Control Officer Report

Good day to you from the faux desk of the Cranberry Isles Animal Control Officer's desk. As usual, I would like to say Thank You to all of those who take the time to register their dog(s) with the Town. Thank you for doing your part. It is always nice to walk into annual meetings or trainings and to be able to say that we have a near perfect record for registering dogs!

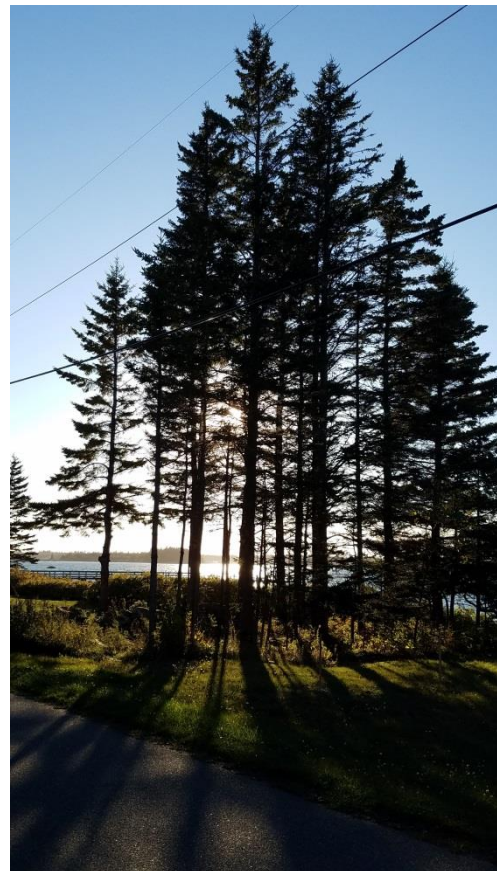
"The new State Road law gives towns with our valuation the right to raise anywhere from \$1.00 to \$533.00. It ought to be fully understood that this State aid road work comes wholly under the supervision of the State Inspector, and settlements are made wholly through his recommendations. It does not matter if we like his method or not, he is the party that has to be satisfied—last year you voted for something you knew nothing about, and went the full limit. If experience has taught anything, we are most certainly wiser about State Roads than a year ago."
--1914 Annual Report

At the start of the year I thought it would be important to purchase a microchip scanner to have on hand in case a dog was running free and I had to catch it. After much thought and talking it over with others in the "field", I decided that we are just too small of a town to need one. Most dogs that are running are usually within feet of their owners and a simple reminding remedies the problem of a dog at large. Also let's face it.... we live in a rather small area and over the years I have gotten to know the dogs better than the people around here.

I appreciate all the calls I received this past year and I always look forward to trying to help solve the reason for the call. If I don't have the answers I usually have a phone number for someone who does.

Thank you for another wonderful year!

Respectfully submitted by
Cari Alley
Animal Control Officer



Sand Beach Road (Jim Fortune)

Islesford Constable Report

2017 was fairly quiet for the most part for me as Constable. Great Cranberry was without a Constable for a few months this spring, so I assisted with a few minor disturbances until the Selectmen were able to select a candidate.

Summer on Islesford was pretty typical. I had the usual calls: children driving golf carts, people speeding, a few noise complaints, and some minor thefts. It has been several years since we had this number of thefts on the island. Although it's still a very, very small number, it concerned me a little bit. We live on this island for a reason. We like to feel like we don't need to lock our doors and, although I was able to figure out who was responsible, it still left me a little bit unsettled. This is a very giving community and I feel like if anybody is struggling then they should feel like they can ask for help from the community instead of having to steal.

I have decided after 12 years as a Constable on Islesford that I will be stepping down when my term expires this spring. It has been quite a wild ride and definitely part of my identity out here, but I feel like it is time for me to move on and concentrate on some other things in my life. I want to thank the community for always supporting me and having my back--especially Phil Whitney for believing that I could do the job when I was only 22 years old. I really truly believe that a Constable is a very integral part of this community; they provide an insight to the sheriff's department that only somebody that lives out here and knows the ins and outs of our community can provide. A good Constable knows how to interpret the law and make it work, while at the same time letting people live their lives in peace. There have been many, many Constables before I took the job, and I hope somebody is willing to step up and fill this this vital role in our community.

Thank you for your support.
Richard Howland

Great Cranberry & Sutton Island Constable Report

It was a relatively quiet first year for me as constable. The majority of the phone calls I received were regarding disagreements between residents that escalated into threats being made. I would like to encourage everyone to not let arguments get to that point; we are a small community and everyone should feel safe.

There were also a few issues with trespassing, as well as stolen and vandalized property. It is best that these types of issues be reported immediately to the police and myself. Waiting days, weeks, or even months to report things like this make it extremely difficult for anything to be done about them, other than document that it happened.

If anyone has an issue please don't hesitate to call, or pull me aside to talk. Thank you all for a great 2017 and I'm looking forward to serving the community in 2018.

Branden Stubbs
Constable

Town of Cranberry Isles Volunteer Fire Department Project Status & Long Range Planning Report

☐ 2015

- ✓ ~~Comprehensive training program adopted for both island depts. To be modeled after ME FF1 standards.~~
- ✓ ~~Equipment replacement schedule (bunker gear)~~
- ✓ ~~501e3—In progress for both auxiliary depts. (IVFD/ GCIVFD)~~
- ✓ ~~GCIVFD facility improvement schedule~~
 - ☐ Town Attorney advise on possibility of modifying existing station based on deeds. *(Survey undertaken in September 2017)*
 - ✓ ~~Heat Pump Installed using private funds~~
 - ✓ ~~Insulation upgrades using private funds. (Early 2016)~~
- ✓ ~~IVFD Cistern installed~~

☐ 2016

- ✓ ~~Dry Hydrant installed in fire pond on GCI~~
- ☐ PPC 9 Rating- Community Survey Re-Evaluation (LCI) *(2017 Awaiting Determination)*
- ☐ Roster revisions to include core members.
 - ☐ Policies in place to require members to attend trainings to remain on the dept. *(SOGs 2017)*
 - ☐ And/Or policy on removal from dept. Upon not attending x amount of trainings. *(SOGS 2017)*
- ☐ Town Attorney advise on logistics of combining FD's./ Town Attorney advise on repayment policy for training. *(Policy in the works)*
- ✓ ~~Accountability & FF/ CIRS #'s sorted~~
- ☐ Job descriptions *(SOGs 2017)*
- ✓ ~~GCI Town funded truck replacement~~
 - ✓ ~~NFPA standards on replacement~~
 - ✓ ~~2016 International chassis to match Islesford~~
 - ✓ ~~Pumper 970 gallon tank~~
 - ✓ ~~1972 Green Chevy to be replaced first~~
- ☐ NIMS compliance by end of year to allow for more federal grants. *(Need to undertake in 2018)*
- ✓ ~~Repeater installed for all public safety depts in TCI.~~
- ☐ Basic Pump operators course on Islesford

- ☐ 2017
 - ✓ ~~4 Interior FF's by July 1, 2017 (FOR TCI) (5 as of 10/12/16)~~
 - ✓ ~~Air supply trailer/ Cascade @ each dept?~~
 - ✓ ~~Air Pack Upgrades for GCI to match LCI/ LCI new bottles~~
 - ✓ ~~PPC 9 Rating Community Survey Re-Evaluation (GCI)~~
 - ☐ Sutton Island:
 - ✓ ~~Gator type vehicle on island to allow for transportation of pumps/ equipment/personnel.~~
 - ✓ ~~Private Fundraising?~~
 - ✓ ~~IVFD Cistern Flume Finished~~
 - ☐ SOG review/ adoption for fire departments (*in progress*)
 - ☐ Emergency Operations Plan Revisions completed (*in progress*)
- ☐ 2018
 - ☐ Review unfinished projects and tie up loose ends.
 - ☐ Grant Writing- Tanker/ Cistern.
 - ☐ Focus on Training/ Networking
- ☐ 2019
 - ☐ Water Master Tanker for GCI (\$320,000)
- ☐ 2020
 - ☐ GCI Cistern (Gravel Pit Entrance)? (\$120,000)
- ☐ 2021
 - ☐ LCI- Wildland/ Brush Truck (F350 w/ skid unit) (\$140,000)?
- ☐ 2022
 - ☐ Duplicate 2020 Brush Truck for GCI (\$140,000)
- ☐ 2023
 - ☐ Second Cistern on Islesford- In area of Transfer Station? (\$120,000)
- ☐ 2024
 - ☐ Second Cistern on GCI (Encarnation? Rome?) (\$120,000)
- ☐ 2025
- ☐ Ongoing
 - ☐ Constant recruitment (liquid funds for training)
 - ☐ Continued private fundraising for both islands.
 - ☐ Continued grant search for both islands.
 - ☐ Constant reassessment of needs. Planning is fluid based on budgetary needs for a given year.
 - ☐ *All figures stated above are based on estimates from 2017 and are subject to change as projects become closer to being budgeted.

As always, please feel free to contact me, Katelyn Damon, if you have questions about this or any other public safety related items.

Respectfully Submitted,

Katelyn Damon

Town of Cranberry Isles Public Safety Coordinator

kateyn@cranberryisles-me.gov

207-479-8118

Islesford Volunteer Fire Department Report

The Islesford Volunteer Fire Department (IVFD) had another successful year in 2017. We held some successful trainings with The Great Cranberry Island Fire Department. We continue to work with them more and more to create one well trained elite unit.

Support from our community has been overwhelming like usual. We held a fundraiser in August with Cory Alley's famous barbecue and it sold out in 11 minutes; that is either people being tremendously generous or people who really just love barbecue. Either way we will take it.

The one area that I really think we can improve on is recruiting some more young people to step up and volunteer for our departments. The median age on both island departments is on the older side. This is absolutely fine--everybody serves an important purpose. But looking toward the future it would be nice to get some younger men and women trained. It may seem daunting to give up any free time at this day and age when time is more valuable than it has ever been. But trust me, it's a very special thing to be a part of and we have a lot of fun together. Plus it is this community's first line of defense in saving lives and protecting property. Please think about joining the fire department or encourage your friends and neighbors to join. Thank you for your support.

Chief Richard Howland

Great Cranberry Island Volunteer Fire Department Report

2018 was a successful year for The Great Cranberry Island Volunteer Fire Department (GCIVFD). We held several successful joint trainings with the Islesford Fire Department, including a very important training at the Newman and Gray boatyard facility.

The new truck arrived in December of 2016 so we were able to train on it this past year and get more comfortable using it. In late June, we had our cascade system installed. This will allow us to train using as much air as we need since we will be able to fill our bottles right at the station instead of lugging them all them to the Mount Desert Fire Department to be refilled.

I do want to point out that our membership has declined significantly and, just like the Islesford Fire Department, the average age of our members is on the older side. Looking forward to the future of the department, I would really like to see more young people in the community step up and join. It is a fun thing to be a part of and a positive group of people to be around. It's just a small time commitment and so important to give back to the community. Please consider joining in 2018. Thank you for your support I am looking forward to another successful and safe year.

Richard Howland
GCIVFD Chief

Cranberry Isles Rescue Service Report

The Cranberry Isles Rescue Service (CIRS) includes the following members: Luke Abell, Katelyn Damon, Cory Duggan, Peyton Eggleston, Paul Fernald, Margaret Houghton, Tom Powell, Rebecca Powell, David Rackliff, Kelly Sanborn, Mary Schuch, Hugh Smallwood, Catherine Williamson, and Emily Wright.

In late April, six responders from Great Cranberry and Islesford completed a Pediatric Emergency Assessment Recognition and Stabilization (PEARS) program. The course met recertification requirements and updated our providers with the latest treatments in pediatric emergencies.

In July, we welcomed Catherine Williamson to the squad for a few weeks while she studied for medical school exams. She was involved in meetings and call response during our busy season. Thank you, Catherine!

The Town of Cranberry Isles Fire and Rescue Auxiliary was founded in 2017. The Auxiliary is a federal 501(c)(3) non-profit organization with the purpose of supporting the town's fire and rescue departments. The group helped sponsor Cranberry Isles Rescue's biennial picnic and auction fundraiser in August. The event was held at Kelly and Norman Sanborn's home on Great Cranberry and raised over \$15,000 to be spent on rescue equipment and trainings. The Auxiliary made purchases for both ambulances in late 2017 which included automated blood pressure machines and pelvic binders.

In November, eleven CIRS responders attended the Atlantic Partners EMS conference held at the Samoset Resort in Rockport. Attending responders chose classes that fulfilled needed recertification categories so that they will have no issue in continuing to hold a valid Maine EMS license.

In 2017, the service responded to thirteen requests for assistance. As usual, August was our busiest month. While this was a significant decrease from twenty-five calls during 2016, we were pleased to have a number of responders turn out for these requests, demonstrating outstanding teamwork and commitment to our community.

Respectfully Submitted,
Katelyn Damon, CIRS Chief
Mary Schuch, CIRS Assistant Chief

<i>MDIRSS/AO 91 School Budget 2018-19</i>	16-17	17-18	17-18	18-19			School Committee Approved 1/10/2018
	Actual	Current	Anticipated	Proposed	\$	%	
Fund Balance	Receipts	Budget	Receipts	Budget	Difference	Difference	Notes
Carryover	83,979	79,094	146,955	109,417	30,323	38.34%	Saving \$30K out
Revenues					-	-	
Miscellaneous/ Rent	4,488	7,200	3,600	6,000	(1,200)	-16.67%	\$500/month
Transfer from Tuition Reserve	-	16,150	16,150	-	(16,150)	-100.00%	
State Subsidy	20,916	15,000	25,030	15,000	-	0.00%	Estimate
Property Taxes					-	-	
Town Appropriation	507,988	532,475	532,475	564,683	32,208	6.05%	
Articles 16L, 16M & 16N: EPS & Additional Local Funds Articles					\$564,683		
<i>Total Revenues</i>	617,370	649,919	724,210	695,100	45,181	6.95%	<i>Increase per \$100,000 valuation:</i> \$16.78
	16-17	17-18	17-18	18-19			
	Actual	Current	Anticipated	Proposed	\$	%	
	Expend.	Budget	Expend.	Budget	Difference	Difference	Notes
Regular Instruction							
Teacher Salaries 3-8	61,223	65,630	68,640	69,790	4,160	6.34%	Incl. Music/Art/Phys. Ed./French
Ed. Tech. Salary 3-8	-	-	-	-	-	n/a	
Negotiated Agreements	-	-	-	9,000	9,000	n/a	
Substitutes	1,262	3,000	3,000	3,000	-	0.00%	\$80/day (37.5 Days)
Benefits - Tchrs. - 3-8	3,288	3,157	3,721	3,950	793	25.12%	Incl. 5.42% Retirement cost
Benefits - Ed. Tech. 3-8	-	-	-	-	-	n/a	
Benefits - Subs/Tutors	97	230	230	230	-	0.00%	
BC/BS: Teachers 3-8	21,021	21,801	21,527	27,965	6,164	28.27%	10% Rate Increase
Tuition Reimb.: Taxable	1,379	1,500	1,500	1,500	-	0.00%	1 - 3 credit course
Tuition Reimb.: Non-Tax.	-	-	-	-	-	n/a	
Unemployment	-	-	-	-	-	n/a	
Worker's Comp. Insurance	-	-	-	-	-	n/a	
Other Prof. Svcs.: Counsel, etc	-	-	-	-	-	n/a	
Repairs & Maint: Equipment	-	100	100	100	-	0.00%	
Staff Travel	6,460	9,800	7,500	9,800	-	0.00%	Incl Specials/Princ/Boat Mon/SpEd
Teaching Supplies	1,381	800	1,200	2,000	1,200	150.00%	
Books & Periodicals	228	500	500	1,000	500	100.00%	
Equipment	629	1,000	1,500	2,000	1,000	100.00%	
Dues, Fees, Conf.	25	400	300	400	-	0.00%	
Miscellaneous	-	200	-	200	-	0.00%	Dir Dep Fees, Misc.
Special Academic Programs	2,000	2,000	2,000	2,000	-	0.00%	TLC - 1/2 Budget 1/2 REAP
Teacher Salary K-2	60,708	62,784	62,784	62,784	-	0.00%	
Boat Monitor/School Care	19,560	28,000	29,952	30,000	2,000	7.14%	
Benefits - Tchrs. - K-2	2,922	3,020	3,403	3,403	383	12.68%	Incl. 3.36% Retirement cost
Benefits - Boat Monitor/Schl Care	284	1,347	1,621	1,650	303	22.49%	
BC/BS: Teachers K-2	16,185	17,519	17,939	19,733	2,214	12.64%	
Teaching Supplies - K-2	1,138	800	500	1,600	800	100.00%	
Books & Periodicals - K-2	110	250	250	500	250	100.00%	
Dues, Fees, Conf. - K-2	-	250	250	250	-	0.00%	
Safety Factor Contingency	-	8,000	8,000	8,000	-	0.00%	
Tuition:Reg Second/Tsfr to Reserve	34,751	97,360	72,294	100,256	2,896	2.97%	17-18 (5) & 1 Extra/18-19 (7) & 1 Ex
<i>Total Regular Instruction</i>	234,648	329,448	308,711	361,111	31,663	9.61%	4% Tuit. rate incr. proj.
Article 16A	Regular Instruction			\$361,111			
Special Education							
Salaries - Tchrs. - Res. Rm.	4,401	10,752	8,472	26,325	15,573	144.84%	30% (17-18) - 60% (18-19)No Grant
Salaries - Ed. Tech. - Res. R	4,440	11,683	-	9,396	(2,287)	-19.58%	2 days/week
Benefits - Tchrs. - Res. Rm.	213	518	460	1,427	909	175.48%	
Benefits - Ed. Tech. - Res Rm	340	562	-	510	(52)	-9.25%	
BC/BS: Teachers Res Rm	-	-	600	1,200	1,200	n/a	
Tuition: Spec. Ed. / Reserve	5,000	5,000	5,000	5,000	-	0.00%	
Tuition Surcharge - Spec Ed	-	750	750	750	-	0.00%	
Teaching Supplies	211	150	150	300	150	100.00%	
Books & Periodicals	-	100	100	200	100	100.00%	
Equipment	-	100	100	200	100	100.00%	
Dues, Fees, Conf.	-	100	100	100	-	0.00%	
Spec Svcs Assessment/AOS	10,866	11,650	10,040	7,282	(4,368)	-37.49%	
Prof. Svcs.: Therapy/Counsel.	300	1,000	500	1,000	-	0.00%	
Other Prof. Svcs. - Speech	-	6,000	3,500	9,000	3,000	50.00%	

