

0469

Annual Report



1978

Notice to Taxpayers
IMPORTANT!

ALL TAXPAYERS SHOULD READ THE FOLLOWING
REQUIREMENTS AND COMPLY WITH THEM

Maine Revised Statutes Annotated, Title 36, Section 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 ANY PERSON AFTER SUCH NOTICE DOES NOT FURNISH SUCH LIST, HE IS THEREBY BARRED OF HIS RIGHT TO MAKE APPLICATION TO THE ASSESSORS FOR ANY ABATEMENT OF HIS TAXES, UNLESS HE FURNISHES SUCH LIST WITH HIS APPLICATION AND SATISFIES THEM THAT HE WAS 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 an appeal but such list and answers shall not be conclusive upon the assessors.

Veterans and others entitled to Tax exemptions shall file application and documentary proof of entitlement on or before April 1.

ANNUAL REPORT
OF THE
MUNICIPAL OFFICERS
OF
Cranberry Isles, Maine

FOR THE YEAR ENDING
DECEMBER 31, 1978

Also
SCHOOL REPORT



INDEX

Assessors' Report	7
Civil Defense	11
Collector's Report	20
Comments, Auditor's	27
Comparative Balance, Auditor's	28
County Tax	16
Hancock County Regional Planning Commission	18
Highway, Great Cranberry	13
Highway, Little Cranberry	13
Highway, Sutton	13
Insurance	12
Interest Account	15
Public Wharves	16
School Budget	25
School Department, Financial Statement	25
Selectmen's Report	5
Snow Removal	13
State Audit	26
Statement of Departmental Operations	30
Street Lighting	11
Superintendent of Schools, Report of	23
Tax Withholding Account	20
Town Clerk's Report	6
Treasurer's Report	19
Warrant	34

NOTICES

ASSESSORS

- See NOTICE on back of cover. Except as specifically exempted by law:
- Real estate in Cranberry Isles is taxable in Cranberry Isles.
 - Personal Property in Maine owned by a resident of Cranberry Isles is taxable in Cranberry Isles.
 - Personal property kept in Cranberry Isles and owned by a non-resident of Maine is taxable in Cranberry Isles.

SHORELANDS ORDINANCE

Anyone proposing a land use, including building, not in existence on July 1, 1974 within 250 feet from normal high water shall obtain a permit from Cranberry Isles Planning Board.

FLOOD HAZARD ORDINANCE

Anyone proposing to construct a building in a Flood Hazard Area shall obtain a permit from the Cranberry Isles Planning Board.

SUBDIVISION REGULATIONS

Anyone proposing to divide a tract or parcel of land into three or more lots for the purpose of sale, lease, development, building or transfer shall comply with the Subdivision Regulations of the Town of Cranberry Isles. No work may be done within a proposed subdivision without having first obtained approval of the Cranberry Isles Planning Board.

PLUMBING PERMITS

STATE LAW: A septic tank or other private sewage disposal facility, or plumbing for water supply or for sewage and water carried waste shall not be installed until a permit for the installation has been issued by the Municipal Plumbing Inspector; and shall not be used until a certificate of approval has been issued by him. The Municipal Plumbing Inspector is Raymond W. Reed, Jr., Southwest Harbor, Me. Phone 244-3200.

SEWAGE DISPOSAL

STATE LAW: Any person presently discharging or proposing to discharge sewage or water carried waste, including the effluent from septic tanks or other sewage treatment facilities, into the waters adjacent to the Islands must have a license from the Maine Department of Environmental Protection, Augusta, Me. 04330.

INDEX

Assessors' Report	7
Civil Defense	11
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Comments, Auditor's	27
Comparative Balance, Auditor's	28
County Tax	16
Hancock County Regional Planning Commission	18
Highway, Great Cranberry	13
Highway, Little Cranberry	13
Highway, Sutton	13
Insurance	12
Interest Account	15
Public Wharves	16
School Budget	25
School Department, Financial Statement	25
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Snow Removal	13
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PLUMBING PERMITS

The Plumbing Inspector reports one plumbing permit issued in 1978.

PLANNING BOARD 1978

Three applications for land use permits were received and granted, one each on Great Cranberry, and Islesford.

One subdivision plan was approved on Great Cranberry.

Respectfully submitted,
 Elisabeth R. Bright
 Secretary

TOWN CLERK'S REPORT FOR 1978

Number of births recorded - One at Bar Harbor, one at Ellsworth.

Number of marriages recorded - None.

Number of deaths recorded:

Two at Bar Harbor
 One at Reading, Mass.

Number of dogs licensed:

22 Males
 21 Spayed Females
 2 Female

Licenses issued:

30 Resident Hunting
 7 Resident Fishing
 11 Combined Hunting and Fishing
 3 Junior Hunting

Respectfully submitted,
 Irene M. Bartlett
 Town Clerk

REPORT OF ASSESSORS 1978 VALUATION AND TAXES

Valuations: Real Estate	
Land	\$ 4,076,700
Buildings	8,338,800
Sub Total	\$ 12,415,500
Personal Property	
Furniture & Fixtures	\$ 8,000
Watercraft	734,700
Machinery & Equipment	3,500
Other Kinds	23,800
Sub Total	\$ 770,000
TOTAL VALUATION	\$ 13,185,500

Tax Need	
Town Appropriation	\$ 39,942.00
Uniform Property School Tax	47,437.50
School Appropriation	28,969.76
County Tax	7,535.75
Overlay	3,418.69
	<u>\$127,303.70</u>

Income to Reduce Taxes	
Maine Revenue Sharing, 1977 balance	73.36
Maine Revenue Sharing, 1978 estimate	1,849.59
Inventories Reimbursement, estimate	118.50
	<u>\$ 2,041.45</u>
Net Tax on Property as Assessed	\$125,262.25
Tax Rate - \$9.50 Per \$1,000	
Supplemental Assessment	\$ 37.05
Abatements	
2 Non Collectable	\$ 148.02
5 Personal Property	\$ 182.40
2 Overvaluation	\$ 223.25

Assessors: Polly Storey
 Margaret Bundy
 Karen Bunker Con.A.

