



2016 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 2017 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:

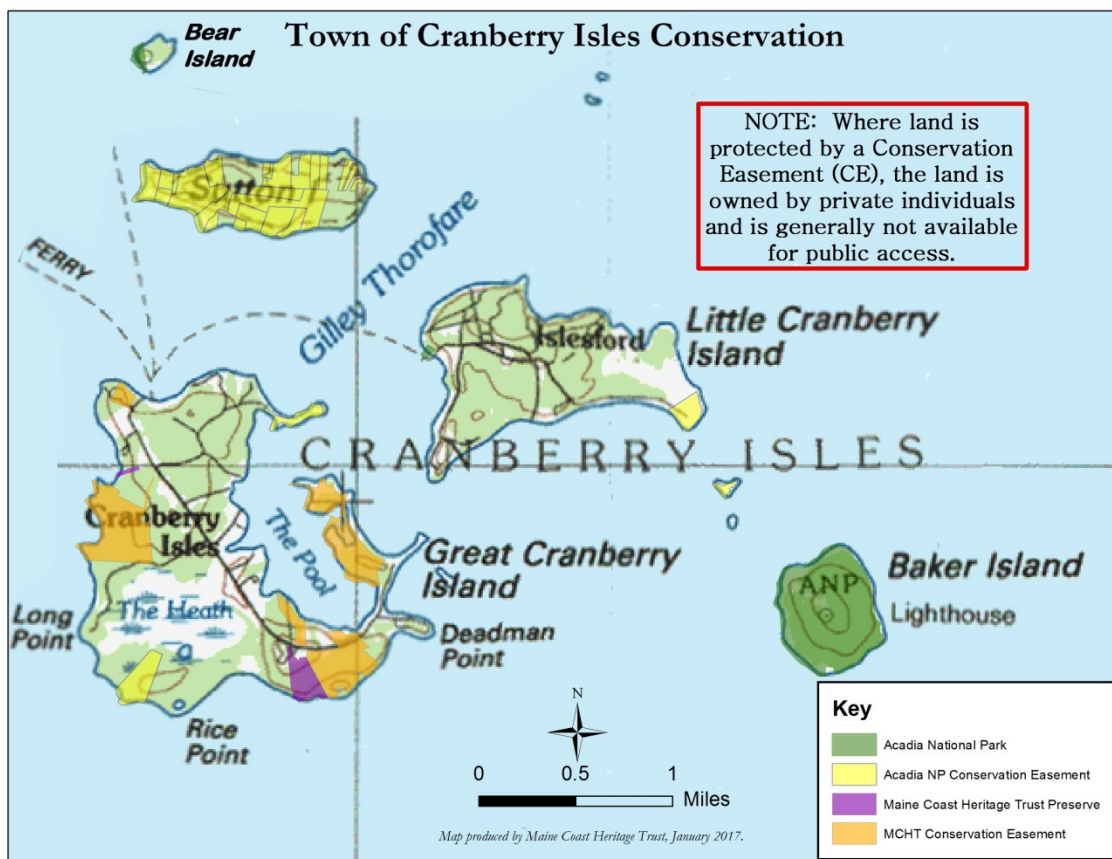
7.00 Percent APR

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

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Map provided by Maine Coast Heritage Trust

TOWN OF CRANBERRY ISLES
TOWN OFFICERS AND OFFICIALS
2016

Selectmen and Overseers of the Poor

Richard F. Beal, Chair	(2019) 244-7235	rfbeal@wildblue.net
Florence Joy Sprague	(2017) 244-4309	joy.sprague@gmail.com
Malcolm Fernald	(2018) 244-7297	malcolmfernald@hotmail.com

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

Town Clerk/Treasurer/Tax Collector/General Assistance Administrator

Denise McCormick	244-4475	denise@cranberryisles-me.gov
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Deputy Town Clerk/Assistant Treasurer

Ben Sumner	244-4475	ben@cranberryisles-me.gov
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Administrative Assistant to the Selectmen

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

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

School Committee

Kelly Sanborn, (Chair)	(2017) 244-3624	kellyksanborn@gmail.com
Cari Alley	(2018) 244-9116	cischoolboard_3@yahoo.com
Amy Palmer	(2019) 244-3836	amy.will.adele@gmail.com

Superintendent of Schools

Howard Colter	288-5040/5049	hcolter@mdirss.org
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School Principal

Heather Webster		hwebster@mdirss.org
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Constables

Richard Howland	(2017) 460-3016	rflowland@hotmail.com
Richard Beal	(2017) 244-7235	rfbeal@wildblue.net

Code Enforcement Officer

Dennis Dever	664-3680	Dyonysys@twc.com
PO Box 1104,		
Southwest Harbor, ME 04644		

Please send Notification of Intention to Build forms to the C.I. Town Office, P.O. Box 56, Islesford, ME 04646. These will be forwarded promptly to the Code Enforcement Officer.

Animal Control Officer

Cari Alley	(2016) 244-9116	ci_aco@yahoo.com
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State Forest Fire Wardens

Richard Howland	460-3016	rflowland@hotmail.com
Norman Sanborn, II	244-3624	ncsanborn2@gmail.com
Islesford Volunteer Fire Department Chief		
Richard Howland	460-3016	rflowland@hotmail.com
Cranberry Isles Rescue Service Chief		
TCI Emergency Preparedness Agent		
TCI Public Safety Coordinator		
Katelyn Damon	479-8118	katelyn@cranberryisles-me.gov
Harbor Masters		
Bruce Fernald	(2017) 244-5283	fernaldbruce@gmail.com
Norman Sanborn, II	(2017) 244-3624	ncsanborn2@gmail.com
Manset Dockmaster		
Dennis Dever	(2017) 244-4475	Dyonysys@twc.com
Harbor Committee		
William Dowling, Chair (4 year)	(2018) 244-0106	dowling23@gmail.com
Richard Howland (3 year)	(2019) 460-3016	rflowland@hotmail.com
Theodore Spurling, JR (1 year)	(2017) 244-5876	jerited@spurlingdesign.com
Scott Bracy (2 year)	(2017) 460-5358	crustacean1980@yahoo.com
Nickolas Hadlock (5 year)(2017)	244-3132	nickohadlock@gmail.com
Harbor Committee Alternates		
Roy Hadlock	(2017) 244-3132	fvtwochances@gmail.com
James Fortune	(2017) 504-0062	james@cranberryisles-me.gov
Local Health Officer		
Cari Alley	(2018) 244-9116	cranberryisleslho@yahoo.com
Health Care Committee		
Cynthia Thomas	244-5876	catislesford@hotmail.com
Ingrid Gaither	244-5058	ingridgaither@yahoo.com
Stefanie Alley	244-7466	salley1@prexar.com
Sally Rowan	244-3619	sabrjet1958@gmail.com
Joy Sprague	244-4309	joy.sprague@gmail.com
Karin Whitney	244-5933	philandkarin@gmail.com
Jasmine Samuel	244-5939	jasmine.samuel@gmail.com
Ann Fernald	244-3048	
Serena Spurling	664-8314	serenaleespurling@gmail.com
Thomas Powell	244-9698	tompowell@gmail.com
Rebecca Powell	244-9698	becannpowell@gmail.com
Jen Walls	286-4167	
Road Commissioners		
Board of Selectmen	244-4475	
Municipal Advisory Commission		
Ingrid Gaither, Chair	(2017) 244-5058	ingridgaither@yahoo.com
Branden Stubbs	(2019) 450-8857	branden.stubbs@gmail.com
Nicholas Barton	(2019) 244-7517	northstarboathouse@gmail.com

Chris White	(2017)	244-3964	CrbryCst@aol.com
Karin Whitney	(2018)	244-5933	philandkarin@gmail.com
Joanne Thormann	(2018)	244-4119	joannethormann@gmail.com
Jasmine Samuel	(2019)		jasmine.samuel@gmail.com
Planning Board			
Branden Stubbs, Chair	(2018)	450-8857	branden.stubbs@gmail.com
R. Christian Johnston	(2016)	244-5215	cvjohnston@myfairpoint.net
Rebecca Powell	(2017)	244-9698	becannpowell@gmail.com
William Dowling	(2017)	244-0106	dowling_23@gmail.com
Sally Rowan	(2019)	244-3619	sabrjet1958@gmail.com
Board of Appeals			
Beverly Sanborn	(2019)	244-3136	
Katelyn Damon	(2019)	479-8118	katelyn@cranberryisles-me.gov
Theodore Spurling, JR	(2017)	244-7408	jerited@spurlingdesign.com
Kelly Sanborn	(2017)	244-3624	kellyksanborn@gmail.com
Ingrid Gaither	(2018)	244-5058	ingridgaither@yahoo.com
Broadband Communication Working Group			
Rosalie Kell		801-1062	rosaliekell@gmail.com
Ingrid Gaither		244-5058	ingridgaither@yahoo.com
Ralph Stevens		244-3619	rstevens@coppin.edu
Malcolm Fernald		244-7297	malcolmferald@gmail.com
Maine Islands Coalition Representative			
Tom Powell		244-9698	tompowell@gmail.com
Acadia Disposal District Representative			
James Fortune		244-4475	james@cranberryisles-me.gov
League of Towns Representative			
James Fortune		244-4475	james@cranberryisles-me.gov
Fairpoint Communications: (telephone)			
Loss of service:		1-866-984-1611	
To order service:		1-866-984-2001	
Redzone Wireless: (internet)			
		596-5700	
Emera: (electric)			
Power outage:		1-800-440-1111	
Department of Marine Resources			
Flat Closure Hotline:		1-800-232-4733	

Web address for weather station on GCI:

<http://www.wunderground.com/personal-weather-station/dashboard?ID=KMECRANB3#history>

You can also go to www.wunderground.com and then enter Cranberry Isles under search locations.

United States Senate

Angus S. King
135 Maine Street
Brunswick, ME 04011

(888)229-3420
info@angusformaine.com

United States Senate

Susan M. Collins
413 Dirksen Senate Office Building
Washington, DC 20510

(202)224-2523 Office
(202)224-2693 Fax
(207) 945-0417 Bangor
www.collins.senate.gov

Congressman-House of Representatives

Bruce Poliquin
6 State Street, Suite 101
Bangor, ME 04401

(207) 942-0583 Bangor
(207)942-7101 Fax
<http://poliquin.house.gov>

Maine Senate

Brian D. Langley
11 South Street
Ellsworth, ME 04605

(207) 287-1505 Augusta
(800) 423-2900
(207) 667-5077
langley4legislature@myfairpoint.net

Maine House of Representatives

Walter A. Kumiega
36 Cedar Lane
Little Deer Isle, ME 04640

(800) 423-2900 State House
(207) 479-5459 Cell
Walter.Kumiega@legislature.maine-gov

Maine State Governor

Paul R. Lepage
1 State House Station
Augusta, ME 04333-0001

(207) 287-3531
(207) 287-1034
governor@maine.gov

IMPORTANT INFORMATION**TOWN OFFICE HOURS:**

Monday through Friday, 9:00 AM to 3:00 PM.

The TOWN OFFICE IS CLOSED ON THE FOLLOWING DAYS:

*New Year's Day
Martin Luther King Day
Presidents' Day
Patriot's Day
Memorial Day
Independence Day*

*Labor Day
Columbus Day
Veterans' Day
Thanksgiving Day
Day after Thanksgiving Day
Christmas Day*

*** The Town Office will also be closed during the Board of Selectmen's Meetings.**

TOWN CLERK REPORT 2016

VITAL RECORDS:

BIRTHS: 0

MARRIAGES: 2

DEATHS: 0

DOG LICENSES SOLD: 57

Respectfully Submitted:

Denise McCormick

Town Clerk



Mark Alley next to the new GCI Fire Department Truck, which was named after his father, Harry Alley

TREASURER'S REPORT 2016

Cash Balance January 01, 2016	637,284.00
Taxes Collected	1,905,252.30
Interest	3,636.79
Auto-Excise Tax	26,238.23
Boat-Excise Tax	4,486.06
State Revenue Sharing	2,691.35
Licenses & Agent Fees	452.50
Homestead Exemption Reimbursement	2,881.00
Veterans Exemption Reimbursement	50.00
Solid Waste Performance Credit	1,186.84
Metal Debris Sales	826.75
Local Road Assistance Program	6,936.00
Manset Property Rentals	37,311.54
Parking Fees Collected	76,870.00
Boat Sticker Fees	625.00
Misc. Administration Earning	1,766.50
Federal Land PILT	21,800.00
FTA/ME-DOT Commuter Ferry Subsidy	23,619.06
School Revenue & State Reimbursements	72,711.90
Financial Warrants Drawn 2016	1,803,984.26
Cash Balance as of 12/31/16	727,645.75

TAX COLLECTOR'S 2016 YEAR END REPORT

2016 TAX COMMITMENT (MIL RATE 8.90)	\$1,923,315.45
ABATEMENTS GRANTED	849.30
2% DISCOUNT	22,236.35
2016 TAXES COLLECTED	\$1,788,126.44

2016 OUTSTANDING TAXES AS OF 12/31/16 \$112,103.36

(* DENOTES PAYMENT WAS REC'D AFTER 12/31/16)

Allen, et al Charlene Louise	234.07
Alley, Annie R.	1,355.47
Blue Eagle Limited	1,714.14
Bowman Family LLC	2,312.98
Bradow, Marion M.	329.30*
Carolyn & Averills Cranberry Dreamtime LLC	4,392.15
Chusid, Nancy	1,157.00
Dowling, W.F. & Meyers, B	1,814.23
Field, Daniel E.	949.99*
Grandgent, Henry	1,211.29*
Gray, Erin M.F.	1,891.25
Greenings Island Trust	397.83
Hawes, Frederick B. & Allison H.	4,019.24
Keegan, Christine	6,481.87
Knott, John S.	4,526.54*
Krasnow, Susan V. & Stephen J.	1,972.24
McGuinness, W J & Moser, Sonja	2,327.35
McLendon, Sally P.	2,761.67
McLendon, Sally P.	744.93
Moran, et al	1,037.57

Murch, J dba Cranberry General Store	1,059.99
Nash, Bonnie Sue	10,328.45
Palmer, Heirs of Robert	1,143.80
Porter, Jane M	576.33
E. & J. Properties, LLC	7,547.20*
Ramsey, Donna & Judith	1,606.96*
Red Wanderer, LLC	10,597.23
Rosenthal, Barbara	9,015.70
Rosenthal, Barbara	5,305.29
Rosenthal, Barbara	446.78
Savage, Heirs of Althea D.	44.50
Savage, Heirs of Althea D.	770.74
Valdina, Joan Et Al & Maypole Trust	13,000.23
Valdina, Joan S. & Eric Trustees	1,667.86
Vadina, Joan S. & Eric Trustees	5,641.71
Valdina-Krasnow, Susan Trustee	869.53
Veekay, LLC	849.95

2015 Tax Receivables:

January 01, 2016	156,027.88
Collections	113,121.42
<u>2015 Outstanding Taxes as of 12/31/16</u>	42,906.46

Allen, et al Charlene Louise	261.68
Alley, Annie R.	1,356.19
Blue Eagle Limited	1,916.37
Chusid, Nancy	1,293.50
Gray, Erin M.F.	2,114.37*

Nash, Bonnie Sue	11,160.92
Rosenthal, Nadia A	175.21
Valdina, Joan Et Al & Maypole Trust	14,533.96
Valdina, Joan S. & Eric Trustees	1,864.63
Vadina, Joan S. & Eric Trustees	6,307.30
Valdina-Krasnow, Susan Trustee	972.11
Veekay, LLC	950.22

2014 Tax Receivables:

January 01, 2016	21,407.75
Collections	4,004.44
<u>2014 Outstanding Taxes as of 12/31/16</u>	17,403.31
Nash, Bonnie Sue	10,644.39
Valdina Trustees, Joan S. & Eric	6,758.92

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

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

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 twice in November as the selectmen work to create the next year's budget. The group meets once per month, on the Thursday following the Board of Selectmen's Meeting.

The MAC met 13 times in 2016 donating many volunteer hours in meetings and research. Some of the topics the MAC discussed and/or researched in the past year were:

- Ferry/transportation/creation of an RFP for ferry service
- New town office location and satellite office
- LCI dock extension
- Manset holdings
- Roads
- Budget review

Here's a sampling of some of the work of the MAC this year:

- Discussions and research on how to improve ferry access at Sutton Island
- Recommended to the Selectmen to begin and/or increase communication with the Towns of Mt. Desert and Southwest Harbor to help facilitate future negotiations as they relate to ferry service and access.
- Recommended three road repair projects be addressed in the coming year and then recommended in the December 2016 meeting to specifically address repairs to portions of the shale roads on GCI.
- In summer 2016, members of the MAC began to research various options for a town office including renting versus building on both year round islands, the Bruce Komusin estate property on GCI, building additions to the old fire house on LCI and also the new fire house on LCI, and modular built versus traditional built. In December 2016, the MAC recommended the creation of a year round satellite office on the island that does not house the town office.
- At the December 2016 meeting, the MAC passed a motion to recommend the widening of the walkway into the TCI parking lot in Manset to allow space for one way vehicle entry.

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. MAC minutes are posted on the town's website and meetings are open to the public. Public attendance and input is always welcomed and appreciated.

Respectfully submitted,
Ingrid Gaither, MAC Chair

Current MAC members are Jasmine Samuel, Joanne Thormann, Chris White, Nick Barton, Branden Stubbs, Ingrid Gaither, and Karin Whitney.

ADMINISTRATIVE ASSISTANT TO THE SELECTMEN

MUNICIPAL FACILITIES

2016 was a year of continued effort 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 2016 is presented below.

Docks & Harbors: We undertook a number of routine maintenance and repair projects for all Town docks this year as the Town continues making the necessary investments to maintain and improve its dock facilities at Great Cranberry, Islesford, Suttons Island and Manset. Chalmers Enterprises launches and maintains the Town's floats in Manset, while Roy Hadlock takes care of the floats at the Town docks at Great Cranberry, Islesford & Sutton. We thank them for their hard work and assistance with our floats. Extension of the Islesford dock is being considered as part of an effort to improve overall harbor infrastructure and ferry/boat access. This will involve float

and gangway reconfiguration and will involve some reconfiguration of the mooring field in the harbor. Both the Manset and Islesford dock improvements are down the road and will involve substantial investment by the Town.

Parking & Roads: The Town has undertaken several capital roads projects over the past several years. We have completed reconstruction of 2 sections of Main Street and a section of Sand Beach Road on Islesford, and paving on Great Cranberry. Additional maintenance work has been on other Town roads, such as pothole repairs, roadside clearing, and drainage improvements. Paving is scheduled for Maple Avenue, Hadlock Street, and portions of Sand Beach Road and Main Street on Little Cranberry, and two sections of Cranberry Road on Great Cranberry. However, roadwork done over the last 3 years has been at considerable expense and the Selectmen and Municipal Advisory Committee are recommending holding off on any additional road paving at this time. We continue to think of ways to be more efficient in how we organize parking in Manset and at the Joy Road lot. We continually look for ways to keep things working smoothly for residents using that parking facility. The Joy Road lot is for short and long-term seasonal parking May to October, with a valid permit. 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. 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 some maintenance projects in Manset this year. These projects are part of a multi-year effort to preserve the buildings and facilities there for long-term viability and protect the Town's investment. The Town has been using Manset reserve funds to accomplish most of this work. We want to thank all of the folks who help in this effort, Dennis Dever in particular for his diligence and good work in Manset. The Town Office continues to operate out of the rented office trailer next to the Islesford Fire Station. The new set up is working well for the Town, but it is intended to be temporary until we find a new more permanent location.

Cranberry Isles Commuter Ferry: The Cranberry Isles Commuter Ferry offers island residents additional ferry options year-round for early morning trips to and from Northeast Harbor and a late trip during the winter months. We are currently in the seventh year of the service, which is partially subsidized by the State of Maine. Downeast Windjammers operates the service on the Sutton during the winter season (October 15 to April 30) using Ms. Lizzy, and Sail Acadia operates the service on the Elizabeth T for the summer season that runs May 1 to October 15. The Cranberry Isles Commuter Ferry provides an additional option for an earlier trip to Cranberry Isles in the morning year-round and latter ferry trips off-island in the evening during the winter. 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: BCM has been providing the trash and recycling collection and hauling for the Town since 2012. BCM transports the Trash and recycling to a regional collection facility, Eastern Main Recycling in Southwest Harbor. The trash is transported to PERC in Orrington for incineration. At the 2016 Annual Town Meeting Cranberry Isles voters voted to enter into an agreement to continue its relationship with the Municipal Resource Committee. TCI is a founding member of MRC and this agreement will result in trash from MRC member communities going to a new trash-to-energy facility that will be built in the Town of Hampden. A company called Fiberright will build and operate the facility. The Town also participates in the Acadia Disposal District's annual waste collection for household hazardous waste and universal waste (monitors, computers, t.v.'s, printers, faxes, etc.). Collection of this type of waste is held in late September. Hazardous waste and universal waste collected for Cranberry Isles tends to fluctuate quite a bit from year to year and is difficult to observe any meaningful trends, however, collection was up this year. The Town is not licensed to collect and store this type of waste at its recycling stations on LCI and GCI and participates in the annual one-day household hazardous waste and universal waste collection each year, sponsored by the Acadia Disposal District. Removal of this type of waste helps the Town by providing residents with an organized way of removing potential contaminants and other hazardous waste from the islands on an annual basis. We continue to explore ways to make it easier for Sutton Island residents to also participate in the annual HHW/UW collection as well.

