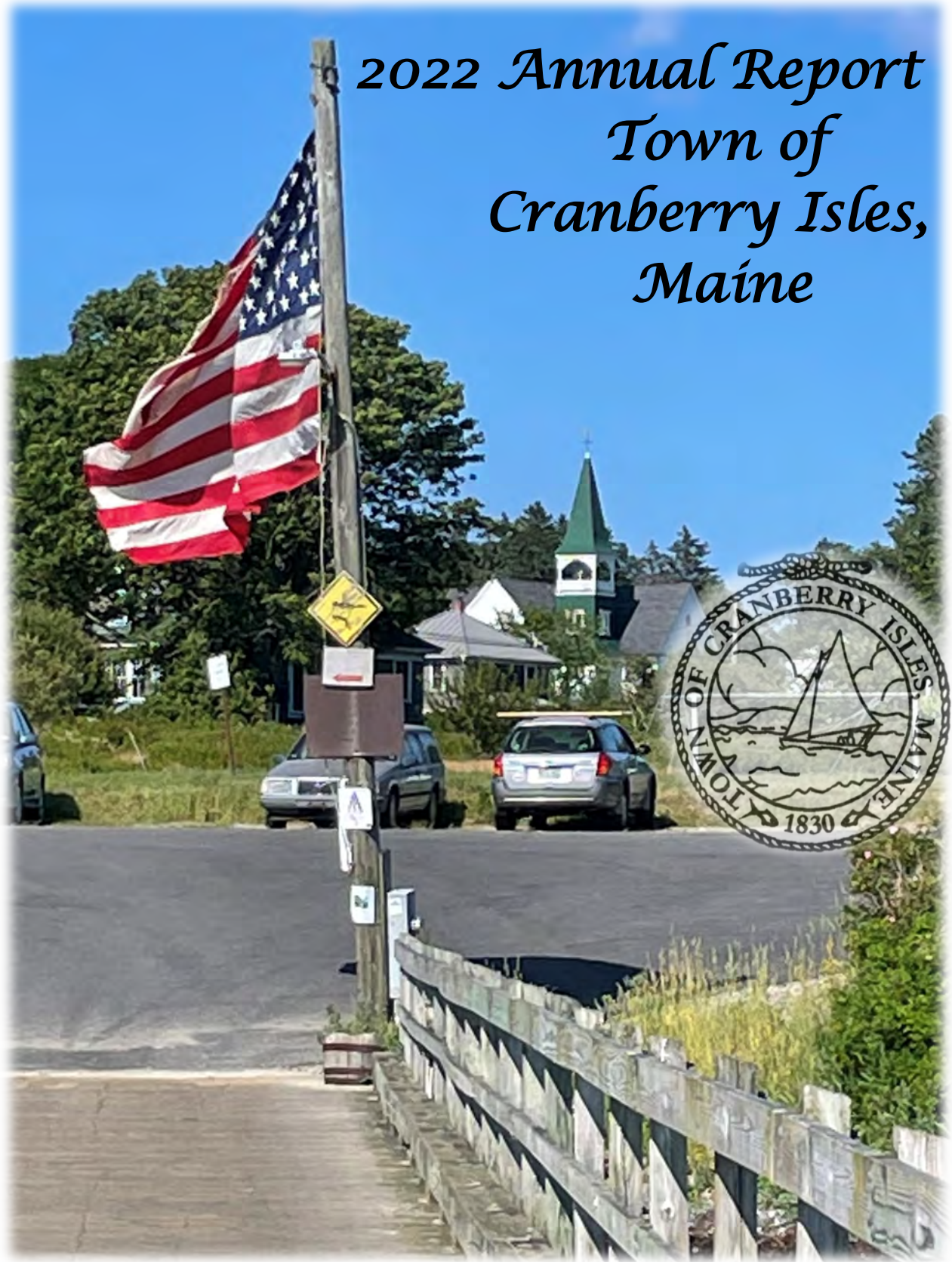


*2022 Annual Report
Town of
Cranberry Isles,
Maine*



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 2022 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:

4.00 Percent APR

Henry Beck
Treasurer State of Maine
39 State House Station
Augusta, Maine 04333

Cover Photo: Joy Sprague

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In Memoriam



Ashley Bryan

Pauline Bunker



Dale Hadlock



Gaile Colby



Miklos Pogany



Naomi McShea



TOWN OFFICERS AND OFFICIALS

2022

Select Board and Overseers of the Poor

Cory Alley, Chair (2024) 244-9116 cibos_18@yahoo.com
Florence Joy Sprague (2023) 244-4309 joy.sprague@gmail.com
Joe Connell (2025) jconnell@cranberryisles-me.gov

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

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

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

Deputy Town Clerk/Assistant Treasurer

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

TOWN OFFICE FAX #: 244-3714

Code Enforcement Officer & Local Plumbing Inspector

Dennis Dever 664-3680 (Fax 244-8108) dyonysys@twc.com

Tax Assessor

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

Administrative Assistant to the Selectmen

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

School Committee

Amy Palmer, Chair (2025) 244-3836 amy.palmer@mdirss.org
C. Darlene Sumner (2023) 479-2320 darlene.sumner@mdirss.org
Cari Alley (2024) 244-9116 cari.alley@mdirss.org

Superintendent of Schools

Michael ZBoray- Superintendent 288-5040/5049 mzboray@mdirss.org

School Principal

Katie Truesdale 812-1118 katie.truesdale@mdirss.org

Constable

Richard Beal (2023) 266-7235 rfbeal@icloud.com

Animal Control Officer

Cari Alley (2023) 479-1869 ci_aco@yahoo.com

Harbor Masters

(Great Cranberry & Sutton) Norman Sanborn II (2023) 244-3624 ncsanborn2@gmail.com

(Islesford) Jeremy Alley (2023) 479-0367 (text/phone) jalley135@gmail.com

Harbor Committee

Ted Spurling, Chair (2023) 244-7408 jerited@spurlingdesign.com

Cory Alley (2024) 244-9116

Patrick Allen (2023) patrickallen021@yahoo.com

William Dowling (2024) 479-3327 dowlingw23@gmail.com

Richard Howland (2025) 460-3016 rfhowland@hotmail.com

Harbor Committee Alternates

Roy Hadlock (2023) fvtwochances@gmail.com

Chris Costello (2023) chriscostello@gmail.com

Health Officer

Cari Alley (2023) 244-9116 cranberryisleslho@yahoo.com



(Joy Sprague)