SELECTMEN'S FINANCIAL REPORT

Trust and Reserve Accounts

AUTO REGISTRATION REFUND ALLOCATION

(Held by the Maine Department of Transportation)

Balance Jan. 1, 1978	\$ 10,059.93
Allocation to June 30, 1978	Not available
	<u>\$ 10,059.93</u>
Payment from State of Maine	1,955.45
Balance Dec. 31, 1978	\$ 8,104.48

STATE AID HIGHWAY INVESTMENT

(Town's obligation to the Joint State Aid Fund)

Balance Jan. 1, 1978	\$ 3,316.32
Appropriation	1,992.00
Balance Dec. 31, 1978	\$ 5,308.32

CORA SPURLING CEMETERY FUND

Balance Jan. 1, 1978	\$ 1,442.08
Interest	67.63
	<u>1,509.71</u>
Paid to Lloyd Bradford	36.00
Balance Dec. 31, 1978	\$ 1,473.71

CHRISTOPHER SWENSEN CEMETERY FUND

Balance Jan. 1, 1978	\$ 531.94
Interest	25.65
Lulu Alley, gift	500.00
	<u>\$ 1,057.59</u>
Expenses	None
Balance Dec. 31, 1978	\$ 1,057.59

NATHAN STANLEY CEMETERY FUND

Balance Jan. 1, 1978	\$ 525.93
Interest	21.91
	<u>547.84</u>
Paid to Daniel Poulin	25.00
Balance Dec. 31, 1978	\$ 522.84

JULIA SPURLING CEMETERY FUND

Balance Jan. 1, 1978	\$ 543.35
Interest	27.83
	<u>571.18</u>
Expenses	None
Balance Jan. 1, 1979	\$ 571.18

FEDERAL REVENUE SHARING RESERVE

Balance Jan. 1, 1978	\$ 2,744.26
From U.S.A.	6,864.00
Interest	79.08
	<u>\$ 9,687.34</u>
Appropriated to:	
Administration	\$ 7,000.00
Street Lights	<u>2,300.00</u>
	<u>\$ 9,300.00</u>
Balance Dec. 31, 1978	\$ 387.34

Selected Asset & Liability Accounts

ACCOUNTS RECEIVABLE

Sale of Gravel & Use of Truck	\$ 103.00
Received	<u>103.00</u>
Balance Dec. 31, 1978, Receivable	None

ACCOUNTS PAYABLE

Payable Town Hall fire escape	\$ 3,600.00
Payable Workmen's Comp. Ins.	<u>1,822.00</u>
	\$ 5,422.00
Paid Bancroft & Martin	\$ 3,600.00
Paid Maine Bond and Casualty	<u>1,822.00</u>
	\$ 5,422.00
Balance payable Dec. 31, 1978	None

UNAPPROPRIATED SURPLUS

Receipts

Balance Jan. 1, 1978	\$ 5,546.38
Interest on State Aid investment	224.66
Interest on taxes	431.28
Overlay	<u>3,418.69</u>

Miscellaneous	66.70
Acadia National Park	1,135.00
	<u>\$ 10,822.71</u>
Expenditures	
Tax abatements	\$ 553.67
Tax discounts	994.47
Adjustment	.50
	<u>\$ 1,548.64</u>
Balance Dec. 31, 1978	\$ 9,274.07

MAINE REVENUE SHARING

Receipts	
Balance Jan. 1, 1978	\$ 73.36
From State of Maine	2,088.24
	<u>\$ 2,161.60</u>
Expenditures	
Committed to reduce taxes	\$ 2,041.45
Balance Dec. 31, 1978	\$ 120.15

Departmental Accounts

ADMINISTRATION

Receipts	
Balance Jan. 1, 1978	\$ 1,616.65
Appropriation	3,000.00
Fees	24.40
Excise tax	5,469.81
Federal Revenue Sharing	<u>7,000.00</u>
	\$ 17,110.86
Expenditures	
Administrative Expense:	
Maine State Retirement System	\$ 709.19
Official's Expense	1,112.55
Printing and Supplies	855.45
Surety Bond	123.00
Audit	425.00
Maine Municipal Assoc. Dues	<u>225.00</u>
	\$ 3,450.19
Administrative Pay:	
Selectmen	\$ 1,148.00
Assessors	1,354.00
Treasurer	300.00

Collector	3,505.78
Election Officers	754.00
Law Officers	264.00
Town Clerk	300.00
Clerical & Other	<u>428.00</u>
	\$ 8,053.78
Total	<u>\$ 11,503.97</u>

Balance Dec. 31, 1978 \$ 5,606.89

TOWN HALL

Receipts	
Balance Dec. 31, 1977	\$ 235.00
Appropriation	2,500.00
Insulation	5.00
	<u>\$ 2,740.00</u>
Expenditures	
Labor	\$ 32.00
Equipment	218.50
Contract	<u>1,231.64</u>
	\$ 1,482.14
Balance Dec. 31, 1978	\$ 1,257.86

CIVIL DEFENSE

Receipts	
Balance Jan. 1, 1978	\$ 195.35
Expenditures	
Balance Dec. 31, 1978	\$ None
	\$ 195.35