As always we will have a tremendous amount of work to do in the upcoming year 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.

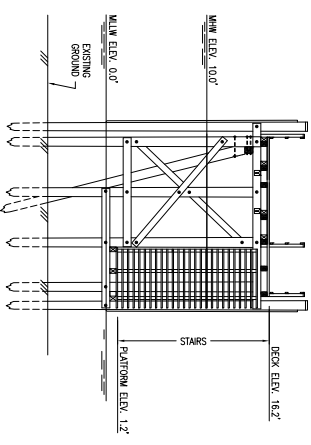
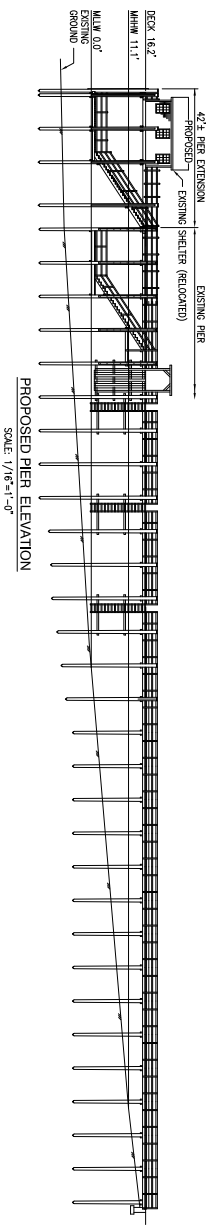
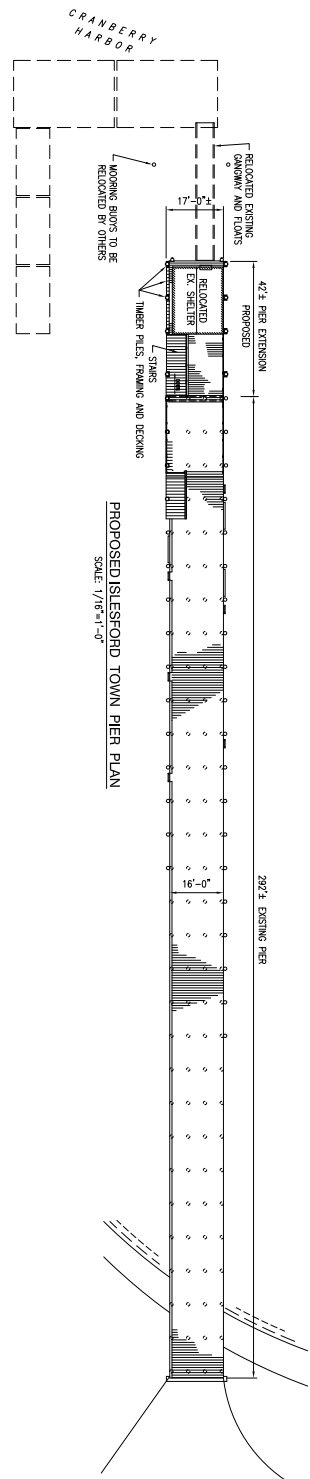
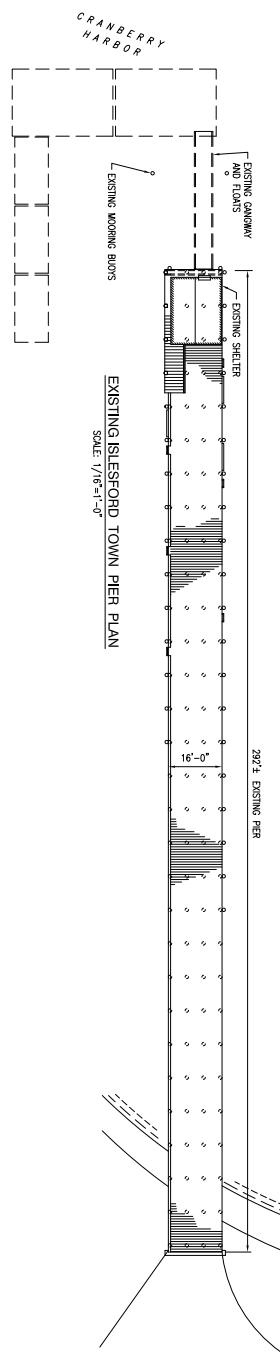
Respectfully Submitted,
James Fortune, Administrative Assistant to the Selectmen


ISLESFORD PIER EXTENSION PROPOSAL

The Town Report has a plan showing construction and cost estimates for the pier extension at Islesford. The plan shows a 42-foot extension with a second set of outer stairs and repositioned gangway. The extension of the pier is to improve safety for ferry/boat access at all tides. The plan includes different options for a wave barrier built into the pier, with one using sheathing only and the other using a combination of piles and sheathing, much like it is today. Neither of these options will bring the fill up to the high water mark, but the laid up granite should be able to get close to mid tide, and the heavy riprap will get to the normal low water or slightly above. Both of the solid wave fence options will give better protection from swells and both will not let waves pass under the wave fence, which can happen during the lower tides.

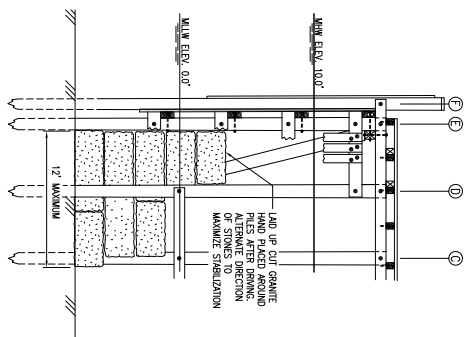
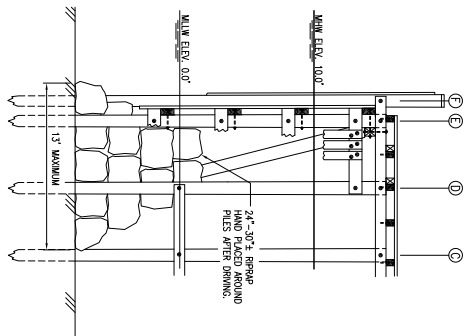
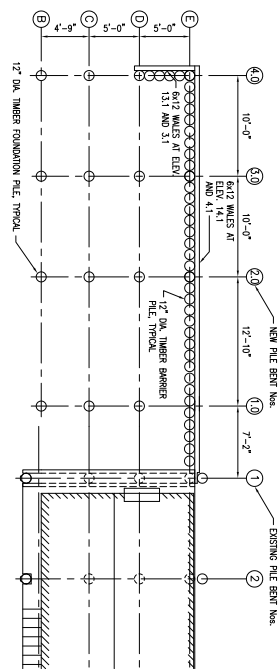
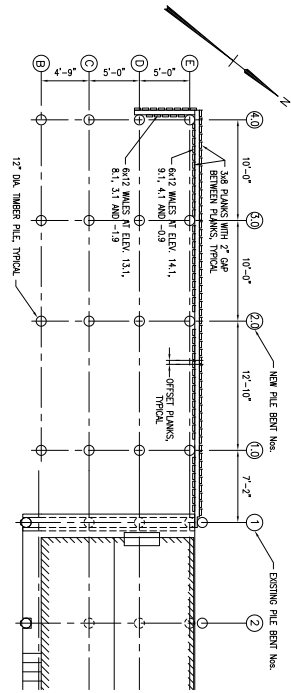
The base price estimate without the wave barrier costs included is \$428,456. The total cost for the pier extension will vary depending on the wave barrier option selected for the project. The total cost with a wave barrier option range from \$536,522 using timber sheathing on piles and stone rip-rap, and \$671,758 using timber piles and a granite block barrier. The accompanying summary of cost estimates outlines these options. The Harbor Committee prefers the timber piles with the solid granite block behind it. This would provide maximum protection for the dock. However, cost will be a factor in making a final recommendation.


Additional Information and a full set of plans for the LCI dock extension are available in a handout. The handout will be available at the Town Office after February 13th.



ISLESFORD TOWN PIER TOWN OF CRANBERRY ISLES, MAINE			
PIER EXTENSION			
GENERAL PLAN, ELEVATION AND SECTION			
 STANTEC ENGINEERS, ARCHITECTS & PLANNERS BURLINGTON, MA		APPROVED	
SCALE: 1/8"=1'-0"	DES. PIP	CHK. TAD	DATE: JAN 2017
	DR. WFF	PRG. DPA	

SHEET NO. 1 OF 2



ISLEFORD TOWN PIER			
TOWN OF CRANBERRY ISLES, MAINE			
PIER EXTENSION			
WAVE BARRIER OPTIONS AND DETAILS			
 <div> <div>STATE OF</div> <div>ENGINEERS PLANNERS SCIENTISTS</div> <div>BURLINGTON, MA</div> </div>			
SCALE: AS NOTED	DES. P&P	DWG. NO.	APPROVED
DATE: JAN 2017	DR. NAME	DATE	DR. NAME

Town Pier Extension Summary of Opinion of Construction Cost Estimate

Date: January 31, 2017

Item	Description	Quantity	Unit	Cost	Total with Options 1 & 3	Total with Options 1 & 4	Total with Options 2 & 3	Total with Options 2 & 4
Base	Pier Extension without wave barrier	1	\$ 374,456	\$ 374,456	\$ 374,456	\$ 374,456	\$ 374,456	\$ 374,456
Allowance	Rock socket for plumb timber piles (if required)	5	\$ 6,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Allowance	Rock socket for battered timber piles (if required)	3	\$ 8,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
Wave Fencing Options:								
1	Wave Barrier with timber sheathing to individual piles	1	\$ 83,066	\$ 83,066	\$ 83,066	\$ 83,066	NA	NA
2	Wave barrier with timber pile barrier	1	\$ 108,302	\$ 108,302	NA	NA	\$ 108,302	\$ 108,302
Stone Fill Options:								
3	Stone Fill behind wave barrier using rip rap	1	\$ 25,000	\$ 25,000	\$ 25,000	NA	\$ 25,000	NA
4	Stone behind wave barrier using stacked cut granite	1	\$ 135,000	\$ 135,000	NA	\$ 135,000	NA	\$ 135,000
	Totals	---	---	---	\$ 536,522	\$ 646,522	\$ 561,758	\$ 671,758

Note:

1. Timber pile wave fence provides a more robust, lower maintenance option compared to the sheathing fence.
2. The stacked cut granite will provide better protection than the rip rap option

CODE ENFORCEMENT OFFICERS REPORT

My first full year as your Code Enforcement Officer and Local Plumbing Inspector was very rewarding. The total number of building and plumbing permits increased 400% over the 2015 totals (28 permits in 2016, 7 permits in 2015). 36 round trip visits to the islands were made for informal pre-construction meetings, board and committee meetings, inspections, and familiarity excursions throughout the area on mountain bike. About 27 of these outings were by personal boat and a few by contractors or other private boats that happened to be headed to the same island. This saved roughly \$1,000 compared to ferry and water taxi transportation charges.

Over the last year, we adopted a revised Flood Plain Management Ordinance and Digital Flood Information Rate maps. We couldn't do much about the rising flood levels, but through working with the state we loosened requirements for small accessory buildings in flood hazard areas, to make constructing them easier and less expensive. We adopted our first holding tank ordinance. This expands options for waste disposal where standard systems won't work.

In 2017 we're hoping to change the Land Use and Shoreland Zoning Ordinance into the standard state format which streamlines some requirements over our current non- standard ordinance which does not exist in a workable electronic format. A standard electronic document is vastly easier to update with changes mandated by DEP every three or four years. When things are faster and easier, we can do more things. The changes are mostly very minor and summarized in the Town Report, but obtaining a copy of the existing and the proposed ordinances and looking at them side by side best illustrates this move forward. A new building permit application is included; this one form could replace three existing forms. And, our 28-year-old Notification of Intention to Build ordinance has been put forth for updating: replacing referenced statutes that have since been repealed, and clarifying an approval requirement.

Working with the Town boards and contractors is very satisfying. The Planning Board is a great resource and their application reviews are solution oriented. Not limiting ourselves to business hours and answering machines, townspeople and contractors tend to be proactive and resourceful ironing out the challenges to permits and projects. We've always brought the complexities of logistics and procedures together, often during evenings or week-ends, to complete challenges such as getting new septic systems inspected and covered just ahead of the ground freezing for the winter. The Town Office always provides clarifying background information or the current status of situations too recent to be documented yet. They are on top of things.

Thanks to our Public Safety Coordinator for restarting the initiative to locate a site for a new well and consequently a septic system that would provide future bathroom facilities for the Islesford Volunteer Fire Department and Town Office.

Hopefully this will be a progression towards comfortable, compliant buildings and facilities for those people who sacrifice a lot to respond anytime, anywhere, protecting lives and property. And the Town Office staff that provides a very complicated and dedicated service. May they get the support they need in that endeavor.

Sincerely,

Dennis Dever, CEO, LPI

Summary of Building Permits Issued in 2016

- Shoreland Zone Construction: 4
- Notice of Intention to Build: 7
- Flood Hazard Construction: 2

Total: 13

Summary of Plumbing Permits Issued in 2016

- Subsurface Wastewater Disposal Systems: 12
- Internal Plumbing: 3

Total: 15

Notice of Fees

- ✓ State law requires fees be paid prior to issuing a permit.
- ✓ The Town keeps 75% of the fee(s) for the LPI, and 25% goes to the State DWP.
- ✓ There is a State DEP surcharge of \$15 for complete subsurface systems.
- ✓ Separate checks are required for the Town's 75%, DWP's 25%, and the DEP surcharge.

Disposal System Components	Fee	DWP %	DEP Surcharge
Complete Non Engineered System	\$250	\$62.50	\$15
Primitive System	\$100	\$25	
Alternative Toilet	\$50	\$12.50	
Non-engineered treatment tank	\$150	\$37.50	
Holding Tank	\$100	\$25	
Non Engineered Disposal Field	\$150	\$37.50	

Separated Laundry System	\$35	\$8.75	
Complete Engineered System	\$200	\$50	\$15
Engineered Treatment Tank (only)	\$80	\$20	
Engineered Disposal Field	\$150	\$37.50	
Miscellaneous Components	\$30	\$7.50	
First Time System Variance	\$20	\$5	
Seasonal Conversion Permit	\$50	\$12.50	

Internal Plumbing	Fee	DWP%
Minimum Fee (any permit) (includes up to 4 fixtures)	\$40	\$10
Individual Fixtures, each, over 4 total\$10	\$2.50	
Hook up to Public Sewer	\$10	\$2.50
Hook up to existing Subsurface System	\$10	\$2.50
Piping relocation, no new fixtures	\$10	\$2.50
Permit Transfer	\$10	\$2.50
Manufactured Housing Hook up (unless fixtures added on site) per fixture, if not new	\$10	\$2.50

Code Enforcement Nuggets of Knowledge

Earth work in the Shoreland Zone: Effective January 1, 2013, **excavation contractors** conducting excavation activity in a **shoreland** area **must be certified** in erosion control practices by the Maine DEP. A certified person is required to be on site the entire time the earthwork is taking place. Excavation activity includes the disturbance of soil, including grading, filling and removal of more than one cubic yard of earth material. **Our Land Use and Shoreland Zoning Ordinance (LUZO) currently requires a permit from the Code Enforcement Officer for filling/earth moving less than 10 yards of material in the Shoreland Zone, and a Planning Board permit to work over 10 cubic yards of material.** One of our pending proposed changes to the LUZO is to follow state guidelines, remove the Planning Board requirement and allow the CEO to issue all earth work and filling permits with less ordeal.

Island contractors are urged to certify in this program. Training is free, held in Ellsworth from time to time, and carries other benefits. Contact me for more information.

Subsurface Wastewater Disposal Systems

Permit Required: Work must not be started until the LPI has issued a disposal system permit for the work. Installing a new, expanded, or replacement subsurface wastewater disposal system, or any individual components, requires a permit.

A disposal system **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, the clearance of a stoppage in the building sewer which does not require excavation and/or exposure of system components or sealing of a leak in the septic tank, holding tank, pump tank, or building sewer.

Septic System Prohibitions:

The use of system cleaners that contain restricted chemical materials is deemed a discharge of industrial wastes and is prohibited.

Chemicals, other than normal amounts of household cleaners, must not be disposed of in the disposal field. Examples of prohibited chemicals include, but are not limited to, pesticides, oil-based paints or stains, paint remover, paint thinner, acids, gasoline, solvents, glues and adhesives, pool chemicals, paint, paint thinner, commercial grease and oil, darkroom chemicals, and medications.

Roof drains and foundation drains must not be connected to systems.

The use of septic tank cleaners and degreasers prohibited: The DEP does not recognize any additive as being beneficial to the operation of a subsurface wastewater disposal system. The use of septic tank additives containing halogenated hydrocarbon compounds is prohibited.

No portion of a structure may be located on any part of a disposal area.

New rule as of August 2015: All subsurface wastewater applications (HHE-200 forms) that have not yet been permitted, that are more than two years old must be reviewed by the Site Evaluator and updated as required.

Internal Plumbing

Permits Required: It is unlawful for any person, firm, or corporation to make any installation, alteration, repair, replacement, or remodel any plumbing system or to cause the same to be done without first obtaining a separate plumbing permit for each separate building or structure.

A permit is not required for the stopping of leaks, clearing of stoppages, the removal and reinstallation of water closets provided such repairs do not involve or require the replacement or rearrangement of valves, pipes or fixtures. Or installation of domestic heating appliances by licensed Master Oil Burner Technicians or Propane and Natural Gas installers.

Subdivision Law

Title 30-A MRS 4401-4407 defines a subdivision as a division of land into three or more lots in a five-year period. A subdivision requires a Planning Board approval and permit. State law prohibits building permits on lots created contrary to subdivision law. There are exceptions to this rule:

- ✓ Any division created by devise (a will).
- ✓ Condemnation (taken through eminent domain proceedings).
- ✓ Order of a court (divorce settlement, bankruptcy).
- ✓ Gift to a person related to the donor by blood, marriage, or adoption (with stipulations).

National Fire Protection Association Standard 101, Life Safety Code

This code specifies standards for fire safety and egress throughout the state. It covers specifications for escape windows, doors, stairways, etc. and is enforceable by Code Enforcement Officers and Fire Chiefs.

HARBOR COMMITTEE REPORT

The Committee held five meetings in 2016: February 27th, March 2nd, May 10th, June 16th and December 14th.

The February 27th meeting was a joint conference with the TCI Municipal Advisory Committee (MAC) to discuss options for improving Ferry Service to the Cranberry Isles.

The March meeting was centered around a review of the plans for the Islesford pier extension. The Committee approved plans providing a minimal (10') intrusion of the float into the mooring field. We agreed to proceed to the permitting phase of the project, including solid fill under the extension. We again discussed the necessity of reorganizing the mooring field, given the growing number of vessels and their increasing size.

At the May 10th meeting, the Committee reviewed changes to the Harbor Ordinance proposed by the MAC. We found that no substantive changes were needed. We made numerous small changes to punctuation, and recommended language for clarification. The Committee recommended creating an inventory of the moorings and their locations in the Town's harbors and at Manset.

The June 16th meeting continued the Committee's review of the proposed Harbor Ordinance changes. We recommended that the Town not adopt the proposed new Section 5.8.3, as its contents are covered elsewhere in the Ordinance.

At the December meeting, the Committee revisited the plans for the Islesford pier extension. A Google Earth view persuaded us that the previously chosen plan is unworkable, given the narrower clearance between the Co-Op floats and the Town landing ramp. The Committee recommends asking the engineering firm, Santec, to review the plans and provide an option sending the gangway straight off the extended pier. This plan will require reorganization the mooring field. I repeated my opinion that any pier extension should include a winter float attached to pilings on the SE side of the pier to provide easier and safer access for all, Winter and Summer.

Respectfully submitted,
William F. Dowling, Chairman

ISLESFORD HARBOR MASTER REPORT

I had two moorings shifted away from the town float and the Co-Op. Seemed to free up a bit more space for easier maneuvering when the wind was from the SW. Turned down several requests for placing new moorings from nonresidents/Taxpayers. Continued to work on new dock extension plans and mooring field adjustments. I placed small green markers between abutments and the inner green can off of Eagle point. I think that works pretty well.

Skiff floats in the peak summer months are always over crowded, too many boats and not enough space. Just a fact of life but a little consideration would help. Put your boat on a mooring instead of taking up space.

All in all it was not too bad of a year.