Alternate Health Officer

vacant

Health Care Committee

Cynthia A. Thomas, Chair 244-5876 catislesford@hotmail.com
Stefanie Alley 244-7466 salley1@prexar.com
Karin Whitney 244-5933 philandkarin@gmail.com
Ann Fernald 244-3048
Serena Spurling 664-8314 serenaleespurling@gmail.com
Joy Sprague 244-4309 joy.sprague@gmail.com
Jasmine Samuel 244-5939 jasmine.samuel@gmail.com
Ingrid Gaither 244-5058 ingridgaither@yahoo.com

State Forest Fire Wardens

(Fire Warden) Richard Howland 460-3016
(Deputy Warden, G.C.I.) Norman Sanborn, II 244-3624 ncsanborn2@gmail.com

Public Safety Coordinator

Sharon Morrell (717) 275-2993 publicsafety@cranberryisles-me.gov

Road Commissioner

Select Board

Planning Board

William Dowling, Vice-Chair (2023) 244-0106 dowlingw23@gmail.com
Sam Flavin (2024)
Cari Alley (2023)
Mark Alley (2025) 244-3534
Philippe Donald (2025) theseasquatch@gmail.com

Planning Board Alternate Member

vacant

Evelyn Boxley-Bunker (2023)

Board of Appeals

Beverly Sanborn (2025) 244-3136
Theodore Spurling, Jr. (2023) 244-5876 jerited@spurlingdesign.com
Ingrid Gaither (2024) 244-5058 ingridgaither@yahoo.com
Katelyn Damon (2024) 479-8118 katelyn@cranberryisles-me.gov
Mike Todd (2023)

Island Coalition Representative

Ingrid Gaither 244-5058 ingridgaither@yahoo.com

League of Towns Representative

James Fortune 244-4475/504-0062

Acadia Disposal District Representative

James Fortune 244-4475/504-0062

United States Senator

Angus King
www.king.senate.gov
207-945-8000

United States Senator

Susan M. Collins (202) 224-2523 Office
461 Dirksen Senate Office Bldg. (202) 224-2693 Fax
Washington, DC 20510-1904

Congressman- House of Representatives

Jared Golden
241-6767
1223 Longworth HOB
Washington, DC 20515

State Senator

Nicole Grohoski, Senate District 7
Nicole.Grohoski@legislature.maine.gov

State Representative

Lynne Williams, House District 14
Lynne.Williams@legislature.maine.gov
266-6327

Maine State Governor

Janet Mills 287-3531
1 State House Station
Augusta, ME 04333-0001 governor@maine.gov

Treasurer's Report

2022

Cash Balance January 01, 2022	904,171.26
Taxes Collected	2,155,108.05
Interest	3,034.31
Auto-Excise Tax	26,468.07
Boat-Excise Tax	4,976.40
State Revenue Sharing	13,496.36
Licenses & Agent Fees	242.25
Homestead Exemption Reimbursement	7,472.00
Veterans Exemption Reimbursement	20.00
Snowmobile Reimbursement	6.00
Solid Waste Performance Credit	294.39
Plumbing Permits	1,885.00
Metal Debris Sales	3,202.11
Local Road Assistance Program	7,268.00
Town Property Rentals	36,120.00
Parking Fees Collected	90,236.00
Boat Sticker Fees	805.00
Misc. Administration Earning	1,101.39
Federal Land PILT	23,055.00
FTA/ME-DOT Commuter Ferry Subsidy	61,335.67
School Revenue & State Reimbursements	114,332.19
Axiom Technology Fund Payments	4,320.00
Financial Warrants Drawn 2021	2,329,023.92
Cash Balance as of 12/31/2021	<u>1,163,463.49</u>

Respectfully Submitted,

Denise McCormick, Treasurer 2022

Tax Collector's Year-End Report

2022

<u>2022 TAX COMMITMENT (MIL RATE 10.98)</u>	<u>\$2,151,299.00</u>
<u>ABATEMENTS GRANTED</u>	<u>0</u>
<u>2% DISCOUNT</u>	<u>32,692.43</u>
<u>2022 TAXES COLLECTED</u>	<u>\$2,118,606.57</u>
<u>2023 Pre-paid Taxes Received as of 12/31/22:</u>	<u>9,389.62</u>

<u>2022 OUTSTANDING TAXES AS OF 12/31/22</u>	<u>\$54,839.23</u>
Allen, Gary	4,032.95
Chaplin, Katherine W	729.07
Chusid, Nancy	1,427.40
Grandgent, Henry	1,494.38
Lief, Marci & Oliver, John Clayton	1,518.30
Mills, David	365.82
McLendon, Sally P	932.20
McLendon, Sally P	3,404.90
Palmer, Amy G	3,513.60*
Porter, Jane & Porter, Jeffrey	1,499.87
Savage, Heirs of Althea	54.90
Shirey, Trustees	32.05
Sordyl, D.E. LLC	1,735.94
Sordyl, David	556.69
Sordyl, David	853.15
Spurling Point Realty Trust	24,050.59
Spuring Point Realty Trust	3,774.92
Whitney, Kenneth S	2,163.06
Whitney, Kenneth S	654.41

<u>2021 OUTSTANDING TAXES AS OF 12/31/22:</u>	<u>\$2,356.32</u>
McLendon, Sally P	118.55
Porter, Jane & Porter, Jeffrey	1,352.34
Sordyl, DE LLC	87.99
Sordyl, David	28.21
Sordyl, David	769.23

<u>2020 OUTSTANDING TAXES AS OF 12/31/22:</u>	<u>\$1,428.09</u>
Porter, Jane M & Porter, Jeffrey T	658.86
Sordyl, David E	769.23

* Denotes payment received after December 31, 2022

Respectfully Submitted,

Denise McCormick
Tax Collector 2022

VITAL RECORDS:

BIRTHS: 1

MARRIAGES: 1

DEATHS: 2

Respectfully Submitted,

Denise McCormick

Town Clerk 2022



(Joy Sprague)

BOARD OF SELECTMEN
RICHARD F. BEAL, CHAIRMAN
FLORENCE J. SPRAGUE
CORY R. ALLEY

TOWN CLERK / TREASURER
DENISE Mc CORMICK



ADMINISTRATIVE ASSISTANT
TO THE SELECTMEN
JAMES FORTUNE
PUBLIC SAFETY COORDINATOR
KATELYN DAMON
TCI LOCAL HEALTH OFFICER
CARI ALLEY

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.