FIRE DEPARTMENTS

Receipts	
Appropriation	\$ 2,000.00
Expenditures	
Cranberry Isles Vol. Firemen	\$ 1,000.00
Islesford Vol. Firemen	<u>1,000.00</u>
	\$ 2,000.00
Balance Dec. 31, 1978	None

STREET LIGHTS

Receipts	
Balance Jan. 1, 1978	\$ 419.09
Federal Revenue Sharing	<u>2,300.00</u>
	\$ 2,719.09

	Expenditures	
Bangor Hydro-Electric Co.		\$ 2,564.50
Balance Dec. 31, 1978		\$ 154.59
	INSURANCE	
	Receipts	
Balance Jan. 1, 1978		\$ (1,034.59)
Appropriation		5,550.00
Refund		344.00
		\$ 4,859.41
	Expenditures	
Workmen's Compensation		\$ 1,186.00
General Liability & Trucks		1,913.00
Unemployment Comp.		93.12
Public Officials Liability		617.46
		\$ 3,809.58
Balance Dec. 31, 1978		\$ 1,049.93

PLUMBING INSPECTION

	Receipts	
Plumbing permits		\$ 43.50
	Expenditures	
State of Maine		\$ 10.75
Raymond Reed Jr., plumbing inspector		32.75
		\$ 43.50
Balance Dec. 31, 1978		None

SOLID WASTE DISPOSAL

	Receipts	
Balance Jan. 1, 1978		\$ 680.04
Appropriation		5,000.00
		\$ 5,680.04
	Expenditures	
Supplies		\$ 399.05
Contract		3,187.50
Southwest Harbor Disposal		1,027.50
		\$ 4,614.05
Balance Dec. 31, 1978		\$ 1,065.99

ROADS GREAT CRANBERRY ISLAND

	Receipts	
Balance Jan. 1, 1978		\$ (311.54)
Appropriation		2,500.00
		\$ 2,188.46
	Expenditures	
Registration Refund		\$ 170.00
Labor		249.00
Materials		137.17
Equipment rental		386.35
Town truck		175.00
		\$ 1,117.52
Balance Dec. 31, 1978		\$ 1,070.94

ROADS LITTLE CRANBERRY ISLAND

	Receipts	
Balance Jan. 1, 1978		\$ 344.91
Appropriation		2,500.00
		\$ 2,844.91
	Expenditures	
Material		\$ 1,612.00
Labor		224.00
Equipment		50.00
Contract		493.00
Registration Refund		328.39
		\$ 2,707.39
Balance Dec. 31, 1978		\$ 137.52

ROADS SUTTON ISLAND

	Receipts	
Balance Jan. 1, 1978		\$ 407.66
	Expenditures	
Labor		\$ 206.00
Materials		456.25
Equipment		76.00
		\$ 738.25
Balance Dec. 31, 1978 - Overdraft		\$ (330.58)

SNOW REMOVAL

	Receipts	
Balance Jan. 1, 1978		\$ 2,330.52
State of Maine		467.00
Appropriation		2,500.00
		\$ 5,297.52

Expenditures		
Labor		\$ 1,378.00
Material		78.95
Equipment		772.80
Contract		153.51
Town truck		1,680.00
		<u>\$ 4,063.26</u>
Balance Dec. 31, 1978		\$ 1,234.26

REGISTRATION REFUND USED

Receipts		
State of Maine		\$ 1,955.45
Roads GCI		170.00
Roads LCI		328.29
		<u>\$ 2,453.84</u>
Expenditures		
Ronald MacQuinn		\$ 777.84
Beal & Bunker		590.00
Labor		744.00
Town trucks		270.00
Equipment		72.00
		<u>\$ 2,453.84</u>
Balance Dec. 31, 1978		None

GARAGE LITTLE CRANBERRY ISLAND

Receipts		
Balance Jan. 1, 1978		\$ 150.90
Appropriation		2,000.00
		<u>\$ 2,150.90</u>
Expenditures		
Balance Dec. 31, 1978		\$ 2,150.90

GARAGE GREAT CRANBERRY ISLAND

Receipts		
Balance Jan. 1, 1978		\$ 55.19
Appropriation		500.00
		<u>\$ 555.19</u>
Expenditures		
Labor		\$ 111.00
Material		15.42
Bangor Hydro Electric Co.		34.70
		<u>\$ 161.12</u>
Balance Dec. 31, 1978		\$ 394.07

TRUCKS AND PLOWS

Receipts		
Balance Jan. 1, 1978		\$ 1,382.29
Truck rental		2,235.00
		<u>\$ 3,617.29</u>
Expenditures		
Tires & chains		\$ 408.67
Gas, oil, supplies		526.91
Repairs		396.87
Labor		132.00
		<u>\$ 1,464.45</u>
Balance Dec. 31, 1978		\$ 2,152.84

TRUCK RAMPS

Receipts		
Balance Jan. 1, 1978		\$ 526.71
Expenditures		
Balance Dec. 31, 1978		\$ None
		\$ 526.71

GENERAL ASSISTANCE

Receipts		
Balance Jan. 1, 1978		\$ 987.39
Expenditures		
Balance Dec. 31, 1978		\$ None
		\$ 987.39

SCHOOLS

Receipts		
Balance Jan. 1, 1978		\$ 24,539.61
Appropriation		28,969.76
Allocated from State tax		28,399.39
		<u>\$ 81,908.76</u>
Expenditures		
Payrolls and vouchers		\$ 59,377.58
Balance Dec. 31, 1978		\$ 22,531.18

INTEREST PAYMENTS

Receipts		
Balance Jan. 1, 1978		\$ 202.90
Appropriation		300.00
		<u>\$ 502.90</u>