Respectfully submitted,

Bruce Fernald, Harbormaster

GREAT CRANBERRY HARBORMASTER REPORT

MAY: The float was put in early May which kicked off the season. After the float appeared boats started popping up all over the place. There were three requests for moorings, all of which were approved. However, only one followed through and was actually set. On the 24th I fixed a cleat on the float. On the 27th there was a report of a missing mooring. Matt Knox had spent two days looking for it prior to it being reported. On the 28th the missing mooring was found on the beach. Rome's mooring was mistaken for Eva's. This was straightened out and put back. There was also discussion that day about work needing to be done to the building on the dock.

JUNE: On June 1st eleven moorings were inspected. Five needed new top chain and was fixed. On the 2nd, Micky MacFarlan's two moorings were fixed with new chain, as Bill Dowling had requested a new mooring for Sofie. On the 3rd, Matt Knox put new top chain on six moorings by long ledge. On June 21st, Sam Donald's new mooring was set. The Watson's mooring was fixed and reset back in position. On June 23rd, I spoke to a boat owner about abusing the tie-up limit. Crustacean's mooring was too close. Jr. believed it had moved over the winter, so replaced the rock with a bigger one and that should solve the problem. On the 28th, Eva's mooring was put back. On the 29th, I received a complaint from Eva that she was not happy about the spot her mooring was put in. I tried to work with her and Jr. to make it right. I called the town about the float having moved out of position due to the ferry springing off of it. The mooring rock is not big enough to accommodate this.

JULY: I had a talk with a boat owner about the way their boat was tied to the mooring. There was way too much scope interfering with surrounding boats. Throughout July there were many conversations regarding mooring space and abuse of tie-up limits. Things for the most particularly went smoothly.

AUGUST: August was also a busy month. The Ward's moorings were checked, as well as, the Bancroft's moorings. There were many discussions about putting a lift on the dock. On the 9th, there were complaints of music too loud on the dock. Kids were having fun. When I spoke to them they were fine and turned it down. The town moorings were used every day. I cannot recall one day that at least one transient vessel was not using one of them. On the 30th, I had more than one complaint about old bait on the float and the stench. It was there a few days, but then disappeared.

SEPTEMBER: September was surprisingly active. Although many boats were gone, there seemed to be many still using the floats.

OCTOBER: On the 10th, the dinghy float came apart. On the 12th, there was an inspection of a new mooring for Rodney. On the 13th, the dinghy floats were hauled.

The floats remained in until November 17th and were used every day until then.

It was an overall busy season for the boating world. There were many questions and conversations that were not recorded in the report. Many of them were in passing on the dock

and were easily handled. There has been a recent request for a large mooring for at least a 120-foot boat. Work to accommodate this request is ongoing and a suitable spot will be determined. There were two people that applied for oyster farm permits. Each has four sites all approved through local, state, and federal rule.

I would like to thank everyone for their cooperation and respect on the docks and in the harbor. Looking forward to the 2017 season.

Respectfully submitted,

Norman C. Sanborn, II, Harbormaster



Great Cranberry Dock & View of Harbor

CRANBERRY ISLES MANSET DOCKMASTER REPORT

Opening the Maset facility on Memorial Day weekend is always a good indicator as to how vicious the previous winter was. The seawall had about three cubic yards of material washed out from behind it in several sink holes behind its length. One more good swell would probably start displacing the granite blocks. The asphalt pavement at the loading area had sunk down a couple inches along the sides, a big loft door blew off the south gable of the boat building while its counterpart door hung by one hinge and slammed back and forth in the spring breeze. A couple panels had disappeared from the big overhead door of the boat shop never to be found, the handrail at the bottom of the ramp was still broke off from last year when the ramp fell in, and boulders along the edge of the parking area were plowed into the surrounding swales where they remain.

However, the waiting room building's chimney top and bluestone cap were still intact. That blew apart two winters ago; David Sordyl and I stacked it all temporarily back in place, dry, but I didn't get a chance to reconstruct it with mortar until this summer.

Most mysterious was the hole beside the road at the dock entrance, right about where a parked car's tire would normally be. The dug hole, a considerable hazard for several reasons, was six feet long, three feet wide, and about a foot deep. The contents of the hole, a mix of gravel, stones, and general crud was spread over the asphalt entrance area and had since washed down the boardwalk, and under everything else.

I worked an annual 325.5 hours and there were 57 parking issues that required some degree of investigation, continuing the declining numbers from 81 in 2015, and 84 in 2014. No vehicles needed towing. Parking problems are usually resolved with a phone call now, much better than a few years ago.

I got word that a fifth boat float is constructed to be inserted between the four existing floats hopefully next year. This is great as the number of dinghies has doubled since last year, and now requires a whole side of the innermost float. We had a few times when all the float space was occupied, and many times when a larger boat did not have a space to tie up.

The south boathouse open loft doors were replaced back into position and screw blocked shut from inside, as were the doors on the north gable that were about to blow out. I fabricated new overhead door panels and replaced the missing ones in the huge overhead door.

We procured a couple cubic yards of blown ledge to fill the seawall washouts. As evidence by how obstinate it is to shovel, this stuff should stay put a lot better. Bucket by bucket along the seawall, this got done and it will be interesting to see how it holds up by next spring.

Jesse from Chalmers Enterprises welded a new section of handrail to the bottom of the ramp and replaced a broken preventer tab that keeps the bottom flopper from sliding sideways and out when it's rocking and rolling. We did not have much of that this summer.

The roof leak at the Marsh Insurance house was fixed and I replaced the water damaged ceiling tiles in the back room there. There's a dead apple tree near the Marsh parking area that I plan to remove in October along with some tree work along the municipal parking where the foliage is consuming parking spaces.

We discovered a potential dangerous situation with the wooden waiting bench at the road loading area. The back of the bench had no lower cross plank, which could allow a child to fall through and drop off the pier to the shore or water below, depending on the tide. It has been solved and now there is a plank there.

I recommend we keep an eye on winter boat placement in the parking area so that we maintain access around the building and keep the big bay door available for fire access. There is already a good sized boat placed there while spaces in front of the waiting room are temporarily being used by people displaced from their assigned spot for tree service.

The Manset facility again provided its versatility this summer as a resource multiplier. The office/studio, now cleaned up and partially furnished, is a fine meeting place and mail drop for Code Enforcement Officer and plumbing inspector business. Residents with project plans, contractors and realtors are coming by. The warehouse bay came in handy as Ric Gaither, Scott Bracy and I staged three truckloads of donated commercial grade physical fitness machines to go to the Great Cranberry Church gym.

The roof of the waiting room area, over the office where it joins the wall of the boat shop is not waterproofed properly. Huge amounts of water run off the roof and valley above this juncture and are causing the wall to rot and shingles to buckle up. We'll probably also find the roof sheathing rotting under the shingles. This should be addressed very soon.

It was the best summer weather-wise that I ever remember, albeit too dry. It goes by faster every year. Hope to see everyone again there next year, and determine again how vicious the coming winter really was.

Respectfully submitted,

Dennis Dever, Manset Dockmaster

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 resolutions 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 2017 in our community!

Respectfully submitted,

Cari Alley, LHO

CRANBERRY ISLES HEALTH COMMITTEE (CIHC) REPORT

The Cranberry Isles Health Committee (CHIC) is committed to meeting the health needs of the Cranberry Isles community.

The Tel-e-med clinic is open for appointments upon request. Our Staff is happy to help you set up an appointment with the clinic in Southwest Harbor, or another clinic if they are unavailable. They can also help set up appointments with counselors at MDI Behavioral Health and Acadia Family Center. This service is located in the Ladies Parlor of the Islesford Neighborhood House. A ticket is available for residents from Great Cranberry on the Beal and Bunker ferry, should they wish to use the Tel-e-med clinic. All appointments are confidential.

We have hosted talks via the Tel-e-med unit on balance and safety, and communication. We plan to have talks on heart health and cancer. We would still like to connect the islands for the health talks over the Tel-e-med unit.

The Dentist came to Islesford to see patients from both islands. We also coordinated flu clinics on both islands. Our major accomplishment was a health fair held on Islesford. We had multiple health vendors such as an Audiologist, Chiropractor, Pharmacologist brown bag, Massage, Yoga, Bone Density and Blood Pressure Screenings just to name a few. We had two people attend the Eldercare Care Conference on Islesboro this year.

Great Cranberry is doing its Island Cooks program again this year. Volunteers make meals once every other week during the winter for people who have a hard time making it out and around during the winter months. It is appreciated not only for the wonderful meals, but for the companionship offered by the cooks themselves.

The CIHC hopes to assist the community with any health concerns. Please contact any member of the committee to share ideas for future talks, clinics, or services.

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

Respectfully submitted,

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

ANIMAL CONTROL OFFICER REPORT

Greetings folks! Today I am going to try to keep this short and sweet. As far as ACO issues in the Town of CI, I would love to say that there really have not been any. Of course there have been animal complaints but they have been of farm animals and/or wild animals. It is frustrating as ACO to get the calls and to want to help, but to really have my hands tied. The primary role of the ACO is field calls that have to do with domestic animals, such as dogs. When it comes to farm animals, I can respond to calls of neglect and abuse. Most often I will have to hand the call over to a Humane Agent. Any wild animal call I get I must hand off to Fish and Wildlife. The system in place is a good one and one that seems to work. Though sometimes it is frustrating and leaves folks feeling like their voices are not heard. I always hear you and if I have said it once, I have said it a hundred times; I never want animals to annoy folks. I would rather talk to someone who is frustrated then to have them have their frustrations unheard!

I would like to thank and applaud all of you dog owners in this here report this year! As a town we had every dog registered that lives here! WOW! How exciting. Of course I have to launch into my speech about the importance of dog registration. In the State of Maine when you register your dog in a town you are not "locking" your dog into that town. It is incredibly important to register your dog in the town(s) that you spend a good amount of time. If for some reason your dog gets away from you that dog registration is what is going to get him/her home! Your dog can have dual, triple and/or single registration. They do not void each other out! An example is if you live on MDI for the winter months and out on the CI for the summer, you can register your pooch at your local town office on MDI and you can call Denise at our Town Office and register your pooch out here. Dual Citizenship. If pooch is fixed then you are going to spend a total of \$12 to do this. \$6 for MDI and \$6 for our town. Now pooch breaks free one day and runs free on MDI. The local ACO finds him and brings him home to you. When you come back out for summer and that wily pooch breaks free from you, I find him. Well good luck.... I get to bring him home to you! If your dog is **NOT** registered in the town(s) that you spend a good amount of time, then your pooch does not get returned to you! Your pooch has to go to a shelter. Not only is this a stressful outcome for you but it is also a pain for your dog. Being captured, transported to a shelter, possibly in a cage near other loud dogs all the while not knowing where you are to help them can really stress a dog out. You will also have fees associated with your dog being taken to a shelter once you finally find out that your dog has been taken to one and ferry costs. When I think about all that I think that the \$6/\$11 fee to register my dog is well worth it! I am hopeful that this year I can announce proudly again that all dog citizens of the CI are registered! It really is bragging rights at the yearly ACO training!

Thank you for your dedication to your 4-legged family members!

Respectfully submitted,

Cari Alley, Animal Control Officer

ISLESFORD CONSTABLE REPORT

2016 was another relatively quiet year on the constable front. Even during the summer, which is typically when most of my action occurs, my phone rang considerably less at 1 AM. That definitely did not hurt my feelings.

One complaint that I did field on several occasions stemmed from a town ordinance that was established in the early 1940s. It is none other than the bicycle night light ordinance, the ordinance basically states that any bicycle operating at night should have a proper light affixed to the front and either a reflector or a red light affixed to the rear of the bicycle. It is obviously something that people don't think about very often and has gone unenforced for quite some time. I myself was vaguely aware of the ordinance but hadn't given much thought to it until a number of people voiced some concerns about it this past summer. The complaints were legitimate public safety concerns that stem from some close encounters between bicyclists and pedestrians on dark foggy nights last summer. It is a town ordinance and unless it is overturned I will do my best to enforce it when I consider it a public safety issue.

As I typically do in my annual report, I would like to talk about the island speed limits. I usually field several complaints year-round about people driving well above the island speed limit of 15 mph. I have always said there should never be a reason to drive faster than 15 miles per hour on Islesford. There are too many kids playing close to the road, the vehicles have rusty brake lines that could fail at any minute it's simply too dangerous and the island is too small. That being said, this year I really feel like people respected the speed limits and did a much better job of driving at a safe speed so I want to thank everybody for that. It makes the island a much safer place to live.

I look forward to serving the town in 2017.

Respectfully submitted,

Richard Howland, Constable



Elliott Hadlock, Luciana Pickering & Bode Duggan out for a wagon ride

GREAT CRANBERRY/SUTTON ISLAND CONSTABLE REPORT

For the most part this has been a very quiet year. The major problem of breaking and entering for a number of homes on Sutton Island was solved with the arrest of several individuals who were from Mount Desert Island and unrelated to hunting. These individuals were subsequently brought before the County Court for their actions. Sutton Island did have some electric power issues during the year and Emera was able to resolve them quickly.

On Great Cranberry Island the principal issue is not forgetting that we have a number of children riding two and three wheel bikes. Safety first with reduced driving speeds is mandatory! 15 MPH is the posted speed and don't forget that these children are on both sides of the road. Registering of automobiles is a state law and requires obtaining insurance in order to do so. Last year we had a vehicle/bike incident and fortunately the youngster was not injured badly. Nevertheless don't forget that the kids are riding up and down on these roads and that caution is required.

Minor accidents on the island included a gunshot wound, leaving the road through inattention to ditches and failure to have auto brakes checked. Everyone came out of their accidents without serious injury but still, pay attentions to what you are doing.

While the Cranberry Isles does not have an organized Police Department for law enforcement, I believe the Constables have continued to work successfully with the public in ensuring registration of automobiles and keeping dogs on a leash, both of which are mandated by State law. Leaving unregistered automobiles at the Town landing, however, has again been a problem and I remind all that leaving a vehicle for more than two weeks on a public way or parking lot can initiate its removal by action of the Board of Selectmen.

Thank you for respecting your neighbors, private property and driving speeds.

Respectfully submitted,

Richard Beal, Constable

Public Safety 5 Year Plan

Public Safety

Here is an updated 5-year plan based on completed activities over the past few years. We are behind in some areas- but we are slowly making progress in updating equipment so that Cranberry and Islesford have duplicate gear and establishing water sources. 2017 will hopefully prove to be a busy and productive year!

☐ 2015

- ☐ ~~Comprehensive training program adopted for both island depts. To be modeled after ME FF1 standards.~~
- ☐ Equipment replacement schedule (bunker gear)
- ☐ ~~501c3 In progress for both auxiliary depts. (IVFD/ GCIVFD)~~
- ☐ GCIVFD facility improvement schedule
 - ☐ ~~Town Attorney advise on possibility of modifying existing station based on deeds.~~
 - ☐ Ambulance was relocated to furthest small bay that had been unused.
 - ☐ ~~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)- (Requested, one ISO Rep for the entire state. Waiting for a regrading date.)
- ☐ ~~Roster revisions to include core members.~~
 - ☐ Policies in place to require members to attend trainings to remain on the dept. (In Progress)
- ☐ Town Attorney advise on logistics of combining FD's./ Town Attorney advise on repayment policy for training.
- ☐ Accountability & FF/ CIRS #'s sorted (In Progress)
- ☐ Job descriptions (In Progress)
- ☐ ~~GCI Town funded truck replacement~~
 - ☐ ~~NFPA standards on replacement~~
 - ☐ ~~2016 International chassis to match Islesford~~
 - ☐ ~~Pumper 970 gallon tank~~

Public Safety 5 Year Plan

- ☐ ~~1972 Green Chevy to be replaced first~~
- ☐ NIMS compliance by end of year to allow for more federal grants.
- ☐ ~~Repeater installed for all public safety depts in TCI.~~
- ☐ Basic Pump operators course on Islesford (most likely)
- ☐ 2017
 - ☐ 4 Interior FF's by July 1, 2017 (FOR TCI) (6 as of 1/3/17)
 - ☐ Air supply trailer/ Cascade for the town. Budgeted for 2017.
 - ☐ ~~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)
 - ☐ Community Emergency Operations Plan Revisions completed (In Progress)
- ☐ 2018
 - ☐ LCI- Wildland/ Brush Truck (F350 w/ skid unit)
- ☐ 2019
 - ☐ Water Tanker for GCI
 - ☐ GCI Cistern
- ☐ 2020
 - ☐ Duplicate LCI Wildland/ Brush Truck for GCI
- ☐ Ongoing
 - ☐ Constant recruitment (liquid funds for training)
 - ☐ Continued private fund raising for both islands.
 - ☐ Continued grant search for both islands.

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

**TOWN OF CRANBERRY ISLES
ANNUAL TOWN MEETING
THE WARRANT 2017**

**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 Longfellow School, Great Cranberry Island, in said town, on the 11th day (Second Saturday) of March AD 2017 at 9:00 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 2017 warrant.
5. To elect by ballot a Selectman for the term of three years. (Term expiring: Florence J. Sprague)

Ballot: _____ (term expiring 2020)

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

Recommended: \$ 8,000 for the chairperson, \$ 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: Kelly Sanborn).

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

<u>Name</u>	<u>Island</u>	<u>Term expires</u>
Kelly Sanborn, Chairman	Great Cranberry	2017
Cari Alley	Little Cranberry	2018
Amy Palmer	Little Cranberry	2019

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: Ingrid Gaither).

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	2017
Chris White	Great Cranberry	2017
Karin Whitney	Great Cranberry	2018
Joanne Thormann	Little Cranberry	2018
Jasmine Samuel	Little Cranberry	2019
Branden Stubbs	Great Cranberry	2019
Nicholas Barton	Great Cranberry	2019

Ballot: _____ (term expiring 2020)

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: Chris White).

Ballot: _____ (term expiring 2020)

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 seven percent (7%) APR on all 2017 taxes not paid by December 01, 2017. Municipalities may, by vote, determine the rate of interest that shall apply to taxes that become delinquent during taxable year 2017 until those taxes are paid in full. The maximum rate of interest that can be charged per Title 36, MRSA §505.4 is seven percent (7%) 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 2018, February 2018, and March 2018 equal in aggregate to three twelfths (3/12ths) of the Operator's Budget approved for the Year 2017. 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 2018.

CRANBERRY ISLES SCHOOL DEPARTMENT

Articles

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

- Article 16A** To see what sum the School Committee is authorized to expend for **Regular Instruction** for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

School Committee recommends **\$329,448**

Note: 2016-17 Amount was \$ 273,728

- Article 16B** To see what sum the School Committee is authorized to expend for **Special Education** for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

School Committee recommends **\$ 52,465**

Note: 2016-17 Amount was \$ 53,427

- Article 16C** To see what sum the School Committee is authorized to expend for **Career and Technical Education** for the fiscal year beginning July 1,

2017 and ending June 30, 2018.

School Committee recommends \$ -0-

Note: 2016-17 Amount was \$ -0-

Article 16D To see what sum the School Committee is authorized to expend for **Other Instruction** for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

School Committee recommends \$ 14,705

Note: 2016-17 Amount was \$10,505

Article 16E To see what sum the School Committee is authorized to expend for **Student & Staff Support** for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

School Committee recommends \$ 24,838

Note: 2016-17 Amount was \$24,469

Article 16F To see what sum the School Committee is authorized to expend for **System Administration** for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

School Committee recommends \$ 17,131

Note: 2016-17 Amount was \$16,084

Article 16G To see what sum the School Committee is authorized to expend for **School Administration** for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

School Committee recommends \$ 34,027

Note: 2016-17 Amount was \$34,383

Article 16H To see what sum the School Committee is authorized to expend for **Transportation & Buses** for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

School Committee recommends \$ 52,000

Note: 2016-17 Amount was \$47,600

Article 16I To see what sum the School Committee is authorized to expend for **Facilities Maintenance** for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

School Committee recommends \$ 54,274

Note: 2016-17 Amount was \$51,919

Article 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, 2017 and ending June 30, 2018.

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

Note: 2016-17 Amount was \$71,031

Article 16K To see what sum the School Committee is authorized to expend for **All Other Expenditures** for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

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

Note: 2016-17 Amount was \$-0-

Note: Articles 16A – 16K authorize a total budget of \$ 649,919

Note: 2016-17 Total Budget was \$ 583,146

Hand Count Required

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

Article 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 \$195,542**) 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, 2017 to June 30, 2018.

School Committee recommends **\$ 174,627**

Explanation: The Town of Cranberry Isles's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act is the amount of money determined by state law to be the minimum amount that a municipality must raise in order to receive the full amount of state dollars.

Hand Count Required

Article 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, 2017 to June 30, 2018.

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

Article 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: \$294,317**) for the period July 1, 2017 to June 30, 2018, which exceeds the State's Essential Programs and Services allocation model by (**Recommend: \$289,956**) as required to fund the budget recommended by the school committee.

The School Committee recommends **\$ 294,317** for additional local funds and gives the following reasons for exceeding the State's Essential Programs and Services funding model by **\$ 289,956**: The State funding model underestimates the actual costs to fully fund the 2017-2018 budget.