**TOWN OF CRANBERRY ISLES
ANNUAL TOWN MEETING
THE WARRANT 2023**

**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 2023 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: \$8,000

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 2023 warrant.
5. To elect by ballot a Select Board member for the term of three years.
(Term expiring: Florence Joy Sprague)

Ballot: _____ (term expiring 2026)

6. To vote compensation for all Select Board members 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: \$11,000

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

Recommended: \$29,000

9. To elect by ballot a member of the Superintending School Committee for a term of three years. (Term expiring: Darlene Sumner).

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

<u>Name</u>	<u>Island</u>	<u>Term expires</u>
Amy Palmer, Chair	Islesford	2025
Cari Alley	Islesford	2024
Darlene Sumner	Great Cranberry	2023

Ballot: _____ (term expiring 2026)

10. To see if the voters of the Town of Cranberry Isles will vote to collect interest at the rate of four percent (4%) APR (Annual Percentage Rate) on all 2023 taxes not paid by December 1, 2023. Municipalities may, by vote, determine the rate of interest that shall apply to taxes that become delinquent during taxable year 2023 until those taxes are paid in full. The maximum rate of interest that can be charged per Title 36, MRSA §505.4 is eight percent (8%) APR.
11. 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.
12. To see if the voters of the Town of Cranberry Isles will vote to authorize the Treasurer to expend funds in January 2024, February 2024, and March 2024 equal in aggregate to three twelfths (3/12ths) of the Operator's Budget approved for the Year 2023. This authorization will permit the Treasurer to prepare Financial Warrants for approval by the Select Board, prepare checks, and legally pay bills pending approval of the entire Operations Budget by the Voters in March 2024.
13. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to enter into a twelve (12) month lease agreement in 2023 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.

SCHOOLS (14A – 14R)

Note: Articles 14A through 14K authorize expenditures in cost center categories

- 14A. To see what sum the School Committee is authorized to expend for **Regular Instruction** for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

School Committee recommends **\$363,795**

Note: 2022-23 Amount was \$ 417,776

- 14B. To see what sum the School Committee is authorized to expend for **Special Education** for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

School Committee recommends **\$ 177,424**

Note: 2022-23 Amount was \$ 152,753

- 14C. To see what sum the School Committee is authorized to expend for **Career and Technical Education** for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

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

Note: 2022-23 Amount was \$ -0-

- 14D. To see what sum the School Committee is authorized to expend for **Other Instruction** for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

School Committee recommends **\$ 11,144**

Note: 2022-23 Amount was \$11,205

- 14E. To see what sum the School Committee is authorized to expend for **Student & Staff Support** for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

School Committee recommends **\$ 34,920**

Note: 2022-23 Amount was \$ 25,638

- 14F. To see what sum the School Committee is authorized to expend for **System Administration** for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

School Committee recommends **\$ 25,050**

Note: 2022-23 Amount was \$24,799

- 14G. To see what sum the School Committee is authorized to expend for **School Administration** for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

School Committee recommends **\$ 62,262**

Note: 2022-23 Amount was \$54,129

- 14H. To see what sum the School Committee is authorized to expend for **Transportation & Buses** for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

School Committee recommends **\$ 58,100**

Note: 2022-23 Amount was \$57,450

- 14I. To see what sum the School Committee is authorized to expend for **Facilities Maintenance** for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

School Committee recommends **\$ 133,860**

Note: 2022-23 Amount was \$122,872

- 14J. To see what sum the School Committee is authorized to expend for **Debt Service and Other Commitments** for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

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

Note: 2022-23 Amount was \$71,031

- 14K. To see what sum the School Committee is authorized to expend for **All Other Expenditures** for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

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

Note: 2022-23 Amount was \$-0-

Note: Articles 14A – 14K authorize a total budget of \$937,586

Note: 2022-23 Total Budget was \$937,653

Hand Count Required

Note: Articles 14L, 14M & 14N raise funds for the Proposed School Budget

- 14L. 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 \$255,278**) 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, 2023 to June 30, 2024.

School Committee recommends **\$216,700**

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

Hand Count Required

- 14M. 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, 2023 to June 30, 2024.

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

- 14N. To see what sum the voters of the Town of Cranberry Isles will raise and appropriate in additional local funds for school purposes (**Recommend: \$384,217**) for the period July 1, 2023 to June 30, 2024, which exceeds the State's Essential Programs and Services allocation model by (**Recommend: \$384,217**) as required to fund the budget recommended by the school committee.

The School Committee recommends **\$384,217** for additional local funds and gives the following reasons for exceeding the State's Essential Programs and Services funding model by **\$384,217**: The State funding model underestimates the actual costs to fully fund the 2023-2024 budget.

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

*Note: Articles 14L, 14M & 14N raise a total town appropriation of **\$671,948***

Note: 2022-23 Total Town Appropriation was \$643,590

Hand Count Required

Note: Article 14O summarizes the proposed school budget and does not authorize any additional expenditures

- 14O. 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, 2023 and ending June 30, 2024 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 **\$ 937,586**

Note: 2022-23 Total Budget was \$937,653

- 14P. In addition to the amount in Articles 14A – 14O, 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 2023-2024 for school purposes provided that such grants, programs or other sources do not require the expenditure of other funds not previously appropriated?

Current Year Estimated Total: \$ 28,982 School Committee recommends passage.

- 14Q. 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 2023-2024 school year with a projected enrollment of approximately ten students.

School Committee recommends passage.

- 14R. 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 2023-2024 school year with an unknown projected enrollment.

School Committee recommends passage.

15. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to appropriate and expend up to one hundred thousand dollars (\$100,000) for the completion of the Cistern Project on Great Cranberry 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: Completion of the project will include transportation of the previously purchased cistern tank to Great Cranberry Island and site work--including preparation of the hole for the tank, setting the tank on an approved substrate, anchoring the tank, backfilling around the tank, and reseeding the area above the tank. Revenues for this project include \$15,000 from the Great Cranberry Island reserve fund held with the Town of Cranberry Isles and \$20,000 from the Great Cranberry Island Volunteer Fire Department.

16. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to enter into a ten (10) year lease agreement in 2023 with the Town of Mount Desert for the continued use of the Cranberry Isles main parking lot located on land owned by the Town of Mount Desert in Northeast Harbor, Maine, for parking for residents of, and visitors to, the Cranberry Isles.

17. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to appropriate and expend up to six thousand dollars (\$6,000.00) to install an automated parking permit system in the Cranberry Isles Northeast Harbor parking lot 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.
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 thirty thousand dollars (\$30,000.00) for construction of a winter float on the Sutton Island Town Dock, 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.
19. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to appropriate and expend up to fifteen thousand dollars (\$15,000.00) to purchase and install a Generac system at the Newman & Gary Boatyard on Great Cranberry Island to operate the broadband microwave equipment serving Sutton island during power outages, 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.
20. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to appropriate up to twenty-five thousand dollars (\$25,000.00) that will be used for local and state permitting for the future parking lot development at the Cranberry Isles Manset property, 15 Mansell Lane, in Southwest Harbor (SWH Tax Map 17 Lot 112) and to further authorize the Municipal Officers to do any and all things necessary on behalf of the Town, 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 and expend up to ten thousand dollars (\$10,000.00) for structural repairs at the Little Cranberry Island town garage/transfer station 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.

22. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to borrow funds in the principle amount of up to sixty thousand dollars (\$60,000.00) to purchase a new plow truck and snow plow for Little Cranberry 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.
23. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to appropriate and expend twenty thousand dollars (\$20,000.00), for first year, and to enter into a (3) year contract to continue the Cranberry Isles Commuter Ferry Service and to further authorize the Municipal Officers to do any and all things necessary to award and enter into agreements necessary 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 eighteen thousand dollars (\$18,000.00) for first year, and to enter into a (3) year plowing contract for Great Cranberry 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.
25. To see if the Town of Cranberry Isles will enact a resolution to investigate the advantages of installing Community solar array(s) as an independent micro-grid for the purpose of making continuous power supply to the Cranberry Isles a better possibility during power outages, to establish a resilient system that does not rely on mainland power, and to move to cleaner energy sources in 2023.
26. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to extend the term of the lease to the Cranberry Isles Realty Trust for property on the corner of Hadlock Rd and Maple Avenue, Islesford (Tax Map 26, Lot 25), from November 30, 2036, to November 30, 2070, for the purpose of building an additional apartment onto the existing CIRT house, in keeping with the original goal of expanding affordable housing opportunities to the community.

27. **FUTURE TOWN MEETING**

To see if the voters of the Town of Cranberry Isles will vote to hold the next annual Town Meeting in 2024, on 16, March 2024 at the Islesford Neighborhood House, Little Cranberry Island, Maine and to open the meeting at 8:30 A.M.

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

<i>Totals</i>	\$ 390,870	\$ 359,420	\$ 366,085	\$ 393,000
Department 51	2020	2021	2022	2023
General Government	Approved	Approved	Approved	Proposed
<i>Town Office</i>				
Utilities	\$ 11,900	\$ 6,500	\$ 7,100	\$ 7,100
Supplies	\$ 7,100	\$ 6,100	\$ 6,925	\$ 7,300
Administration	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Website	\$ 1,000	\$ 1,000	\$ 900	\$ 900
Legal	\$ 25,000	\$ 20,000	\$ 10,000	\$ 10,000
Accounting	\$ 12,500	\$ 15,000	\$ 15,000	\$ 15,000
Insurance	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
<i>Selectmen</i>				
Selectmen Compensation	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000
Printing	\$ 3,500	\$ 3,000	\$ 3,000	\$ 3,100
Contingency Fund	\$ 50,000	\$ 20,000	\$ 30,000	\$ 30,000
Treasurer/Tax Collector/Clerk	\$ 45,000	\$ 45,000	\$ 48,000	\$ 48,000
Public Safety Coordinator	\$ 38,220	\$ 38,220	\$ 38,220	\$ 32,000
Deputy Public Safety Coordinator				\$ 20,000
Elections	\$ 3,800	\$ 1,600	\$ 2,000	\$ 2,000
Tax Assessor	\$ 30,500	\$ 31,150	\$ 32,000	\$ 33,600
Administrative Assistant	\$ 47,850	\$ 47,850	\$ 54,080	\$ 54,080
Deputy Clerk/Treasurer	\$ 19,500	\$ 21,000	\$ 21,000	\$ 21,000
Payroll Taxes	\$ 17,000	\$ 17,000	\$ 17,600	\$ 18,000
Employee Health Benefits	\$ 30,000	\$ 38,000	\$ 32,260	\$ 42,920

<i>Totals</i>	\$ 88,300	\$ 89,000	\$ 140,650	\$ 187,500
Department 52	2020	2021	2022	2023
Public Safety	Approved	Approved	Approved	Proposed
<i>Fire Dept. Zone 1 (GCI)</i>				
Utilities	\$ 2,000	\$ 2,000	\$ 2,500	\$ 3,500
Equipment	\$ 4,000	\$ 4,000	\$ 2,000	\$ 3,500
Insurance	\$ 8,000	\$ 8,000	\$ 6,000	\$ 6,000
Training	\$ 500	\$ 500	\$ 500	\$ 500
Testing	\$ 2,350	\$ 2,850	\$ 4,300	\$ 4,950
Travel	\$ 500	\$ 500	\$ 500	\$ 500
Community Safety Program	\$ 500	\$ 500	\$ 500	\$ 500
Maintenance	\$ 2,000	\$ 1,500	\$ 1,500	\$ 2,500
Heating Oil	\$ 5,000	\$ 5,000	\$ 7,000	\$ 3,000
<i>Article 15 Cistern</i>			\$ 50,000	\$ 100,000
<i>Fire Dept Zone 2 (Islesford)</i>				
Utilities	\$ 600	\$ 450	\$ 450	\$ 600
Equipment	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Insurance	\$ 8,000	\$ 8,000	\$ 6,000	\$ 6,000
Training	\$ 500	\$ 500	\$ 500	\$ 500
Testing	\$ 2,650	\$ 2,950	\$ 2,650	\$ 3,250
Travel	\$ 500	\$ 500	\$ 500	\$ 500
Maintenance	\$ 2,500	\$ 1,750	\$ 1,750	\$ 3,500
Gasoline	\$ 300	\$ 300	\$ 300	\$ 300
Propane	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
<i>Fire Dept Zone 3 (Sutton & Bear)</i>				
Equipment-Bear Is.		\$ 3,000	\$ 1,000	\$ 2,000
Equipment-Sutton Is.	\$ 3,000	\$ 2,000	\$ 2,000	\$ 2,000
Portable Pumps-Sutton Is.		\$ 1,000	\$ 1,000	\$ 1,000
<i>Cranberry Isles Rescue Svc</i>				
Islesford-Insurance	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Islesford-Ambulance	\$ 950	\$ 1,100	\$ 1,100	\$ 1,100
Islesford-Supplies	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Islesford-Response Stipend	\$ 1,500	\$ 1,500	\$ 1,500	\$ 3,000
Islesford-Training	\$ 500	\$ 1,000	\$ 1,000	\$ 600