	16-17 Actual Receipts	17-18 Current Budget	17-18 Anticipated Expend.	18-19 Proposed Budget	\$ Difference	% Difference	Notes
Other Prof. Svcs. - OT	-	2,000	500	2,000	-	0.00%	
Other Prof. Svcs. - PT	605	2,000	1,000	2,000	-	0.00%	
Dues & Fees - Medicaid Bill.	59	100	25	100	-	0.00%	
<i>Total Special Education</i>	26,435	52,465	31,297	66,790	14,325	27.30%	
Article 16B	Special Education		\$ 66,790				
Article 16C	Career & Technical Education		\$ -				
Other Instruction							
Co-Curricular							
Co-Curricular: Stipends	932	3,600	3,000	3,600	-	0.00%	Overnight Chaperones
Co-Curricular: Benefits	28	275	165	275	-	0.00%	
Fine Arts Perform/Enrichment	-	200	200	200	-	0.00%	
Supplies	-	200	100	200	-	0.00%	
Special Boats - E/C	-	5,000	4,000	5,000	-	0.00%	
Athletic Stipends	2,500	3,000	3,000	3,000	-	0.00%	
Athletic Benefits (Med./SS)	191	230	230	230	-	0.00%	
Athl: Prof Svcs.Swim/Sports	-	1,200	1,200	1,200	-	0.00%	Swim Lessons & Sports
Athletic: Misc. Exp.	605	1,000	1,000	1,000	-	0.00%	
<i>Total Co-Curricular</i>	4,256	14,705	12,895	14,705	-	0.00%	
Article 16D	Other Instruction		\$ 14,705				
Student & Staff Support							
Guidance							
Salaries: Guidance	3,849	3,181	3,500	3,500	319	10.03%	2 - 5 hr. days / mo.
Benefits: Guidance Counsel.	294	244	268	268	24	9.84%	
Supplies	-	100	50	100	-	0.00%	
<i>Total Guidance</i>	4,143	3,525	3,818	3,868	343	9.73%	
Health Services							
Other Prof. Svcs.: Nurse	1,242	1,500	1,500	1,750	250	16.67%	Contract w MDI Hospital
Supplies	0	200	150	200	-	0.00%	
Dues, Fees, Conf.	-	-	-	-	-	n/a	
<i>Total Health Services</i>	1,242	1,700	1,650	1,950	250	14.71%	
Improvement of Instruction							
Curric & Tech Assessm/AOS	8,947	9,593	8,895	10,353	760	7.92%	Part of Supt's. Office Assessment
Mentor Stipend	6	-	-	-	-	n/a	
Benefits - Mentor Stipend	1	-	-	-	-	n/a	
Curriculum Dev & Certif.	100	120	132	156	36	30.00%	\$12/student
<i>Total Improve. Of Instruction</i>	9,054	9,713	9,027	10,509	796	8.20%	
Library & Audio Visual							
Supplies	-	-	-	-	-		
Books & Periodicals	-	200	150	200	-	0.00%	Trade Books incl.
<i>Total Library & AV</i>	-	200	150	200	-	0.00%	
Technology							
Stipend - Techn.	-	-	-	-	-	n/a	
Professional Svcs.	2,300	6,500	2,300	2,300	(4,200)	-64.62%	Contracted w district for addtl svcs
Svc. Agreem./Maint./Repairs	-	1,000	500	1,000	-	0.00%	
Software	807	600	800	800	200	33.33%	
AOS Software/Site Licenses	759	800	800	1,000	200	25.00%	Site Licenses
Equipment - Tech. Related	784	800	800	800	-	0.00%	Laptop Lease
Dues/Fees	-	-	-	-	-	n/a	
<i>Total Technology</i>	4,650	9,700	5,200	5,900	(3,800)	-39.18%	
Article 16E	Student & Staff Support		\$ 22,427				
System Administration							
Office of Superintendent							
Assessment: Administration	9,715	10,416	10,421	11,835	1,419	13.62%	Estimate
<i>Total Office of Supt.</i>	9,715	10,416	10,421	11,835	1,419	13.62%	Cranb's Share of AOS #91 = 1.89% Decr. of .03% from 1.92% in 17-18
School Committee							
Stipends: School Committee	837	1,500	1,500	1,500	-	0.00%	
Benefits: School Committee	46	115	115	115	-	0.00%	
Prof. Svcs.: Legal & Audit	4,237	4,000	4,000	5,000	1,000	25.00%	
Advertising	1,024	600	1,000	1,500	900	150.00%	
Dues / Fees / Conferences	108	500	500	500	-	0.00%	
<i>Total School Committee</i>	6,251	6,715	7,115	8,615	1,900	28.29%	
Article 16F	System Administration		\$ 20,450				

	16-17 Actual Receipts	17-18 Current Budget	17-18 Anticipated Expend.	18-19 Proposed Budget	\$ Difference	% Difference	Notes
School Administration							
Office of Principal							
Principal's Salary	23,323	23,941	23,941	23,941	-	0.00%	Incl. 5.42% Retirement cost
Benefits - Principal	1,130	1,152	1,298	1,298	146	12.67%	
BC/BS: Principal	600	6,397	600	7,205	808	12.63%	
Tuition Reimb.	-	500	-	500	-	0.00%	1 - 3 credit course (Pro-rated)
Svc. Agreeem - Copier	100	250	200	200	(50)	-20.00%	
Rental - Copier Lease	186	187	187	187	-	0.00%	Payment 3 of 5 Travel
Staff Travel	220	350	350	350	-	0.00%	
Office Supplies / Postage	264	250	260	275	25	10.00%	
Dues / Fees / Conferences	275	250	250	300	50	20.00%	
Miscellaneous	544	750	750	750	-	0.00%	
Total Office of Principal	26,643	34,027	27,836	35,006	979	2.88%	
Article 16G	School Administration			\$ 35,006			
Transportation and Buses							
Student Transportation							
Repairs & Maint - Schl Car	110	800	500	800	-	0.00%	\$150/Week Transp fr GCI to ABS
Room & Board - Secondary	2,400	27,000	20,000	26,000	(1,000)	-3.70%	
Student Transp Purch - Elem.	14,616	18,000	17,000	14,000	(4,000)	-22.22%	
Student Transp Purch - Sec.	2,148	6,000	4,000	6,000	-	0.00%	
Fuel	508	200	500	500	300	150.00%	
Total Transportation	19,781	52,000	42,000	47,300	(4,700)	-9.04%	
Article 16H	Transportation & Buses			\$ 47,300			
Facilities Maintenance							
Operation & Maint. Of Plant							
Salaries: Custodians	6,105	8,494	8,000	8,500	6	0.07%	9 hrs./wk x 45 weeks
Benefits - Custodians	436	650	612	650	-	0.00%	
Purchased Prof. Svcs.(Caretaker)	2,000	2,400	2,400	2,400	-	0.00%	
Insurance: Building/Equip.	2,653	2,500	2,300	2,500	-	0.00%	
Telephone	3,877	2,000	3,900	4,000	2,000	100.00%	
Supplies	806	800	800	800	-	0.00%	
Electricity	1,136	2,500	2,200	2,500	-	0.00%	
Heating Oil/ Propane	6,635	10,000	9,000	10,000	-	0.00%	
Equipment	38	500	500	500	-	0.00%	
Dues / Fees / Conferences	-	130	130	130	-	0.00%	
Miscellaneous	772	2,000	1,500	2,000	-	0.00%	
Repairs & Maint - Bldgs.	13,975	6,000	6,000	6,000	-	0.00%	
Repairs & Maint - Grounds	2,416	5,000	5,000	5,000	-	0.00%	
Total Oper. & Maint.	40,849	42,974	42,342	44,980	2,006	4.67%	
Capital Outlay							
Land & Improvements	-	2,000	2,000	3,800	1,800	90.00%	Parking Lot / Wood Chips/Survey Remodeling & Moving Expenses(ABS) Playground Equipment - ABS
Buildings	1,863	-	-	6,500	6,500	n/a	
Equipment	9,854	9,300	9,300	1,000	(8,300)	-89.25%	
Total Capital Outlay	11,717	11,300	11,300	11,300	-	0.00%	
Article 16I	Facilities Maintenance			\$ 56,280			
Debt Service							
Interest	14,786	15,475	15,475	15,475	-	0.00%	Payment Year 5 of 10
Principal	56,244	55,556	55,556	55,556	-	0.00%	
Total Debt Service	71,030	71,031	71,031	71,031	-	0.00%	
Article 16J	Debt Service & Other Commitments			\$ 71,031			
Article 16K	All Other Expenditures			\$ -			
Grand Totals:	470,415	649,919	584,793	695,100	45,181	6.95%	
Article 16O	Total Expenditures			\$695,100			

Projected Reserve Balances (6/30/18):

Tuition Reserve	\$ 144
Special Education Reserve	\$ 71,843

Cranberry Isles School Annual Report

Enrollment

The Cranberry Isles School has 11 students enrolled in grades K-8

Kindergarten: 1	3rd Grade: 0	6th Grade: 2
1st Grade: 0	4th Grade: 2	7th Grade: 2
2nd Grade: 1	5th Grade: 1	8th Grade: 2

There are five Cranberry Isles students enrolled at Mount Desert Island High School: 2 freshmen, 2 juniors and 1 senior.

Faculty and Staff

The Cranberry Isles School is lucky to have a team of talented and dedicated teachers and staff working for our students. Audrey Noether and Lauren Simmons returned for their fifth year teaching for the Cranberry Isles. Audrey teaches all students math and social studies while Lauren teaches all students writing and science. Both Audrey and Lauren share the teaching of reading and spelling. Gail Grandgent serves as the boat monitor for our commuting students and as the educational technician during the school day on Mondays, Tuesdays, Thursdays and Fridays. Serena Spurling is the boat monitor and educational technician on Wednesdays.

In addition to our regular education program, our students receive instruction in music, art, French, physical education, and guidance. We are so lucky to have a team of excellent professionals teaching our special classes. Our specials teachers are:

Christina Spurling--music

Mary Lyman--art

Katrina Linscott--French

Tony Demuro--physical education

Ursula Hanson--guidance

Our special education services are provided by Mariah Baker and speech language services are provided by Sue Whitby.

We are all greatly appreciative of Ingrid and Ric Gaither for keeping the school clean and maintained.

Curriculum, Instruction and Assessment

The Cranberry Isles School is part of the Mount Desert Island Regional School System, and our curriculum is adapted from the MDIRSS curriculum. Our teachers use the MDIRSS standards to guide their instruction and to measure their students' growth. Our teachers participate in district-wide professional development to improve their instruction, and work with teachers from Frenchboro and Swans Island to figure out how to best adapt instructional programs and materials to work in the multi-age classroom.

We also participate in the annual assessments administered by the district. These assessments include the NWEA, a computer-based program that provides feedback about students' progress in math and reading, a district writing prompt, which gives information about how students' writing skills have developed, and the MEA, a state test measuring students' math, reading, and writing. The MEA and NWEA are administered to students in grades 3-8 and the writing prompt is given to all students, K-8. Teachers use the information gained from the assessments to help them make instructional decisions. Results from the NWEA, MEA and district writing prompt show that our students are performing very well as compared to their MDI and statewide peers. The 2016-2017 data from these assessments show that the vast majority of our students met or exceeded their growth targets in reading, writing and math last year.

We continue to participate in the Island Institute's Teaching and Learning Collaborative. This is a collective of six unbridged island schools that work together through technology on a weekly basis and meet several times during the year for field trips and special events. This fall, the TLC started the year with the annual Inter-Island Event on Isle Au Haut. Students, teachers and family members met on Isle Au Haut for three days of friends, food and learning. Inter-Island Event is a decades-long tradition, and we were happy to continue the fun! In October, the TLC went on a three day field trip to the Brunswick, Maine where they met up with their TLC peers and presented their fall social studies projects. They also participated in a theater workshop with the Theater Project, visited the Joshua Chamberlain House to support their social studies of the Civil War and explored the Maine Maritime Museum. Throughout the year students meet with their island peers online for book groups, science and social studies activities and social events, such as parties and student council. TLC teachers meet regularly in-person and online to plan curriculum and field trips and to provide professional support to each other.

Extra-Curricular Activities and Special Programming

This year, the Cranberry Isles School was lucky to collaborate with Islesford Boatworks to offer a boat building class. Tony Archino met with our students every Tuesday afternoon from the beginning of the school year until winter break to build a boat. Tony worked with the teachers to extend the students' math lessons in the boat building class. The students applied measurement, computation, and problem-solving skills while using tools to build a wooden boat. Just before winter break, the boat was flipped over. Work will continue on the boat in April when Tony and his family return to the island. The boat will be completed in time for launching at the end of the school year.

Ingrid and Ric Gaither coached the Cranberry Isles cross country team during the fall. Six students participated. Practices were held on Mondays, Wednesdays and Fridays. There were five meets in all, one of which was on Swans Island. The rest of the meets were held on MDI and around Hancock County. This was the first year that the Cranberry Isles formed our own cross country team instead of participating with the Mount Desert Island team. This change happened because of league rules. Schools need at least five runners to qualify as a team, otherwise runners run as individuals. The girls were excited to have five girls for a girls team. One boy competed for the Cranberry Isles. All participants had a great time and agree they'll do it again next year.

Physical Plants

The 2017-2018 school year marks the second year using the Longfellow School as our primary school location. The school is spacious and everyone enjoys the different room options for learning. The teachers and students are preparing to move back to the Ashley Bryan School for the 2018-2019 and 2019-2020 school years. In preparation for that move, the school committee budgeted for moving expenses and a renovation in the back room of the building to create an office space and separate classroom space where students who need a quiet setting and less distraction or who need individual instruction can work without disruption.

The Longfellow roof sustained damage during the 2017 winter and spring wind storms. An insurance claim was filed, and work to repair the roof will begin in the spring of 2018. Until then, the roof will be monitored and patched as necessary to prevent damage to the building.

While school is in session at the Longfellow School, the Ashley Bryan School will be used for “wind days” when it is unsafe for Islesford students to commute to Great Cranberry for school. It is also available for use for educational purposes. Thank you to Jim Amuso for maintaining building and to Katya Mocarsky for keeping the school clean.

Closing

Thank you to Kelly Sanborn, Cari Alley and Amy Palmer for serving on the Cranberry Isles School Committee. Your thoughtful participation and dedication to the Cranberry Isles School is greatly appreciated and does not go unnoticed!

As always, thank you to the Town of Cranberry Isles for your continued support of our school. Our students are lucky to attend school in such a unique setting and equally lucky to have the support and care of the larger community.

Respectfully submitted,

Lindsay Eysnogle, Principal



Cranberry Isles Cross Country Team (Ingrid Gaither)

Association for the Preservation of Sutton Island

This past year “roadwork” was done to repair the path up the hill from the Town Dock to the four corners. We are pleased to say the work has withstood the traffic of summer use and at the end of summer was in good condition. We are hopeful winter weather will be kind.

Channel markers were to be installed in the bay in front of the Town Dock to facilitate navigation. At this writing these have not yet been installed. Jim Fortune has told us they will be in place by June 1.

The Recycling contract serving Sutton over the summer worked well. Aside from some Sutton islanders misusing the facility, it was consistently maintained by the Grays.

Sutton islanders voted to support the installation of Axiom cable and as an indication of that support voted to use Association monies to commit each island household to the project. Half the cost was paid for with Association monies and one half by an individual homeowner. Our expectation is to be connected via Axiom by June 1.

As an aside, during the summer Emera needed to replace a transformer and did so in the most expedient manner.

Our expectations for this coming season include: Repair or replacement of Town Dock pilings as necessary, repair to the walkway from the Dock to the “hill”, improvement of our ferry service so that islanders feel connected to the community and to more importantly to access services on Mt. Desert, and continuation of efforts to bring Axiom to the homes on Sutton Island.