Explanation: The additional local funds are those locally raised funds over and above the Town of Cranberry Isles's local contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and local amounts raised for the annual payment on non-state funded debt service that will help achieve the Town of Cranberry Isles's budget for educational programs.

Note: Articles 16L, 16M & 16N raise a total town appropriation of **\$539,975**

Note: 2016-17 Total Town Appropriation was \$ 507,988

Hand Count Required

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

Article 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, 2017 and ending June 30, 2018 from the Town's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, section 15690, unexpended balances, tuition receipts, state subsidy and other receipts for the support of schools.

School Committee recommends **\$ 649,919**

Note: 2016-17 Total Budget was \$583,146

Article 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 2017-2018 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: \$ 24,941 School Committee recommends passage.

Article 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 2017-18 school year with an unknown projected enrollment.

School Committee recommends passage.

Article 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 2017-2018 school year with a projected enrollment of approximately ten students.

School Committee recommends passage.

17. Shall an ordinance entitled “Land Use and Shoreland Zoning Ordinance March 11, 2017” be enacted?

Note: Passage of this Ordinance would repeal the “Land Use Ordinance for the Shorelands of the Town of Cranberry Isles, Hancock County, Maine” enacted on March 10, 2012.

18. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to appropriate and expend up to forty thousand dollars (\$40,000.00) for the construction of a septic system and bathroom on Town property on Islesford for the municipal garage that houses the Islesford Volunteer Fire Dept. 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.
19. To see if the voters of the Town of Cranberry Isles will appropriate and authorize the Municipal Officers to expend up to five thousand dollars (\$5,000) toward the cost of restoring and renovating the Spurling Point Cemetery on Great Cranberry Island.
20. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to borrow funds in the original principal amount of up to six hundred and seventy-two thousand dollars (\$672,000.00) for the extension of the

- Islesford Town Dock, and to further authorize the Municipal Officers to do any and all things necessary to award and enter into necessary construction contracts on behalf of the Town, expend the borrowed funds, and all other things reasonably necessary to accomplish the purpose of this article.
21. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to appropriate twenty-four thousand dollars (\$24,000.00) for the purchase and installation of hoists for the Islesford and Great Cranberry Town Docks, and to further authorize the Municipal Officers to do any and all things necessary to award and enter into necessary 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 borrow funds in the original principal amount of up to One-hundred and fifty thousand dollars (\$150,000.00) for the construction of a town office addition to the Islesford Fire Station, Maple Avenue 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.
 24. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to appropriate and expend 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.
 25. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to enter into a purchase and sales 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.*
26. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to borrow funds in the original principal amount of up to one million two hundred thousand dollars (\$1,200,000.00) to build a fiber network for Little Cranberry, Great Cranberry and Suttons 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: This project would be done in 2 phases over 2 years (2017 & 2018). The initial phase would be fiber build-out and a microwave backhaul on Islesford that would be completed by October 2017. The second phase of fiber build-out would be Great Cranberry and Suttons Island in 2018. Borrowing would take place over 2 years to cover costs for each phase. It is anticipated that a substantial portion of both phases would be paid for with grants from federal, state and private non-profits sources, such as USDA, Norther Borders and ConnectME. Due to the poor level of existing service, or lack of it, the Town is in very good shape for getting grants. Any internet service provider we partner with would be asked to also pay for some of the upgrades. For the 2017 Islesford project, the Town would likely have to initially borrow funds to start the project this summer. Some grant funding (USDA grant for example) could be used to offset or reimburse for those costs. The more grant funding we receive, the less borrowing the Town will have to do.

27. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to partner with an internet service provider in order to build a fiber network for Little Cranberry, Great Cranberry and Sutton Island that would provide long-term internet broadband services for the whole community, and to further authorize the Municipal Officers to award and enter into agreements, necessary design and construction contracts on behalf of the town, and all other things reasonably necessary to accomplish the purpose of this article.

Note: This article will show community support for partnering with an internet service provider to develop broadband internet infrastructure for the Town that would provide the whole community with improved internet services using the next generation of technology such as fiber connections.

28. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to make application for and execute any documents related to grant funding for the development of a municipal broadband services network for Cranberry Isles, and to accept said funds if awarded and authorize their expenditure for the purposes specified in the grants.
29. To see if the voters of the Town Of Cranberry Isles will vote to authorize the Municipal Officers to enter into a six (6) month lease agreement in 2017 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.
30. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to appropriate and expend up to ten thousand dollars (\$10,000) to hire a consultant to assess and evaluate the electrical power and

telephone lines and poles on Great Cranberry Island, Little Cranberry Island and Sutton Island, and to further authorize the Municipal Officers to do any and all things necessary to award and enter into necessary contracts on behalf of the Town, expend the funds, and all other things reasonably necessary to accomplish the purpose of this article.

Note: The results of the survey will be given to the Maine Public Utilities Commission, Emera Maine and Fairpoint in order to begin a process of getting old and outdated infrastructure upgraded for the Town.

31. Future Town Meeting

To see if the voters of the Town of Cranberry Isles will vote to hold the next annual Town Meeting in 2018, on 10, March 2018 at the Islesford Neighborhood House, Islesford, Maine and to open the meeting at 8:30 a.m.

32. To see if the voters of the Town of Cranberry Isles will vote to increase the property tax levy limit of one million, seven hundred and seven thousand, five hundred and ninety-six dollars (\$1,707,596.) established for the Town of Cranberry Isles by State law in the event the municipal budget approved under the preceding articles will result in a tax commitment that is greater than that property tax levy limit.

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 Operations Budget. Each department shall be voted on separately:

2017 TOWN OPERATIONS BUDGET RECOMMENDED DEPT. TOTAL

Dept. 51 – General Government

327,140.00

Town Office: Rent & Utilities	16,540	(2016 328,685)
Office Supplies & Postage	5,500	
Administrative Expenses	10,000	
Insurance	7,000	
Legal	25,000	
Accounting	10,000	
Web Site	2,000	
Selectmen Compensation	23,000	
Contingency Fund	20,000	
Printing	3,500	
Treasurer / Tax Collector / Clerk	45,000	
Elections	1,000	
HCPC Dues	650	
HCPC LUZO Assistance	3,000	

Tax Assessor	28,000
Administrative Assistant	47,850
Deputy Clerk / Treasurer	18,000
Public Safety Coordinator	28,100
Payroll Taxes	16,000
Employee Health Benefits	20,000

Dept. 52 – Public Safety

194,025

(2016 354,300)

Fire Dept. Zone 1 (GCI)	
Utilities	2,700
Heating Oil	5,000
Gasoline	400
Insurance	7,000
Community Safety Program	1,000
Training	1,000
Equipment	5,000
Tests	4,000
Maintenance	3,500
Cascade Air	20,000
Travel	1,000
Ambulance Bay Upgrade	6,000

Fire Dept. Zone 2 (Islesford)	
Utilities	1,200
Equipment	10,000
Maintenance	3,500
Tests	4,275
Heating Oil	5,000
Gasoline	400
Insurance	8,000
Training	1,000
Cascade Air	10,000
Septic	40,000
Travel	1,000

Fire Dept. Zone 3 (Sutton)	
Equipment	2,000

C.I. Rescue Service	
Little Cranberry Island	
Ambulance	1,000
Supplies	2,200
Stipend	2,500
Training	500
Insurance	1,000

EMS Conference	4,500	
Great Cranberry Island		
Ambulance	500	
Supplies	2,200	
Stipend	2,000	
Training	500	
Insurance	1,000	
EMS Conference	2,300	
911 Services	1,100	
Streetlights	5,500	
Utilities Assessment	10,000	
Animal Control Officer	1,000	
Equipment	500	
Training	500	
Constable		
Compensation	5,000	
Admin. Expense	500	
Harbormaster	2,000	
Fire Warden Training	750	
Insurance	4,000	
Dept. 53 – Health & Sanitation		129,010
Solid Waste		
Sutton	6,500	(2016 110,150)
Contracts	85,000	
Metal	1,200	
Tipping Fees	14,000	
Hazardous Waste	4,000	
Capital Improvements	500	
Permits	850	
Electricity	800	
CEO / Plumbing Inspector	12,750	
General Assistance	2,000	
Supplies	750	
Health Officer	800	
Dept. 54 – Public Transportation		155,618
Town Roads		
Maintenance	50,000	(2016 190,300)
Snow Removal		
Compensation	5,000	
Salt / Sand	8,000	
GCI Contract	17,000	
Town Truck		
Gas	1,000	
Insurance	800	

Garage Heating Oil	1,800	
Garage Maintenance	4,200	
Commuter Service		
Winter	54,818	
Summer	13,000	
Dept. 55 – Schools		649,919
		(2016 583,146)
Dept. 56 – Donations		22,800
GCI Library	4,000	(2016 22,800)
Islesford Library	4,000	
GCI Community Center	3,000	
Islesford Neighborhood House	3,000	
Cranberry House	3,000	
Island Explorer	500	
NEH Library	300	
NEH Ambulance	1,000	
Life Flight	2,000	
Human Service Donations	500	
C.I. Education Fund (scholarship)	1,000	
Dept. 57 – Debt Service		369,375
SWH Parking – Taxable Bond	45,705	(2016 355,211)
SWH Parking – Tax Exempt Bond	130,580	
LCI Municipal Garage	22,610	
LCI Roads Capital	13,000	
LCI Pumper Truck	10,985	
LCI Attacker Truck	25,460	
GCI Fire Truck	39,535	
County Tax	81,500	
Dept. 58 - Municipal Facilities		2,280,510
Teleconference	400	
NEH Parking Lot		(2016 290,725)
Snow Removal	3,800	
Lease	40,850	
Joy Road Parking Lot		
Insurance	750	
Lease	4,000	
Manset Parking Lot		
Grounds	4,000	
Maint. & Improvements	4,000	
Snow Removal	2,000	

Insurance	3,200
SWH Property Tax	22,000
Enforcement	6,500
Warehouse / Apartment	
Utilities	2,700
Insurance	2,000
Mansell Road Building	
Insurance	1,000
Grounds	1,200
Snow Removal	1,000
SWH Property Tax	5,200
Restrooms	
Maint. & Improvements	1,500
Cleaning	10,810
Supplies	800
Wharves / Floats / Ramps	
Electricity	2,000
Maintenance - Sutton	50,000
Moorings	9,000
Insurance	6,400
Contracts	36,600
LCI Dock Extension	672,000
Hoists	24,000
Manset Supplies	500
Town Land	
Cemeteries	5,500
Town Office	150,000
LCI Town Field	3,000
Internet	1,200,000

TOTAL APPROPRIATIONS FOR TOWN OPERATIONS= \$ 4,128,397

TOWN OPERATIONS BUDGET

APPLIED RESOURCES

Loans:	2,022,000
Estimated General Fund Receipts:	188,946
School Dept. (State Subsidies and Misc.):	109,944
Commuter Service Subsidy:	22,000
Property Taxes (2017):	1,785,507

TOTAL= \$ 4,128,397

Given under our hand and Town seal this 7th day of February, 2017.

****ORIGINAL DOCUMENT IS SIGNED BY:**

Richard F. Beal, Chairman

Florence Joy Sprague

Malcolm Fernald

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 2017 to be placed before the voters of the Town of Cranberry Isles on 11 March 2017.

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 8th, 9th, and 10th of March 2017 between the hours of 9:00 A.M. and 3:00 P.M., and at the Longfellow School on the day of the meeting, March 11, at 8:45 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.**

RICHARD ALLEY JR. DUCK STAMP PAINTINGS



RICHARD ALLEY JR. DUCK STAMP PAINTINGS



ISLESFORD FIRE DEPARTMENT REPORT

2016 was another positive and successful year for the Islesford Volunteer Fire Department. We were able to train alongside the Great Cranberry Island Volunteer Fire Department on several occasions as well as some wild land fire training on Sutton Island, which was very well attended.

The biggest news for our department was the completion of our cistern which gives us access to 20,000 gallons of fresh water that is easily accessible year-round right off the side of the road in the town field. Freshwater has always been our biggest Achilles' heel fighting fires on these outer islands, so the cistern gives us a tremendous advantage. We trained on it successfully and will continue to train on it on an annual basis.

One of my biggest goals looking forward is going to be working as closely as possible with the Great Cranberry Island Department so we are basically one big cohesive unit. Now that Great Cranberry has the sister truck to our pumper truck it will streamline our firefighting operations. We will be able to jump from island to island and members of each department will have knowledge on how to operate each truck. My other goal is to recruit more volunteers to join our department, over the past few years we have unfortunately lost some of our top members who have had to move off the island for a number of different reasons. As everybody knows, living on an island can be difficult and housing is a major issue out here, but in order to keep our department viable to safely protect lives and property we need as many volunteers as possible. I understand that everybody is busy, I am just as busy as everybody else. Some things are worth making time for. Please consider volunteering, it is a very positive group of people to be involved with and we have a lot of fun. I would like to thank everybody that has supported this department over the years and I look forward to serving this department for the years to come.

Respectfully submitted,

Richard Howland, Chief

GREAT CRANBERRY ISLAND VOLUNTEER FIRE DEPARTMENT

2016 was a very positive year for the Great Cranberry Island Volunteer Fire Department. We had several very successful trainings that were well attended. In April, we had what we like to call mock call training. Basically we simulate what it would be like if we had an actual house fire. We start out at the station and go through every step from changing into our gear, staging the trucks at the fire scene and sending firefighters into the house to search for victims. We were able to set up a successful water shuttle, meaning we had one truck at the scene pumping water while the other truck was shuttling water back-and-forth from a well. It was very encouraging to have both of our island's fire departments working together side-by-side. This type of training is vital to prepare ourselves for a major event.

We also had our entire new dry hydrant successfully installed at the Fire pond on Great Cranberry. We were able to test it out in November and drafted water successfully. That provides us with a very viable resource and gives us access to a lot more freshwater that we so desperately need. The department held its first fireman supper in over 8 years, it was standing room only and we raised a considerable amount of money. Support from the community was overwhelming and people are already talking about next year's event. I would like to thank Mark Alley for making it all happen!

But of course the biggest and most exciting news for the Great Cranberry Island Volunteer Fire Department is the arrival of Harry, the brand-new pumper truck that we took delivery of on December 19th. The truck is identical to the pumper truck that the Islesford Fire Department purchased in 2013. This will help us work back-and-forth between both departments as we will be able to jump from one truck to the other seamlessly.

The new truck gives us a huge advantage in helping to fight a structured fire safely and effectively, but please remember that the best way to fight a fire is prevention. Let's hope we never have to use the truck except for training. I would like to thank all the members who donated their time and energy and I would also like to encourage anybody that is interested to volunteer. It's a fun and positive way to give back to the island. Let's hope 2017 is another productive year.

Respectfully submitted,

Richard Howland, Chief

CRANBERRY ISLES RESCUE SERVICE

Current Cranberry Isles Rescue Service members include: Luke Abell, Katelyn Damon, Cory Duggan, Peyton Eggleston, Paul Fernald, Margaret Houghton, Tom Powell, Rebecca Powell, David Rackliff, Kelly Sanborn, Mary Schuch, Hugh Smallwood and Emily Wright.

In May, the service sent five EMTs to a Wilderness EMT course on Hurricane Island for five days. Luke Abell, Katelyn Damon, Cory Duggan, Mary Schuch and Hugh Smallwood expanded their scope of practice to include wilderness protocols. Northeast Harbor Ambulance also sent responders to the training, including dual NEHA/CIRS members Margaret Houghton and Paul Fernald. We spent time in the classroom, but the majority of our days were spent doing hands on training in scene management, patient assessment, treatment, packaging and transporting. The class was a great refresher and expanded our skills tremendously. Much of the material in the wilderness course relates to similar challenges we face as islanders. The scenario-based learning helped reinforce the teamwork and problem solving skills necessary for success.

In November, eleven responders attended the Atlantic Partners EMS conference held at the Samoset Resort in Rockport. This conference gives us a chance to interact with and learn from other EMS providers from around Maine and the rest of New England. While at Samoset, we attended a wide variety of continuing education courses necessary to maintain our certifications.

In 2016, the service responded to twenty requests for assistance. August was our busiest month.

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



Annual Report for the MDIRSS/AO91 Board December 2016

During the 2015-2016 school year, MDI educators focused on quality implementation of standards based teaching and learning, the programmatic implications of proficiency-based diplomas, and the piloting of our revised Supervision and Evaluation System. Student Performance Data revealed improvements in writing and growth in reading and science but pointed to the need to improve math teaching and learning. Student enrollment across MDI schools has remained steady for the third year in a row. While we recognize there is always more to be done to address the needs of all of our learners, we feel the combined efforts of MDIRSS educators are contributing to continuous improvement in our educational program at all levels.

Big Picture

Looking Back (September 2015 to August 2016)	Looking Ahead (September 2016 to August 2017)
<ul style="list-style-type: none"> Completed revisions to the teacher/principal supervision and evaluation system; received approval from local boards, submitted plan for pilot to the state. Developed 11 budgets which were soundly approved by the boards that oversee them as well as town councils; successful annual audit process Submitted and gained approval of state, federal and local grants. Continued to explore and implement revisions to the AOS structure, cooperative initiatives among towns, and opportunities to improve efficiency and effectiveness. 	<ul style="list-style-type: none"> Continue to strengthen standards-based curriculum, assessment, instruction and reporting initiatives leading to a Proficiency-based Diploma. Encourage and support physical and mental wellness across the school community. Improve building safety and security across the district and complete identified capital improvement projects. Explore, and consider, AOS-wide Pre-K programming. Continue to strengthen integrated Science, Technology, Engineering and Math (STEM) programming K-12. Implement Long-Range Planning Process with community visioning and input from stakeholders. Complete Department of Education Special Education Program Audit.

Goal 1: Improve Student Achievement and Engagement in School

Rationale: *Success in the 21st century requires students to leave their K-12 educational experience with high levels of literacy and numeracy. As a district, we need to be engaged in a cycle of continuous improvement to best serve all of our students each year. Programming [curriculum, course of study, pathways, RTI (Response to Intervention), etc.], therefore, must be specifically targeted to improving reading, writing, mathematics, critical thinking and student engagement. New and existing programs of study must be measured by how well they contribute to improvement in these five areas. Parents need to be informed and actively involved as partners with the school system in supporting their children's education.*

Looking Back (September 2015 to August 2016)	Looking Ahead (September 2016 to August 2017)
<ul style="list-style-type: none"> MDIHS freshmen and sophomores experienced a team approach to teaching to increase student success in demonstrating proficiencies necessary to earn a high school diploma. Students were assessed in grades 3 through 8 and 11 through a new state exam in Math and Reading. The SAT was reinstated as the high school assessment. Improved student achievement in writing and growth in the areas of reading and science. 	<ul style="list-style-type: none"> Ensure all K-12 classes are standards-based. All high school teachers will utilize the Mastery Connect system for tracking and reporting student achievement related to standards. Eighth graders will transition to the high school in a standards-based reporting system. Focus on improving math and reading instruction. Implement a robust Response-to-Intervention (RTI) program in all MDIRSS schools, K-12. Expand and support hands-on science, place-based and service learning throughout the district. Obtain approval for Marine Service Technologies satellite CTE program at the high school. Improve Multiple Pathways. Add AP courses in Environmental Science and Humanities.

Goal 2: Improve Teaching and Learning

Rationale: Research shows that quality teaching is the most important variable in student achievement. Skilled teachers who are supported by administrators, have quality teaching materials, have access to, and utilize timely data about student learning, and who actively participate in ongoing professional development make a positive difference for students. Therefore, it is important that the district prioritize teacher professional development, support, supervision and evaluation.

Looking Back (September 2015 to August 2016)	Looking Ahead (September 2016 to August 2017)
<ul style="list-style-type: none"> • Provided mentoring for more than 20 high quality new teachers across the district. • Implemented new standards-based curriculum, assessment, instruction and reporting initiatives leading to Proficiency-based Diplomas. • Increased amount of local and in-state professional development provided by the district and community and state partnerships. 	<ul style="list-style-type: none"> • Complete comprehensive pilot of new teacher and principal evaluation system, including increased peer-to-peer classroom observations. • Strengthen use of data to inform instruction. • Continue ongoing efforts to strengthen standards-based curriculum, assessment, instruction and reporting. • Continue work towards revising and standardizing MDIRSS reporting. • Provide responsive teacher professional development and time for teacher collaboration district-wide. • Increase amount of instructional coaching and emphasize focus on effective instruction district-wide.

Goal 3: Strategic Allocation of Resources, Use of Personnel and Financial Planning

Rationale: The Mount Desert Island Regional School System (MDIRSS) is committed to providing students with an excellent education. However, resources are not unlimited and must be used strategically. Maintenance and utility costs, health insurance and employee benefits must be considerations in seeking efficiencies so as to maximize available resources. Advances in technology enables us to think differently about course delivery, communication, professional development, resource sharing and infrastructure upgrades. Our communities offer significant resources that MDIRSS schools can effectively utilize to further collaborate for collective impact. Preparing students for careers, college and citizenship in the 21st century requires strategic planning, coordinated resource management and accountability.