<i>Department 52</i>	2020	2021	2022	2023
<i>Public Safety (continued)</i>	Approved	Approved	Proposed	Proposed
GCI-Insurance	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
GCI-Ambulance	\$ 950	\$ 1,100	\$ 1,100	\$ 1,100
GCI-Supplies	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
GCI-Response Stipend	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
GCI-Training	\$ 500	\$ 1,000	\$ 500	\$ 600
911 Services	\$ 1,000	\$ 1,000	\$ 1,000	\$ 700
Streetlights	\$ 6,000	\$ 6,000	\$ 6,500	\$ 7,800
<i>Animal Control Officer</i>				
Compensation	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,500
Equipment	\$ 500	\$ 500	\$ 500	\$ 500
Training	\$ 500	\$ 500	\$ 500	\$ 500
<i>Constables</i>				
Compensation	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Admin Expense/Training	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
<i>Harbormasters</i>				
Compensation	\$ 3,000	\$ 3,000	\$ 4,000	\$ 5,000
Admin Expense/Training	\$ 500	\$ 500	\$ 500	\$ 1,000
Insurance	\$ 5,000	\$ 2,000	\$ 2,000	\$ 2,000
Transportation Assistance			\$ 5,000	\$ -

<i>Totals</i>	\$ 147,100	\$ 178,830	\$ 193,080	\$ 202,310
<i>Department 53</i>	2020	2021	2022	2023
<i>Health & Sanitation</i>	Approved	Approved	Approved	Proposed
<i>Solid Waste</i>				
Electricity	\$ 800	\$ 800	\$ 900	\$ 900
Permits	\$ 850	\$ 950	\$ 950	\$ 950
PW Supplies	\$ -	\$ 270	\$ 270	\$ 270
BCM Contract	\$ 102,940	\$ 132,000	\$ 142,000	\$ 151,230
Sutton	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
Metal	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
Hazardous Waste	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
EMR Tipping Fees	\$ 10,000	\$ 10,000	\$ 12,000	\$ 12,000
MERC/CRM Tipping Fees	\$ 4,000	\$ 6,000	\$ 6,000	\$ 6,000
<i>Code Enforcement/Plumbing Inspection</i>				
Compensation	\$ 12,750	\$ 12,750	\$ 14,400	\$ 14,400
Telephone/Fax Line	\$ 360	\$ 360	\$ 360	\$ 360
Admin Expenses			\$ 500	\$ -

<i>Department 53 (continued)</i>	2020	2021	2022	2023
<i>Health & Sanitation</i>	Approved	Approved	Approved	Proposed
General Assistance	\$ 2,900	\$ 3,000	\$ 2,000	\$ 2,000
Local Health Officer	\$ 800	\$ 1,000	\$ 1,000	\$ 1,500
Health Supplies			\$ 1,000	\$ 1,000

<i>Totals</i>	\$ 575,244	\$ 257,429	\$ 146,779	\$ 224,370
<i>Department 54</i>	2020	2021	2022	2023
<i>Public Transportation</i>	Approved	Approved	Approved	Proposed
<i>Town Roads Maintenance</i>				
Maintenance	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Engineering	\$ 10,000	\$ -	\$ -	\$ -
Capital Improvements	\$ 400,000	\$ 115,000	\$ -	\$ -
<i>Snow Removal</i>				
Compensation	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Salt & Sand	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
<i>Article 24</i> GCI Contract	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
Garage Heating Oil	\$ 1,800	\$ 1,800	\$ 1,800	\$ 2,000
<i>Town Truck</i>				
Insurance	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
Maintenance	\$ 1,000	\$ 1,000	\$ 1,000	\$ 2,000
Gas	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,500
Winter Commuter Service (Fed Subsidy~\$25k)	\$ 57,970	\$ 59,725	\$ 63,495	\$ 66,670
<i>Article 23</i> Summer Commuter Service	\$ 16,274	\$ 16,704	\$ 17,284	\$ 20,000
<i>Article 22</i> Capital Improvement (Plow Truck)				\$ 60,000
<i>Article 21</i> Garage Maintenance	\$ 25,000	\$ -	\$ -	\$ 10,000

<i>Totals</i>	\$ 775,217	\$ 814,204	\$ 937,653	\$ 937,586
<i>Department 55</i>	2020	2021	2022	2023
<i>Schools</i>	Approved	Approved	Approved	Proposed
<i>Article 14</i> See School Budget Detail	\$ 775,217	\$ 814,204	\$ 937,653	\$ 937,586

<i>Totals</i>	\$ 28,500	\$ 28,250	\$ 28,250	\$ 33,250
Department 56	2020	2021	2022	2023
Donations	Approved	Approved	Approved	Proposed
Hospice of Hancock	\$ 500	\$ 500	\$ 500	\$ 500
Island Explorer	\$ 500	\$ 500	\$ 500	\$ 500
Islesford Library	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Human Services Donations	\$ 500	\$ 500	\$ 500	\$ 500
GCI Library	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
NEH Library	\$ 3,000	\$ 2,000	\$ 1,000	\$ 1,000
Islesford Neighborhood House	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Cranberry Isles Education Fund	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
GCI Community Center	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Cranberry House	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Life Flight	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Islesford Boatworks	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Families First	\$ 500	\$ 500	\$ 500	\$ 500
Islesford Historical Society	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Northern Lights Home Care		\$ 750	\$ 750	\$ 750
Maine Seacoast Mission	\$ -	\$ -	\$ 1,000	\$ 1,000
Maine Lobstermen's Association	\$ -	\$ -	\$ -	\$ 6,000
NEH Ambulance	\$ 1,000	\$ 1,000	\$ 1,000	\$ -