Expenditures	
Bar Harbor Banking and Trust Co.	\$ 201.71
Balance Dec. 31, 1978	\$ 301.19

TAX ANTICIPATION NOTES

Receipts	
Bar Harbor Banking and Trust Co.	\$ 10,000.00
Expenditures	
Bar Harbor Banking and Trust Co.	\$ 10,000.00
Balance Dec. 31, 1978	None

COUNTY TAX

Receipts	
Assessment	\$ 7,535.75
Expenditures	
County Treasurer	\$ 7,535.74
Balance Dec. 31, 1978	None

STATE TAX FOR SCHOOLS

Receipts	
Assessed to June 30	\$ 47,437.50
Expenditures	
State of Maine Schools	\$ 19,038.11
	28,399.39
Balance Dec. 31, 1978	\$ 47,437.50
	None

OVERLAY

Receipts	
Assessed	\$ 3,418.69
Expenditures	
Surplus	\$ 3,418.69
Balance Dec. 31, 1978	None

PUBLIC WHARF G.C.I.

Receipts	
Balance Jan. 1, 1978	\$ (333.32)
Appropriation	1,500.00
	\$ 1,166.68

Expenditures	
Labor	\$ 657.00
Material	629.53
Equipment rental	283.00
Bangor Hydro Electric Co.	33.62
Contract	15.00
	\$ 1,618.15
Balance Dec. 31, 1978 - Overdraft	\$ (451.47)

PUBLIC WHARF L.C.I.

Receipts	
Balance Jan. 1, 1978	\$ 124.08
Appropriation	1,100.00
	\$ 1,224.08
Expenditures	
Labor	\$ 172.00
Material	181.63
Equipment rental	72.50
Contract	1,031.72
Bangor Hydro Electric Co.	33.60
	\$ 1,491.45
Balance Dec. 31, 1978 - overdraft	\$ (267.37)

PUBLIC WHARF SUTTON

Receipts	
Balance Jan. 1, 1978	\$ 1,770.69
Appropriation	1,000.00
	\$ 2,770.69
Expenditures	
Labor	\$ 571.00
Material	425.67
Equipment	298.58
Contract	122.37
New Float	1,000.00
	\$ 2,417.62
Balance Dec. 31, 1978	\$ 353.07

DOCK STUDY RESERVE

Receipts	
Appropriation	\$ 5,000.00
Expenditures	
	None
Balance Dec. 31, 1978	\$ 5,000.00

LD 1994 - 1452

	Receipts	
Balance Jan. 1, 1978		\$ 206.55
	Expenditures	
Doyle & Fuller		\$ 105.64
Balance Dec. 31, 1978		\$ 100.91

HANCOCK COUNTY PLANNING COMMISSION

	Receipts	
Balance Jan. 1, 1978		\$ 1.18
Appropriation		200.00
		\$ 201.18
	Expenditures	
Hancock County Planning Commission		\$ 200.00
Balance Dec. 31, 1978		\$ 1.18

CRANBERRY ISLES LIBRARY

	Receipts	
Appropriation		\$ 200.00
	Expenditures	
Books		\$ 18.00
Balance Dec. 31, 1978		\$ 182.00

NORTHEAST HARBOR LIBRARY

	Receipts	
Appropriation		\$ 100.00
	Expenditures	
Northeast Harbor Library		\$ 100.00
Balance Dec. 31, 1978		None

TOWN OF MOUNT DESERT

	Receipts	
Appropriation		\$ 500.00
	Expenditures	
Town of Mount Desert		\$ 500.00
Balance Dec. 31, 1978		None

Albert Gray, Jr., Chairman
Theodore Spurling, Jr.
Harvey Bunker
Selectmen of Cranberry Isles

REPORT OF THE TREASURER

Cash Balance January 1, 1978		\$ 41,326.00
Add Cash Receipts		
Taxes 1976	100.11	
Interest on Taxes 1976	25.11	
Taxes 1977	3,834.90	
Interest on Taxes 1977	248.59	
Taxes 1978	120,550.89	
Interest on Taxes 1978	157.58	
Excise Taxes	5,469.81	
Registration Refund	1,955.45	
Snowmobile Registration Refund	18.00	
Snow Removal Subsidy	467.00	
Interest from State Aid Reserve Acct.	224.66	
Sale of Gravel	33.00	
Use of Truck	110.00	
Tax Anticipation Note	10,000.00	
Inventory Tax Reimbursement	140.99	
U.S. Treasury Payment for Land Acquired	1,070.00	
U.S. Treasury Payment for Federal Owned Land	65.00	
Refund on Workmen's Comp. Insurance	344.00	
Plumbing Permits	43.00	
State Revenue Sharing	1,947.25	
U.S. Treasury Federal Revenue Sharing	6,864.00	
Street Lights - Federal Revenue Sharing	1,300.00	
Administration - Federal Revenue Sharing	3,000.00	
Administration	35.99	
Cemetery Trust Funds		
Cora Spurling	36.00	
Nathan Stanley	25.00	
Christopher Swenson	500.00	
Total Cash Receipts		<u>158,566.33</u>
Total Cash Available		199,892.33
Selectmen's Warrants		<u>148,451.13</u>
Cash Balance, December 31, 1978		51,441.20

Respectfully submitted,
Frances J. Bartlett
Treasurer

TREASURER'S REPORT OF PAYROLL WITHHOLDING

Maine Withholding Tax	
Amount Withheld	\$ 322.75
Amount Paid to State Treasurer	322.75
Federal Withholding	
Amount Withheld	\$ 2,275.55
Amount Paid to Internal Revenue	2,275.55
Maine State Retirement System	
Amount Withheld	\$ 19.20
Balance December 31, 1977	283.17
Amount Paid to MSRS	\$ 302.37