Sally Wigutow
For APSI

Cranberry Isles Ladies Aid Society Report

Another busy and productive year for the Ladies Aid Society! On August 2nd the sun shown brightly as many members and volunteers buzzed about, setting up for our major annual fundraiser, the Summer Fair. From the time that the church bell rang to signal the fair opening until the last raffle ticket winner was drawn, a great time was had by all. On December 9th, a smaller group of folks spent the afternoon at the Community Center, enjoying our Christmas Sale. Friends and neighbors shopped and visited while enjoying hot chocolate, cookies, and the gentle first snowfall of the season. Other fundraisers included the Memorial Weekend Dinner, Harvest Supper, Pie Nights and barn sales.

We are pleased and proud to have the Community Center used by the Town of Cranberry Isles, the Cranberry Island Church, the Cranberry Island Library, the Futures Group, and many individuals. A December highlight was the overnight stay by a group from Station Maine who came to meet and work with the Island Boat Works folks.

In keeping with our goal of maintaining and outfitting the facilities well, a section of the kitchen floor was replaced, two new storm doors were installed, and a second freezer was purchased. A continuing problem with condensation and mold around the dining room skylight will need to be addressed in 2018.

Charitable contributions included a gift to the Westbrook College Alumni Fund in honor of our dear friend and longtime member, Judy Whitney, as well as donations to Operation Christmas Child, the Michael J. Fox Foundation and the Cranberry Isles Educational Fund.

How fortunate we are to have hardworking officers and members, willing volunteers and community support, as well as financial contributions from the Town of Cranberry Isles and generous donors. My sincere appreciation is extended to all.

As another year begins, quilts are being stitched, new clothing has been ordered, ideas are being discussed – please join us for meetings and activities. The more, the merrier!

Mary A. Wallace
President

Islesford Neighborhood House Association Report

The Islesford Neighborhood House Association had another successful year, though not without a few squalls☺!

The remodeling of the main hall, completed in 2016, has been a welcome improvement with positive reviews by the community, summer and year-round. The challenge now is to take advantage of this insulated space during the cold months by holding more “off season” activities and making the building a true year-round community center. The main hall continues to be used for recreation with activities such as badminton, and a few go-getters are planning community entertainments such as open-mic nights.

Part of the challenge with building use has providing community access while maintaining building security. As most in the community know, the Neighborhood House suffered from some vandalism this past summer. Although the incidents were few, the Board of Trustees felt an obligation to lock some areas in the interest of protecting the building. This was, and continues to be, a difficult decision because the board is committed to a policy of public access. We have kept the bathroom and Ladies’ Parlor open and during the winter, 2017-2018, will open other areas as well, with the intention of developing usage guidelines that will ensure access and safety to all.

Upkeep and maintenance of the building are a major part of the INHA budget but our treasurer, Eleanor Bright, has been keeping a close eye on income and expenses and doing a great job of maintaining a budget. A major expense in recent years has been pumping the septic tanks, which were filling at an unusually high rate. Originally we thought the problem was leakage around the upper collars on the tank caps but sealing these did not stop the water. After another year or so of investigating the problem we found leaking around the lower collars as well. These collars have now been sealed and we are looking forward to a welcome reduction in pumping expenses.

Many thanks are extended to those who served the community by helping to make events happen at the INH. A special thank you to all who helped with the annual 4th of July picnic on the town field (with a special vote of gratitude to the Fisherman’s Coop for donating lobsters!), and with the Islesford Fair, Literary Evening, and the Harvest Supper. The Supper this year was held as a fund raiser to help with our operating expenses, and once again the Islesford community of both year-round and summer residents proved their generosity; we raised more that \$5,000 to cover a budget shortfall. The final event of the year was Cookies with Santa in December, sponsored by the Islesford Church and, especially, the Islesford parents. The island kids all enjoyed Santa’s generosity and everyone was treated to carol singing.

Thanks also to Kaitlyn Duggan and Trinx Howard who were elected to the Board of Trustees at our annual meeting on July 12. In a community that relies heavily on volunteers it is always gratifying when talented and energetic people like Kaitlyn and Trinx step up to the plate to help out.

In closing, we want the community to know that we welcome all suggestions about how to best use the INH in the public interest.

Respectfully Submitted,
The INHA Board of Trustees

Peyton Eggleston, Vice-President; Eleanor Bright, Treasurer; Skip Stevens, Secretary;
Cheryl Sholl, Alden Hathaway, Kaitlyn Duggan, Trinx Howard

Islesford Neighborhood House Library Report

Our biggest change this year was the donation to purchase new carpeting and a new heater. We are very grateful. Changing the carpet made us rearrange the juvenile fiction and the adult non-fiction sections. It looks great and it is so nice to be warm. Thank you.

We have a total of 7487 books, DVD's, CD's, etc., that can be checked out of our library. A total of 1,726 items were checked out this year. We have had 2,318 people visit the library in 2017 and that does not include all of the internet users. Some of you may not know Islesford lost its internet provider in October. The Library has the only internet on the island unless you have a dish and most people do not. Since then the library and INHA has been the internet hub and will be till the new internet provider is up and running sometime this year.

Winter hours for the library are Tuesday and Thursday from 9-2. We have coffee hour on Tuesdays in the winter. We also have preschool story time with a craft on Thursday mornings. Thursday afternoons we have the home school children. We are reading the book Hoot. I'm looking forward to having the Ashley Bryan School open in the next school year. Summer hours are Monday thru Friday 9-2 and Saturdays 10-12. We have movie nights for adults and children once a week during the summer. We have many volunteers who make this possible.

The Library has access to Ancestry.com if you want to come in and do some research for your family or someone else. We are cataloged online and you can check to see if we have the book you want at www.librarything.com/catalog/islesfordlibrary. We serve as the waiting room for Tel-e-Med, dentist appointments, and flu shots. People use the space for meetings. Anyone who wants to use the space is always welcome to use the library. Thank you to all of the people who volunteer and donate to the library in many ways. Thank you to the Town of Cranberry Isles, community, and patrons. The library could not survive without all of your support.

Respectfully Submitted,
Cynthia A. Thomas. Islesford Library Director

Great Cranberry Island Historical Society Report

In 2017, the Great Cranberry Island Historical Society completed its tenth year of programs at the Cranberry House. Through the efforts of nearly sixty volunteers and two part-time staff members, the Cranberry House hosted concerts, classes, art exhibits, lectures, prose and poetry readings, dinners, birthday parties, and seminars. The Arts Center also served as an occasional flu shot clinic, dental office, and as a school during the extended power outage in November.

This past year the museum installed a highly popular nautical chart exhibit chronicling the 1870-1880s voyages under sail of islanders Meltiah and Carrie Richardson to Spain and the Caribbean.

Our website, www.gcihs.org, has been redesigned through a grant from the Maine Office of Tourism. The online collection of the museum is growing again with the construction of an Archival database, funded by a grant from the Maine Arts Commission. The considerable work done by Bruce Komusin has been preserved and digital versions of our museum documents and artifacts are being added regularly.

Our physical archives underwent an assessment by the Friends of Island History and we will be working during the coming year on a plan to increase our capacity to store materials and to improve the condition of our storage facility.

The Historical Society also supports the Maine Coast Heritage Trust in maintaining the Whistler's Cove Trail and the newly refurbished Preble Cove Trail, both of which access the shore from the Cranberry House grounds.

Through the combined efforts of the Town, GCIHS, and the Congregational Church of Cranberry Isles, the refurbishment of the Spurling Cove Revolutionary War Cemetery was completed in 2017. In October, the granite memorial stone listing the names of the individuals known to be buried there was installed.

The Society wishes to thank the Town for its continued support as we work together to find ways to provide an enjoyable experience for visitors to our island, to enhance the quality of life for the Town's residents, and document and preserve the histories that have been made—and are being made—in this place.

Respectfully Submitted,
Ben Sumner, General Manager,
Great Cranberry Island Historical Society

Great Cranberry Island Library Report

I am honored to share with you another happy report of library service to the island.

The library remained steady with patronage and circulation. Around 2,500 people visited the library and around 1,800 items were checked out--including books, DVD's, and audio books.

The library is pleased to offer space and material to all our residents --summer and year round folk, toddlers, school kids, and those who work from home. This year saw a book club started, two poetry readings, use as a private meeting room, a quiet meditation room, a book and bake sale, and classes on Quickbooks and Wordpress.

The library is open six days per week in the summer and two days per week in the offseason, including being available upon request after hours. Hundreds of patrons used our computers, printer, fax and scanner. Some read quietly. Some browsed the Sam King art on display in the hallway or the magazine collection-- made up completely from donated subscriptions. We are proud to continue to offer free e-readers and access to the Maine Downloadable Library.

As we receive no money from the state, we continue to feel deep gratitude from the community for supporting the library all year and for the donation received each year at town meeting. Thank you to all who helped with our fundraisers, by lending a hand or by attending and supporting financially. Our biannual auction will happen this year; we look forward to seeing you there.

I offer continued gratitude to the GCI Library Board for your support and guidance.

Respectfully submitted,
Ingrid Gaither
Library Director



(Ingrid Gaither)

Islesford Historical Society Report

The purpose of the Islesford Historical Society (IHS) is the collection, preservation, presentation, and study of the history of the village of Islesford on Little Cranberry Island, Maine, and of the other Cranberry Isles and surrounding area. The society will promote this purpose through provision of facilities, collection and care of materials, support for studies and publications and other appropriate activities.

By joining the History Trust in 2017, we were included in an assessment of area collections. Our report is available in the History Room, which is accessed through the Library at the Islesford Neighborhood House.

This summer volunteers and officers of the society worked to sort through recent donations with regard to our Collections Policy, and clipped and organized our extensive newspaper archives. We hope to have a new exhibit open to the public next summer. A list of our publications is online; they are available for purchase by mail (P.O. Box 269, Islesford ME 04646).

Our summer fundraiser was a well-attended, multigenerational Contra Dance. History fans can enjoy sharing photos and comments on the Islesford History Page on Facebook.

Our Annual Meeting will be Thursday, August 16th.

Officers :President Gail Grandgent, Vice President Katrina Winfield Howard, Secretary Nanette Daley Hadlock, Treasurer Christine Sandberg

Trustees: Barbara Bryant, James Dwelley, Dale Hadlock, Nancy Hillenburg, Evelyn Lindsay, Jane Moran, Robert Pyle, Joy Sprague,
Honorary Trustee, Ralph Stanley



IHS Contra Dance July 7, 2017 (Gail Grandgent)

It is with regret that I feel it my duty to mention that there is still a spirit of lawlessness, which, from time to time, keeps cropping out among some of our boys and causes them to destroy the town's property. I have talked to them many times in regard to these instances, but fear it will take at least one prosecution to make them realize that the wanton destruction of property is no joke.

*--George R. Hadlock,
Superintendent's Remarks,
1913 Annual Report.*

Cranberry Isles Realty Trust Report

The Cranberry Isles Realty Trust (CIRT) experienced a productive year in 2017, full of many challenges, accomplishments, and transitions. Current Directors include Phil Whitney, Peter Buchsbaum, Jim Kehoe, Chris Johnston, Jack Miller, Richard Pierson, Anna Fernald, Linda Lunt, Sally Rowan, Jim Singerling, Jim Gertmenian, J.C. Camelio and Jeri Spurling.

The five houses remained fully occupied most of the year until October, when the Amuso family vacated their Islesford home after seven years. Applications have been accepted and interviews are currently being conducted for new tenants. Also, Rosalie Kell in the Rice House on Great Cranberry plans, with regret, to depart in March. General Manager Jessi Duma departed her position in late August to pursue advanced educational opportunities. We are currently interviewing candidates to fill her position. We also noted the passing of Owen Roberts of GCI this summer. Owen was a longtime supporter of CIRT and its objectives, and served many years on the Board.

After carefully researching various options relative to the Preble Cove house and shorefront inherited from the estate of Bruce Komusin, CIRT completed extensive negotiations with Maine Coast Heritage Trust (MCHT). A Conservation Easement was established which included the beach and adjacent marshland area, thus preserving this property for public use and protecting against future development. As part of the agreement, MCHT donated a gift of cash to CIRT, and enhanced the beach trail access by installing new bog bridging and widening the trail, which resulted in increased use this season. A decision was also made to place the large residence up for sale this Spring.

CIRT has been aggressively pursuing housing and land opportunities on Islesford. Coupled with this effort, we have begun planning to enhance our long-term financial position, thus enabling us to realistically negotiate for properties. The possible sale of the Preble Cove residence is part of this planning. We have also hired fundraising specialists Gary Friedmann & Associates of Bar Harbor to assist us. Several months were spent in a preliminary Strategic Planning Process. A formal Capital Fundraising Campaign will commence in early 2018.

Other significant efforts this year have included: CIRT donated \$2,000 to the Islesford Congregational Church for parsonage window repairs. The Parsonage currently supplies affordable rental housing for deserving Islesford folks. The Annual Newsletter was published in late Spring. Much work has gone into upgrading our CIRT website and regularly updating our Facebook Page. We have also spent time updating and streamlining our Tenant Application forms.

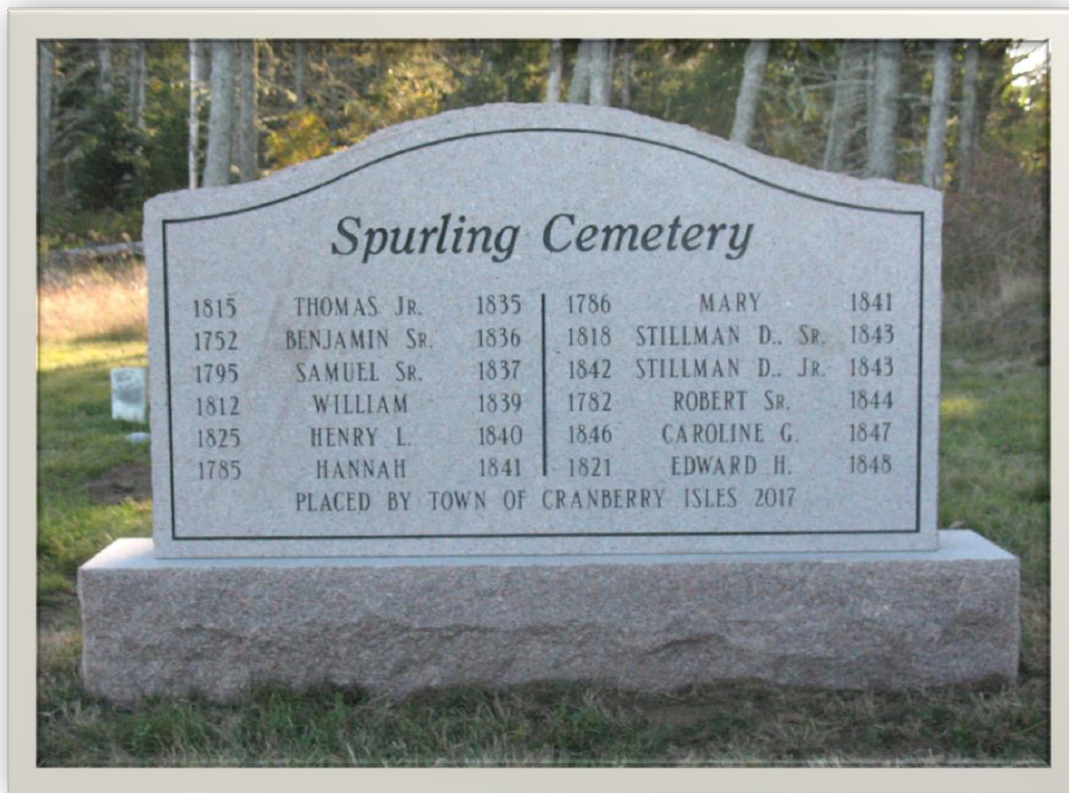
We sincerely thank the year-round and seasonal residents of Cranberry Isles for their on-going support of CIRT and its efforts to preserve the year-round sustainability of the town. Please contact any of our Directors if you have any ideas for supporting our objectives – land, houses, financial donations – or would simply have interest in joining our Board of Directors to keep our momentum moving forward.

Phil Whitney, President

Spurling Cemetery Memorial Stone Installed

The Spurling Revolutionary War Cemetery preservation project is now complete. You may recall that in July 2016, the six extant headstones and footstones overlooking Spurling Cove were repaired and set upright (visit stanleycemetary.com for details). The last lingering piece of the project was the installation of a memorial headstone inscribed with the names of all 26 people known to be interred on the hillside. On October 20, 2017, Fred Wieninger (Wieninger Monuments of Milbridge) barged his truck and equipment out to GCI along with the 1,800 lb. rose granite memorial marker, its base, and steel-reinforced support. Fred also repaired the broken Benjamin Spurling headstone, and placed Andrew Herrick's new granite marker where his old cedar cross once stood. In spring 2018, we will gather on the hillside to commemorate these early settlers and thank the Town of Cranberry Isles for its generous support of this project.

Anne Grulich
Archivist, Great Cranberry Island Historical Society



Spurling Revolutionary War Cemetery Memorial Stone (Anne Grulich)

United States Senate
WASHINGTON, DC 20510-1904

Dear Friends:

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our State have placed in me and welcome this opportunity to share some key accomplishments from this past year.