<i>Totals</i>	\$ 401,845	\$ 440,840	\$ 522,852	\$ 508,395
Department 57	2020	2021	2022	2023
Debt Service	Approved	Approved	Approved	Proposed
Town Office (2024)	\$ 27,140	\$ 27,140	\$ 27,140	\$ 13,500
Islesford Municipal Garage (2023)	\$ 22,610	\$ 22,610	\$ 22,610	\$ 20,800
SWH Parking-Taxable Bond (2023)	\$ 46,207	\$ 46,120	\$ 46,070	\$ 46,070
SWH Parking-Tax Exempt Bond (2023)	\$ 132,017	\$ 131,777	\$ 131,642	\$ 131,568
Broadband	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
GCI Pumper Truck (2030)	\$ -	\$ 39,350	\$ 39,350	\$ 39,350
Islesford Attacker Truck (2023)	\$ 25,456	\$ 25,456	\$ 25,456	\$ 25,456
Roads Capital Improvements (2026)	\$ -	\$ -	\$ 73,116	\$ 73,116
Hancock County Tax	\$ 84,880	\$ 84,852	\$ 93,933	\$ 95,000
GCI Fire Truck (2023)	\$ 39,535	\$ 39,535	\$ 39,535	\$ 39,535

<i>Totals</i>		\$ 299,754	\$ 423,170	\$ 423,170	\$ 346,100
	Department 58	2020	2021	2022	2023
	Municipal Facilities	Approved	Approved	Approved	Proposed
<i>Northeast Harbor Parking Lot</i>					
	Snow Removal	\$ 3,800	\$ 3,800	\$ 3,800	\$ 3,800
	Lease	\$ 42,350	\$ 43,794	\$ 45,020	\$ 47,300
<i>Article 17</i>	Parking Management				\$ 6,000
<i>Manset Parking Lot</i>					
	Southwest Harbor Property Tax	\$ 23,100	\$ 23,100	\$ 23,100	\$ 23,100
	Grounds	\$ 7,620	\$ 4,000	\$ 6,000	\$ 6,000
	Janitorial	\$ 500	\$ 500	\$ 500	\$ 500
	Insurance	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200
	Snow Removal	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
	Parking Enforcement	\$ 5,500	\$ 6,500	\$ 8,500	\$ 8,500
	Maintenance & Repairs	\$ 4,000	\$ 4,000	\$ 5,000	\$ 5,000
	Capital Improvements		\$ 11,600		\$ -
<i>Joy Road Parking Lot</i>					
	Insurance	\$ 750	\$ 750	\$ 750	\$ 750
	Lease	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
	Maintenance & Repairs	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
<i>Harbors</i>					
	Electricity	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,500
	Contracts	\$ 36,600	\$ 36,600	\$ 36,600	\$ 39,000
	Cleaning		\$ 3,000	\$ 3,000	\$ 3,000
	Supplies		\$ 100	\$ 200	\$ 200
	Islesford Maintenance & Repairs	\$ 5,000	\$ 5,000	\$ 15,000	\$ 5,000
	Islesford Insurance	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
	Islesford Moorings	\$ 4,000	\$ 4,000	\$ 8,000	\$ 4,000
	GCI Float	\$ -	\$ -	\$ 28,000	\$ 20,000
	GCI Maintenance & Repairs	\$ 4,000	\$ 4,000	\$ 15,000	\$ 5,000
	GCI Insurance	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
	GCI Moorings	\$ 4,000	\$ 4,000	\$ 8,000	\$ 4,000
	Sutton Maintenance & Repairs	\$ 30,000	\$ 10,000	\$ 5,000	\$ 5,000
<i>Article 18</i>	Sutton Capital Improvements				\$ 30,000
	Sutton Insurance	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
	Sutton Moorings	\$ -	\$ -	\$ 4,000	\$ 4,000
	Manset Maintenance & Repairs	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
	Manset Insurance	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
	Manset Supplies	\$ 500	\$ 500	\$ 500	\$ 500

Department 58 (continued)		2020	2021	2022	2023
Municipal Facilities		Approved	Approved	Approved	Proposed
	Manset Moorings	\$ 500	\$ 500	\$ 500	\$ 500
	Manset Capital Improvements			\$ 80,000	\$ -
	Manset Dock & Retaining Wall	\$ 11,600			
<i>Manset Warehouse</i>					
	Utilities	\$ 2,500	\$ 3,000	\$ 3,650	\$ 3,650
	Insurance	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
<i>Mansell Road</i>					
	Southwest Harbor Property Tax	\$ 5,400	\$ 5,400	\$ 5,400	\$ 5,400
	Insurance	\$ 3,000	\$ 1,000	\$ 4,400	\$ 4,400
<i>Article 20</i>	Capital Improvements	\$ 20,000	\$ -	\$ 32,000	\$ 25,000
	Utilities	\$ 600	\$ 600	\$ 650	\$ -
	Building & Grounds	\$ 1,200	\$ 1,200	\$ 1,200	\$ -
	Snow Removal	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
	Maintenance & Repairs	\$ 5,000	\$ 5,000		\$ -
<i>Town Restrooms</i>					
	Maintenance & Repairs	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
	Cleaning	\$ 10,810	\$ 10,810	\$ 14,600	\$ 14,600
	Supplies	\$ 900	\$ 800	\$ 900	\$ 1,000
	Islesford Capital Improvements		\$ 50,000		
<i>Town Properties</i>					
	Islesford Town Field	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
	Town Office	\$ 32,000	\$ 5,000	\$ 12,500	\$ 6,500
	Cemeteries	\$ 500	\$ 600	\$ 500	\$ 500
	Hadlock Park			\$ 300	\$ 300
	Video Security System	\$ 14,300			
<i>Broadband System</i>					
	Maintenance & Repairs	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
<i>Article 19</i>	Capital Improvements				\$ 15,000

Total Appropriations for Town Operations

\$2,832,511

Town Operations Budget

Estimated General Funds Receipts	\$218,056
School Department (State Subsidies & Misc)	\$290,638
Commuter Service Subsidy	\$50,000
Fire Department Zone 1 Reserve	\$35,000
Loans	\$60,000
Property Taxes (2023)	\$2,178,817


Total

\$2,832,511

Given under our hand and Town seal this 7th day of February, 2023.