Looking Back (September 2015 to August 2016)	Looking Ahead (September 2016 to August 2017)
<ul style="list-style-type: none"> • Successfully conducted the search for a new Superintendent, district administrators and four building principals resulting in an exemplary team to lead the district forward. • Provided information regarding accumulated sick leave, personal leave and vacation to employees on a monthly basis. • Strengthened community partnerships; students at all MDI schools actively participated in the Acadia Centennial Celebration. • Improved technology infrastructure. 	<ul style="list-style-type: none"> • Streamlined approval process to facilitate consistency in all AOS policies. • Continue with cooperative initiatives among towns and opportunities to improve efficiency and effectiveness. • Implement single Community-Based Health Insurance Rating in lieu of local pools. • Streamline and implement consistent administrative procedures and protocols across the MDIRSS. • Develop and implement MDIRSS financial and hiring procedure manuals. • Provide each MDIRSS employee with a personalized annual total compensation report. • Continue to make data-informed decisions and align resource allocation as appropriate.

Marc Edward Gousse, Ed.D., Superintendent of Schools

Julie Meltzer, Ph.D., Director of Curriculum, Assessment and Instruction

Melissa Beckwith, Director of Special Services

Nancy Thurlow, Business Manager

CRANBERRY ISLES	15-16	16-17	16-17	16-17	16-17	17-18	SC Approved
	Actual	Current	Anticipated	Proposed			1/4/2017
	Receipts	Budget	Receipts	Budget	\$	%	
Fund Balance					Difference	Difference	
Carryover	111,348	66,558	83,612	79,094	12,536	18.84%	
Revenues					-		
Miscellaneous(Rent)	3,601	3,600	3,600	7,200	3,600	100.00%	\$600/mo.
Transfer from Tuition Reserve	-	-	-	16,150	16,150	0.00%	Using all of Tuition Reserve
State Subsidy	13,477	5,000	20,915	7,500	2,500	50.00%	Estimate
Property Taxes					-		
Town Appropriation	521,222	507,988	507,988	528,675	20,687	4.07%	
Articles 18L, 18M & 18N	EPS &			\$528,675			Increase per \$100,000 valuation
Total Revenues	649,648	583,146	616,115	638,619	55,473	9.51%	\$10.78
Town Appopr. W Addtl Items				539,975	31,987	6.30%	\$16.67
	15-16	16-17	16-17	17-18			w Addtl Items
	Actual	Current	Anticipated	Proposed	\$	%	
Regular Instruction	Expend.	Budget	Expend.	Budget	Difference	Difference	Explanation
1100-1000-510100	59,242	62,824	62,747	65,630	2,806	4.47%	Incl. Music/Art/Phys. Ed./French
1100-1000-510200	200	-	-	-	-	0.00%	
1100-1000-512300	2,897	3,000	3,000	3,000	-	0.00%	\$80/day (37.5 Days)
1100-1000-520100	2,548	3,022	3,019	3,157	135	4.47%	Incl. 3.36% Retirement cost
1100-1000-520200	15	-	-	-	-	0.00%	
1100-1000-520300	222	230	230	230	-	0.00%	
1100-1000-521100	19,592	21,729	20,061	21,801	72	0.33%	10% Rate
1100-1000-525100	-	3,000	3,000	1,500	(1,500)	-50.00%	1 - 3 credit course
1100-1000-525110	-	-	-	-	-	0.00%	
1100-1000-526300	-	-	-	-	-	0.00%	
1100-1000-527100	-	-	-	-	-	0.00%	
1100-1000-534000	-	-	-	-	-	0.00%	
1100-1000-543000	-	100	-	100	-	0.00%	
1100-1000-558000	8,352	9,500	9,200	9,800	300	3.16%	Incl Specials/Princ/Boat Mon/SpEd
1100-1000-561000	3,071	800	800	800	-	0.00%	
1100-1000-564000	961	500	500	500	-	0.00%	
1100-1000-573000	1,983	1,000	1,000	1,000	-	0.00%	
1100-1000-581000	337	400	400	400	-	0.00%	
1100-1000-589000	-	200	-	200	-	0.00%	Dir Dep Fees, Misc.
1100-1000-589005	2,200	2,000	2,000	2,000	-	0.00%	TLC - 1/2 Budget 1/2 REAP
1120-1000-510100	61,330	62,057	62,057	62,784	727	1.17%	
1120-1000-510200	22,970	26,500	27,648	28,000	1,500	5.66%	
1120-1000-520100	3,474	2,985	2,985	3,020	35	1.17%	Incl. 3.36% Retirement cost
1120-1000-520200	333	620	1,330	1,347	727	117.26%	
1120-1000-521100	15,873	17,461	16,121	17,519	58	0.33%	
1120-1000-561000	520	800	500	800	-	0.00%	
1120-1000-564000	237	250	250	250	-	0.00%	
1120-1000-581000	-	250	250	250	-	0.00%	
1100-1000-589001	-	8,000	8,000	8,000	-	0.00%	
1200-1000-556000	55,721	46,500	35,103	97,360	50,860	109.38%	16-17 (3) & 17-18 (7) & 1 Extra
Total Regular Instruction	262,079	273,728	260,201	329,448	55,720	20.36%	4% Tuit. rate incr. proj.
Article 18A	Regular			\$329,448			

0000-2410-510400	Office of Principal	22,723	23,323	23,323	23,323	23,941	618	2.65%		60 Day Contract
0000-2410-520400	Principal's Salary	1,093	1,122	1,122	1,122	1,152	30	2.67%		Incl. 3.36% Retirement cost
0000-2410-521400	Benefits - Principal	5,211	6,376	6,376	600	6,397	21	0.33%		
0000-2410-525100	BC/BS: Principal	-	1,500	1,500	-	500	(1,000)	-66.67%		1 - 3 credit course (Pro-rated)
0000-2410-525100	Tuition Reimb.	-	250	250	200	250	-	0.00%		
0000-2410-543000	Svc. Agreem - Copier	-	187	187	187	187	-	0.00%		Payment 2 of 5
0000-2410-544450	Rental - Copier Lease	244	359	275	350	350	75	27.27%		Travel
0000-2410-558000	Staff Travel	118	350	350	250	250	(100)	-28.57%		
0000-2410-560000	Office Supplies / Postage	162	250	250	250	250	-	0.00%		
0000-2410-581000	Dues / Fees / Conferences	765	750	750	700	750	-	0.00%		
0000-2410-589000	Miscellaneous	30,675	34,383	26,982	34,027	34,027	(356)	-1.04%		
	Total Office of Principal	School Ad-								
	Article 18G									
Transportation and Buses	Student Transportation									
0000-2700-543005	Repairs & Maint - Schl Car	1,098	800	800	500	800	-	0.00%		
0000-2700-551300	Room & Board - Secondary	8,250	21,600	13,500	27,000	27,000	5,400	25.00%		\$150/Week
0000-2700-551400	Student Transp Purch - Elem.	14,672	19,000	14,000	18,000	18,000	(1,000)	-5.26%		Transp fr ABS to GCI
0000-2700-551400	Student Transp Purch - Sec.	1,131	6,000	4,000	6,000	6,000	-	0.00%		
0000-2700-562600	Fuel	51	200	100	200	200	-	0.00%		
	Total Transportation	25,201	47,600	32,100	52,000	4,400		9.24%		
	Article 18H	Transporta-			\$52,000					
Facilities Maintenance	Operation & Maint. Of Plant									
0000-2600-511800	Salaries: Custodians	5,015	8,164	8,266	8,494	8,494	330	4.04%		9 hrs./wk x 45 weeks
0000-2600-520800	Benefits - Custodians	552	625	633	650	650	25	4.00%		
0000-2600-534000	Purchased Prof. Svcs.(Caretaker)	2,200	2,400	2,400	2,400	2,400	-	0.00%		
0000-2600-552000	Insurance: Building/Equip.	1,981	2,500	1,967	2,500	2,500	-	0.00%		
0000-2600-553200	Telephone	1,869	1,600	2,000	2,000	2,000	400	25.00%		
0000-2600-560000	Supplies	1,199	500	800	800	800	300	60.00%		
0000-2600-562200	Electricity	1,242	2,500	2,500	2,500	2,500	-	0.00%		
0000-2600-562400	Heating Oil/ Propane	2,727	10,000	8,000	10,000	10,000	-	0.00%		
0000-2600-573000	Equipment	809	500	500	500	500	-	0.00%		
0000-2600-581000	Dues / Fees / Conferences	-	130	100	130	130	-	0.00%		
0000-2600-589000	Miscellaneous	3,959	2,000	2,000	2,000	2,000	-	0.00%		
0000-2620-543000	Repairs & Maint - Bldgs.	12,259	6,000	10,000	6,000	6,000	-	0.00%		
0000-2630-543000	Repairs & Maint - Grounds	4,060	5,000	8,000	5,000	5,000	-	0.00%		
	Total Oper. & Maint.	37,871	41,919	47,166	42,974	1,055		2.52%		
Facilities Maintenance	Capital Outlay									
0000-2690-545002	Land & Improvements	-	-	-	-	-	-	0.00%		
0000-2690-545001	Building - Longfellow	45,000	-	-	-	-	-	0.00%		
0000-2690-545003	Equipment - Longfellow	-	10,000	10,000	-	-	(10,000)			
	Total Capital Outlay	45,000	10,000	10,000	-	\$42,974	(10,000)			
	Article 18I	Facilities								
CRANBERRY ISLES										
Debt Service										

CRANBERRY ISLES SCHOOL ANNUAL REPORT

Enrollment

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

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

There are three Cranberry Isles students enrolled at Mount Desert Island High School: two Sophomores and one Junior.

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 fourth 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:

Beau Lisy--music

Mary Lyman--art

Katrina Linscott--French

Alex Johnson--physical education

Ursula Hanson--guidance

Our special education services are provided by Mariah Baker and speech language services are provided by Susan Bishop.

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 2015-2016 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 Frenchboro. Students, teachers and family members met on Frenchboro for three days of friends, food and learning. Inter-Island Event is a decades-long tradition, and we were happy to continue the fun! Highlights included a drumming workshop with Beau Lisy and scientific drawing with Karen Talbot in collaboration with Island Readers and Writers. In October, the TLC went on a three day field trip to the Outward Bound Center in Newry, Maine. The TLC is planning a spring field trip, too. Throughout the year students meet with their island peers online for books 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

Ingrid and Ric Gaither and Cliff Smith coached the Cranberry Isles cross country team during the fall. Four students participated on the team. The team met after school three days a week and raced in meets hosted around the region once a week. All four athletes worked hard during the season.

This season, as in recent years, the Cranberry Isles students and the home school students from Islesford competed with the Mount Desert Elementary School (MDES) team on race days. In the future, in accordance with league rules, the Cranberry athletes will continue to ride the bus to and from meets and enjoy the camaraderie and spirit of the MDES team on meet days, but will race for the Cranberry Isles School instead of MDES. Thank you to MDES, Gary Allen and Bunky Dow for your support of our cross country team.

Our partnership with the MDES chorus program continued during the fall. Students in grades 5-8 went to MDES every Tuesday during the fall to participate in the chorus program. They learned several pieces of choral music and performed in the MDES Winter Concert on December 20. This opportunity enhances the general music program offered by the Cranberry Isles School by giving the students an avenue to experience creating music and performing with a large ensemble and by providing an opportunity to learn and apply musical notation. Additionally, this special program provides our middle schoolers with an opportunity to meet other middle schoolers on MDI and to develop relationships that will help them with their transition to high school. We are greatly appreciative to Heather Graves, the MDES music teacher, for allowing our students to join the MDES chorus!

Physical Plants

The Longfellow School on Great Cranberry Island welcomed students for the first time in 17 years this fall! The building is beautiful. There are many spaces that offer lots of options for different kinds of learning. There are two large classrooms, a conference room and a small office space. A special thank you to Ingrid and Ric Gaither and Ed Gray for all of your help setting up the space and helping us troubleshoot as we ran into glitches! Students will attend school at the Longfellow School for the 2016-2017 and 2017-2018 school years.

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. A weekly yoga class is being held there on Monday nights. It is free and open to the public. Thank you to Jim and Melissa Amuso for maintaining and cleaning the Ashley Bryan School.

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

First Day of School at the Longfellow School on Great Cranberry



Cross Country Team

CRANBERRY ISLES EDUCATION FUND (CIEF) REPORT

The Cranberry Isles Education Fund supports the educational efforts of full time residents of the Cranberry Isles. The CIEF is a fund of the Maine Community Foundation (MCF), a 501c3 charitable organization, with offices locally in Ellsworth, Maine. A volunteer board of Cranberry Isles residents handles the day to day operations including grant award decisions, fundraising and other local initiatives, whereas the funds, accounting, and reporting are handled by the MCF.

The mission statement of the CIEF is as follows:

The mission of the Cranberry Isles Education Fund is to support the personal or vocational educational goals of the residents of the Cranberry Isles.

The CIEF recognizes that the need for funds for educational opportunities occurs throughout the lives of every resident. The CIEF welcomes applications from, or on behalf of, any resident regardless of age, and for a wide variety of educational programs including courses, seminars, secondary schools, college, post-graduate studies, summer school classes, technical or job related training. The board strongly encourages any and all applications which are felt to meet the criteria above. Applications may be requested by mail at: CIEF, PO Box 15, Islesford, Maine 04646, they also available at the GCI Public Library and the Islesford INHA Library. Please feel free to contact any of the board members listed below with whatever questions you may have.

Funds awarded will be made directly to the providing institution, school, or other entity that provides the opportunity funded.

The CIEF board unanimously established the following eligibility criteria: (Applicants must meet two of the three given)

1. *Registered voter in the Town of Cranberry Isles (for a minor this requirement would be met by having at least one parent registered as a voter in the town of Cranberry Isles)*
 1. *To have graduated from an elementary school located within the Town of Cranberry Isles within the last twelve years.*
 2. *To physically reside within the Town of Cranberry Isles for at least two months of the current year (or most recent year) when not in school.*

The board would like to present a summary of awards given over the past three years.

2014	2 awards each being \$400	total 800
2015	4 awards of \$1000	total 4000
2016	1 award Of \$1000	total 1000

We thank you for your ongoing support. Donations continue to be most welcome and should be sent to

Maine Community Foundation ATTN: CIEF
245 Main Street
Ellsworth, ME. 04605

(Please write "CIEF" in the memo line) Your gift will be tax deductible to the full extent of the law.

Respectfully submitted,
Sally Rowan, Amy Palmer, Nan Hadlock, Ingrid Gaither, Dan Field

REQUEST FOR PROPOSAL COMMITTEE

The Request for Proposal Committee is currently comprised of four people, with a fifth empty position. Following the special town meeting we met several times and made slow progress. In September, a three-year commitment was given for the commuter service and the group decided to take time off and reconvene later. In 2017 the group will meet again to write an RFP that will explain to prospective operators of our transportation system the needs of The Cranberry Isles. With information already gathered through surveys and a comprehensive study of our system we will accomplish this goal.

As of this date our ferry system is running well. The important thing is for there to be a dialogue between the private ferry operators and the town. This will help to ensure that the needs of the islanders will be met.

Respectfully submitted,
Cory Duggan



Cranberry Cove Ferry at Manset Dock

ASSOCIATION FOR THE PRESERVATION OF SUTTON ISLAND (APSI) REPORT

The Association for the Preservation of Sutton Island ("APSI") is a not-for-profit entity established in the 1970s. APSI's stated purpose is:

To preserve and protect the scenic beauty and tranquility of Sutton Island for the benefit of (current and) future property owners on the Island and the public good.

APSI works closely with the Town of Cranberry Isles and, in recent years, has focused on the provision of administrative information, and facilitating infrastructure maintenance and improvements, emergency and fire response, and waste-management services for Island residents. Unfortunately, partly because Sutton Islanders are not full-time residents and cannot attend most meetings, our concerns are not always effectively represented, despite our contributions to the Town's tax base

This year, break-ins and vandalism has again been a significant problem, despite the sign posted at the Town Dock and the prosecution of several individuals from Ellsworth. Several initiatives are underway to address this issue, including closer coordination with local and state authorities and potentially registering legitimate hunters. Indiscriminate hunting remains an issue, particularly as Sutton residents extend their stays to include May, October and other periods of time.

In addition, regular, reliable and reasonably-priced ferry service continues to be a big issue for Sutton and the other Cranberry Isles as many island residents rely almost exclusively on Mail Boat service. APSI has been kept in the dark as to where these matters stand.

In this vein, last year's updated tax assessment was a source of further concern, including because there are very few comparative sales, and those that do exist for Sutton alone, did not seem to be properly taken into account. The result: several specific challenges as well as significant tax increases on often remote properties with limited resale potential. Nonetheless, I think I speak for all Island residents in acknowledging our good fortune and expressing how much we cherish our association with Sutton Island and all of the Cranberry Isles.

APSI Committees are engaged in various activities, including wildlife preservation and documentation, managing the deer population, coordinating with the Town over the maintenance of the Sutton Town Dock and certain walkways, etc. and in tracking and documenting the history of the Island and its historic inhabitants. Suffice to say that APSI and its members are committed to maintaining the beauty and wild nature of the Island eco-system, to maintaining harmony between and among Island residents and to preserving the unique appeal of the Island experience, which includes the right to a certain solitude.

APSI meets annually. Our 2017 meeting will (reverting to normal) be at 4:00 p.m. on the first Thursday of August (the 3rd) at a place on the Island to be determined. In the meantime, I can be reached at: (212) 278-1508 or by e-mail: jnevius@andersonkill.com.

Please do not hesitate to contact me if you have any questions or Island business you would like to discuss or add to the Annual Meeting agenda.

Respectfully Submitted,

John Nevius

CRANBERRY ISLES LADIES AID SOCIETY REPORT

Jam was made in the kitchen, boxes were packed for Operation Christmas Child in the dining room, turkeys were roasted in the oven, quilts were sewn in the barn, community members gathered to enjoy a delicious Thanksgiving meal, teenagers played soccer on the ball field, a large family rented the facilities for a barbeque, church members enjoyed cozy winter services in the kitchen, GCI marathon runners and their families tented overnight on the ball field, Santa brought presents to excited children – just a small sampling of the many events that took place on Ladies Aid properties during the past year.

Officers and members of the Ladies Aid Society are committed to maintaining our facilities and providing them as sites where island residents and guests alike can gather for a variety of events and activities. One of this year's projects will be addressing a mold issue in our dining room; we are also discussing storage plans for our large tent. A new freezer will soon be purchased to replace the one that recently succumbed to old age.

Our charitable contributions over the past year included donations to the Michael J. Fox Foundation, the Wounded Warrior Project and Operation Christmas Child. Boat tickets were purchased and given to Cranberry Isles residents for mainland medical appointments. Soon we will discuss and identify our 2017 donations.

Please consider joining us – our members range in age from 9 to 87 and everyone is welcome! We work hard while enjoying each other's company and sharing many laughs; we are always up for new ideas.

Much appreciation goes to all who support us in so many ways. Each pie baked, raffle ticket purchased, box carried from building to building, floor swept, potholder sewed, and so many more contributions of labor and products, along with the generous financial donations made by individuals and the Town of Cranberry Isles, combine to make each year another success for the Ladies Aid Society. Thank you one and all!!

Respectfully Submitted,
Mary A. Wallace, Ladies Aid Society Secretary

ISLESFORD NEIGHBORHOOD HOUSE ASSOCIATION (INHA)

2016 was a topsy-turvy year in many regards, but it was exciting to see the completion of the insulation of the Great Hall, and the entire Neighborhood House being utilized so frequently. Once again, we hosted the annual Fourth of July picnic in the town field, the Islesford Fair, Literary Evening, Wits and Nitwits and the Harvest Supper.

Another fun event was the cocktail party with live and silent auctions, held at the end of July. The hall was full and everyone had a great time visiting and bidding. Gary Allen was our auctioneer who gave a very personal, island flair to the bidding process. Our thanks go to Hugh and Karen Smallwood and all those who had a part in making this event happen. We also want to thank all those who contributed items to the auctions. Your generosity and willingness to help made this our best fundraiser (over \$7000)!

In addition, the last weekend in July the INH hosted some special workshops. Sue Trotter and Kate Fernald led a rug-hooking workshop and Katrina Van Dusen led a block-printing workshop. Both were very successful. A couple of weeks later, Mark Howard taught a watercolor workshop and that too was fun for all who attended.

We are also grateful that Jack Miller and Skip Stevens hosted the “Upstairs-Downstairs” Monday night movies again this summer. The movies were well attended and enjoyed. Then there is the library – the hub of activity thanks to Cindy Thomas’ welcoming spirit and her dedication to making the Islesford Library viable for the whole community. For those plagued by internet problems this past year, it was great to have the INH available for internet backup!