Maine has the oldest average age in the nation. As Chairman of the Senate Aging Committee, my top three priorities for the Committee are fighting fraud and financial abuse directed at our nation's seniors, increasing investments in biomedical research, and improving retirement security. Following the Committee's investigation into skyrocketing prescription drug costs, I authored bipartisan legislation to foster generic competition, which was signed into law. The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for seniors to report suspected fraud and receive assistance. To support the 40 million family caregivers in the United States, I am proud to have authored the RAISE Family Caregivers Act to create a coordinated strategy to support family members who make countless personal and financial sacrifices to care for their loved ones.

The opioid crisis touches families and communities across our state. As a member of the Appropriations Committee, I fought for significant increases in funding to support community, law-enforcement, and public health efforts. In April, the State of Maine was awarded over \$2 million to fight this devastating public health crisis. Additionally, I have authored legislation to support grandparents and other extended family members who are raising grandchildren as a result of the nation's opioid epidemic.

Biomedical research has the potential to improve and save lives, and also supports good jobs at research facilities here in Maine. Last year, the Appropriations Committee approved a \$2 billion increase for the National Institutes of Health for the third consecutive year. This includes an increase of nearly 30 percent for research on Alzheimer's, our nation's most costly disease. As founder and co-chair of the Senate Diabetes Caucus, I work to raise awareness of the threats posed by diabetes, invest in research, and improve access to treatment options. My bill to establish a national commission of health care experts on diabetes care and prevention was signed into law in 2017.

We owe our veterans so much. Last year, I worked to secure the authorization of a Community-Based Outpatient Clinic in Portland to support the health care of Maine's veterans in the southern part of our state. I also worked to secure funding extensions to help veterans throughout rural Maine receive health care within their communities. I also worked to secure funding for housing vouchers for veterans to reduce veterans' homelessness.

Maine's contributions to our national security stretch from Kittery to Limestone. I successfully advocated for critical funding for projects at the Portsmouth Naval Shipyard for construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen our national security and preserve great jobs in our state.

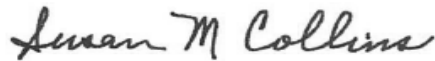
As chairman of the Transportation and Housing Appropriations Subcommittee, I worked to increase funding for the TIGER program that has provided Maine with more than \$122 million for vital transportation projects. For housing, I worked to provide \$160 million to help communities protect children from the harmful effects of lead poisoning.

Growing our economy remains a top priority. I supported the comprehensive tax reform bill because it will help lower- and middle-income families keep more of their hard-earned money; boost the economy; and encourage businesses, both small and large, to grow and create jobs here in Maine and around the country. This legislation contains key provisions I authored that are important to Mainers, including preserving the deduction for state and local taxes, expanding the deduction for medical expenses, and enabling public employees such as firefighters, teachers, and police officers, as well as clergy and employees of nonprofits, to make “catch-up” contributions to their retirement accounts. I led the effort to ensure that the tax cut will not trigger automatic budget cuts to Medicare or any other programs.

A Maine value that always guides me is our unsurpassed work ethic. As of December 2017, I have cast more than 6,500 consecutive votes, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Hancock County and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Bangor office at 207-945-0417 or visit my website at www.collins.senate.gov. May 2018 be a good year for you, your family, your community, and our state.

Sincerely,

A handwritten signature in dark ink that reads "Susan M. Collins". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Susan M. Collins
United States Senator

ANGUS S. KING, JR.
MAINE

133 HART SENATE OFFICE BUILDING
(202) 224-5344
Website: <http://www.King.Senate.gov>

United States Senate
WASHINGTON, DC 20510

COMMITTEES:
ARMED SERVICES
BUDGET
ENERGY AND
NATURAL RESOURCES
INTELLIGENCE
RULES AND ADMINISTRATION

January 3, 2018

Dear Friends,

Representing Maine in the United States Senate is an honor.

I continue my work on the Senate Armed Services Committee, each year authorizing the funding required to build our military capabilities and ensuring that our service members are trained and equipped to defend our nation. I was pleased to be part of a bipartisan effort to enact a new law to simplify the appeals review process to reduce the backlog our veterans are facing, as well as a new law that provides critical funding to the VA Choice Program, allowing veterans in rural Maine to access services closer to home.

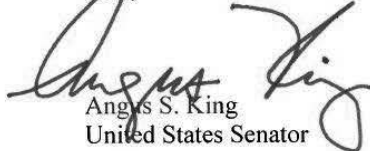
While my committee work is important, working to combat the opioid epidemic is one of my top priorities. Although Congress has made some important strides, much remains to be done to provide additional funding for prevention, treatment and enforcement. I am working with colleagues on both sides of the aisle to pressure the Drug Enforcement Administration to reduce the amount of opioids produced and to thwart the flow of fentanyl and other deadly drugs into our country.

I am very optimistic about the integrated, multiagency effort I led with Senator Collins to foster innovation and commercialization in Maine's forest economy. Through the Economic Development Assessment Team (EDAT) we are already experiencing increased federal investments that will strengthen our existing forest products industry and help support job creation in rural communities. Initiatives like Cross Laminated Timber, Combined Heat and Power, nanocellulose, 3D printing with biobased materials and other biobased products will mean that Maine's wood-basket will continue to be a major jobs and economic contributor for our future.

Finally, the coming year will continue the work of the Senate Select Committee on Intelligence in the ongoing investigation of Russian interference in the 2016 election. Our Committee has held seven public hearings and numerous classified sessions, reviewed tens of thousands of pages of documents and conducted hundreds of interviews. I remain focused on the security of our elections and committed to developing strategies to prevent interference by foreign governments in our democracy.

May 2018 be a good year for you, your family, your community and our great State.

Best,



Angus S. King
United States Senator

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

BANGOR
202 Harlow Street, Suite 20350
Bangor, ME 04401
(207) 945-8000

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

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

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



Senator Brian D. Langley
3 State House Station
Augusta, ME 04333-0003
(207) 287-1505

Dear Friends and Neighbors:

I would like to thank you for the opportunity to represent you in the Maine Senate. It has been an honor to serve you for four terms and I can hardly believe that I will be termed out after this coming November. I have met thousands of people living in Hancock County that I never would have met any other way. Representing this district with its unique communities ranging from islands to unorganized territories has truly been the best experience of my life.

On August 2, Maine lawmakers finally adjourned for the year, after what proved to be the longest session in recent memory due to a brief government shut down over budgetary disagreements. While no state budget is ever perfect, the end product was a state budget that makes a record investment in our students, supports our communities and will tremendously benefit small businesses and our economy.

Perhaps the most significant action the Legislature took last year, as part of the biennial budget, was the removal of the burdensome, job-killing surtax that was already hurting small businesses, doctors and other professionals that we so critically need. In November 2016, voters sent a clear message that education funding was to be a priority of the 128th Legislature, and we heard that message loud and clear. However, the funding mechanism which was included in the measure – the surtax – presented a serious threat to the state's economy. This new tax gave Maine the ominous distinction of being the highest-taxed state in the country and primarily impacted small businesses, which are the backbone of our economy, taxing them at a rate that is higher than larger corporations are subject to pay. I am proud to say that after much hard work and negotiating and thanks to our rebounding economy, we were able to support our local schools at a level we have never been able to before – without any additional taxation.

The Homestead Exemption, which provides much-needed property tax relief for homeowners, was also preserved in the budget with an increased exemption of \$20,000.

The Legislature also passed a measure to make Maine compliant with the REAL ID Act. As a result of this important new law, the federal government has granted Maine a waiver, meaning that Maine citizens can continue to use their driver's licenses to board commercial airplanes and access certain federal buildings.

While we accomplished much, there is still a lot of work ahead of us next session. Again, thank you for putting your trust in me to represent you. Please feel free to contact me if you need help in navigating the state bureaucracy. I can be reached in Augusta at 287-1505 or by email at brian.langley@legislature.maine.gov. Thank you for allowing me to be your senator.

Sincerely,

Senator Brian Langley

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

Congress of the United States
House of Representatives
Washington, DC 20515-1902

Town of Cranberry Isles
PO Box 56
Islesford, ME 04646

Fellow Mainers,

It is a true honor to serve on behalf of the honest and hardworking men and women of our Great State. As your Representative, I am proud that, by working with everyone – Republicans, Democrats, and Independents – we were able to achieve some major victories for Maine in 2017.

Creating and protecting jobs has been and remains one of my top priorities in Congress, and this year we had some big successes. Continuing our work from last Congress, I joined forces with Senators Collins and King to fight to ensure the Department of Defense uses American tax dollars to purchase American made products, like the shoes made by the nearly 900 hardworking Mainers at New Balance. Too often in the past, our foreign competitors made these shoes for our troops, but we won the fight this year and now those shoes can be made in the Pine Tree State. This is a huge victory for the 900 hardworking Mainers at New Balance in Skowhegan, Norway, and Norridgewock.

In addition, the House of Representatives voted 418 – 1 to pass my bill to help business development and job creation in Old Town, and the House Natural Resources Committee voted unanimously in favor of my bill to help worm and clam harvesters settle boundary disputes with Acadia National Park. These are two more big wins for job creation in Maine, and I will not let up one inch until they become law.

Thankfully, this year we stopped the Trans-Pacific Partnership (TPP) in its tracks and fought against other unfair trade deals. I testified before the International Trade Commission (ITC) on behalf of Colombia Forest Products in Aroostook County when illegal Chinese products were hurting their business and threatening its 161 workers. I was thrilled the ITC ruled in favor of Mainers and against illegal Chinese manufacturers. Mainers are the hardest working people in the world and we can compete and win against anyone, but the rules must be fair.

As a new member of the House Veterans Affairs Committee, I created a Veterans Advisory Panel comprised of Maine Veterans from all corners of our Great State. This panel gives Maine Veterans a direct seat at the table and a voice in Washington, D.C. Together, we worked to address malpractice at Togus, resolved numerous late payments from the Department of Veterans Affairs (VA) to several rural Maine hospitals, and settled dozens of Maine Veteran's disability claims at the VA.

Unacceptably, this past year multiple members of Congress committed sexual harassment in the workplace. This is reprehensible behavior and should not be tolerated anywhere. As the lead Republican, I joined Democrats and Republicans to pass a resolution that significantly changes outdated sexual harassment procedures in the House of Representatives. Employees should always feel safe and comfortable in their own workplace, and it is past time Congress resolves this issue.

Lastly, I am extremely proud of the services that our Congressional office has been able to provide to help hundreds of Mainers in the past two years. Whether it is a helping a Veteran navigate the bureaucracy at the VA, assisting an elderly Mainer with Medicare issues, or advising a Mainer with a case at the IRS, my office is always available to help. I encourage anyone who is experiencing problems with a government agency, including our Veterans when dealing with the VA, to contact one of my Congressional offices in Maine—Bangor (942-0583), Lewiston (784-0768), Caribou (492-1600)—or visit my website at Poliquin.House.Gov.

We have made great progress, but our work is far from over. The Great State of Maine and our Nation face many critical challenges. Please know that I am working hard, every day, to serve you and that I will continue to work here at home and in Washington D.C. for our families, Veterans, elderly Mainers, local small businesses and communities. It is an honor to represent you and our fellow Mainers in Congress.

Best wishes,

A handwritten signature in black ink that reads "Bruce Poliquin". The signature is written in a cursive, slightly stylized font.

Bruce Poliquin
Maine's 2nd District Congressman



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002

(207) 287-1400

TTY: (207) 287-4469

Walter A. Kumiega III

36 Cedar Lane

Little Deer Isle, ME 04650

Residence: (207) 348-2548

Cell Phone: (207) 479-5459

Walter.Kumiega@legislature.maine.gov

Dear Cranberry Isles Residents,

It is an honor to serve once again as your State Representative. As I enter my final year in office due to term limits, I intend to work hard throughout the session to provide responsive constituent services and advance legislation that benefits the people of our island and coastal communities.

This year the Legislature's agenda will be limited mostly to emergency legislation and bills carried over from 2017. We are scheduled to adjourn by the end of April.

The bills we will be taking up cover a wide range of topics, but our chief focus will be on making sure Maine properly implements the MaineCare expansion overwhelmingly passed by voters last November. We will also work to implement the recommendations of a task force that studied Maine's opioid crisis, continue to wrestle with education costs and property taxes, revisit our approach to energy and technology infrastructure in the wake of recent storms, find consensus on the voter-approved citizen initiative legalizing the limited recreational use and sale of marijuana and address any unexpected situations that might arise during the spring.

This year I will once again co-chair the Legislature's Marine Resources Committee. We will continue to work with the Department of Marine Resources on licensing and permitting issues, more effective enforcement, preventing unreasonable fee increases, providing more flexibility for fishermen and harvesters who experience medical issues and continuing to support ways to improve to health of our fisheries. The committee clerk maintains a list of interested parties that get email notification of the committee schedule. Please let me know if you would like to be added to that list.

Whether we are dealing with the above issues or any other topic, I will continue to work with all of my colleagues, regardless of party affiliation, to make sure we're doing the best work we can for the people of our district and all the people of Maine.

Please contact me if I can be of any help or if you want to discuss or testify on any legislation. My email is wkumiega36@gmail.com. My cellphone is [207-479-5459](tel:207-479-5459) for voice or text message. I also send out e-newsletters from time to time. Let me know if you would like to receive them.

Respectfully,

Walter Kumiega
State Representative

District 134 Cranberry Isles, Deer Isle, Frenchboro, Isle au Haut, North Haven, Southwest Harbor, Stonington, Swans Island, Tremont and Vinalhaven, plus the unorganized territory of Marshall Island Township

Printed on recycled paper



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

PAUL R. LePAGE
GOVERNOR

Dear Citizens of Cranberry Isles:

For the past seven years as your Governor, my priority has been to make Maine—our people—prosper. Helping you keep more money in your wallet by reducing taxes has been part of that mission.

Too many Maine families are facing skyrocketing property taxes that strain household budgets. Our elderly on fixed incomes are particularly vulnerable to these increases. School budgets are often blamed for annual increases in property taxes. But there's another reason. A tremendous amount of land and property value has been taken off the tax rolls, leaving homeowners to pick up the tab.

As of 2016, towns and cities owned land and buildings valued at nearly \$5.5 billion statewide. Large and wealthy non-profits, such as hospitals and colleges, often escape paying property taxes on their vast real estate holdings—totaling more than \$5.1 billion statewide.

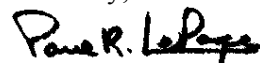
In Maine, nearly 2.5 million acres of land have been set aside for conservation by the federal and state governments and non-profit organizations, including land trusts. Municipalities are losing out on property taxes on an estimated \$2 billion in land that has been either removed from the tax rolls or prohibited from development—shifting the cost of municipal services to local homeowners through higher property taxes.

It's time to recognize the results of taking property off the tax rolls and identify solutions to reduce the burden on our homeowners. My administration's proposals have been met with staunch resistance.

In 1993, about 35,800 acres of land were documented as land-trust owned. That number has increased by an astonishing 1,270 percent. Land trusts now control over 490,000 acres with an estimated value of \$403 million. We must restore the balance. We will be working this session to ensure all land owners are contributing to the local tax base. It's time for them to pay their fair share.

I encourage you to ask your local officials how much land in your municipality has been taken off the tax rolls, as well as how much in tax revenue that land would have been contributing today to offset your property taxes.

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.

Sincerely,

Paul R. LePage
Governor

PHONE: (207) 287-3531 (Voice)

888-577-6690 (TTY)
www.maine.gov

FAX: (207) 287-1034

Notes

TOWN OF CRANBERRY ISLE, MAINE

***FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT***

***FOR THE FISCAL YEAR
ENDED DECEMBER 31, 2017***

TOWN OF CRANBERRY ISLES, MAINE
FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES
DECEMBER 31, 2017

TABLE OF CONTENTS

	PAGE(S)
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-6
 EXHIBIT	
<u>BASIC FINANCIAL STATEMENTS</u>	
<u>Government-wide Financial Statements</u>	
I Statement of Net Position	7
II Statement of Activities	8
<u>Governmental Fund Financial Statements</u>	
III Balance Sheet	9
IV Statement of Revenues, Expenditures and Changes in Fund Balances	10
Notes to the Financial Statements	11-21
 <u>REQUIRED SUPPLEMENTARY INFORMATION OTHER THAN MANAGEMENT'S DISCUSSION AND ANALYSIS</u>	
V Budgetary Comparison Schedule - General Fund	22
<u>Schedules of Historical Pension Information</u>	
VI Proportionate Share of Net Pension Liability	23
VII Employer Contributions	24
Notes to the Schedules of Historical Pension Information	25
 <u>SUPPLEMENTARY INFORMATION</u>	
<u>General Fund</u>	
A-1 Schedule of Departmental Operations	26-27
A-2 Schedule of Changes in Unassigned Fund Balance	28
A-3 Schedule of Valuation, Assessment and Collections	29
A-4 Schedule of Expenditures of Federal Awards	30
<u>Other Governmental Fund Financial Statements</u>	
B-1 Combining Balance Sheet	31
B-2 Combining Statement of Revenues, Expenditures and Changes in Fund Balance	32
<u>Permanent Fund Financial Statements</u>	
C-1 Combining Balance Sheet	33
C-2 Combining Statement of Revenues, Expenditures and Changes in Fund Balance	34

INDEPENDENT AUDITOR'S REPORT

Members of the Board of Selectmen
Town of Cranberry Isles
Cranberry Isles, Maine 04625

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the Town of Cranberry Isles, Maine (the Town) as of and for the year ended December 31, 2017, including 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.