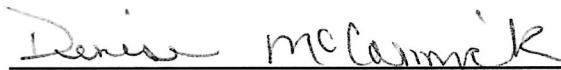

Cory R. Alley, Chairman


Florence Joy Sprague


Joseph Connell

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 2023 to be placed before the voters of the Town of Cranberry Isles on 11 March 2023.




Denise McCormick

The Registrar of Voters, Denise McCormick, gives notice that she will be in the Cranberry Isles Town Office, 61 Main Street, Islesford, Maine on the 8th, 9th, and 10th of March 2023 between the hours of 9:00 A.M. and 3:00 P.M., and at the Longfellow School, Great Cranberry Island on the day of the meeting, March 11, at 8:30 A.M. for the purpose of correcting the list of voters for said Town.

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

Notes

Administrative Assistant to the Selectmen Municipal Facilities Report

2022 was another year of continued efforts in improving municipal operations. Much of what occurred was due to the combined effort of the Board of Selectmen, Town Staff, and of course the many volunteers who donate their time and efforts. They deserve many thanks. A partial summary of projects and accomplishments from 2022 is presented below.

Docks & Harbors: We undertook a number of routine maintenance and repairs for Town docks this year as usual as the Town continues making the investments to maintain and improve its dock facilities. Chalmers Enterprises launches and maintains the Town's floats in Manset, while Roy Hadlock takes care of the floats at the Town docks located within the Town boundaries; we thank them for their hard work and assistance with our floats. In addition to the regular maintenance, we are looking ahead to make some additional investments in the Town's docks. Maintenance work was done on both the Sutton Island and Great Cranberry Town Docks in 2022 and will continue with more improvements during 2023.

Parking & Roads: The Town has undertaken significant road improvements over the years and continues to do regular maintenance to prolong the life of our roads and will do so in the future. In the upcoming year, the Town expects to do more re-grading, ditching and roadside clearing on many roads on Great Cranberry and Islesford. We continue to think of ways to be more efficient in how we organize parking in Manset and at the Joy Road lot.

While we always fill the Northeast Harbor lot with residents renting parking spaces for the entire season each year, there has been greater demand for parking in Manset in the past couple of years. To accommodate future parking needs, the Town tore down the building at 15 Mansell Lane. An additional 45 spaces will be developed there in the future. The Joy Road lot is meant for short-term and long-term seasonal parking, with a valid permit. It is not intended for short-term special events parking. Anyone parking there must display a valid sticker for each vehicle. Renter and guest parking are fine as long as a valid sticker is displayed in the car. When purchased, these stickers can be passed around to be used in more than one vehicle. However, only one vehicle is permitted to use it at any given time; one Joy sticker does not cover multiple vehicles at the same time. We also have 13 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.



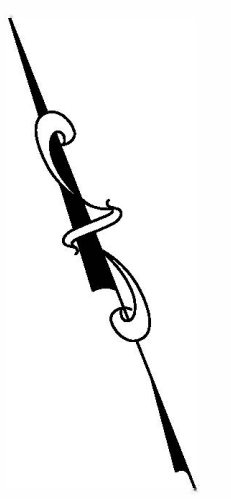
(Joy Sprague)

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 thirteenth year of the service, which is partially subsidized by the State of Maine, and we've received additional money from the FTA grant during 2020, 2021 and 2022. Downeast Windjammers operates the service on the Miss Lizzie during the winter season (October 15 to April 30), and Sail Acadia operates the service on the Elizabeth T for the summer season that runs May 1 to October 15. The 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. The Town and State supported ferry service has proved to be a valuable transportation option for Town residents and an important piece of the ferry network serving the Town.

Solid Waste: BCM, Inc. continues to provide efficient and excellent solid waste management for the Town. Recycling and trash tonnage numbers have been trending up over the last several years. Additional tonnage was also added when the Town began allowing junk vehicles to be removed by BCM. Though convenient for residents and the Town will continue doing this, it has added cost and overall tonnage to the MSW contract. We are still waiting for the new Coastal Resources of Maine trash to energy plant in Hampden to resume processing municipal solid waste. This facility was shut down in July 2020 and has yet to resume operation. The Town's MSW continues to be sent to PERC (trash-to-energy) plant in Hampden through our agreement/contract with the MRC (Municipal Resource Committee); although there is some MSW being sent to landfill when PERC cannot receive it. We thank BCM and its employees for the work in managing the transfer stations on the islands and managing this very important municipal service. The Town also participates in the Acadia Disposal District's annual waste collection for household hazardous waste and universal waste (monitors, computers, TV's, printers, faxes, etc.). This year the collection day was held in September. Hazardous waste and universal waste collected for Cranberry Isles also was up from last year. The Town is not licensed to collect and store this type of waste at its recycling stations on LCI and GCI 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 environmentally by providing residents with an organized way of removing potential contaminants and other hazardous waste from the islands on an annual basis.

2023 promises to be another challenging year. As always, we will have a tremendous amount of work to do with capital improvement projects and additional maintenance and upkeep at Town facilities. We thank our volunteers and once again look forward to working with them to sustain the high levels of cooperation and ensuing productivity we have come to expect as a Town.