Our Board is very excited that the Great Hall was utilized so much, particularly this past summer. Kids especially enjoyed spending time in the hall playing various games. Even though the Ashley Bryan School is not being utilized this school year, the home school kids are using the building on Fridays for physical education. We express our thanks to Hugh Smallwood, Peyton Eggleston and Paul Fernald who used their woodworking skills to finish off the area around the stage. The whole room is warm and inviting.

Lastly, thank you to everyone who continues to support the Islesford Neighborhood House financially. Keeping a big building like the INH functioning is no easy task, but the board is grateful that we can count on our island community, both year-round and seasonal.

Respectfully submitted,

Ellie Miller, President; Peyton Eggleston, Vice-President; Eleanor Bright, Treasurer; Skip Stevens, Secretary; Alden Hathaway, Sally McLendon and Cheryl Sholl (The INHA Board of Trustees)

ISLESFORD NEIGHBORHOOD HOUSE LIBRARY REPORT

Our biggest change this year is the closing of the Ashley Bryan School, so we have had fewer children using the library this year. The school plans to open again in a year and a half. I will be glad to see everyone return once again to the library. We do have a preschool group coming for story time and crafts Thursday mornings. We also have the home school children come Thursday afternoons. We have been reading the Swiss Family Robinson.

We have had a total of 1533 books and things checked out so far this year. We have had 2345 visits from patrons and 906 people using the internet and computers. 286 hours have been completed by volunteers. Year to date we have purchased 98 new books for our patrons.

January will bring the return of Tuesday morning coffee hour. Winter hours are Tuesday and Thursday 9 am to 2 pm. Summer hours are Monday through Friday 9 am to 2 pm, and Saturday 10 am to 2 pm. We also have movie night in the summer for children and adults. We plan to have two movies during Christmas vacation for the children.

You can come to the library and research your family history with Ancestry.com. You can check to see if we have the book you want to read on our online catalog, www.librarything.com/catalog/islesfordlibrary

We serve as the waiting room for the tele-e-med, dentist, flu shots and the hearing clinic during the health fair. We are also used for meeting by various groups. We always try to make the library available to all those who wish to use the space.

Thank you to all of those who volunteer and donate in many ways. Thank you to the Town of Cranberry Isles, community and patrons. This library would not be the library it is without your support.

Respectfully Submitted,

Cynthia A Thomas, Islesford Library Director

Islesford Neighborhood House Improvements



Elliott Hadlock, Bode Duggan & Luciana Pickering at the Islesford Library

GREAT CRANBERRY ISLAND HISTORICAL SOCIETY (GCIHS)

2016 was another fun and productive year at the Great Cranberry Island Historical Society (GCIHS) thanks to the Town of Cranberry Isles for their annual support and our wonderful volunteers. In 2016 GCIHS welcomed roughly 3,500 visitors to our historical museum. Visitors enjoyed new exhibits in the Longfellow School, a poster about our conservation efforts for our 19th century nautical charts, and hearing about the Spurling Revolutionary War Cemetery project. A team of volunteers continued to run the Cranberry Explorer shuttle, carrying nearly 5,300 passengers--including both visitors and year-round residents-- making 2016 the shuttle's biggest year yet! Chef Cezar Ferreira brought his talent and charm to another popular and successful season at Hitty's Café.

Cranberry House, home of GCIHS, hosted 578 events this year. During the colder and winter seasons the upstairs arts center hosted movies, yoga, aerobics, and music classes as well as meetings for both non-profit and municipal groups. During the summer volunteers organized art exhibits, poetry workshops, kids' art classes, historical and cultural lectures, nature trail walks, a Farm Day Fair, "Meet the Artist" events hosted by the Heliker-LaHotan Foundation, karaoke and bingo nights, and much more. This year GCIHS was proud to honor one of the island's oldest and most beloved residents Polly Bunker through a special Polly Bunker Day event, which included a light lunch, slideshow, and fashion show.

GCIHS welcomed four new members to the Board of Trustees: Darlene Sumner, Ingrid Gaither, Rosalie Kell, and Jim Gertmenian. Island Institute Fellow Jessi Duma wrapped up her fellowship term in August, producing a documentary film on current and historical agricultural practices on Great Cranberry Island which will premiere in summer 2017. In September Jessi transitioned into her new role as GCIHS's first General Manager.

2016 was another busy year for archival and historical preservation work. Read the separate article about the Spurling Revolutionary War Cemetery preservation project and visit stanleycemetery.com. Judi and Chong Lim donated a beautiful turn-of-the-20th century Davis buckboard made in Bar Harbor that had been kept in their barn for many years. One of the ten astounding 1855-1877 nautical charts donated by Jeannie Schmidt and Kathe McDonald last year was conserved, digitized, printed and mounted by the Northeast Document Conservation Center in Andover, MA. It will be the centerpiece of next summer's exhibition of our remarkable maritime history.

The inheritance of Bruce Komusin's two cabins and workshop at 300 Cranberry Road along with the two-acre woodlot located in front of the Preble Cove Cemetery was finalized this year. Per Bruce's wishes, GCIHS has made an effort to rent these buildings to individuals who work closely with GCIHS. The workshop has been rented to Jesse Jameson for his carpenter contracting business, and the cabins have been rented to year-round tenants Willoughby and Josh Hastings, and Cezar Ferreira. Many thanks to those who made 2016 a great year at GCIHS!

Respectfully Submitted,
Jessi Duma, GCIHS General Manager

CRANBERRY ISLES REALTY TRUST REPORT

2016 was a steady and productive year for the Cranberry Isles Realty Trust (CIRT). All five of the CIRT rental houses were occupied year-round. The residents of these homes have served this town in a variety of roles such as CNAs, carpenters, librarians, house cleaners, and dedicated volunteers, and we are so grateful for their presence in our community! Minor repairs were completed on all the properties throughout the year to keep the houses in comfortable condition. Two major projects were undertaken on the Rice House—replacing the septic tank and replacing an area of rotten wood on the southeast side of the house. Thanks to Blair Colby and Jesse Jameson and his team for their professional and efficient completion of these projects.

JC Camelio of Islesford and Bar Harbor joined our Board of Directors this year. Ric Gaither continued to serve as Property Manager, and Melissa Amuso continued her duties as Bookkeeper. Jessi Duma took on the role of General Manager in September.

The inheritance of the Preble Cove property from Bruce Komusin was finalized this past spring. This inheritance includes fourteen acres of woodland along with a house and garage. CIRT worked with the Genesis Community Loan Fund of Brunswick, Maine, and Maine Coast Heritage Trust to learn more about our options for proceeding with this property. CIRT is continuing to research alternatives for uses of this property to meet our mission and serve the needs of our town and community.

This year CIRT was glad to assist the Islesford Congregational Church in renovations to their parsonage. CIRT supports the Islesford Congregational Church's effort to provide an option for affordable, year-round housing on Islesford.

Thank you to the many Cranberry Isles community members who supported CIRT in 2016!

Respectfully Submitted,
Jessi Duma, CIRT General Manager



Jessi Duma

SPURLING REVOLUTIONARY WAR CEMETERY

Thanks to the generous support of Cranberry Isles residents and the skill of Fred Wieninger, the Great Cranberry Island Historical Society undertook major preservation work on the Spurling Revolutionary War cemetery on the bluff overlooking the Town dock in July 2016. There are 27 known burials in this cemetery dating from 1785-1848, but only 11 headstones are visible today. Two Revolutionary War veterans rest alongside a Loyalist on this hillside. A ground penetrating radar survey by Northeast Geophysical Services of Bangor helped us locate Robert Spurling's broken 1844 marble headstone 8" below ground; the buried, broken remains of another headstone; and a buried quizzical brick feature. An important burial marker for Andrew Herrick (d. 1812) remains missing. A mother and her young son's fragile, red slate headstones that had lain partially buried, face down for years were raised.

In the 2014 Stanley cemetery preservation project, headstones fell over or sank where they stood. In 2016, the Spurling cemetery stones suggest a different story. None of the headstones are located where Leslie Victor Stanley's 1972 research indicates they should be. Legend has it they may have been intentionally laid flat, broken, or moved around on the hillside decades ago. Researchers and concerned descendants tell us that by 1971 only Joseph L'Grow's 1833 headstone was standing, and the Benjamin Spurling, Sr. 1836 headstone was flat on the ground. By 1991, the cemetery was reported to be in shambles. By 2003, the L'Grow stone was standing and the few visible prostrate stones were overgrown with matted grass and weeds. We propose to honor these 27 forebears whose names and stories we know but whose tombstones have disappeared with a memorial headstone listing their names in 1¼" letters on a granite headstone 30" wide X 6" thick X 48" tall on 10" thick base. Cost: \$5,850. View our slideshow at <http://www.stanleycemetery.com/spurling-cemetery-photos1/> to get a real appreciation of this historic cemetery.

Respectfully submitted,
Anne Grulich, GCIHS Archivist

SPURLING WAR REVOLUTIONARY WAR CEMETARY

BEFORE & AFTER PHOTOS



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.

Growing our economy by encouraging job creation remains a top priority. The tax relief bill enacted during this last Congress contains provisions I authored to provide small businesses with the certainty that they need to invest, grow, and, most important, hire new workers. The 2017 National Defense Authorization Act includes a provision the Maine delegation worked together to champion requiring that military recruits be provided with athletic footwear made in America, as is required for other equipment and uniform items whenever possible. This is a great victory for our troops and for the 900 skilled workers at New Balance factories here in Maine.

Maine's contributions to our national security stretch from Kittery to Limestone. As a senior member of the Appropriations Committee, I successfully advocated for critical funding for projects at the Portsmouth Naval Shipyard and \$1 billion towards the construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen the Navy and our national security, and the additional destroyer will help meet the Navy's goal of a 355-ship fleet.

Maine's growing population of older individuals creates many challenges. That's why, as Chairman of the Senate Aging Committee, my top three priorities are fighting fraud and financial abuse directed at our nation's seniors, increasing investments in biomedical research, and improving retirement security.

The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for senior citizens to report suspected fraud and receive assistance. Last May, a call to the hotline helped lead to the arrest of a national crime ring targeting seniors, and in June I worked to secure the humanitarian release of a Maine senior who had been imprisoned in Spain after being victimized by an international drug smuggling scam.

The Aging Committee also released an extensive report detailing the findings of our bipartisan investigation into the abrupt and dramatic price increases for prescription drugs whose patents expired long ago.

I advocated strongly for the \$2 billion increase in funding for the National Institutes of Health to advance research on such diseases as diabetes and Alzheimer's. I also championed and authored portions of the 21st Century Cures Act that will further support biomedical innovation and make significant reforms to our mental health system.

The Senate also took steps in the past year to combat the nation's heroin and opioid epidemic by passing the Comprehensive Addiction and Recovery Act (CARA), which I was proud to cosponsor. CARA is a monumental step forward in our effort to address the devastating addiction crisis affecting countless families and communities across the country and right here in Maine.

A Maine value that always guides me is our unsurpassed work ethic. In December 2016, I cast my 6,236th consecutive vote, 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 state office at (207) 945-0417 or visit my website at www.collins.senate.gov. May 2017 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator

United States Senate

WASHINGTON, DC 20510

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

Dear Friends of Cranberry Isles,

Since being sworn into the Senate in 2013, I have made it my mission to address at the federal level the most important issues facing our great state. Working closely with my colleagues in the Maine Congressional Delegation, we've been able to successfully secure a number of legislative victories that support our state's economy, our rich traditions, and the hardworking people I am proud to represent.

In an increasingly polarized Congress, my goal as an Independent is to put partisanship aside, build consensus and further common-sense solutions to address the needs of the American people. To this end, I have co-founded the Former Governors Caucus, a group of former state executives who are frustrated with legislative gridlock and eager to find bipartisan solutions. And as always, I aim to bridge the partisan divide by hosting barbeque dinners in Washington with colleagues ranging from Ted Cruz to Elizabeth Warren. If you know a person's children, then you see them as a mother or father and not a rival vote, and working to further personal dialogue and build relationships can lay the foundation for successful legislation.

One of the accomplishments of which I am most proud is the legislative victory that protects our college students and their families from an expensive hike in student loan interest rates. In 2013, as students faced a significant spike in interest rates that would have taken thousands of dollars out of their pockets, I brought together colleagues from across the political spectrum to broker compromise legislation called the Bipartisan Student Loan Certainty Act. Thanks to this bill, students will save \$50 billion over the next 10 years by lowering their interest rates, which means that a student in Maine will now save between \$3,000 and \$6,000 over the life of their loan.

Being an Independent in the Senate has allowed me to make calls and vote on policies that are best for Maine, but it has also made it possible to play key roles in finding simple solutions and legislative fixes that make good commonsense to both parties. Of course, much of what we do in the Senate doesn't happen on the Senate floor, or even in committee. Instead, it involves working across all levels of government to ensure the State of Maine receives attention and support from the federal government.

Take, for example, the opioid and heroin epidemic devastating communities across our state. While Congress has passed legislative solutions aimed at expanding access to medical treatment, I've also pressed for other changes that can be accomplished more quickly and make a more immediate difference in Maine. For example, I successfully urged the U.S. Department of Health and Human Services to increase the number of patients to whom a doctor can provide medication-assisted treatment, and in 2015 brought the Director of the Office of National Drug Control Policy to Brewer to meet directly with Mainers and hear their stories. I've also engaged law enforcement – including the Drug Enforcement Agency – to crack down on the production of opioids and work to limit their diversion. Together, Senator Collins and I helped pass the Northern Border Security Review Act to combat drug and human trafficking along our border with Canada.

While the opioid epidemic is certainly our biggest public health crisis, job loss in Maine is still our number one economic problem and that's why we need to focus on bringing good paying jobs back to Maine and protecting the ones we still have. As a member of the Armed Services Committee, I teamed up with Senator Collins and Representative Poliquin to successfully secure a provision in the defense bill that can help domestic shoe manufacturers like New Balance. The three of us also worked together with the Department of Commerce to establish an Economic Development Assessment Team, known as an EDAT, to assist Maine's forest industry in the wake of several mill closures. We have an incredible spirit of innovation and ingenuity in Maine and I believe finding ways to invest in that spirit will reignite Maine's forest products sector and our economy. Part of our economic path forward must also include expanding access to high-speed broadband, which can help connect our businesses and communities to information and economic opportunities.

United States Senate
WASHINGTON, DC 20510

Senate-passed bill that addresses mothers struggling with addiction and the alarming effect it has on newborns; cosponsoring the TREAT Act, which expands the ability of medical specialists to provide life-saving medication-assisted therapies for patients battling heroin and prescription drug addiction; and calling on the Commander of U.S. Southern Command to increase efforts to stop the flow of heroin at our southern border.

I like to think of Maine as a big small town – and in a small town, the leaders are accessible and eager to listen. In that spirit, I've made it a priority to stay connected with people from all over Maine who e-mail, write, and call with suggestions or questions. If I can ever assist in your interaction with a federal agency, or you have thoughts, concerns, or personal input on a matter that is currently before Congress I hope you will contact me, let me know where you stand, and engage in this critical part of democracy. Please call my toll-free line at **1-800-432-1599** or one of my offices: Augusta (207) 622-8292, Presque Isle (207) 764-5124, Scarborough (207) 883-1588, or Washington, D.C. (202) 224-5344. You can also write me on our website at www.king.senate.gov/contact.

As always, I am honored to represent the people of Maine and look forward to working with you for the betterment of our great state.

Sincerely,



Angus S. King, Jr.
United States Senator



Annual Report to the Town of Cranberry Isle

A Message from Senator Brian D. Langley

Dear Friends and Neighbors:

Let me begin by thanking you for allowing me the honor of serving you in the Maine Senate. I am humbled that you have put your trust in me for a fourth term and can assure you I will continue to work tirelessly on your behalf. Please let me provide you with a recap of the 127th Legislature, as well as my hopes for the upcoming 128th Legislature.

Last year we continued the work of reforming our state's welfare system and achieved the long sought-after goal of banning the purchase of alcohol, tobacco and lottery tickets with welfare benefits. While there is more work to be done, I believe these efforts will help to deter such abuse of the system and help ensure that benefits are going to those who truly need them.

The Legislature also worked in a bipartisan fashion to begin addressing the drug crisis affecting our state. We approved putting 10 new drug enforcement agents on the street, as well as provided funding for treatment programs and drug use prevention efforts. I believe such a comprehensive approach is essential to tackle this awful epidemic.

In the upcoming session, it is clear that we must continue to do all we can to attract more jobs to our state to keep our young people living and working here. To that end, I will work to advocate for proposals which will expand economic opportunity for all Mainers. It is my hope the Legislature can once again work together to find good solutions to the issues facing our state.

You have my humble and sincere thanks for allowing me to represent you in Augusta. Please feel free to contact me at 287-1505 or senatorbrianlangley@gmail.com if you have comments, questions, or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

Senator Brian D. Langley, District 7

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

Town of Cranberry Isles
16 Maple Avenue
Isleford, ME 04646

Dear Friends,

One of the greatest honors of my life is serving as your representative in Congress. This past year, we won some major victories for Maine families, communities, Veterans and local job creators, but there is still more work to be done. Since day one in Congress, I've worked with everyone regardless of party—Republicans, Democrats and Independents—to get the job done for Maine.

My number one priority is creating and protecting jobs. One of my main focuses this last Congress has been on helping secure 900 shoe manufacturing jobs in Maine at New Balance. For years, Maine politicians have worked unsuccessfully to get legislation through in Congress to require the Department of Defense (DOD) to adhere to the Berry Amendment, a provision which requires the DOD to use American-made products for new recruits whenever possible. New Balance is one of the few companies that continues to hire American workers and produce footwear here in the U.S.

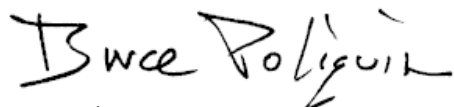
I am absolutely thrilled that, after a months-long and hard fought effort, we finally had this monumental language officially signed into law this past year. This is a huge accomplishment, and I'm not going to let up an inch until it is fully implemented to secure the 900 Maine jobs at Skowhegan, Norway and Norridgewock.

In Congress, I have also been a steadfast opponent of bad and unfair trade deals, namely the Trans-Pacific Partnership (TPP), which have the potential to hurt jobs and local businesses in Maine. That's why I voted, twice, against "fast track" trade authority, or trade promotion authority, despite pressure from powerful Washington special interest groups and leaders of my own party. I don't work for any one party—I work for you, the people of Maine.

I am also 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 Veteran experiencing issues at the VA or a citizen needing assistance with a case at the IRS, my staff is 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), Presque Isle (764-1968)—or visit my website at Poliquin.House.Gov.

There is much more work to be done. Our 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 for our families, local businesses and communities. It is an honor to represent you and our fellow Mainers in Congress.

Best wishes,



Bruce Poliquin
Member of Congress



HOUSE OF REPRESENTATIVES

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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. I hope to retain your trust and build upon the work I've done representing island communities over the past six years.

This year the Legislature will be taking up roughly 2000 bills, but our chief focus will be on passing a balanced budget for the next two fiscal years, addressing rising property taxes, fighting the heroin crisis and implementing the four citizen initiatives passed by voters in November of 2016.

This year I will once again co-chair the Legislature's Marine Resources Committee. As someone who represents many of Maine's island communities, I want to make sure Maine manages its resources in a way that balances harvesting and sustainability and also puts more emphasis on maximizing the economic impact for coastal communities. Many people depend on marine life to make a living, and it's important not to let them down. 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.

I will also continue fighting to make sure island communities have affordable access to ferry transportation and the same basic services as their neighbors on the mainland. Having been assigned a seat on the Transportation Committee puts me in a good position to advocate for those services.

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,

A handwritten signature in cursive script that reads "Walter A. Kumiega III".

Walter Kumiega
State Representative



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

PAUL R. LePAGE
GOVERNOR

Dear Citizens of Cranberry Isles:

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

My vision for Maine is prosperity, not poverty. For this reason, one of my top priorities continues to be the reduction and eventual elimination of the income tax. Raising the minimum wage is not the path out of poverty; I want Mainers to earn a career wage. Reducing the income tax is the biggest and most immediate pay raise for all hard-working Mainers.

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

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

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

Such bold measures would take strong leadership and commitment from local officials and residents. If ever I can be of assistance to you or if you have any questions or suggestions, I encourage you to contact my office by calling 287-3531 or by visiting our website at www.maine.gov/governor.

Sincerely,

Paul R. LePage
Governor

Great Cranberry Post Office



Christmas dinner at the Ladies Aid on Great Cranberry

NOTES

TOWN OF CRANBERRY ISLES, MAINE

*FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT*

*FOR THE FISCAL YEAR
ENDED DECEMBER 31, 2016*

TOWN OF CRANBERRY ISLES, MAINE
FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES
DECEMBER 31, 2016

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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, 2016, 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, 2015, 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 21 through 23 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.
March 1, 2017

TOWN OF CRANBERRY ISLES, MAINE
Management's Discussion and Analysis
For the Year Ended December 31, 2016

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, 2016. 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, 2016 by \$5,964,411 (presented as “net position”). Of this amount, \$892,246 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 \$234,590 (a 4.1% increase) for the year ended December 31, 2016.