Respectfully submitted,
Frances J. Bartlett, Treasurer

REPORT OF THE TAX COLLECTOR

1978 Tax Commitment	\$125,299.30
Credits and Collections	
Cash Collections	120,550.89
Abatements	398.05
Discounts	994.47
	<u>121,943.41</u>
1978 Taxes Receivable	3,355.89
1977 Taxes Receivable	2.37

Respectfully submitted,
Frances J. Bartlett
Collector

DETAIL OF TAXES RECEIVABLE

1978	
Bruce Damon	\$ 76.00
Allen Day	69.35
Charles & Edmund Gifford	196.15
Edgar Gilchrist, Jr.	42.75
Helen Hellman	375.25
Charles III	15.20
*Alastair Kenniel	517.75
Alice Lake	244.15
John L. Merrill III	66.50
Robert Palmer	323.95
*Norman Sanborn	38.00
*Norman Sanborn	16.15
*Samuel Parkman Shaw III	463.60
Phyllis Twinney	9.57
Ann VaNocker	437.00
William Wellman	7.60
Hal Whitaker	9.50
Clark & Aileen Gilbert	447.42
	<u>3,355.89</u>
1977	
Thomas C. Jenkins, Jr.	2.37
*Paid after close of books	

Respectfully submitted,
Frances J. Bartlett
Collector

CRANBERRY ISLES SCHOOL DEPARTMENT

SCHOOL COMMITTEE

Mrs. Catherine Poulin, Chairperson
 Mr. Robert S. Bowman
 Mr. Herman Savage

ADMINISTRATION

Mary Helen White	Superintendent of Schools
Wyllys Terry, III	Asst. to the Superintendent
Betty Reed	Secretary
Sandra Gott	Bookkeeper
Susan Blake	Bookkeeper

TEACHERS

William Hodgkins	Grades K-8, Cranberry Isles
Gregory Thornton	Grades K-8, Islesford

1978 ADMINISTRATION REPORT

To the School Committee and Citizens of Cranberry Isles:

The enrollment in the schools of Cranberry Isles as of January 25, 1979 was as follows:

Great Cranberry:

Spec.	K	1	2	3	4	5	6	7	8	Total
1	1	0	0	2	2	3	1	0	0	10

Islesford:

	K	1	2	3	4	5	6	7	8	Total
1	1	2	0	0	3	0	3	1	1	11

In addition, the Cranberry Isles have six students enrolled in high school. This represents a one student decrease in school population since October 1977.

The Cranberry Isles were pleased to welcome new teachers to the Islands. William Hodgkins was employed as the K-8 teacher on Great Cranberry Isle. Marion Smith and Sylvia McEldowney were hired as the Art and Music teachers respectively.

The School Committee completed the following capital improvement projects during 1978:

Islesford:

1. Classroom floors were refinished.
2. Lights were installed in the bathrooms.
3. Additional outlets were installed in the classroom.
4. A new incinerator and a vacuum cleaner were purchased.
5. A telephone was installed.

Great Cranberry:

1. Classroom was painted.
2. A hot water system was installed.
3. A new incinerator and vacuum were purchased.
4. Lights were installed in the bathroom.
5. Outlets were installed in the classroom.
6. A telephone was installed.

I wish to express my deep appreciation to the teachers, School Board members and community representatives who served on the self-evaluation committee. Many long hours of work went into evaluating the strengths and weaknesses of each school. We have developed an action plan for improvement based upon the recommendations in the report. Among the recommendations which we have begun implementing are:

1. To develop an enrichment program.
2. To upgrade the textbooks.
3. To test all students for potential learning disabilities.

In conjunction with the other schools in Union #98, Cranberry Isles is participating in a reading curriculum coordination project. All teachers who are involved in reading instruction met to define the

objectives which they felt were the most important to teach children at their particular grade level. A summer curriculum committee then put the reading objectives into sequential order and built a curriculum which will be implemented throughout the School Union. The areas included in the reading curriculum are decoding skills, reading comprehension, literature, newspaper, library skills, study skills, reference skills and survival reading. Bill Hodgkins is among the teachers piloting the curriculum. The curriculum will be revised during the summer and adopted Union-wide in the Fall of 1979.

It continues to be a pleasure to work with the competent, enthusiastic staff, the supportive and concerned School Committee and the interested citizens of Cranberry Isles. Thank you all for your interest and support.

Respectfully submitted,
 Mary Helen White, Ed.D.
 Superintendent of Schools
 Wyllys Terry, III
 Asst. to the Superintendent

CRANBERRY ISLES SCHOOL DEPARTMENT
 Proposed Budget
 1979-1980

Item	1978-1979 Budget	Proposed 1979-1980 Budget
Administration:	\$ 2,700.00	\$ 2,600.00
Instruction:		
Salaries	\$17,200.00	\$17,550.00
Substitutes	300.00	300.00
Music & Art	2,080.00	2,300.00
Teacher Aide	1,110.00	2,850.00
Spec. Ed. Specialist	000	400.00
Supplies & Textbooks	3,650.00	2,300.00
Library & AV	875.00	875.00
Other	200.00	1,675.00
Total Instruction	<u>\$25,415.00</u>	<u>\$28,250.00</u>
Health:	<u>\$ 200.00</u>	<u>\$ 200.00</u>
Transportation:		
Board	\$12,600.00	\$12,160.00
Ferry Service	350.00	400.00
Total Transportation	<u>\$12,950.00</u>	<u>\$12,560.00</u>
Operation of Plant:		
Contracted Services	\$ 150.00	\$ 150.00
Heat	3,564.00	3,300.00
Utilities	1,105.00	1,800.00
Supplies	300.00	330.00
Total Operations	<u>\$ 5,119.00</u>	<u>\$ 5,580.00</u>
Maintenance:	<u>\$ 1,000.00</u>	<u>\$ 1,000.00</u>
Fixed Charges:	<u>\$ 1,000.00</u>	<u>\$ 1,000.00</u>
Outgoing Transfers	<u>\$13,500.00</u>	<u>\$11,200.00</u>
Capital Outlay	<u>\$ 4,050.00</u>	<u>\$ 3,015.00</u>
Contingency	<u>\$ 5,000.00</u>	<u>\$ 5,000.00</u>
Total Budget	<u>\$70,934.00</u>	<u>\$70,405.00</u>
Vocational Assessment	<u>\$ 2,005.52</u>	<u>\$ 425.00</u>
Total	<u>\$72,939.52</u>	<u>\$70,830.00</u>