Auditor's 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. 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 involves performing procedures to obtain audit evidence about 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 evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the Town of Cranberry Isles, Maine as of December 31, 2017, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and pension disclosure schedules on pages 3 through 6 and 22 through 25 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Cranberry Isles' financial statements as a whole. The combining and individual nonmajor fund financial statements and supplementary information are presented for purposes of additional analysis and are not a required part of the financial statements. The combining and individual nonmajor fund financial statements and supplementary information are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements.

The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Respectfully Submitted,

James W. Wadman, C.P.A.

James W. Wadman, C.P.A.
February 27, 2018

TOWN OF CRANBERRY ISLES, MAINE
Management's Discussion and Analysis
For the Year Ended December 31, 2017

The management of the Town of Cranberry Isles, Maine (the Town) offers readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the year ended December 31, 2017. We encourage readers to consider this information in conjunction with the financial statements and accompanying notes that follow.

FINANCIAL HIGHLIGHTS – PRIMARY GOVERNMENT

Government-wide Highlights:

Net Position – The assets of the Town exceeded its liabilities at the year ending December 31, 2017 by \$6,340,985 (presented as "net position"). Of this amount, \$921,806 was reported as "unrestricted net position". Unrestricted net position represents the amount available to be used to meet the Town's ongoing obligations to citizens and creditors.

Changes in Net Position – The Town's total net position increased by \$376,574 (a 6.3% increase) for the year ended December 31, 2017.

Fund Highlights:

Governmental Funds – Fund Balances – As of the close of the year ended December 31, 2017; the Town's governmental funds reported a combined ending fund balance of \$1,253,927, an increase of \$336,418 in comparison with the prior year. Of this total fund balance, (\$5,482) represents general unassigned fund balance. This unassigned fund balance represents approximately -0.003% of the total general fund expenditures for the year.

Long-term Debt:

The Town's total long-term debt obligations had a net increase of \$634,712 (30.6%) during the current fiscal year. There was a new debt obligation issued during the year of \$150,000 for the purchase and renovation of a new town office building. There was a line of credit issued for the broadband project of which \$771,593 had been disbursed at year end. Also, unissued bond proceeds receivable of \$130,000 was written off as a prior period adjustment. The remaining existing debt obligations were retired according to schedule.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements include three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains additional required supplementary information (budgetary comparison) and other supplementary information. These components are described below:

Government-wide Financial Statements

The government-wide financial statements present the financial picture of the Town from the economic resources measurement focus using the accrual basis of accounting and are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business. They distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The statement of net position includes all assets of the Town (including infrastructure) as well as all liabilities (including long-term debt), with the difference between the two reported as net position. The statement of activities shows how the Town's net position changed during the year, regardless of the timing of related cash flows. The government-wide financial statements can be found on pages 7 - 8 of this report.

The government-wide financial statements include not only the Town itself (known as the primary government), but also a legally separate entity - The Cranberry Isles Volunteer Fire Club - for which the Town is financially accountable. Financial information for this component unit is reported separately from the financial information for the primary government itself.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The fund financial statements include statements for one category of activity – governmental funds.

The governmental activities are prepared using the current financial resources measurement focus and the modified accrual basis of accounting and are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balance provide a reconciliation to explain the differences between the governmental funds and governmental activities. The basic governmental fund financial statements can be found on pages 9 - 10 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and the fund financial statements. The notes to the financial statements can be found on pages 11 - 21 of this report.

Required Supplementary Information

This section includes schedules of historical pension information as well as a budgetary comparison schedule, which includes a reconciliation between the statutory fund balance for budgetary purposes and the fund balance for the general fund as presented in the governmental fund financial statements (if necessary). Required supplementary information can be found on pages 22 - 25 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position

The largest portion of the Town's net position (79.3%) reflects its investment in capital assets such as land, buildings, equipment and infrastructure (roads, bridges and other immovable assets); less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although, the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

	<i>Governmental Activities 2017</i>	<i>Governmental Activities 2016</i>
Current Assets	\$ 1,420,358	\$ 1,241,510
Capital Assets	\$ 7,737,147	\$ 6,985,873
Deferred Outflows	\$ 10,726	\$ 5,977
<i>Total Assets and Deferred Outflows</i>	\$ 9,168,231	\$ 8,233,360
Current Liabilities	\$ 381,341	\$ 363,893
Other Liabilities	\$ 2,415,404	\$ 1,902,991
Deferred Inflows	\$ 30,500	\$ 2,065
Net Position;		
Invested in Capital Assets	\$ 5,027,930	\$ 4,781,369
Restricted	\$ 391,249	\$ 290,796
Unrestricted	\$ 921,807	\$ 892,246
<i>Total Liabilities and Net Position</i>	\$ 9,168,231	\$ 8,233,360

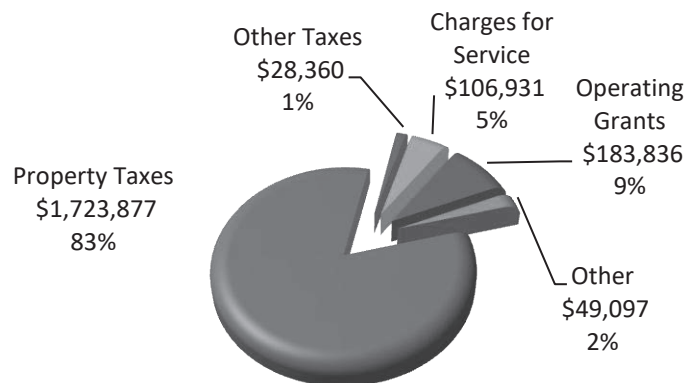
An additional portion of the Town's net position (6.2%) represents resources that are subject to external restrictions on their use. The remaining balance of unrestricted net position (14.5%) may be used to meet the government's ongoing obligations to citizens and creditors.

Changes in Net Position

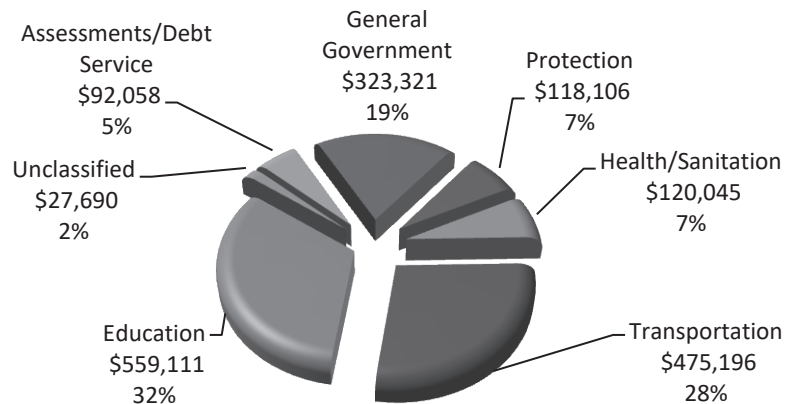
Governmental activities increased the Town's net position by \$376,574. This increase was primarily due to conservative budgeting and controlled costs and a prior period adjustment pertaining to bond proceeds receivable.

	<i>Governmental Activities 2017</i>	<i>Governmental Activities 2016</i>
<i>Revenues;</i>		
Tax Revenues	\$ 1,752,237	\$ 1,718,966
Program Revenues	\$ 290,767	\$ 219,723
Interest	\$ 10,643	\$ 4,164
Revenue Sharing	\$ 6,181	\$ 2,691
Other	\$ 32,273	\$ 28,038
<i>Total Revenues</i>	\$ 2,092,101	\$ 1,973,582
<i>Expenses;</i>		
General Government	\$ 323,321	\$ 304,728
Protection	\$ 118,106	\$ 124,669
Health/Sanitation	\$ 120,045	\$ 114,137
Transportation	\$ 475,196	\$ 474,672
Unclassified	\$ 27,690	\$ 26,450
Education	\$ 559,111	\$ 600,799
Assessments and Debt Service	\$ 92,058	\$ 93,537
<i>Total Expenses</i>	\$ 1,715,527	\$ 1,738,992
Changes in Net Position	\$ 376,574	\$ 234,590

Revenues by Source - Governmental and Business-Type



Expenditures by Source - Governmental and Business-Type



FINANCIAL ANALYSIS OF THE TOWN'S INDIVIDUAL FUNDS

Governmental Funds

The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

At the end of the fiscal year, the Town's governmental funds reported ending fund balances of \$1,253,927, an increase of \$336,418 in comparison with the prior year. Approximately -0.4 percent of this total amount constitutes unassigned fund balance. The remainder is reserved to indicate that it is not available for new spending because it has been committed to liquidate contracts and commitments of the prior fiscal year or for a variety of other purposes.

GENERAL FUND BUDGETARY HIGHLIGHTS

Variances between actual General Fund revenues and expenditures and the final amended budget included the following:

- \$47,910 positive variance in real estate and personal property tax revenues. The unavailable property tax revenue adjustment; reduced by discounts given for early payment are the primary reasons for the positive variance.
- \$4,586 negative variance in all other revenues. This is primarily due to over budgeting of other revenues offset by conservative budgeting of excise tax revenue, interest and rent and parking fees.
- \$92,302 positive variance in education expenditures. This is primarily due to conservative budgeting and controlled costs.
- \$50,505 positive variance in protection expenditures. This is primarily due to budgeted improvements that have yet to be initiated. The excess went to zone 2 reserves.
- \$57,335 positive variance in transportation expenditures. This is primarily due to controlled costs and conservative budgeting as well as the planned increase in reserves for future projects.
- \$18,115 positive variance in general government expenditures. This is primarily due to controlled administration costs and conservative budgeting.
- \$473 negative variance in all other expenditures.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The Town's investment in capital assets for its governmental activities amounts to \$10,630,300; net of accumulated depreciation of \$2,893,153, leaving a net book value of \$7,737,147. There were current year additions of \$772,424 for the broadband project, \$145,703 for the purchase and renovation of a new town office building, \$13,901 for a fence at the recycling center, \$28,731 for a new roof at 15 Mansell Lane and \$30,000 for a cascade system for the Fire Department. There were no current year retirements or impairments. Additional information on the Town's capital assets can be found in Note 4 of the notes to the financial statements on page 16 of this report.

Debt

The Town has total bonded debt outstanding of \$899,740 and \$1,809,476 total outstanding loans that are backed by the full faith and credit of the Town. The outstanding debt had a net increase of \$634,712 during the current fiscal year. New debt obligations were issued for the new Town Office location as well as the Broadband project. Additional information on the Town's long-term debt can be found in Note 6 of the notes to the financial statements on pages 16 - 17 of this report.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town's finances for all citizens, taxpayers, investors and creditors. This financial report seeks to demonstrate the Town's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to: Town of Cranberry Isles, P.O. Box 56, Islesford, ME 04646.

TOWN OF CRANBERRY ISLES, MAINE
STATEMENT OF NET POSITION
DECEMBER 31, 2017

(Exhibit I)

	<u>Governmental Activities</u>	<u>Component Unit Cranberry Isles Fire Club</u>
<u>Assets & Deferred Outflows</u>		
<u>Assets</u>		
Cash and Cash Equivalents	\$1,290,570	\$15,849
Accounts Receivable	\$20,574	
Taxes Due	\$109,214	
<u>Capital Assets</u>		
Land	\$1,449,485	
Other Capital Assets, net of Accumulated Depreciation	\$6,287,662	\$55,658
Total Capital Assets	\$7,737,147	\$55,658
<u>Total Assets</u>	<u>\$9,157,504</u>	<u>\$71,507</u>
<u>Deferred Outflows of Resources</u>		
Related to Pensions	\$10,726	\$0
<u>Total Deferred Outflows of Resources</u>	<u>\$10,726</u>	<u>\$0</u>
<u>Total Assets & Deferred Outflows</u>	<u>\$9,168,231</u>	<u>\$71,507</u>
<u>Liabilities, Deferred Inflows & Net Position</u>		
<u>Liabilities</u>		
Accounts Payable	\$81,699	
Net Pension Liability	\$5,830	
<u>General Obligation Bonds Payable</u>		
Due within one year	\$299,642	
Due in more than one year	\$2,409,574	
<u>Total Liabilities</u>	<u>\$2,796,745</u>	<u>\$0</u>
<u>Deferred Inflows of Resources</u>		
Property Taxes Collected in Advance	\$28,805	
Related to Pensions	\$1,695	
<u>Total Deferred Inflows of Resources</u>	<u>\$30,500</u>	<u>\$0</u>
<u>Net Position</u>		
Net Investment in Capital Assets	\$5,027,930	\$55,658
Restricted	\$391,249	
Unrestricted	\$921,806	\$15,849
<u>Total Net Position</u>	<u>\$6,340,985</u>	<u>\$71,507</u>
<u>Total Liabilities, Deferred Inflows and Net Position</u>	<u>\$9,168,231</u>	<u>\$71,507</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF CRANBERRY ISLES, MAINE

(Exhibit II)

STATEMENT OF ACTIVITIES**FOR THE YEAR ENDED DECEMBER 31, 2017**

				<i>Net (Expense)Revenue and Changed in Net Position</i>	
<u>Functions/Programs</u>		<i>Program Revenues</i>		<i>Primary Government</i>	<i>Component Unit</i>
		<i>Charges for</i>	<i>Operating</i>	<i>Governmental</i>	<i>Cranberry Isles</i>
<u>Primary Government</u>	<i>Expenses</i>	<i>Services</i>	<i>Grants</i>	<i>Activities</i>	<i>Fire Club</i>
<i><u>Governmental Activities</u></i>					
General Government	\$323,322			(\$323,322)	
Public Safety	\$118,106			(\$118,106)	
Health & Sanitation	\$120,045			(\$120,045)	
Public Transportation	\$475,196	\$106,931	\$29,048	(\$339,217)	
Education	\$559,111		\$75,722	(\$483,388)	
Unclassified	\$27,690		\$79,066	\$51,376	
Assessments & Debt Service	\$92,058			(\$92,058)	
<i>Total Governmental Activities</i>	<i>\$1,715,527</i>	<i>\$106,931</i>	<i>\$183,836</i>	<i>(\$1,424,760)</i>	<i>\$0</i>
<i>Total Primary Government</i>	<i>\$1,715,527</i>	<i>\$106,931</i>	<i>\$183,836</i>	<i>(\$1,424,760)</i>	<i>\$0</i>
<u>Component Unit</u>					
Operating Expenses	\$4,400				(\$4,400)
Administrative	\$132				(\$132)
<i>Total Component Unit</i>	<i>\$4,532</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>(\$4,532)</i>
<i><u>General Revenues:</u></i>					
Tax Revenues				\$1,723,877	
Excise Taxes				\$28,360	
State Revenue Sharing				\$6,181	
Other Revenues				\$32,273	
Interest Earned				\$10,643	\$8
Donations					\$2,180
Fundraising					\$3,540
<i>Total Revenues</i>				<i>\$1,801,334</i>	<i>\$5,728</i>
<i><u>Changes in Net Position</u></i>				<i>\$376,574</i>	<i>\$1,196</i>
<i><u>Net Position - Beginning</u></i>				<i>\$5,964,411</i>	<i>\$70,311</i>
<i><u>Net Position - Ending</u></i>				<i>\$6,340,985</i>	<i>\$71,507</i>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF CRANBERRY ISLES, MAINE
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2017

(Exhibit III)

	<i>General Fund</i>	<i>Other Governmental Funds</i>	<i>Permanent Funds</i>	<i>Totals Governmental Funds</i>
<u>Assets</u>				
Cash and Cash Equivalents	\$1,263,297	\$1,270	\$26,003	\$1,290,570
Taxes Due - Current Year	\$72,711			\$72,711
Taxes Due - Prior Years	\$36,503			\$36,503
Accounts Receivable	\$20,574			\$20,574
Due from Other Funds	\$4,270	\$112,320		\$116,590
<u>Total Assets</u>	<u>\$1,397,355</u>	<u>\$113,590</u>	<u>\$26,003</u>	<u>\$1,536,948</u>
<u>Liabilities, Deferred Inflows & Fund Balances</u>				
<u>Liabilities:</u>				
Accounts Payable	\$81,699			\$81,699
Due to Other Funds	\$112,320		\$4,270	\$116,590
<u>Total Liabilities</u>	<u>\$194,019</u>	<u>\$0</u>	<u>\$4,270</u>	<u>\$198,289</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes Collected in Advance	\$28,805			\$28,805
Unavailable Property Tax Revenue	\$55,926			\$55,926
<u>Total Deferred Inflows</u>	<u>\$84,732</u>	<u>\$0</u>	<u>\$0</u>	<u>\$84,732</u>
<u>Fund Balances:</u>				
Nonspendable			\$18,100	\$18,100
Restricted	\$329,064	\$44,085		\$373,149
Committed	\$636,078	\$68,235		\$704,313
Assigned	\$158,944	\$1,270	\$3,633	\$163,847
Unassigned	(\$5,482)			(\$5,482)
<u>Total Fund Balances</u>	<u>\$1,118,604</u>	<u>\$113,590</u>	<u>\$21,733</u>	<u>\$1,253,927</u>
<u>Total Liabilities & Fund Balances</u>	<u>\$1,397,355</u>	<u>\$113,590</u>	<u>\$26,003</u>	<u>\$1,536,948</u>
<u>Total Fund Balance - Governmental Funds</u>				\$1,253,927
Net position reported for governmental activities in the statement of net position is different because:				
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds				\$7,737,147
Deferred outflows of resources related to pension plans				\$10,726
Deferred inflows of resources related to pension plans				(\$1,695)
Delinquent taxes are recognized as revenue in the period for which levied in the government-wide financial statements, but are reported as unavailable revenue (a deferred inflow) in governmental funds				\$55,926
Some liabilities are not due and payable in the current period and therefore, are not reported in the funds, including:				
Bonds Payable				(\$2,709,216)
Net Pension Liability				(\$5,830)
<u>Net Position of Governmental Activities</u>				<u>\$6,340,985</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF CRANBERRY ISLES, MAINE