Fund Highlights:

Governmental Funds – Fund Balances – As of the close of the year ended December 31, 2016; the Town's governmental funds reported a combined ending fund balance of \$1,047,509, an increase of \$85,853 in comparison with the prior year. Of this total fund balance, \$84,888 represents general unassigned fund balance. This unassigned fund balance represents approximately 4.1% of the total general fund expenditures for the year.

Long-term Debt:

The Town's total long-term debt obligations had a net decrease of \$10,696 (0.5%) during the current fiscal year. There was a new debt obligation issued during the year of \$247,333 for a new fire truck. 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 - 20 of this report.

Required Supplementary Information

This section includes pension disclosure schedules 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 21 - 23 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position

The largest portion of the Town's net position (80.2%) 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.

	Governmental Activities	Business-like Activities	Total 2016	Total 2015
Current Assets	\$ 1,241,510	\$ 0	\$ 1,241,510	\$ 1,152,508
Capital Assets	\$ 6,985,873	\$ 0	\$ 6,985,873	\$ 6,855,761
Deferred Outflows	\$ 5,977		\$ 5,977	\$ 2,324
<i>Total Assets and Deferred Outflows</i>	\$ 8,233,360	\$ 0	\$ 8,233,360	\$ 8,010,593
Current Liabilities	\$ 363,893	\$ 0	\$ 363,893	\$ 347,400
Other Liabilities	\$ 1,902,991	\$ 0	\$ 1,902,991	\$ 1,932,604
Deferred Inflows	\$ 2,065	\$ 0	\$ 2,065	\$ 767
Net Position;				
Invested in Capital Assets	\$ 4,781,369	\$ 0	\$ 4,781,369	\$ 4,640,561
Restricted	\$ 290,796	\$ 0	\$ 290,796	\$ 314,076
Unrestricted	\$ 892,246	\$ 0	\$ 892,246	\$ 775,185
<i>Total Liabilities and Net Position</i>	\$ 8,233,360	\$ 0	\$ 8,233,360	\$ 8,010,593

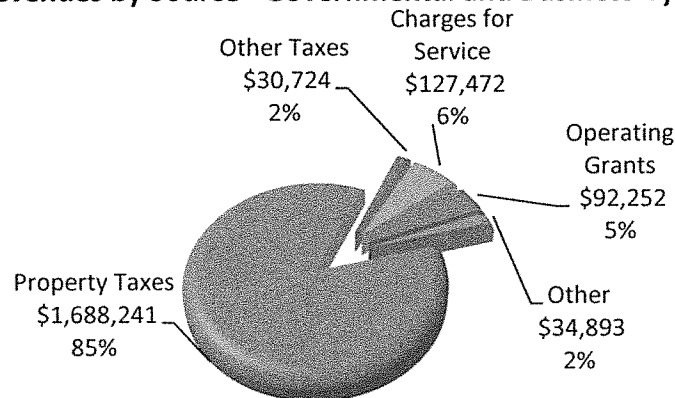
An additional portion of the Town's net position (4.9%) represents resources that are subject to external restrictions on their use. The remaining balance of unrestricted net position (14.9%) may be used to meet the government's ongoing obligations to citizens and creditors.

Changes in Net Position

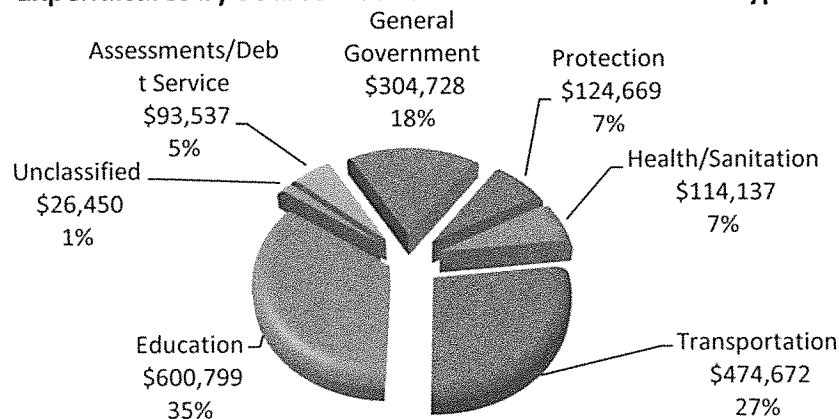
Governmental activities increased the Town's net position by \$234,590. This increase was primarily due to conservative budgeting and controlled costs.

	Governmental Activities	Business-like Activities	Total 2016	Total 2015
<i>Revenues;</i>				
Tax Revenues	\$ 1,718,966	\$ 0	\$ 1,718,966	\$ 1,928,546
Program Revenues	\$ 219,723	\$ 0	\$ 219,723	\$ 212,997
Interest	\$ 4,164	\$ 0	\$ 4,164	\$ 9,407
Revenue Sharing	\$ 2,691	\$ 0	\$ 2,691	\$ 2,551
Other	\$ 28,038	\$ 0	\$ 28,038	\$ 26,639
<i>Total Revenues</i>	\$ 1,973,582	\$ 0	\$ 1,973,582	\$ 2,180,140
<i>Expenses;</i>				
General Government	\$ 304,728	\$ 0	\$ 304,728	\$ 347,102
Protection	\$ 124,669	\$ 0	\$ 124,669	\$ 100,786
Health/Sanitation	\$ 114,137	\$ 0	\$ 114,137	\$ 107,554
Transportation	\$ 474,672	\$ 0	\$ 474,672	\$ 566,274
Unclassified	\$ 26,450	\$ 0	\$ 26,450	\$ 23,928
Education	\$ 600,799	\$ 0	\$ 600,799	\$ 508,099
Assessments and Debt Service	\$ 93,537	\$ 0	\$ 93,537	\$ 104,476
<i>Total Expenses</i>	\$ 1,738,992	\$ 0	\$ 1,738,992	\$ 1,758,219
Changes in Net Position	\$ 234,590	\$ 0	\$ 234,590	\$ 421,921

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 \$1,047,509, an increase of \$85,853 in comparison with the prior year. Approximately 8.1 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:

- \$25,737 negative variance in real estate and personal property tax revenues. Actual collections were 92.1% of the levy as compared to 90.3% in the prior year. The unavailable property tax revenue adjustment plus discounts given for early payment are the primary reasons for the negative variance.
- \$5,502 positive variance in all other revenues. This is primarily due to conservative budgeting of revenues and most revenues coming in around or over budget.
- \$59,082 negative variance in education expenditures. This is primarily due to capital projects and operational costs being funded by prior year reserve funds.
- \$35,889 negative variance in protection expenditures. This is primarily due to improvements in Zone 1 that were funded by reserves.
- \$106,536 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.
- \$23,975 positive variance in general government expenditures. This is primarily due to controlled administration costs and conservative budgeting.
- \$70,524 positive variance in all other expenditures. This is mainly due to overlay.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The Town's investment in capital assets for its governmental activities amounts to \$9,639,541; net of accumulated depreciation of \$2,653,668, leaving a net book value of \$6,985,873. There were current year net additions of \$8,778 of School Department building improvements, \$247,333 for a new fire truck, \$17,500 for a new float, \$16,252 of Fire Department building improvements and \$16,992 of a new Fire Department equipment. 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 \$1,025,266 and \$1,179,238 total outstanding loans that is backed by the full faith and credit of the Town. The outstanding debt had a net decrease of \$10,696 during the current fiscal year. 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, 2016

(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	\$928,101	\$15,208
Accounts Receivable	\$135,583	
Taxes Due	\$177,826	
<u>Capital Assets</u>		
Land	\$1,449,485	
Other Capital Assets, net of Accumulated Depreciation	\$5,536,388	\$55,104
Total Capital Assets	\$6,985,873	\$55,104
<u>Total Assets</u>	<u>\$8,227,383</u>	<u>\$70,311</u>
<u>Deferred Outflows of Resources</u>		
Related to Pensions	\$5,977	\$0
<u>Total Deferred Outflows of Resources</u>	<u>\$5,977</u>	<u>\$0</u>
<u>Total Assets & Deferred Outflows</u>	<u>\$8,233,360</u>	<u>\$70,311</u>
<u>Liabilities, Deferred Inflows & Net Position</u>		
<u>Liabilities</u>		
Accounts Payable	\$62,380	
<u>General Obligation Bonds Payable</u>		
Due within one year	\$301,513	
Due in more than one year	\$1,902,991	
<u>Total Liabilities</u>	<u>\$2,266,884</u>	<u>\$0</u>
<u>Deferred Inflows of Resources</u>		
Prepaid Property Taxes	\$513	
Related to Pensions	\$1,552	
<u>Total Deferred Inflows of Resources</u>	<u>\$2,065</u>	<u>\$0</u>
<u>Net Position</u>		
Net Investment in Capital Assets	\$4,781,369	\$55,104
Restricted	\$290,796	
Unrestricted	\$892,246	\$15,208
<u>Total Net Position</u>	<u>\$5,964,411</u>	<u>\$70,311</u>
<u>Total Liabilities, Deferred Inflows and Net Position</u>	<u>\$8,233,360</u>	<u>\$70,311</u>

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

TOWN OF CRANBERRY ISLES, MAINE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2016

(Exhibit II)

				Net (Expense)Revenue and Changed in Net Position	
<u>Functions/Programs</u>		<u>Program Revenues</u>		<u>Primary Government</u>	<u>Component Unit</u>
		<u>Charges for</u>	<u>Operating</u>	<u>Governmental</u>	<u>Cranberry Isles</u>
<u>Primary Government</u>	<u>Expenses</u>	<u>Services</u>	<u>Grants</u>	<u>Activities</u>	<u>Fire Club</u>
<u>Governmental Activities</u>					
General Government	\$304,728			(\$304,728)	
Public Safety	\$124,669			(\$124,669)	
Health & Sanitation	\$114,137			(\$114,137)	
Public Transportation	\$474,672	\$127,472	\$52,112	(\$295,088)	
Education	\$600,799		\$40,140	(\$560,659)	
Unclassified	\$26,450			(\$26,450)	
Assessments & Debt Service	\$93,537			(\$93,537)	
<u>Total Governmental Activities</u>	<u>\$1,738,992</u>	<u>\$127,472</u>	<u>\$92,252</u>	<u>(\$1,519,269)</u>	<u>\$0</u>
<u>Total Primary Government</u>	<u>\$1,738,992</u>	<u>\$127,472</u>	<u>\$92,252</u>	<u>(\$1,519,269)</u>	<u>\$0</u>
<u>Component Unit</u>					
Operating Expenses	\$18,675				(\$18,675)
Administrative	\$1,170				(\$1,170)
<u>Total Component Unit</u>	<u>\$19,846</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$19,846)</u>
<u>General Revenues:</u>					
Tax Revenues				\$1,688,241	
Excise Taxes				\$30,724	
State Revenue Sharing				\$2,691	
Local Sources				\$28,038	\$5,679
Interest Earned				\$4,164	\$8
Donations					\$5,257
Fundraising					\$2,361
<u>Total Revenues</u>				<u>\$1,753,858</u>	<u>\$13,305</u>
<u>Changes in Net Position</u>				<u>\$234,590</u>	<u>(\$6,540)</u>
<u>Net Position - Beginning</u>				<u>\$5,729,821</u>	<u>\$76,852</u>
<u>Net Position - Ending</u>				<u>\$5,964,411</u>	<u>\$70,311</u>

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

TOWN OF CRANBERRY ISLES, MAINE
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2016

(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	\$900,857	\$1,269	\$25,975	\$928,101
Taxes Due - Current Year	\$111,824			\$111,824
Taxes Due - Prior Years	\$66,002			\$66,002
Accounts Receivable	\$135,583			\$135,583
Due from Other Funds	\$4,270	\$37,037		\$41,307
<u>Total Assets</u>	<u>\$1,218,536</u>	<u>\$38,306</u>	<u>\$25,975</u>	<u>\$1,282,817</u>
<u>Liabilities, Deferred Inflows & Fund Balances</u>				
<u>Liabilities:</u>				
Accounts Payable	\$62,380			\$62,380
Due to Other Funds	\$37,037		\$4,270	\$41,307
<u>Total Liabilities</u>	<u>\$99,417</u>	<u>\$0</u>	<u>\$4,270</u>	<u>\$103,687</u>
<u>Deferred Inflows of Resources</u>				
Prepaid Property Taxes	\$513			\$513
Unavailable Property Tax Revenue	\$131,108			\$131,108
<u>Total Deferred Inflows</u>	<u>\$131,621</u>	<u>\$0</u>	<u>\$0</u>	<u>\$131,621</u>
<u>Fund Balances:</u>				
Nonspendable			\$18,100	\$18,100
Restricted	\$235,660	\$37,037		\$272,696
Committed	\$541,826			\$541,826
Assigned	\$125,125	\$1,269	\$3,605	\$129,999
Unassigned	\$84,888			\$84,888
<u>Total Fund Balances</u>	<u>\$987,498</u>	<u>\$38,306</u>	<u>\$21,705</u>	<u>\$1,047,509</u>
<u>Total Liabilities & Fund Balances</u>	<u>\$1,218,536</u>	<u>\$38,306</u>	<u>\$25,975</u>	<u>\$1,282,817</u>
<u>Total Fund Balance - Governmental Funds</u>				\$1,047,509
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				\$6,985,873
Deferred outflows of resources related to pension plans				\$5,977
Deferred inflows of resources related to pension plans				(\$1,552)
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				\$131,108
Some liabilities are not due and payable in the current period and therefore, are not reported in the funds, including:				
Bonds Payable				(\$2,204,504)
Net Pension Liability				\$0
<u>Net Position of Governmental Activities</u>				<u>\$5,964,411</u>

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

TOWN OF CRANBERRY ISLES, MAINE
STATEMENT OF REVENUES, EXPENDITURES & CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

(Exhibit IV)

	General Fund	Other Governmental Funds	Permanent Funds	Total Governmental Funds
<u>Revenues:</u>				
Tax Revenues	\$1,684,863			\$1,684,863
State Road Assistance		\$6,936		\$6,936
Auto Excise Taxes	\$26,238			\$26,238
Boat Excise Taxes	\$4,486			\$4,486
State Revenue Sharing	\$2,691			\$2,691
Miscellaneous Earnings	\$28,038			\$28,038
Interest Earned	\$4,121	\$1	\$42	\$4,164
Rent and Parking Fees	\$127,472			\$127,472
<u>Total Revenues</u>	<u>\$1,877,909</u>	<u>\$6,937</u>	<u>\$42</u>	<u>\$1,884,888</u>
<u>Expenditures(Net of Departmental Revenues):</u>				
<u>Current:</u>				
General Government	\$304,708	\$2	\$18	\$304,728
Protection	\$97,083			\$97,083
Health & Sanitation	\$111,803			\$111,803
Public Transportation	\$279,489			\$279,489
Education	\$568,395			\$568,395
Unclassified	\$26,450			\$26,450
Assessments and Debt Service	\$351,566			\$351,566
<u>Capital Outlay:</u>				
Capital Outlay	\$306,855			\$306,855
<u>Total Expenditures</u>	<u>\$2,046,349</u>	<u>\$2</u>	<u>\$18</u>	<u>\$2,046,369</u>
<u>Excess Revenues Over Expenditures</u>	<u>(\$168,439)</u>	<u>\$6,935</u>	<u>\$24</u>	<u>(\$161,480)</u>
<u>Other Sources (Uses)</u>				
Bond Proceeds	\$247,333			\$247,333
<u>Excess Revenues and Other Sources Over Expenditures and Other Uses</u>	<u>\$78,894</u>	<u>\$6,935</u>	<u>\$24</u>	<u>\$85,853</u>
<u>Beginning Fund Balances</u>	<u>\$908,605</u>	<u>\$31,371</u>	<u>\$21,680</u>	<u>\$961,656</u>
<u>Ending Fund Balances</u>	<u>\$987,498</u>	<u>\$38,306</u>	<u>\$21,705</u>	<u>\$1,047,509</u>
<u>Reconciliation to Statement of Activities, Change in Net Position</u>				
Net Change in Fund Balances - Above				\$85,853
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)				\$4,552
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				\$3,378
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				(\$247,333)
This amount represents long-term debt payments				\$258,029
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.				\$306,855
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.				(\$176,744)
<u>Changes in Net Position of Governmental Activities</u>				<u>\$234,590</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, 2016

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 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;

<u>Assets</u>	<u>Years</u>
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, 2016 fund balances on the balance sheet as follows:

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Permanent Fund</u>	<u>Total</u>
<u>Nonspendable</u>				
Cemetery Trust Principal			\$18,100	\$18,100
<u>Restricted</u>				
School Department	\$226,945			\$226,945
Shore Harbor Grant	\$4,699			\$4,699
Commuter Service	\$4,016			\$4,016
Highway Reserve		\$37,037		\$37,037
<u>Committed</u>				
Public Safety Coordinator	\$5,264			\$5,264
Fire Department Zone 1	\$54,171			\$54,171
Fire Department Zone 2	\$28,532			\$28,532
Fire Department Zone 3	\$3,283			\$3,283
EMS Reserve	\$20,201			\$20,201
Tuition Designated Fund	\$16,386			\$16,386
Special Education Reserve	\$112,406			\$112,406
School Capital Project	\$95			\$95
Garage Building Fund	\$15,346			\$15,346
Vehicle Disposal	\$848			\$848
Ramp Fees Reserve	\$8,840			\$8,840
Telemed Health Clinic	\$2,261			\$2,261
Plow Truck	\$40,000			\$40,000

LCI Dock Ext Reserve	\$37,485			\$37,485
Wharves	\$82,718			\$82,718
Intermodal Facility	\$107,385			\$107,385
Manset Dock Study	\$6,604			\$6,604
<u>Assigned</u>				
Fireproof Safe Reserve	\$1,538			\$1,538
Town Office	\$840			\$840
Town Roads	\$68,917			\$68,917
Snow Removal	\$25,244			\$25,244
Town Trucks	\$28,586			\$28,586
Truck Account		\$1,269		\$1,269
Cemetery Trust Income			\$3,605	\$3,605
<u>Unassigned</u>	\$84,888			\$84,888
<u>Total Fund Balances</u>	<u>\$987,498</u>	<u>\$38,306</u>	<u>\$21,705</u>	<u>\$1,047,509</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 \$290,796 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 \$3,605 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 \$928,101 and the bank balance was \$991,507. The Town has no uninsured and uncollateralized deposits as of December 31, 2016.

Note 3 - Property Taxes

Property taxes were assessed on April 1, 2016 and committed on July 5, 2016. 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, \$131,108 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, 2016 was as follows:

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<u>Governmental Activities:</u>				
<u>Capital assets not being depreciated</u>				
Land	\$1,449,485			\$1,449,485
<u>Capital assets being depreciated</u>				
Buildings and Improvements	\$3,425,171	\$83,603	\$58,573	\$3,450,202
Equipment	\$1,140,096	\$281,825		\$1,421,921
Infrastructure	\$3,317,934			\$3,317,934
<u>Total capital assets being depreciated</u>	<u>\$7,883,201</u>	<u>\$365,428</u>	<u>\$58,573</u>	<u>\$8,190,056</u>
<u>Less accumulated depreciation for</u>				
Buildings and Improvements	\$661,439	\$55,561	\$7,408	\$709,591
Equipment	\$242,663	\$46,784		\$289,447
Infrastructure	\$1,572,823	\$81,808		\$1,654,630
<u>Total accumulated depreciation</u>	<u>\$2,476,925</u>	<u>\$184,152</u>	<u>\$7,408</u>	<u>\$2,653,668</u>
<u>Net capital assets being depreciated</u>	<u>\$5,406,276</u>	<u>\$181,276</u>	<u>\$51,165</u>	<u>\$5,536,388</u>
<u>Governmental Activities, Capital Assets, net</u>	<u>\$6,855,761</u>	<u>\$181,276</u>	<u>\$51,165</u>	<u>\$6,985,873</u>

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

Governmental Activities

Solid Waste	\$2,335
Public Safety	\$27,586
Education	\$4,225
Public Transportation, including depreciation of general infrastructure assets	\$150,007
<u>Total Depreciation Expense - Governmental Activities</u>	<u>\$184,152</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, 2016, the offsetting receivable and payable balances were \$41,307. The change in the balance of the accounts during the current year represent appropriation transfers between special revenue fund truck reserve, the cemetery trust fund and the general fund. The majority of the interfund balance represents appropriations to the highway reserve for future capital road improvements. 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, 2016:

<u>Debt Outstanding at January 1, 2016</u>	\$2,215,200
Long-Term Debt Issued	\$247,333
Long-Term Debt Retired	(\$258,029)
<u>Debt Outstanding at December 31, 2016</u>	<u>\$2,204,504</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, 2016 was \$1,025,266.

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, 2016 is \$133,659.

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, 2016 is \$21,927.

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 is for five years. The balance at December 31, 2016 is \$12,365.