SAWYER & SAWYER
ACCOUNTANTS AND AUDITORS

CAMDEN, MAINE 04843

February 2, 1979

Board of Selectmen
Cranberry Isles
Maine

Gentlemen:

In accordance with Title 30, Section 5253, Revised Statutes of 1964, and at your request, we have audited the records of the Town of Cranberry Isles for the period January 1, 1978 to December 31, 1978.

The examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the Town appear to have been appropriately handled.

Exhibits and schedules included in this report impartially present the financial transactions of the Town and the results of its operations for the period designated.

Comments and other data incorporated in this report may prove of interest to you, all of which is respectfully submitted.

Yours very truly,

Sawyer & Sawyer

By Frank W. Sawyer

Accountants and Auditors

FWS/jm

COMMENTS
Town of Cranberry Isles
Year ended December 31, 1978

An audit of the financial records maintained by the various officers of the Town of Cranberry Isles has been completed for the fiscal year ended December 31, 1978.

The examination included a review of cash transactions and an analysis of available funds and expenditures. The results are incorporated in the following text, exhibits and schedules pertaining to the fiscal affairs of the Town.

Net unexpended balances carried to 1979 totaled \$45,405.24.

ASSETS ... The cash balance of \$51,441.20 was verified by reconciliation with the Bar Harbor Banking and Trust Company, Bar Harbor, Maine.

LIABILITIES ... At the close of books December 31, 1978, the Town had no recorded liabilities.

TRUST FUNDS ... The trust funds principals at the close of the year amounted to \$2,884.78 and unexpended income of \$740.54.

SCOPE OF AUDIT ... The records were checked to determine the accuracy of recording cash transactions. The system of internal control was reviewed as pertained to the handling of cash and other matters of financial concern.

Vouchers and payrolls supporting expenditures were checked in detail.

Excise tax collections were verified with the copies of the receipts retained by the Collector.

Various laws pertaining to the fiscal operation of the municipality were reviewed to determine that related financial transactions had been properly administered.

Included in this report are exhibits and schedules pertaining to the financial status of the Town. Audit procedures were followed to the extent deemed necessary to develop these statements.

It is believed that the accompanying statements and supporting information present fairly the financial position of the Town at December 31, 1978, and the results of its operation for the year then ended.

EXHIBIT A

TOWN OF
COMPARATIVE

Dec. 31, 1978 Dec. 31, 1977

GENERAL

ASSETS

Cash in Bank & on Hand	\$ 51,441.20	\$ 41,326.00
Taxes Receivable	3,358.26	4,093.00
Accounts Receivable		103.00
Total - General Fund	<u>\$ 54,799.46</u>	<u>\$ 55,581.93</u>

TRUST

ASSETS

Time Deposits	<u>\$ 3,625.32</u>	<u>\$ 3,065.71</u>
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EXHIBIT A

CRANBERRY ISLES
BALANCE SHEET

Dec. 31, 1978 Dec. 31, 1977

FUND

LIABILITIES

Accounts Payable	\$	\$ 5,400.00
Reserves:		
State Revenue Sharing	120.15	73.36
Balances Forward	45,405.24	34,502.26
Surplus:		
Unappropriated	9,274.07	5,546.38
Total - General Fund	<u>\$ 54,799.46</u>	<u>\$ 55,581.93</u>

FUNDS

LIABILITIES

Principals	\$ 2,884.78	\$ 2,384.78
Unexpended Income	740.54	680.93
Total - Trust Funds	<u>\$ 3,625.32</u>	<u>\$ 3,065.71</u>

EXHIBIT D

TOWN OF CRANBERRY ISLES
STATEMENT OF DEPARTMENTAL OPERATIONS
Year ended December 31, 1978

	Balances	Appropriations	Cash Receipts
General Government:			
Administration	1,616.65	3,000.00	74.40
Town Hall Account	235.00	2,500.00	
	<u>1,851.65</u>	<u>5,500.00</u>	<u>24.40</u>
Protection:			
Civil Defense	195.35		
Fire Departments		2,000.00	
Street Lighting	419.09		
Insurance	(1,034.59)	5,550.00	344.00
Plumbing Inspection			43.00
	<u>(420.15)</u>	<u>7,550.00</u>	<u>387.00</u>
Health & Sanitation:			
Solid Waste Disposal	680.04	5,000.00	
Highways & Bridges:			
Roads - G.C.I.	(311.54)	2,500.00	
Roads - L.C.I.	344.91	2,500.00	
Roads - Sutton	407.66		
Snow Removal	2,330.52	2,500.00	467.00
State Aid		1,992.00	
Registration Refund			1,955.45
Garage - L.C.I.	150.90	2,000.00	
Garage - G.C.I.	55.19	500.00	
Trucks & Plows	1,382.29		40.00
Truck Ramps	526.71		
	<u>4,886.64</u>	<u>11,992.00</u>	<u>2,462.45</u>
Charities:			
Town Welfare	987.39		
Education:			
Schools	24,539.61	28,969.76	
State School Tax		47,437.50	
Insulation	5.00		
	<u>24,544.61</u>	<u>76,407.76</u>	
Interest:			
General	202.90	300.00	
On Taxes			431.28
On Invested Funds			224.66
	<u>202.90</u>	<u>300.00</u>	<u>655.94</u>