(Exhibit IV)

STATEMENT OF REVENUES, EXPENDITURES & CHANGES**IN FUND BALANCES - GOVERNMENTAL FUNDS****FOR THE YEAR ENDED DECEMBER 31, 2017**

	<i>General Fund</i>	<i>Other Governmental Funds</i>	<i>Permanent Funds</i>	<i>Total Governmental Funds</i>
<u>Revenues:</u>				
Tax Revenues	\$1,799,059			\$1,799,059
Grant Revenue		\$79,066		\$79,066
State Road Assistance		\$7,048		\$7,048
Auto Excise Taxes	\$24,228			\$24,228
Boat Excise Taxes	\$4,131			\$4,131
State Revenue Sharing	\$6,181			\$6,181
Other Revenues	\$32,273			\$32,273
Interest Earned	\$10,614	\$1	\$28	\$10,643
Rent and Parking Fees	\$106,931			\$106,931
<u>Total Revenues</u>	<u>\$1,983,418</u>	<u>\$86,115</u>	<u>\$28</u>	<u>\$2,069,561</u>
<u>Expenditures(Net of Departmental Revenues):</u>				
<u>Current:</u>				
General Government	\$313,322	\$10,000		\$323,322
Protection	\$88,520			\$88,520
Health & Sanitation	\$117,015			\$117,015
Public Transportation	\$300,562			\$300,562
Education	\$427,929			\$427,929
Unclassified	\$27,690			\$27,690
Assessments and Debt Service	\$378,939			\$378,939
<u>Capital Outlay:</u>				
Capital Outlay	\$218,335	\$772,424		\$990,759
<u>Total Expenditures</u>	<u>\$1,872,312</u>	<u>\$782,424</u>	<u>\$0</u>	<u>\$2,654,736</u>
<u>Excess Revenues Over Expenditures</u>	<u>\$111,106</u>	<u>(\$696,309)</u>	<u>\$28</u>	<u>(\$585,175)</u>
<u>Other Financing Sources (Uses):</u>				
Bond Proceeds	\$150,000			\$150,000
Line of Credit		\$771,593		\$771,593
<u>Total Other Financing Sources (Uses)</u>	<u>\$150,000</u>	<u>\$771,593</u>	<u>\$0</u>	<u>\$921,593</u>
<u>Excess Revenues and Other Sources Over Expenditures and Other Uses</u>	<u>\$261,106</u>	<u>\$75,284</u>	<u>\$28</u>	<u>\$336,418</u>
<u>Beginning Fund Balances, Restated</u>	<u>\$857,498</u>	<u>\$38,306</u>	<u>\$21,705</u>	<u>\$917,509</u>
<u>Ending Fund Balances</u>	<u>\$1,118,604</u>	<u>\$113,590</u>	<u>\$21,733</u>	<u>\$1,253,927</u>
<u>Reconciliation to Statement of Activities, Change in Net Position</u>				
Net Change in Fund Balances - Above				\$336,418
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds:				
Pension Plans (Deferred Outflows, Net Pension Liability, Deferred Inflows)				(\$1,224)
Delinquent taxes are recognized as revenue in the period for which levied in the government-wide financial statements, but are recorded as unavailable revenue (a deferred inflow) in governmental funds				(\$75,182)
Bond proceeds provide current financial resources to Governmental Funds, but issuing debt increases long-term liabilities in the Government-Wide Statement of Net Position. Repayment of bond principal is an expenditure in Governmental Funds, but the repayment reduces long-term liabilities in the Government-Wide Statement of Net Position				
This amount represents long-term debt proceeds				(\$921,593)
This amount represents long-term debt payments				\$286,881
Governmental funds report capital outlays as expenditures, while in the Statement of Activities, the cost of those assets is allocated over the useful lives as depreciation expense.				\$990,759
Depreciation expense on capital assets is reported in the Government-Wide Statement of Activities and Changes in Net Position, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditures in Governmental Funds.				(\$239,485)
<u>Changes in Net Position of Governmental Activities</u>				<u>\$376,574</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF CRANBERRY ISLES, MAINE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017

Note 1 - Summary of Significant Accounting Policies

The financial statements of the Town of Cranberry Isles, Maine (the Town) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to governmental units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for the governmental accounting and financial reporting principles. The more significant of the Town's accounting principles are described below.

A. Financial Reporting Entity

The accompanying financial statements present the government of the Town of Cranberry Isles, Maine, which is identified based upon the criteria identified in Governmental Accounting Standards Board (GASB) Statement 14, as amended, *The Financial Reporting Entity*. The Town is governed under a Selectmen form of government. The Town engages in a comprehensive range of municipal services, including administrative services, public safety, health and sanitation, transportation, education and cultural services. The financial statements include all operations of the Town. Control or dependence is determined on the basis of budget adoption, taxing authority, funding and appointment of the respective governing board.

The accompanying financial statements present the government and its component unit, an entity for which the government is considered to be financially accountable. The component unit, although a legally separate entity, is, in substance, part of the government's operations. The Town's discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government.

Discretely presented component unit: The Cranberry Isles Volunteer Fire Club operates as a volunteer fire department and is responsible public safety of the residents of Cranberry Isles. The Cranberry Isles Volunteer Fire Club is fiscally dependent on the government to pay for some of its operational costs and the government has funded some of the capital assets.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all of the activities of the Town. The material effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Functional expenses may also include an element of indirect cost, designed to recover administrative (overhead) costs. *Program revenues* include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *total economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recognized when transactions occur and expenses and deductions are recognized when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied (i.e. intended to finance). Grants are recognized as revenue as soon as all eligibility requirements have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, including interest on long-term debt, are recognized only when payment is due.

Property taxes, charges for services and interest associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Town.

The Town reports unearned revenue on its governmental fund financial statements. Unearned revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenues also arise when resources are received by the Town before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Town has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and the revenue is recognized.

The Town reports the following major governmental funds:

The general fund is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Town also reports the following other funds:

The special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

Permanent funds are used to account for assets held in perpetuity and therefore cannot be used to support the Town's own programs, but the investment earnings may be used for designated purposes.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, fines and forfeitures, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, Liabilities and Net Position or Fund Balances

Deposits

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of one year or less from the date of acquisition. These investments are not specifically identified with any other fund.

The Town may invest in certificates of deposit, in time deposits, and in any securities in which State of Maine Statutes authorize them to invest in.

Accounts Receivable and Accounts Payable

All material receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by noncurrent liabilities. Since they do not affect current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure (e.g. roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the asset constructed. Property, plant and equipment is depreciated using the straight line method over the following estimated useful lives;

<i>Assets</i>	<i>Years</i>
Buildings and Improvements	20-50
Infrastructure	10-50
Equipment	5-20

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Maine Public Employees Retirement System (System) and additions to / deductions from the Systems' fiduciary net position have been determined on the same basis as they are reported by the System. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable pursuant to formal commitments or statutory requirements. Investments are reported at fair value. Investment income is recognized when earned and investment expenses are recognized when incurred.

Interfund Activities

During the course of normal operations, the Town has various activities between funds, including transfers of revenues and expenditures. The accompanying governmental fund financial statements reflect such activities as operating transfers.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. In the fund financial statements, governmental funds recognize the face amount of debt issued as other financing sources.

Governmental Fund Balances

The Town has identified December 31, 2017 fund balances on the balance sheet as follows:

	<i>General Fund</i>	<i>Special Revenue Fund</i>	<i>Permanent Fund</i>	<i>Total</i>
<u>Nonspendable</u>				
Cemetery Trust Principal			\$18,100	\$18,100
<u>Restricted</u>				
School Department	\$315,747			\$315,747
Shore Harbor Grant	\$4,699			\$4,699
Commuter Service	\$5,037			\$5,037
Highway Reserve		\$44,085		\$44,085
State Revenue Sharing	\$3,581			\$3,581
<u>Committed</u>				
Public Safety Coordinator	\$9,658			\$9,658
Fire Department Zone 1	\$48,913			\$48,913
Fire Department Zone 2	\$76,301			\$76,301
Fire Department Zone 3	\$3,929			\$3,929
EMS Reserve	\$25,816			\$25,816
Tuition Designated Fund	\$16,570			\$16,570
Special Education Reserve	\$116,180			\$116,180
School Capital Project	\$95			\$95
Garage Building Fund	\$10,669			\$10,669
Vehicle Disposal	\$848			\$848
Ramp Fees Reserve	\$8,840			\$8,840
Telemed Health Clinic	\$2,261			\$2,261

LCI Dock Extension	\$13,274			\$13,274
Wharves	\$78,963			\$78,963
Dock Hoists	\$25,000			\$25,000
Sutton Maintenance	\$50,000			\$50,000
Intermodal Facility	\$80,211			\$80,211
Town Trucks	\$68,550			\$68,550
Broadband Project		\$68,235		\$68,235
<u>Assigned</u>				
Fireproof Safe Reserve	\$1,538			\$1,538
Town Office	\$8,887			\$8,887
Town Roads	\$105,867			\$105,867
Joy Lot	\$13,805			\$13,805
Snow Removal	\$28,848			\$28,848
Truck Account		\$1,270		\$1,270
Cemetery Trust Income			\$3,633	\$3,633
<u>Unassigned</u>	(\$5,482)			(\$5,482)
<u>Total Fund Balances</u>	<u>\$1,118,604</u>	<u>\$113,590</u>	<u>\$21,733</u>	<u>\$1,253,927</u>

In accordance with Government Accounting Standards Board 54, fund balance reporting and governmental fund type definitions, the Town classifies governmental fund balances as follows:

Nonspendable - includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.

Restricted - includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors, or amounts are constrained due to constitutional provisions or enabling legislation.

Committed - includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through town meeting voting and does not lapse at year-end.

Assigned - includes fund balance amount that are intended to be used for specific purposes that are neither considered restricted or committed. Fund balances may be assigned by the Board of Selectmen.

Unassigned - includes positive fund balance within the general fund which has not been classified within the above mentioned categories and negative fund balance in other governmental funds.

The Town considers restricted, committed, assigned and unassigned amounts to be spent in that order when expenditures are incurred for which any of those amounts are available.

The Board of Selectmen are authorized to make assignments pursuant to their appointment. Committed fund balances are determined based on the need of town meeting votes.

Net Position

Net position is required to be classified into three components - net investment in capital assets, restricted and unrestricted. These classifications are defined as follows:

Net investment in capital assets - This component of net position consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.

Restricted - This component of net position consists of restrictions placed on net position use through external constraints imposed by creditors (such as debt covenants), grantors, contributors, or law or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. The government-wide statement of net position reports \$391,249 of restricted net position, of which enabling legislation restricts \$0.

Unrestricted - This component consists of net position that do not meet the definition of "restricted" or "net investment in capital assets."

E. Budgetary Accounting

Formal budgetary accounting is employed as a management control for the general fund only. Annual operating budgets are adopted each fiscal year by the registered voters of the Town at their annual Town meeting. Budgets are established in accordance with GAAP. Budgetary control is exercised at the selectman level, since individual department heads do not exist. All unencumbered budget appropriations lapse at the end of the year unless specifically designated by the Board of Selectmen or required by law.

F. Endowments

In the permanent funds, there are established endowment funds of \$18,100 for the Cemetery Trust Fund. The investment earnings of these funds are used for the specific purposes that the funds were established for and shall be paid out by order of those persons responsible for administering the funds. State law directs that, subject to the intent of a donor expressed in the gift instrument, an institution may appropriate for expenditure or accumulate so much of an endowment fund as the institution determines is prudent for the uses, benefits, purposes, and duration for which the endowment is established. The current amount available for expenditure is \$3,633 from the Cemetery Trust Fund, which is reported as unrestricted net position in the statement of net position. The initial endowment principal is reported as restricted net position in the statement of net position.

G. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 2 - Deposits

Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The Town's deposit policy for custodial credit risk requires compliance with the provisions authorized by Maine State Statutes. The Town requires that, at the time funds are deposited, there is collateral in place to cover the deposits in excess of the FDIC insurance limits.

State Statutes require banks either to give bond or to pledge government securities (types of which are specifically identified in the Statutes) to the Town in the amount of the Town's deposits. The Statutes allow pledged securities to be reduced by the amount of the deposits insured by the Federal Deposit Insurance Corporation (FDIC).

The financial institution holding the Town's cash accounts is participating in the FDIC Program. For interest bearing cash accounts, the Town's cash deposits, including non-interest bearing accounts, are aggregated and are insured up to \$250,000 in total by the FDIC. Any cash deposits, including certificates of deposit, in excess of the \$250,000 FDIC limits are covered by collateral held in a Federal Reserve pledge account and thus no custodial credit risk exists.

At year end, the carrying value of the Town's deposits was \$1,290,570 and the bank balance was \$1,273,040. The Town has no uninsured and uncollateralized deposits as of December 31, 2017.

Note 3 - Property Taxes

Property taxes were assessed on April 1, 2017 and committed on July 5, 2017. Interest of 7% per annum is charged on delinquent taxes. Tax liens are recorded on property taxes remaining unpaid nine to ten months after the commitment date. Tax liens unpaid for a period of eighteen months expire and the property becomes tax acquired by the Town. For governmental funds, only property taxes which are intended to finance the current fiscal year and collected within 60 days subsequent to year end are recorded as revenue. Accordingly, \$55,926 of the property taxes receivable have been classified as unavailable property tax revenue on the general fund balance sheet.

Note 4 - Capital Assets

Capital asset activity for the year ended December 31, 2017 was as follows:

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<i>Governmental Activities:</i>				
<i>Capital assets not being depreciated</i>				
Land	\$1,449,485			\$1,449,485
<i>Capital assets being depreciated</i>				
Buildings and Improvements	\$3,450,202	\$188,335		\$3,638,537
Equipment	\$1,421,921	\$30,000		\$1,451,921
Infrastructure	\$3,317,934	\$772,424		\$4,090,357
<i>Total capital assets being depreciated</i>	<u>\$8,190,056</u>	<u>\$990,759</u>	<u>\$0</u>	<u>\$9,180,815</u>
<i>Less accumulated depreciation for</i>				
Buildings and Improvements	\$709,591	\$107,703		\$817,294
Equipment	\$289,447	\$49,974		\$339,421
Infrastructure	\$1,654,630	\$81,808		\$1,736,438
<i>Total accumulated depreciation</i>	<u>\$2,653,668</u>	<u>\$239,485</u>	<u>\$0</u>	<u>\$2,893,153</u>
<i>Net capital assets being depreciated</i>	<u>\$5,536,388</u>	<u>\$751,274</u>	<u>\$0</u>	<u>\$6,287,662</u>
<i>Governmental Activities, Capital Assets, net</i>	<u>\$6,985,873</u>	<u>\$751,274</u>	<u>\$0</u>	<u>\$7,737,147</u>

Depreciation expense was charged to functions/programs of the primary government as follows;

Governmental Activities

Solid Waste	\$3,030
Public Safety	\$29,586
Education	\$54,236
Public Transportation, including depreciation of general infrastructure assets	\$152,634
Total Depreciation Expense - Governmental Activities	<u>\$239,485</u>

Note 5 - Interfund Transactions

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. On the Governmental Fund financial statements, the payables are classified as Due to Other Funds with offsetting receivables on the Governmental Fund financial statements classified as Due from Other Funds. At December 31, 2017, the offsetting receivable and payable balances were \$116,590. The change in the balance of the accounts during the current year represent appropriation transfers between special revenue fund reserves, the cemetery trust fund and the general fund. A component of the interfund balance represents appropriations to the highway reserve for future capital road improvements. A portion represents appropriations to the broadband project reserve for continuation of the project. There is also an interfund balance for cemetery care costs payable to the general fund from the cemetery trust. The balances are expected to be repaid upon need of the funds.