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, 2016 is \$159,256.

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, 2016 is \$474,699.

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, 2016 is \$247,333.

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 anticipates writing off the debt financing in a future year. The debt proceeds for this anticipated loan have been recorded on the general fund with an offset to accounts receivable. Based on initial discussions with a financial institution regarding this funding, the pay back of this loan was estimated to be over five years at 4.0% interest. This estimated pay back is included in the debt service requirements below and the outstanding debt balance as of year end above.

All bonds are to be repaid through tax revenues.

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

<i>Year</i>	<i>Principal</i>	<i>Estimated Interest</i>	<i>Total</i>
2017	\$301,513	\$88,023	\$389,536
2018	\$301,975	\$76,988	\$378,964
2019	\$300,184	\$65,681	\$365,864
2020	\$311,852	\$36,839	\$348,691
2021-2024	\$988,980	\$98,305	\$1,087,286
	<u>\$2,204,504</u>	<u>\$365,837</u>	<u>\$2,570,341</u>

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, 2016, 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 11.94% of the applicable member compensation into the System.

The required contributions paid into the System for the year ended June 30, 2016 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>
2016	\$11,097	\$4,874	\$14,145	\$145,058	\$3,888
2015	\$10,610	\$3,676	\$18,072	\$138,698	\$0
2014	\$9,713	\$3,608	\$16,310	\$126,970	\$1,800

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, 2016, the School Department reported a net pension liability of \$0. The net pension liability was measured as of June 30, 2015 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, 2016 the School Department's proportion was 0.000000%, which was a change of (0.000157%) from its proportion measured at June 30, 2015.

For the fiscal year ended June 30, 2016, the School Department recognized pension expense of \$4,336. At June 30, 2016, 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	\$0	\$0
Changes in Assumptions	\$0	\$0
Net Difference between projected between projected and actual earnings on pension plan investments	\$0	\$0
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$1,103	\$1,552
Employer contributions made subsequent to measurement date	\$4,874	\$0
	<u>\$5,977</u>	<u>\$1,552</u>

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

<i>Year ended June 30,</i>	
2017	\$5,196
2018	(\$771)

F. Actuarial Assumptions

The total pension liability in the June 30, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.50%
Salary Increases	3.50% - 13.50% at selected years of service
Investment Rate of Return	7.125%, net of administrative and pension plan investment expense

For the School Department employees, the mortality rate is based on the RP2000 Combined Mortality Tables for males and females using Scale AA with a two year set back.

The actuarial assumptions used in the June 30, 2015 valuation were based on the results of an actuarial experience study performed in 2011 and covered the period July 1, 2005 - June 30, 2010.

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, 2015 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%	5.2%
Non-US Equities	20%	5.5%
Private Equity	10%	7.6%
Real Assets:		
Real Estate	10%	3.7%
Infrastructure	10%	4.0%
Hard Assets	5%	4.8%
Fixed Income	25%	0.0%
	<u>100%</u>	

G. Discount Rate

The discount rate used to measure the total pension liability was 7.125%. 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 7.125%, 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 (6.125%) or 1 percentage point higher (8.125%) than the current rate:

	<u>1% Decrease (6.125%)</u>	<u>Current Discount Rate (7.125%)</u>	<u>1% Increase (8.125%)</u>
Proportionate Share of the Net Pension Liability	\$0	\$0	\$0

I. Pension Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the Systems' 2015 Comprehensive Annual Financial Report available online at www.mainepeps.org or by contacting the System at (207) 512-3100.

Note 8 - Restricted Net Position

The Town reports restricted net position totaling \$290,796 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, 2016.

TOWN OF CRANBERRY ISLES, MAINE

(Exhibit V)

REQUIRED SUPPLEMENTARY INFORMATIONBUDGETARY COMPARISON SCHEDULE - GENERAL FUNDFOR THE YEAR ENDED DECEMBER 31, 2016

	<i>Original Budget</i>	<i>Final Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<u>Revenues:</u>				
Tax Revenues	\$1,710,600	\$1,710,600	\$1,684,863	(\$25,737)
Auto Excise Taxes	\$25,000	\$25,000	\$26,238	\$1,238
Boat Excise Taxes	\$4,200	\$4,200	\$4,486	\$286
State Revenue Sharing	\$3,500	\$3,500	\$2,691	(\$809)
Miscellaneous Administrative Earnings	\$26,156	\$26,156	\$28,038	\$1,882
Interest Earned	\$3,500	\$3,500	\$4,121	\$621
Rent and Parking Fees	\$132,125	\$132,125	\$127,472	(\$4,653)
<u>Total Revenues</u>	<u>\$1,905,081</u>	<u>\$1,905,081</u>	<u>\$1,877,909</u>	<u>(\$27,172)</u>
<u>Expenditures(Net of Departmental Revenues):</u>				
General Government	\$325,624	\$325,624	\$304,708	\$20,916
Protection	\$97,500	\$97,500	\$377,661	(\$280,161)
Health & Sanitation	\$110,150	\$110,150	\$111,803	(\$1,653)
Highways & Bridges	\$403,525	\$403,525	\$296,989	\$106,536
Education	\$518,091	\$518,091	\$577,173	(\$59,082)
Unclassified	\$28,300	\$28,300	\$26,450	\$1,851
Assessments and Debt Service	\$421,892	\$421,892	\$351,566	\$70,326
<u>Total Expenditures</u>	<u>\$1,905,081</u>	<u>\$1,905,081</u>	<u>\$2,046,349</u>	<u>(\$141,268)</u>
<u>Excess Revenues Over Expenditures</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$168,439)</u>	<u>(\$168,439)</u>
<u>Other Sources (Uses)</u>				
Bond Proceeds	<u>\$0</u>	<u>\$0</u>	<u>\$247,333</u>	<u>\$247,333</u>
<u>Excess Revenues and Other Sources Over Expenditures and Other Uses</u>	<u>\$0</u>	<u>\$0</u>	<u>\$78,894</u>	<u>\$78,894</u>
<u>Beginning Fund Balance</u>	<u>\$908,605</u>	<u>\$908,605</u>	<u>\$908,605</u>	<u>\$0</u>
<u>Ending Fund Balance</u>	<u>\$908,605</u>	<u>\$908,605</u>	<u>\$987,498</u>	<u>\$78,894</u>

REQUIRED SUPPLEMENTARY INFORMATIONSCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITYMAINE PUBLIC EMPLOYEES RETIREMENT SYSTEMFOR THE YEAR ENDED DECEMBER 31, 2016

	<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	0.000000%	0.000157%
Proportionate Share of the Net Pension Liability (Asset)	\$0	\$1,696
Covered Employee Payroll	\$145,058	\$138,698
Proportionate Share of the Net Pension Liability (Asset) as a % Of Its Covered Employee Payroll	0.000%	1.223%
Plan Total Pension Liability	\$12,616,287,054	\$12,320,158,783
Plan Fiduciary Net Position	\$10,242,097,022	\$10,337,615,927
Plan Net Pension Liability	\$2,374,190,032	\$1,982,542,856
Plan Fiduciary Net Position as a % Of the Total Pension Liability	81.18%	83.91%
Plan Covered Employee Payroll	\$1,699,190,889	\$1,676,857,294
Plan Net Pension Liability as a % Of the Covered Employee Payroll	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, 2016

(Exhibit VII)

	<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	\$4,874	\$3,676
Actual Contribution	<u>(\$4,874)</u>	<u>(\$3,676)</u>
Contribution Deficiency	<u>\$0</u>	<u>\$0</u>
Covered Employee Payroll	\$145,058	\$138,698
Contributions as a % of Covered Employee Payroll	3.360%	2.650%

* 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
SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>Department</u>	<u>Beginning Balance</u>	<u>Appropriations</u>	<u>Cash Receipts</u>	<u>Other Credits</u>	<u>Total Available</u>	<u>Warrants Drawn</u>	<u>Other Charges</u>	<u>Lapsed Unexpended (Overdraft)</u>	<u>Ending Balance</u>
<u>General Government:</u>									
Administration	\$0	\$179,655	\$0	\$4,122	\$183,777	\$168,102	\$2,439	\$13,236	\$0
Tax Collector/Treasurer/Clerk	\$0	\$45,000	\$0	\$0	\$45,000	\$45,000	\$0	\$0	\$0
Deputy Treasurer/Clerk	\$0	\$23,000	\$0	\$0	\$23,000	\$21,348	\$0	\$1,652	\$0
Town Office	\$0	\$0	\$1,000	\$0	\$1,000	\$160	\$0	\$0	\$840
Public Safety Coordinator	\$4,993	\$25,039	\$0	\$720	\$30,752	\$25,489	\$0	\$0	\$5,264
Elections	\$0	\$1,800	\$0	\$0	\$1,800	\$1,920	\$0	(\$120)	\$0
Planning Board	\$0	\$3,630	\$0	\$0	\$3,630	\$1,539	\$0	\$2,091	\$0
Assessors	\$0	\$27,500	\$0	\$0	\$27,500	\$27,500	\$0	\$0	\$0
Revaluation Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$20,000	\$0	\$756	\$20,756	\$17,810	\$0	\$2,946	\$0
	\$4,993	\$325,624	\$1,000	\$5,598	\$337,215	\$308,867	\$2,439	\$19,806	\$6,104
<u>Protection</u>									
Public Safety - Zone 1	\$86,498	\$26,900	\$247,333	\$1,399	\$362,129	\$307,569	\$389	\$0	\$54,171
Public Safety - Zone 2	\$27,013	\$36,000	\$0	\$523	\$63,536	\$34,910	\$94	\$0	\$28,532
Public Safety - Zone 3	\$2,283	\$1,000	\$0	\$0	\$3,283	\$0	\$0	\$0	\$3,283
EMS	\$27,466	\$13,500	\$0	\$625	\$41,591	\$21,390	\$0	\$0	\$20,201
911 Dispatch Services	\$0	\$1,100	\$0	\$0	\$1,100	\$771	\$0	\$329	\$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	\$1,359	\$0	\$641	\$0
Constable	\$0	\$5,500	\$0	\$0	\$5,500	\$5,000	\$0	\$500	\$0
Harbor Master	\$0	\$2,000	\$0	\$0	\$2,000	\$1,924	\$0	\$76	\$0
Street Lights	\$0	\$5,500	\$0	\$896	\$6,396	\$5,874	\$468	\$55	\$0
Insurance	\$0	\$4,000	\$0	\$0	\$4,000	\$1,356	\$0	\$2,644	\$0
	\$144,798	\$97,500	\$247,333	\$3,443	\$493,074	\$380,152	\$952	\$4,245	\$107,725
<u>Health & Sanitation:</u>									
Solid Waste	\$0	\$97,350	\$0	\$9,402	\$106,752	\$99,680	\$7,955	(\$884)	\$0
CEO & Plumbing Inspector	\$0	\$9,500	\$0	\$0	\$9,500	\$12,031	\$0	(\$2,531)	\$0
Health & General Assistance	\$0	\$2,500	\$0	\$0	\$2,500	\$738	\$0	\$1,762	\$0
Health Officer	\$0	\$800	\$0	\$0	\$800	\$800	\$0	\$0	\$0
	\$0	\$110,150	\$0	\$9,402	\$119,552	\$113,249	\$7,955	(\$1,653)	\$0
<u>Education:</u>									
Education	\$261,177	\$518,091	\$40,140	\$35,200	\$854,607	\$607,380	\$20,281	\$0	\$226,945
Tuition Designated Fund	\$16,220	\$0	\$0	\$166	\$16,386	\$0	\$0	\$0	\$16,386
Special Education Reserve	\$108,642	\$0	\$3,500	\$263	\$112,406	\$0	\$0	\$0	\$112,406
School Capital Project	\$28,446	\$0	\$0	\$0	\$28,446	\$28,351	\$0	\$0	\$95
	\$414,485	\$518,091	\$43,640	\$35,629	\$1,011,845	\$635,731	\$20,281	\$0	\$355,832

TOWN OF CRANBERRY ISLES, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2016

<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	\$50,121	\$60,000	\$1,020	\$0	\$111,141	\$16,619	\$25,605	\$0	\$68,917
Plow Truck	\$0	\$20,000	\$0	\$20,000	\$40,000	\$0	\$0	\$0	\$40,000
Snow Removal	\$18,365	\$30,000	\$0	\$0	\$48,365	\$23,121	\$0	\$0	\$25,244
Town Trucks	\$24,935	\$4,300	\$0	\$0	\$29,235	\$649	\$0	\$0	\$28,586
LCI Dock Ext Reserve	\$44,747	\$0	\$21,557	\$0	\$66,303	\$28,818	\$0	\$0	\$37,485
Wharves	\$60,313	\$80,500	\$0	\$4,950	\$145,762	\$59,909	\$3,136	\$0	\$82,718
Shore & Harbor Grant	\$4,699	\$0	\$0	\$0	\$4,699	\$0	\$0	\$0	\$4,699
Garage Building Fund	\$10,825	\$8,300	\$134	\$0	\$19,259	\$3,568	\$345	\$0	\$15,346
Vehicle Disposal	\$848	\$0	\$0	\$0	\$848	\$0	\$0	\$0	\$848
Ramp Fees Reserve	\$10,255	\$0	\$0	\$0	\$10,255	\$1,414	\$0	\$0	\$8,840
Commuter Service	\$0	\$45,700	\$23,619	\$13,899	\$83,218	\$76,869	\$2,333	\$0	\$4,016
Engineering-Manset Dock	\$7,804	\$20,000	\$0	\$0	\$27,804	\$0	\$21,200	\$0	\$6,604
GC1 Public Bathroom Facility	(\$5,716)	\$0	\$0	\$0	(\$5,716)	\$0	\$0	(\$5,716)	\$0
Intermodal Facility	\$95,761	\$134,725	\$114,807	\$14,681	\$359,974	\$117,600	\$134,988	\$0	\$107,385
	\$322,956	\$403,525	\$161,137	\$33,530	\$941,147	\$328,567	\$187,608	(\$5,716)	\$430,688
<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	\$3,870	\$0	\$130	\$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	\$2,411	\$0	\$0	\$0	\$2,411	\$150	\$0	\$0	\$2,261
Cemeteries	\$0	\$5,500	\$0	\$0	\$5,500	\$3,630	\$0	\$1,871	\$0
Community Centers	\$0	\$9,000	\$0	\$0	\$9,000	\$9,000	\$0	\$0	\$0
	\$2,411	\$28,300	\$0	\$0	\$30,711	\$26,450	\$0	\$2,001	\$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
Manset Property Debt	\$0	\$175,736	\$0	\$0	\$175,736	\$175,735	\$0	\$1	\$0
Town Garage Debt	\$0	\$22,610	\$0	\$0	\$22,610	\$22,602	\$0	\$8	\$0
Town Roads Debt Service	\$0	\$37,420	\$0	\$0	\$37,420	\$37,420	\$0	\$0	\$0
County Tax	\$0	\$83,000	\$0	\$0	\$83,000	\$79,369	\$0	\$3,631	\$0
Overlay	\$0	\$66,681	\$0	\$0	\$66,681	\$0	\$0	\$66,681	\$0
	\$0	\$421,892	\$0	\$0	\$421,892	\$351,566	\$0	\$70,326	\$0
<i>TOTALS</i>	\$889,643	\$1,905,081	\$453,110	\$107,601	\$3,355,455	\$2,144,581	\$219,235	\$89,008	\$902,611

TOWN OF CRANBERRY ISLES, MAINE
SCHEDULE OF CHANGES IN UNASSIGNED FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2016

(Exhibit A-2)

<u>Beginning Unassigned Fund Balance</u>		\$18,962
<u>Additions:</u>		
Lapsed Accounts	\$89,008	
Auto and Boat Excise (Net of Appropriation)	\$1,524	
Other Revenues (Net of Appropriation)	<u>\$1,621</u>	
<u>Total Additions</u>		\$92,153
<u>Reductions:</u>		
Increase in Unavailable Tax Revenues	\$3,378	
Tax Discounts	\$22,236	
Solid Waste (Net of Appropriation)	\$413	
Tree Growth (Net of Appropriation)	<u>\$200</u>	
<u>Total Reductions</u>		<u>\$26,227</u>
<u>Ending Unassigned Fund Balance</u>		<u><u>\$84,888</u></u>

TOWN OF CRANBERRY ISLES, MAINE
VALUATION, COMMITMENT AND COLLECTIONS
FOR THE YEAR ENDED DECEMBER 31, 2016

(Exhibit A-3)

Taxable Valuation:

Land and Buildings	\$191,819,556
Personal Property	<u>\$45,200</u>

Total Taxable Valuation \$191,864,756

Tax Rate per \$1,000 Valuation \$8.90

Tax Commitment 1,707,596

Collections and Adjustments:

Cash Collections	\$1,573,536
Discounts Allowed	<u>\$22,236</u>

Total Collections and Adjustments \$1,595,772

Unpaid Taxes December 31 \$111,824

TOWN OF CRANBERRY ISLES, MAINE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016

(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		\$18,500	\$18,500
<u>Total State of Maine Department of Education</u>			\$18,500	\$18,500
<u>Total U.S. Department of Education</u>			\$18,500	\$18,500
<u>Totals</u>			\$18,500	\$18,500

TOWN OF CRANBERRY ISLES, MAINE

(Exhibit B-1)

COMBINING BALANCE SHEET - OTHER GOVERNMENTAL FUNDSDECEMBER 31, 2016

	<i>Truck Account</i>	<i>Highway Reserve</i>	<i>Total Other Governmental</i>
<i>Assets</i>			
Cash and Cash Equivalents	\$1,269		\$1,269
Due From Other Funds		\$37,037	\$37,037
<i>Total Assets</i>	<u>\$1,269</u>	<u>\$37,037</u>	<u>\$38,306</u>
<i>Fund Balances</i>			
<i>Fund Balances:</i>			
Restricted		\$37,037	\$37,037
Assigned	\$1,269		\$1,269
<i>Total Fund Balances</i>	<u>\$1,269</u>	<u>\$37,037</u>	<u>\$38,306</u>

TOWN OF CRANBERRY ISLES, MAINE

(Exhibit B-2)

COMBINING STATEMENT OF REVENUES, EXPENDITURES ANDCHANGES IN FUND BALANCES - OTHER GOVERNMENTAL FUNDSFOR THE YEAR ENDED DECEMBER 31, 2016

	<i>Truck Account</i>	<i>Highway Reserve</i>	<i>Total Other Governmental</i>
<u>Revenues:</u>			
State Subsidies		\$6,936	\$6,936
Interest Earned	\$1		\$1
<u>Total Revenues</u>	<u>\$1</u>	<u>\$6,936</u>	<u>\$6,937</u>
<u>Expenditures:</u>			
Administrative Fees	\$2	\$0	\$2
<u>Total Expenditures</u>	<u>\$2</u>	<u>\$0</u>	<u>\$2</u>
<u>Excess of Revenues Over Expenditures</u>	<u>(\$1)</u>	<u>\$6,936</u>	<u>\$6,935</u>
<u>Beginning Fund Balance</u>	<u>\$1,270</u>	<u>\$30,101</u>	<u>\$31,371</u>
<u>Ending Fund Balance</u>	<u>\$1,269</u>	<u>\$37,037</u>	<u>\$38,306</u>

TOWN OF CRANBERRY ISLES, MAINE
COMBINING BALANCE SHEET - PERMANENT FUNDS
DECEMBER 31, 2016

(Exhibit C-1)

		Cemetery Trusts
		<hr/>
	<u>Assets</u>	
Cash and Cash Equivalents		<hr/> \$25,975
<u>Total Assets</u>		<hr/> <hr/> \$25,975
	<u>Liabilities and Fund Balances</u>	
<u>Liabilities:</u>		
Due to Other Funds		<hr/> \$4,270
<u>Total Liabilities</u>		<hr/> \$4,270
<u>Fund Balance:</u>		
Reserve for Endowments		\$18,100
Designated for Subsequent Year's Expenditures		<hr/> \$3,605
<u>Total Fund Balance</u>		<hr/> \$21,705
<u>Total Liabilities and Fund Balances</u>		<hr/> <hr/> \$25,975

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	\$4,610
Julia Spurling	\$1,492
Gary Spurling	\$1,130
M.S. Spurling	\$5,936
Bunker Trust	\$1,057
Cora Spurling	\$2,417
Christopher Swenson	\$549
Hazel Stanley Peterson	\$731
Hadlock, Stanley	<hr/> \$6,803
	<hr/> <hr/> \$25,975

TOWN OF CRANBERRY ISLES, MAINE
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - PERMANENT FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

(Exhibit C-2)

	<u>Cemetery Trusts</u>
<u>Revenues</u>	
Interest Earned	\$42
<u>Total Revenues</u>	\$42
<u>Expenditures</u>	
Administrative Fees	\$18
<u>Total Expenditures</u>	\$18
<u>Excess of Revenues Over Expenditures</u>	\$24
<u>Fund Balances - Beginning</u>	\$21,680
<u>Fund Balances - Ending</u>	\$21,705