Other Credits	Total Available	Cash Disbursements	Other Charges	BALANCES	
				Lapsed	Carried
12,469.81	17,110.86	11,503.97			5,606.89
5.00	2,740.00	1,482.14			1,257.86
<u>12,474.81</u>	<u>19,850.86</u>	<u>12,986.11</u>			<u>6,864.75</u>
	195.35				195.35
	2,000.00	2,000.00			
2,300.00	2,719.09	2,564.50			154.59
	4,859.41	3,787.58	22.00		1,049.83
	43.00	43.50		(.50)	
<u>2,300.00</u>	<u>9,816.85</u>	<u>8,395.58</u>	<u>22.00</u>	<u>(.50)</u>	<u>1,399.77</u>
	5,680.04	4,614.05			1,065.99
	2,188.46	772.52	345.00		1,070.94
	2,844.91	2,379.00	328.39		137.52
	407.66	738.25			(330.59)
	5,297.52	2,383.26	1,680.00		1,234.26
	1,992.00	1,992.00			
498.39	2,453.84	2,183.84	270.00		
	2,150.90				2,150.90
	555.19	161.12			394.07
2,195.00	3,617.29	1,464.45			2,152.84
	526.71				526.71
<u>2,693.39</u>	<u>22,034.48</u>	<u>12,074.44</u>	<u>2,623.39</u>		<u>7,336.65</u>
	987.39				987.39
28,399.39	81,908.76	59,377.52	.06		22,531.18
	47,437.50	19,038.11	28,399.39		
	5.00		5.00		
<u>28,399.39</u>	<u>129,351.26</u>	<u>78,415.63</u>	<u>28,404.45</u>		<u>22,531.18</u>
	502.90	201.71			301.19
	431.28			431.28	
	224.66			224.66	
	<u>1,158.84</u>	<u>201.71</u>		<u>655.94</u>	<u>301.19</u>

STATEMENT OF DEPARTMENTAL OPERATIONS (Continued)

	Balances	Appropriations	Cash Receipts
Special Assessments:			
County Tax		7,535.75	
Overlay		3,418.69	
		<u>10,954.44</u>	
Unclassified:			
Public Wharf - G.C.I.	(333.32)	1,500.00	
Public Wharf - L.C.I.	124.08	1,100.00	
Public Wharf - Sutton	1,770.69	1,000.00	
L.D. 1994	206.55		
Hancock Cty. Planning Comm.	1.18	200.00	
N.E. Harbor Library		100.00	
Town of Mt. Desert		500.00	
Cranberry Isles Library		200.00	
Dock Reserve		5,000.00	
	<u>2,069.18</u>	<u>9,600.00</u>	
TOTAL - ALL DEPARTMENTS	<u><u>34,502.26</u></u>	<u><u>127,303.70</u></u>	<u><u>3,529.79</u></u>

EXHIBIT D

Other Credits	Total Available	Cash Disbursements	Other Charges	BALANCES	
				Lapsed	Carried
	7,535.75	7,535.75			
	3,418.69			3,418.69	
	<u>10,954.44</u>	<u>7,535.75</u>		<u>3,418.68</u>	
	1,166.68	1,618.15			(451.47)
	1,224.08	1,491.45			(267.37)
	2,770.69	2,347.62	70.00		353.07
	206.55	105.64			100.91
	201.18	200.00			1.18
	100.00	100.00			
	500.00	500.00			
	200.00	18.00			182.00
	<u>5,000.00</u>				<u>5,000.00</u>
	<u>11,369.18</u>	<u>6,380.86</u>	<u>70.00</u>		<u>4,918.32</u>
<u>45,867.59</u>	<u>211,203.34</u>	<u>130,604.13</u>	<u>31,119.84</u>	<u>4,074.13</u>	<u>45,405.24</u>

TOWN OF CRANBERRY ISLES
THE WARRANT 1979

HANCOCK, ss.

STATE OF MAINE

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 said Town of Cranberry Isles, qualified to vote in Town affairs, to meet at the Fire House on Great Cranberry Island, in said Town, on Monday, the 5th day of March, A.D., 1979 at Nine Fifteen in the forenoon, 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 vote compensation.
3. To elect by ballot a Selectman and Overseer of the Poor for a term of three years.
4. To vote compensation for all selectmen for the ensuing year.
5. To elect by ballot a Treasurer for the ensuing year and vote compensation.
6. To elect by ballot a Collector of Taxes and Collector of Auto Excise Taxes for the ensuing year and vote compensation.
7. To elect by ballot a member of the Superintending School Committee for a term of three years.
8. To elect by ballot one assessor for a term of three years.
9. To see if the Town will vote to have the Board of Selectmen Act as Road Commissioners of the Town of Cranberry Isles.
10. To elect by ballot one or more Road Commissioners for the ensuing year.
11. To elect by ballot one or more Caretakers of Wharves for the ensuing year.
12. To vote the pay for Town Officials, Town Labor and Rental of Town Trucks.
13. To see if the Town will vote to hold its next annual town meeting at the Neighborhood House on Little Cranberry Island.