Note 6 - Long-Term Debt

The Town issues general obligation bonds and notes to provide funds for the acquisition and construction of major capital assets. General obligation bonds and notes are direct obligations and pledge the full faith and credit of the Town. The following is a summary of long-term debt transactions of the Town of Cranberry Isles for the year ended December 31, 2017:

<i>Debt Outstanding at January 1:</i>	\$2,074,504
Long-Term Debt Issued	\$921,593
Long-Term Debt Retired	<u>(\$286,881)</u>
<i>Debt Outstanding at December 31:</i>	<u>\$2,709,216</u>

Permanent financing for the Town's Intermodal Transportation Facility was secured in 2003. Bonds are issued separately based on the use of the proceeds. The bonds are for twenty years with interest ranging from 2.078% to 5.078%. The bonds are held by the Maine Municipal Bond Bank. The balance at December 31, 2017 was \$899,741.

In 2008, a general obligation bond was secured with The First for the construction of a town garage for \$245,000. Interest is paid at an annual rate of 4.51 percent. The bond is for fifteen years. The balance at December 31, 2017 is \$116,871.

In 2008, a general obligation bond was secured with The First for the purchase of a fire truck for \$90,000. Interest is paid at an annual rate of 4.097 percent. The bond is for ten years. The balance at December 31, 2017 is \$11,657.

In 2012, a general obligation bond was secured with The First for the capital road construction for \$175,000. Interest is paid at an annual rate of 2.66 percent. The bond was for five years. The balance at December 31, 2017 is \$0.

In 2013, a general obligation bond was secured with Tax-Exempt Leasing Corp for the purchase of a fire truck for \$218,366. Interest is paid at an annual rate of 2.89 percent. The bond is for ten years. The balance at December 31, 2017 is \$138,402.

In 2014, a general obligation bond was secured with The First for School capital improvements for \$610,000. Interest is paid at an annual rate of 3.10 percent. The bond is for ten years. The balance at December 31, 2017 is \$417,577.

In 2016, a general obligation bond was secured with Tax-Exempt Leasing Corp for the purchase of a fire truck for \$247,333. Interest is paid at an annual rate of 2.89 percent. The bond is for seven years. The balance at December 31, 2017 is \$214,947.

In 2017, a general obligation bond was secured with The First in the amount of \$150,000 for the purchase and renovation of a building to be used for a new Town Office location. Interest is paid at an annual rate of 2.70 percent. The bond is for six years. The balance at December 31, 2017 is \$138,428.

All bonds are to be repaid through tax revenues.

In 2017, a revolving line of credit was secured with The First for a broadband project for \$1,200,000 of which \$771,793 has been disbursed at December 31, 2017. Interest only is paid monthly at an annual rate of 2.29 percent. At the conclusion of the project, the principal balance is expected to be paid with a general obligation bond.

As part of the 2010 town meeting, the Town was approved to secure \$130,000 debt financing for capital road improvements. As of the end of the year, the Town had not secured the financing for those funds. The Town has written off the debt financing as a prior period adjustment.

Annual debt service requirements to maturity of the general obligation bonds and line of credit including estimated interest are as follows:

<i><u>Year</u></i>	<i><u>Principal</u></i>	<i><u>Estimated Interest</u></i>	<i><u>Total</u></i>
2018	\$299,642	\$76,322	\$375,964
2019	\$1,070,078	\$65,399	\$1,135,477
2020	\$310,821	\$53,163	\$363,984
2021	\$258,606	\$34,013	\$292,619
2022-2024	\$770,070	\$49,360	\$819,431
	<u>\$2,709,216</u>	<u>\$278,258</u>	<u>\$2,987,474</u>

The State of Maine statutes prohibit the Town from incurring debt in excess of 7.5% of its last full state valuation for storm or sewer purposes, 10% for school purposes, 3% for municipal airport, water and special district purposes. In no event may the Town incur debt which would cause its total debt outstanding at any time to exceed 15% of its last full state valuation. The Town debt incurred at December 31, 2017 was 1.56% of the 2017 State Valuation of \$181,900,000.

Note 7 - Defined Benefit Employee Pension Plan

A. Plan Description

Qualifying personnel of the School Department participate in the Maine Public Employees Retirement System (System) State Employee and Teacher (SET) Plan. The Plan is a multiple-employer, cost-sharing pension plan with a special funding situation. The State of Maine is the a non-employer contributing entity in that the State pays the initial unfunded actuarial liability on behalf of teachers, while school systems contribute the normal cost, calculated actuarially, for their teacher members.

B. Pension Benefits

Benefit terms are established in Maine Statute. The System's retirement programs provide defined retirement benefits based on member's average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit for State employees and teachers. In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. Normal retirement age for State employees and teachers is age 60, 62 or 65. The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by statute for State employee and teacher members.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual interest credited to members' accounts is set by the System's Board of Trustees.

C. Member and Employer Contributions

Retirement benefits are funded by contributions from members, employers, the State and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. Member and employer contribution rates are each a percentage of applicable member compensation. Member contribution rates are defined by law or Board rule and depend on the terms of the Plan under which a member is covered. Employer contribution rates are determined through actuarial valuations. For the year ended June 30, 2017, the member contribution rate was 7.65% and the employer contribution rate was 3.36% of applicable member compensation. The employer is also responsible for contributing 10.57% of all federally funded member compensation. The State of Maine, as a non-employer contributing entity, pays 10.02% of the applicable member compensation into the System.

The required contributions paid into the System for the year ended June 30, 2017 and the previous two years are as follows:

<i>For the year ended June 30,</i>	<i>Employee Contributions</i>	<i>Employer Contributions</i>	<i>State of Maine Contributions</i>	<i>Applicable Member Compensation</i>	<i>Applicable Member Federal Compensation</i>
2017	\$11,073	\$5,708	\$13,703	\$144,746	\$7,994
2016	\$11,097	\$5,285	\$14,145	\$145,058	\$3,888
2015	\$10,610	\$3,676	\$18,072	\$138,698	\$0

D. Revenue Recognition

Employer contributions to the System are recognized as additions in the period when they become due pursuant to formal commitments or statutory requirements. Investment income is recognized when earned and investment expenses are recognized when incurred. For the teacher group, total employer and non-employer contributions were the basis for the allocation, adjusted to remove the normal cost contributions paid by local school systems on behalf of their employees. This leaves contributions toward the net pension liability of the Plan as the basis of allocation. This method of allocation properly distributes the collective net pension liability between the State of Maine as the non-employer contributing entity and those School Systems contributing towards the net pension liability of the Plan using grant funding.

E. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2017, the School Department reported a net pension liability of \$5,830. The net pension liability was measured as of June 30, 2016 and the total pension liability used to calculate the net pension liability was determined by actuarial valuation as of that date. The School Department's proportion of the net pension liability was based on a projection of the School Department's long-term share of contributions to the pension plan relative to the projected contributions of all participating members. At June 30, 2017 the School Department's proportion was 0.000330%, which was an increase of 0.000330% from its proportion measured at June 30, 2016.

For the fiscal year ended June 30, 2017, the School Department recognized pension expense of \$7,342. At June 30, 2017, the School Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Differences between expected and actual experience	\$113	\$11
Changes in Assumptions	\$0	\$150
Net Difference between projected between projected and actual earnings on pension plan investments	\$1,862	\$763
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$3,043	\$771
Employer contributions made subsequent to measurement date	\$5,708	\$0
	<u>\$10,726</u>	<u>\$1,695</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended June 30,</u>	
2017	\$6,572
2018	\$1,646
2019	\$524
2020	\$289

F. Actuarial Assumptions

The total pension liability in the June 30, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary Increases	2.75% - 14.50% at selected years of service
Investment Rate of Return	6.875%, net of administrative and pension plan investment expense

For the School Department employees, the mortality rate is based on the RP2014 Total Dataset Healthy Annuitant Mortality Table for males and females.

The actuarial assumptions used in the June 30, 2016 valuation were based on the Entry Age Normal actuarial funding method. Under this funding method, the total employer contribution rate consists of two elements, the normal cost rate and the unfunded actuarial liability rate.

The individual entry age normal method is used to determine liabilities. Under the individual entry age normal method, a normal cost rate is calculated for each employee. This rate is determined by taking the value, as of age at entry into the plan, of the member's projected future benefits, and dividing it by the value, also as of the member's entry age, of their expected future salary. The normal cost for each employee is the product of their pay and their normal cost rate. The normal cost for the group is the sum of the normal costs for all members.

Experience gains and losses, i.e. decreases or increases in liabilities and/or in assets when actual experience differs from the actuarial assumptions, affect the unfunded actuarial accrued liability.

The long-term expected rate of return on pension plan investments were determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2016 are summarized in the following table:

<i>Asset Class</i>	<i>Target Allocation</i>	<i>Long-Term Expected Real Rate of Return</i>
US Equities	20%	5.7%
Non-US Equities	20%	5.5%
Private Equity	10%	7.6%
Real Assets:		
Real Estate	10%	5.2%
Infrastructure	10%	5.3%
Hard Assets	5%	5.0%
Fixed Income	25%	2.9%
	<u>100%</u>	

G. Discount Rate

The discount rate used to measure the total pension liability was 6.875%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

H. Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the School Department's proportionate share of the net pension liability calculated using the discount rate of 6.875%, as well as what the School Department's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.875%) or 1 percentage point higher (7.875%) than the current rate:

	<i>1% Decrease (5.875%)</i>	<i>Current Discount Rate (6.875%)</i>	<i>1% Increase (7.875%)</i>
Proportionate Share of the Net Pension Liability	\$9,335	\$5,830	\$2,908

I. Pension Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the Systems' 2016 Comprehensive Annual Financial Report available online at www.maineopers.org or by contacting the System at (207) 512-3100.

Note 8 - Restricted Net Position

The Town reports restricted net position totaling \$391,249 on its statement of net position. These restricted net position represent the nonspendable and restricted fund balances detailed in the governmental fund balance note above.

Note 9 - Commitment and Contingencies

The School Department participates in a number of federal and state assisted grant programs. These programs are subject to financial and compliance audits. The amount of expenditures, if any, which may be disallowed by the granting agencies is not determinable at this time, however, the School Department does not believe such amounts would be significant.

Note 10 - Risk Management

The Town is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which it carries municipal and commercial insurance. The Town is not aware of any material actual or potential claim liabilities which should be recognized at December 31, 2017.

Note 11 - Adjustment to Beginning Fund Balance

The following adjustment was made at December 31, 2016 to restate fund balance:

	<i>General Fund</i>
Adjustment to accounts receivable for unissued bond proceeds	(\$130,000)
Fund Balance, as previously stated	<u>\$987,498</u>
Fund Balance, restated	<u><u>\$857,498</u></u>

TOWN OF CRANBERRY ISLES, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2017

(Exhibit V)

	<i>Original Budget</i>	<i>Final Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<u>Revenues:</u>				
Tax Revenues	\$1,751,150	\$1,751,150	\$1,799,059	\$47,910
Auto Excise Taxes	\$25,000	\$25,000	\$24,228	(\$772)
Boat Excise Taxes	\$4,500	\$4,500	\$4,131	(\$369)
State Revenue Sharing	\$2,600	\$2,600	\$6,181	\$3,581
Miscellaneous Administrative Earnings	\$53,206	\$53,206	\$32,273	(\$20,933)
Interest Earned	\$3,500	\$3,500	\$10,614	\$7,114
Rent and Parking Fees	\$100,140	\$100,140	\$106,931	\$6,791
<u>Total Revenues</u>	<u>\$1,940,096</u>	<u>\$1,940,096</u>	<u>\$1,983,418</u>	<u>\$43,322</u>
<u>Expenditures(Net of Departmental Revenues):</u>				
General Government	\$477,140	\$477,140	\$459,025	\$18,115
Protection	\$169,025	\$169,025	\$118,520	\$50,505
Health & Sanitation	\$129,010	\$129,010	\$130,916	(\$1,906)
Highways & Bridges	\$386,628	\$386,628	\$329,293	\$57,335
Education	\$520,232	\$520,232	\$427,929	\$92,302
Unclassified	\$28,300	\$28,300	\$27,690	\$610
Assessments and Debt Service	\$379,761	\$379,761	\$378,939	\$823
<u>Total Expenditures</u>	<u>\$2,090,096</u>	<u>\$2,090,096</u>	<u>\$1,872,312</u>	<u>\$217,784</u>
<u>Excess Revenues Over Expenditures</u>	<u>(\$150,000)</u>	<u>(\$150,000)</u>	<u>\$111,106</u>	<u>\$261,106</u>
<u>Other Sources (Uses)</u>				
Bond Proceeds	\$150,000	\$150,000	\$150,000	\$0
<u>Excess Revenues and Other Sources Over Expenditures and Other Uses</u>	<u>(\$0)</u>	<u>(\$0)</u>	<u>\$261,106</u>	<u>\$261,106</u>
<u>Beginning Fund Balance, Restated</u>	<u>\$857,498</u>	<u>\$857,498</u>	<u>\$857,498</u>	<u>\$0</u>
<u>Ending Fund Balance</u>	<u>\$857,498</u>	<u>\$857,498</u>	<u>\$1,118,604</u>	<u>\$261,106</u>

REQUIRED SUPPLEMENTARY INFORMATION**SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY****MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM****FOR THE YEAR ENDED DECEMBER 31, 2017**

	<i>For the Fiscal Year Ended June 30, 2017</i>	<i>For the Fiscal Year Ended June 30, 2016</i>	<i>For the Fiscal Year Ended June 30, 2015</i>
Last 10 Fiscal Years *			
Proportion of Net Pension Liability	0.000330%	0.000000%	0.000157%
Proportionate Share of the Net Pension Liability (Asset)	\$5,830	\$0	\$1,696
Covered Employee Payroll	\$144,746	\$145,058	\$138,698
Proportionate Share of the Net Pension Liability (Asset) as a % Of Its Covered Employee Payroll	4.03%	0.00%	1.22%
Plan Total Pension Liability	\$13,069,954,948	\$12,616,287,054	\$12,320,158,783
Plan Fiduciary Net Position	<u>\$9,960,335,390</u>	<u>\$10,242,097,022</u>	<u>\$10,337,615,927</u>
Plan Net Pension Liability	<u>\$3,109,619,558</u>	<u>\$2,374,190,032</u>	<u>\$1,982,542,856</u>
Plan Fiduciary Net Position as a % Of the Total Pension Liability	76.21%	81.18%	83.91%
Plan Covered Employee Payroll	\$1,816,435,084	\$1,699,190,889	\$1,676,857,294
Plan Net Pension Liability as a % Of the Covered Employee Payroll	171.19%	139.72%	118.23%

* Amounts presented for each fiscal year were determined as of June 30 of the previous fiscal year end. Retroactive information is not required to be presented. A full 10 year schedule will be displayed as it becomes available.

TOWN OF CRANBERRY ISLES, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYER CONTRIBUTIONS
MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM
FOR THE YEAR ENDED DECEMBER 31, 2017

(Exhibit VII)

	<i>For the Fiscal Year Ended June 30, 2017</i>	<i>For the Fiscal Year Ended June 30, 2016</i>	<i>For the Fiscal Year Ended June 30, 2015</i>
Last 10 Fiscal Years *			
Contractually required contribution	\$5,708	\$5,285	\$3,676
Actual Contribution	<u>(\$5,708)</u>	<u>(\$5,285)</u>	<u>(\$3,676)</u>
Contribution Deficiency	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
Covered Employee Payroll	\$144,746	\$145,058	\$138,698
Contributions as a % of Covered Employee Payroll	3.94%	3.64%	2.65%

* Amounts presented for each fiscal year were determined as of June 30 of the previous fiscal year end. Retroactive information is not required to be presented. A full 10 year schedule will be displayed as it becomes available.

TOWN OF CRANBERRY ISLES, MAINE
NOTES TO HISTORICAL PENSION INFORMATION
MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM
FOR THE YEAR ENDED DECEMBER 31, 2017

Note 1 - Actuarial Methods and Assumptions

The information in the historical pension information was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation date, June 30, 2016, is as follows:

A. Actuarial Cost Method

The Entry Age Normal actuarial funding method is used to determine costs. Under this funding method, the total employer contribution rate consists of two elements, the normal cost rate and the unfunded actuarial liability rate.

The individual entry age normal method is used to determine liabilities. Under the individual entry age normal method, a normal cost rate is calculated for each employee. This rate is determined by taking the value, as of age at entry into the plan, of the member's projected future benefits, and dividing it by the value, also as of the member's entry age, of their expected future salary. The normal cost for each employee is the product of their pay and their normal cost rate. The normal cost rate for the group is the sum of the normal costs for all members.

Experience gains and losses, i.e. decreases or increases in liabilities and/or assets when actual experience differs from the actuarial assumptions, affect the unfunded actuarial accrued liability.

B. Asset Valuation Method

An actuarial value of assets is used for determining employer contributions. The use of an actuarial value of assets for this purpose helps mitigate volatility in contribution rates that might otherwise occur due to fluctuations in market conditions. The specific technique adopted in this valuation recognizes in a given year one-third of the investment return that is different from the actuarial assumption for investment return.

C. Amortization

The net pension liability is amortized on a level percentage of payroll over the amortization period then in effect in statutory and constitutional requirements. The statutory and constitutional requirements include an amendment to the Maine Constitution approved in November 1995 that requires the State of Maine to fund the unfunded actuarial liability existing on June 30, 1996, over a period not to exceed 31 years beginning on July 1, 1997, and not later than June 30, 2028. The Amendment prohibits the creation of new unfunded liabilities in the Plan except those arising from experience losses, which must be funded over a period of not more than ten years. In addition, the amendment requires the use of actuarially sound current cost accounting, reinforcing existing statutory requirements.