14. To see if the Town will vote, as recommended by the School Committee, to maintain the Islesford School where the average attendance is less than 8 pupils.

15. SCHOOLS. To vote School articles I through II below:

Article I: To see what sum the voters of the Town of Cranberry Isles will authorize for school purposes from State and local subsidy allocation, balances, and other sources of revenue for the period July 1, 1979 to June 30, 1980.

Recommended \$12,000.00

Article II: To see what sum the voters of the Town of Cranberry Isles will raise and appropriate from local optional funds for school purposes for the period July 1, 1979 to June 30, 1980.

Recommended \$58,830.00

16. To see if the Town will vote to reappropriate all balances to their respective accounts.
17. To see if the Town will vote to appropriate the Auto Excise to Administration.
18. To see what sum of money the Town will vote to raise for Necessary Town Charges (Administration).

Estimated expense:	\$ 100.
Maine Municipal Association	225.
Officials expense	2,100.
Printing & supplies	1,000.
Surety bond	140.
Audit & misc.	400.
Legal	435.
	\$ 4,400.

Estimated Pay:	
Selectmen	\$ 2,000.
Assessors	1,000.
Collector - treasurer	3,800.
Election officers	700.
Other	1,000.
	8,500.
Total	\$12,900.

Estimated income:	
Balance	\$ 5,000.
Auto Excise tax	5,000.
Recommended appropriations	
From Federal Revenue Sharing	2,900.
From Town Funds	000.
	12,900.
Total	\$12,900.

19. To see if the Town will vote to collect interest at the rate of 12% per year from October 1, 1979 on all taxes not paid before December 1, 1979.
20. To see if the Town will vote to allow a discount of 2% on taxes for 1979 which are paid in full within 30 days after the date shown on the original bill as submitted by the Collector.
21. To see what sum of money the Town will vote to raise for interest on Town debt.

Suggested \$300.

22. To see what sum of money the Town will vote to raise for insurance.

Estimated cost:

Automobile liability, comprehensive, collision and General liability	\$ 2,000.
Police liability	450.
Public officials liability	615.
Workmen's compensation	1,300.
Unemployment insurance	<u>600.</u>
Total	\$4,965.
Less Balance \$1050	<u>1,050.</u>
Appropriation	\$ 3,915.

23. To see what sum of money the Town will vote to raise for the disposal of solid waste.
24. To see what sum of money the Town will vote to raise for Street lights.
Recommended appropriation \$2,600. from Federal Revenue Sharing
25. To see what sum of money the Town will vote to raise for the maintenance and repair of town roads.
Suggested: Great Cranberry Island \$1,000.
Little Cranberry Island \$1,200.
Sutton Island \$600.
26. To see what sum of money the Town will vote to raise for major resurfacing of town roads.
27. To see if the Town will vote to authorize the Selectmen to use Town Road Improvement and Auto Registration Refund money for the maintenance and construction of town roads, as may be approved by the Maine Department of Transportation.
28. To see what sum of money the Town will vote to raise for snow removal.

Suggested \$3,000.

29. To see what sum of money the Town will vote to raise for the town garage at Great Cranberry Island.
30. To see what sum of money the Town will vote to raise for the town garage at Little Cranberry Island.
31. To see what sum of money the Town will vote to raise for the maintenance of public wharves.
Suggested: L.C.I. \$1,500.; G.C.I. \$1,800.
Sutton \$800 (new float)
32. To see what sum of money the Town will vote to raise to install a heating system in the town hall at Great Cranberry Island.
Suggested \$2,500.
33. To see what sum of money the Town will vote to raise for the Cranberry Isles Volunteer firemen.
34. To see what sum of money the Town will vote to raise for the Islesford Volunteer firemen.
35. To see what sum of money the Town will vote to raise for the State Aid Road Construction Joint Fund under the provisions of Title 23 MRSA.
One unit of Town money is \$1,260. to match \$1,260.
36. To see what sum of money the Town will vote to raise to support the Northeast Harbor Library.
Suggested \$100.
37. To see if the Town will vote to raise \$225 for participation in the Hancock County Planning Commission.
38. To see what sum of money the Town will vote to raise to be paid to the Town of Mt. Desert for services rendered.
39. To see what sum of money the Town will vote to raise for mosquito control.
40. To see what sum of money the Town will vote to raise for human services organizations.
Requested:
- | | |
|--|--------|
| Hancock County Mental Health Association | \$140. |
| Mount Desert Island Family Counseling Center | \$ 60. |
| Combat, Inc. | \$ 24. |
| Maine Health Systems | \$ 12. |
41. To see if the Town will vote to authorize the Selectmen and Treasurer to sell and dispose of all tax titles held by the Town on such terms as they deem advisable and to execute quitclaim deeds for such property.
42. To see if the Town will vote to close the account LD 1994-1452 and transfer the balance (\$100.91) to Administration.

43. To see if the Town will vote to maintain the truck ramps as part of the road systems on Big and Little Cranberry Island and to divide the balance of funds (\$526.71) between the respective accounts.
44. To see if the Town will vote the sum of \$25 to help fund the Maine White House Conference on Libraries to be held in Augusta.

The Registrar gives notice that she will be in session for the purpose of correcting the list of voters in said town, and hearing and deciding on applications of those claiming the right to have their names upon said list, at the Fire House on Great Cranberry Island, in said Town, at nine-fifteen in the forenoon on the day of said meeting.

Given under our hands this day of , 1979.

Albert Gray, Jr.
Harvey L. Bunker
Ted Spurling, Jr.
Selectmen of Cranberry Isles

NOTE: This warrant is subject to amendment until committed to the Constable for posting, about 10 days before the annual meeting.

NOTES

NOTES