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2016 are as follows:

Inflation	2.75%
Salary Increases	2.75% - 14.50% at selected years of service
Investment Rate of Return	6.875%, net of administrative and pension plan investment expense
Cost of Living Benefit Increases	2.20%

For members, the mortality rate is based on the RP2014 Total Dataset Healthy Annuitant Mortality Table for males and females. The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period of June 30, 2012 to June 30, 2015.

TOWN OF CRANBERRY ISLES, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2017

<i>Department</i>	<i>Beginning Balance</i>	<i>Appropriations</i>	<i>Cash Receipts</i>	<i>Other Credits</i>	<i>Total Available</i>	<i>Warrants Drawn</i>	<i>Other Charges</i>	<i>Lapsed Unexpended (Overdraft)</i>	<i>Ending Balance</i>
<i>General Government:</i>									
Administration	\$0	\$186,390	\$0	\$2,528	\$188,918	\$187,152	\$3,729	(\$1,962)	\$0
Tax Collector/Treasurer/Clerk	\$0	\$45,000	\$0	\$0	\$45,000	\$45,000	\$0	\$0	\$0
Deputy Treasurer/Clerk	\$0	\$18,000	\$0	\$0	\$18,000	\$14,377	\$0	\$3,623	\$0
Town Office	\$840	\$0	\$153,750	\$0	\$154,590	\$133,314	\$12,389	\$0	\$8,887
Public Safety Coordinator	\$5,264	\$28,100	\$0	\$0	\$33,364	\$23,612	\$94	\$0	\$9,658
Elections	\$0	\$1,000	\$0	\$0	\$1,000	\$1,800	\$0	(\$800)	\$0
Planning Board	\$0	\$650	\$0	\$0	\$650	\$1,670	\$360	(\$1,380)	\$0
Assessors	\$0	\$28,000	\$0	\$0	\$28,000	\$27,933	\$0	\$67	\$0
Contingencies	\$0	\$20,000	\$0	\$0	\$20,000	\$10,124	\$0	\$9,876	\$0
	\$6,104	\$327,140	\$153,750	\$2,528	\$489,522	\$444,982	\$16,572	\$9,423	\$18,545
<i>Protection</i>									
Public Safety - Zone 1	\$54,171	\$46,600	\$208	\$389	\$101,369	\$52,259	\$197	\$0	\$48,913
Public Safety - Zone 2	\$28,532	\$79,375	\$125	\$94	\$108,126	\$31,644	\$181	\$0	\$76,301
Public Safety - Zone 3	\$3,283	\$2,000	\$0	\$0	\$5,283	\$1,354	\$0	\$0	\$3,929
EMS	\$20,201	\$20,200	\$100	\$0	\$40,501	\$14,621	\$64	\$0	\$25,816
911 Dispatch Services	\$0	\$1,100	\$0	\$0	\$1,100	\$577	\$0	\$523	\$0
Fire Proof Safe	\$1,538	\$0	\$0	\$0	\$1,538	\$0	\$0	\$0	\$1,538
Animal Control	\$0	\$2,000	\$0	\$0	\$2,000	\$2,000	\$0	\$0	\$0
Constable	\$0	\$5,500	\$0	\$0	\$5,500	\$4,984	\$0	\$516	\$0
Harbor Master	\$0	\$2,000	\$0	\$0	\$2,000	\$2,000	\$0	\$0	\$0
Shellfish Conservation	\$0	\$750	\$0	\$0	\$750	\$0	\$0	\$750	\$0
Street Lights	\$0	\$5,500	\$0	\$468	\$5,968	\$5,559	\$464	(\$55)	\$0
Insurance	\$0	\$4,000	\$0	\$0	\$4,000	\$4,000	\$0	\$0	\$0
	\$107,725	\$169,025	\$433	\$952	\$278,135	\$119,000	\$906	\$1,734	\$156,496
<i>Health & Sanitation:</i>									
Solid Waste	\$0	\$112,350	\$0	\$7,955	\$120,305	\$107,859	\$9,250	\$3,196	\$0
Transfer Station Construction	\$0	\$0	\$0	\$0	\$0	\$4,836	\$0	(\$4,836)	\$0
CEO & Plumbing Inspector	\$0	\$13,110	\$0	\$0	\$13,110	\$15,052	\$0	(\$1,942)	\$0
Health & General Assistance	\$0	\$2,750	\$0	\$0	\$2,750	\$1,075	\$0	\$1,675	\$0
Health Officer	\$0	\$800	\$0	\$0	\$800	\$800	\$0	\$0	\$0
	\$0	\$129,010	\$0	\$7,955	\$136,965	\$129,622	\$9,250	(\$1,906)	\$0
<i>Education:</i>									
Education	\$226,945	\$520,232	\$75,722	\$20,281	\$843,180	\$480,164	\$47,269	\$0	\$315,747
Tuition Designated Fund	\$16,386	\$0	\$0	\$184	\$16,570	\$0	\$0	\$0	\$16,570
Special Education Reserve	\$112,406	\$0	\$0	\$3,774	\$116,180	\$0	\$0	\$0	\$116,180
School Capital Project	\$95	\$0	\$0	\$0	\$95	\$0	\$0	\$0	\$95
	\$355,832	\$520,232	\$75,722	\$24,239	\$976,025	\$480,164	\$47,269	\$0	\$448,592

TOWN OF CRANBERRY ISLES, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2017

<i>Department</i>	<i>Beginning Balance</i>	<i>Appropriations</i>	<i>Cash Receipts</i>	<i>Other Credits</i>	<i>Total Available</i>	<i>Warrants Drawn</i>	<i>Other Charges</i>	<i>Lapsed Unexpended (Overdraft)</i>	<i>Ending Balance</i>
<i>Public Transportation:</i>									
Town Roads	\$68,917	\$50,000	\$0	\$5,605	\$124,522	\$17,860	\$795	\$0	\$105,867
Snow Removal	\$25,244	\$30,000	\$0	\$0	\$55,244	\$26,396	\$0	\$0	\$28,848
Town Trucks	\$68,586	\$1,800	\$0	\$0	\$70,386	\$1,526	\$310	\$0	\$68,550
LCI Dock Ext Reserve	\$37,485	\$0	\$0	\$0	\$37,485	\$24,211	\$0	\$0	\$13,274
Wharves	\$82,718	\$58,500	\$0	\$2,294	\$143,512	\$60,626	\$3,923	\$0	\$78,963
Dock Hoists Reserve	\$0	\$25,000	\$0	\$0	\$25,000	\$0	\$0	\$0	\$25,000
Sutton Maintenance Reserve	\$0	\$50,000	\$0	\$0	\$50,000	\$0	\$0	\$0	\$50,000
Shore & Harbor Grant	\$4,699	\$0	\$0	\$0	\$4,699	\$0	\$0	\$0	\$4,699
Garage Building Fund	\$15,346	\$6,000	\$149	\$345	\$21,841	\$10,916	\$256	\$0	\$10,669
Vehicle Disposal	\$848	\$0	\$0	\$0	\$848	\$0	\$0	\$0	\$848
Ramp Fees Reserve	\$8,840	\$0	\$0	\$0	\$8,840	\$0	\$0	\$0	\$8,840
Joy Lot	\$0	\$4,750	\$4,625	\$10,000	\$19,375	\$5,571	\$0	\$0	\$13,805
Commuter Service	\$4,016	\$45,818	\$22,000	\$3,143	\$74,976	\$66,797	\$3,143	\$0	\$5,037
Engineering-Manset Dock	\$6,604	\$0	\$0	\$21,200	\$27,804	\$21,200	\$10,000	(\$3,396)	\$0
Intermodal Facility	\$107,385	\$114,760	\$97,781	\$4,518	\$324,445	\$140,237	\$103,997	\$0	\$80,211
	\$430,688	\$386,628	\$124,555	\$47,105	\$988,977	\$375,340	\$122,424	(\$3,396)	\$494,610
<i>Unclassified:</i>									
Libraries	\$0	\$8,300	\$0	\$0	\$8,300	\$8,300	\$0	\$0	\$0
Human Service Organizations	\$0	\$4,000	\$0	\$0	\$4,000	\$3,680	\$0	\$320	\$0
Scholarship	\$0	\$1,000	\$0	\$0	\$1,000	\$1,000	\$0	\$0	\$0
Island Explorer	\$0	\$500	\$0	\$0	\$500	\$500	\$0	\$0	\$0
Telemed Health Clinic	\$2,261	\$0	\$0	\$0	\$2,261	\$0	\$0	\$0	\$2,261
Cemeteries	\$0	\$5,500	\$0	\$0	\$5,500	\$5,210	\$0	\$290	\$0
Community Centers	\$0	\$9,000	\$0	\$0	\$9,000	\$9,000	\$0	\$0	\$0
	\$2,261	\$28,300	\$0	\$0	\$30,561	\$27,690	\$0	\$610	\$2,261
<i>Assessments and Debt Service</i>									
Zone 2 Fire Truck Debt	\$0	\$10,985	\$0	\$0	\$10,985	\$10,984	\$0	\$1	\$0
Zone 2 Fire Truck Debt	\$0	\$25,460	\$0	\$0	\$25,460	\$25,456	\$0	\$4	\$0
Fire Truck 3 Debt	\$0	\$39,535	\$0	\$0	\$39,535	\$39,534	\$0	\$1	\$0
Manset Property Debt	\$0	\$176,285	\$0	\$0	\$176,285	\$176,282	\$0	\$3	\$0
Town Garage Debt	\$0	\$22,610	\$0	\$0	\$22,610	\$22,602	\$0	\$8	\$0
Town Roads Debt	\$0	\$13,000	\$0	\$0	\$13,000	\$12,436	\$0	\$564	\$0
Town Office Debt	\$0	\$0	\$0	\$0	\$0	\$13,570	\$0	(\$13,570)	\$0
County Tax	\$0	\$81,500	\$0	\$0	\$81,500	\$78,075	\$0	\$3,425	\$0
Overlay	\$0	\$10,386	\$0	\$0	\$10,386	\$0	\$0	\$10,386	\$0
	\$0	\$379,761	\$0	\$0	\$379,761	\$378,939	\$0	\$823	\$0
	\$902,611	\$1,940,096	\$354,461	\$82,780	\$3,279,947	\$1,955,735	\$196,420	\$7,287	\$1,120,505
TOTALS									

TOWN OF CRANBERRY ISLES, MAINE
SCHEDULE OF CHANGES IN UNASSIGNED FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2017

(Exhibit A-2)

<u>Beginning Unassigned Fund Balance</u>		\$84,888
<u>Additions:</u>		
Lapsed Accounts	\$7,287	
Decrease in Unavailable Tax Revenues	\$75,182	
Solid Waste (Net of Appropriation)	\$37	
<u>Total Additions</u>		\$82,507
<u>Reductions:</u>		
Tax Discounts	\$23,447	
Abatements	\$363	
Auto and Boat Excise (Net of Appropriation)	\$1,140	
Other Revenues (Net of Appropriation)	\$17,927	
Prior Period Adjustment - Bond Proceeds Receivable	\$130,000	
<u>Total Reductions</u>		\$172,877
<u>Ending Unassigned Fund Balance</u>		<u><u>(\$5,482)</u></u>

TOWN OF CRANBERRY ISLES, MAINE
VALUATION, COMMITMENT AND COLLECTIONS
FOR THE YEAR ENDED DECEMBER 31, 2017

(Exhibit A-3)

Taxable Valuation:

Land and Buildings	\$191,952,856
Personal Property	<u>\$41,200</u>

Total Taxable Valuation \$191,994,056

Tax Rate per \$1,000 Valuation \$9.10

Tax Commitment 1,747,146

Collections and Adjustments:

Cash Collections	\$1,650,626
Abatements	\$363
Discounts Allowed	<u>\$23,447</u>

Total Collections and Adjustments \$1,674,435

Unpaid Taxes December 31 \$72,711

TOWN OF CRANBERRY ISLES, MAINE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017

(Exhibit A-4)

<u>Federal Grantor/Pass-Through</u> <u>Grantor/Program Title</u>	<u>CFDA #</u>	<u>Grantor Pass- Through Number</u>	<u>Program Award Amount</u>	<u>Expenditures</u>
<u>U.S. Department of Education:</u>				
<u>Passed through State of Maine</u>				
<u>Department of Education</u>				
Rural Education Achievement Program	84.358		\$15,482	\$15,482
Title VI, Part B - Local Entitlement	84.027		\$3,920	\$3,920
<u>Total U.S. Department of Education</u>			\$19,402	\$19,402
<u>Totals</u>			\$19,402	\$19,402

TOWN OF CRANBERRY ISLES, MAINE
COMBINING BALANCE SHEET - OTHER GOVERNMENTAL FUNDS
DECEMBER 31, 2017

(Exhibit B-1)

	<u>Broadband</u>	<u>Truck Account</u>	<u>Highway Reserve</u>	<u>Total Other Governmental</u>
<u>Assets</u>				
Cash and Cash Equivalents		\$1,270		\$1,270
Due From Other Funds	\$68,235		\$44,085	\$112,320
<u>Total Assets</u>	<u>\$68,235</u>	<u>\$1,270</u>	<u>\$44,085</u>	<u>\$113,590</u>
<u>Fund Balances</u>				
<u>Fund Balances:</u>				
Restricted	\$68,235		\$44,085	\$112,320
Assigned		\$1,270		\$1,270
<u>Total Fund Balances</u>	<u>\$68,235</u>	<u>\$1,270</u>	<u>\$44,085</u>	<u>\$113,590</u>

TOWN OF CRANBERRY ISLES, MAINE

(Exhibit B-2)

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**CHANGES IN FUND BALANCES - OTHER GOVERNMENTAL FUNDS****FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>Broadband</u>	<u>Truck Account</u>	<u>Highway Reserve</u>	<u>Total Other Governmental</u>
<u>Revenues:</u>				
State Subsidies			\$7,048	\$7,048
Grant Revenue	\$79,066			\$79,066
Interest Earned		\$1		\$1
<u>Total Revenues</u>	<u>\$79,066</u>	<u>\$1</u>	<u>\$7,048</u>	<u>\$86,115</u>
<u>Expenditures:</u>				
Administrative	\$10,000			\$10,000
Capital Outlay	\$772,424			\$772,424
<u>Total Expenditures</u>	<u>\$782,424</u>	<u>\$0</u>	<u>\$0</u>	<u>\$782,424</u>
<u>Excess of Revenues Over Expenditures</u>	<u>(\$703,358)</u>	<u>\$1</u>	<u>\$7,048</u>	<u>(\$696,309)</u>
<u>Other Sources (Uses)</u>				
Line of Credit	\$771,593	\$0	\$0	\$771,593
<u>Excess Revenues and Other Sources Over Expenditures and Other Uses</u>	<u>\$68,235</u>	<u>\$1</u>	<u>\$7,048</u>	<u>\$75,284</u>
<u>Beginning Fund Balance</u>	<u>\$0</u>	<u>\$1,269</u>	<u>\$37,037</u>	<u>\$38,306</u>
<u>Ending Fund Balance</u>	<u>\$68,235</u>	<u>\$1,270</u>	<u>\$44,085</u>	<u>\$113,590</u>

TOWN OF CRANBERRY ISLES, MAINE
COMBINING BALANCE SHEET - PERMANENT FUNDS
DECEMBER 31, 2017

(Exhibit C-1)

	<u>Assets</u>	<u>Cemetery Trusts</u>
Cash and Cash Equivalents		\$26,003
<u>Total Assets</u>		<u>\$26,003</u>
	<u>Liabilities and Fund Balances</u>	
<u>Liabilities:</u>		
Due to Other Funds		\$4,270
<u>Total Liabilities</u>		<u>\$4,270</u>
<u>Fund Balance:</u>		
Reserve for Endowments		\$18,100
Designated for Subsequent Year's Expenditures		\$3,633
<u>Total Fund Balance</u>		<u>\$21,733</u>
<u>Total Liabilities and Fund Balances</u>		<u>\$26,003</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

Cash Balances Consists of:

Nathan Stanley	\$1,250
Mann, McSor, McFarland, Beal	\$4,613
Julia Spurling	\$1,493
Gary Spurling	\$1,130
M.S. Spurling	\$5,939
Bunker Trust	\$1,058
Cora Spurling	\$2,419
Christopher Swenson	\$549
Hazel Stanley Peterson	\$731
Hadlock, Stanley	\$6,820
	<u>\$26,003</u>

TOWN OF CRANBERRY ISLES, MAINE

(Exhibit C-2)

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCES - PERMANENT FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2017

	<i>Cemetery Trusts</i>
<u>Revenues</u>	
Interest Earned	\$28
<u>Total Revenues</u>	\$28
<u>Expenditures</u>	
Administrative Fees	\$0
<u>Total Expenditures</u>	\$0
<u>Excess of Revenues Over Expenditures</u>	\$28
<u>Fund Balances - Beginning</u>	\$21,705
<u>Fund Balances - Ending</u>	\$21,733