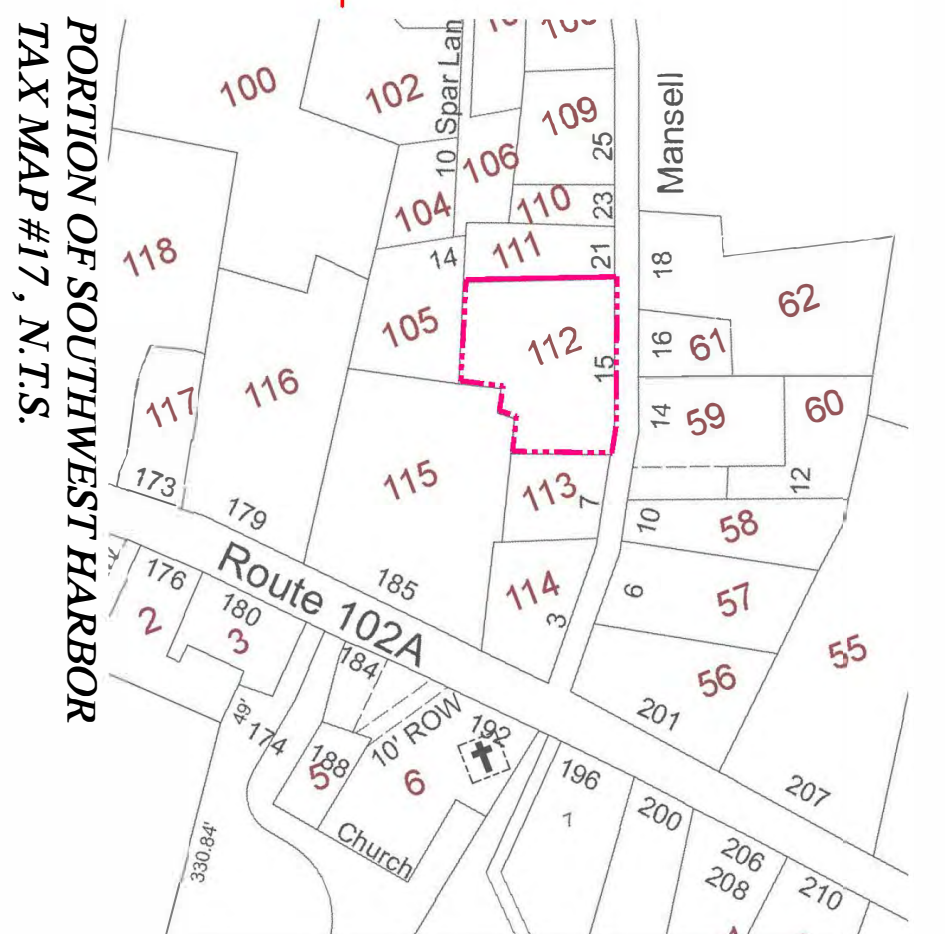
Respectfully Submitted,
James Fortune, Administrative Assistant to the Selectmen



- STORMWATER AND EROSION CONTROL REQUIREMENTS:**
1. EROSION CONTROL MEASURES MUST BE IN PLACE PRIOR TO DEMOLITION AND EXCAVATION.
 2. THE MEASURES SHOWN ON THIS PLAN AND CONTAINED IN THE PERMIT APPLICATION ARE ENFORCEABLE BASED ON THE PRESENTATION OF THE EROSION CONTROL MEASURES.
 3. THE MEASURES EMPLOYED MUST BE MAINTAINED THROUGHOUT THE CONSTRUCTION PERIOD AND AFTER EACH RAIN EVENT.
 4. DUST CONTROL IN THE FORM OF A WATER TRUCK WILL BE USED FOR PROTECT DURATION.
 5. ALL DISTURBED SOILS SHALL BE LOADED AND SEDED FOR PERMANENT STABILIZATION, STRAW MULCH OR JUTE WEBSATION IS ESTABLISHED.
 6. EROSION CONTROL MEASURES SUCH AS SILT FENCE AND STRAW MULCH SHALL BE MAINTAINED THROUGHOUT THE DURATION OF ALL DISTURBED SOILS. ALL EROSION CONTROL TO BE INSPECTED BEFORE AND FOLLOWING ALL RAIN EVENTS.
 7. SITE CONSTRUCTION MUST ADHERE TO MAINE DEP BEST MANAGEMENT PRACTICES FOR EROSION CONTROL, MARCH 2003 DEPLOYMENT.
 8. WITHIN 30 DAYS OF VEGETATION ESTABLISHMENT TEMPORARY MEASURES SILT FENCE AND HAY BALES SHALL BE REMOVED.
 9. THE PLAN SHALL BE USED IN CONJUNCTION WITH FULL SPECIFICATIONS CONTAINED IN SITE PLAN APPLICATION.



**PARKING CONFIGURATION PLAN
15 MANSELL LANE**



NEW PLANTINGS STAGGERED IN 2 ROWS SEE BELOW SHM BUFFERING STANDARD

NEW VEGETATED BUFFER ALONG SLIGHTLY ELEVATED BERM
ELEVATED BERM
ELEVATED STANDARD:
EVERGREEN TREES PLANTED IN 2 STAGGERED ROWS (SPACED A MAXIMUM OF 6 FEET APART) SPACED A MAXIMUM OF 8 FEET APART. ALL PLANTINGS SHALL BE INSTALLED AT A MINIMUM HEIGHT OF 5' TO 6' AND HAVE A MINIMUM EXPECTED MATURE SPREAD OF 8'.

<p>DATE: SEPTEMBER 07, 2022</p> <p>SCALE: 1" = 20'</p> <p>PROJECT ID # C-0898</p> <p>DRAWN BY: JB</p> <p>CHECKED BY:</p> <p>SHEET NO: C1</p>	<p>PARKING CONFIGURATION PLAN</p>	<p>NOT FOR CONSTRUCTION IF ENGINEERS SEAL AND SIGNED</p>	<p>G.F. Johnston & Associates Consulting Civil Engineers P.O. Box 197 Southwest Harbor, Maine 04679 207-244-1200</p>
	<p>15 MANSELL LANE</p>		

Code Enforcement Officer Report

We had a total of 15 building related permits issued in 2022. Two were for Notice of Intention to build outside the shoreland, 10 for the shoreland zones and three for flood hazard. That's less than last year's 20 building related permits, but construction continues, limited only by the resources available to accomplish it. Some projects from previous year's permits are still in progress. We issued 11 total plumbing permits: five for internal plumbing and six for septic systems. One septic system permit was rescinded after a contractor dug down into the ground about three feet below design elevation (top of the ground) at the system's location. Same thing happened last year at another property. This made a nice pond, but it was forever compromised for use as a leachfield. The designer selected another location for the system, we issued a new permit, another contractor filled in the excavation and built the relocated leachfield.

Four new residences or work on existing residences were approved; one permit issued for change of use from a barn to a residence. Cranberry General Store added roof dormers to enhance storage space upstairs and Little Cranberry Lobster added a solar array. A couple shoreline stabilization projects were



(Dennis Dever)

completed from previous year's permits; one permit was issued to rebuild an existing dock and at least one dock rebuild and two new docks are in planning phase.

The multi-user woodchip septic system on Sutton Island, about five years in the making, received final inspection. That one was the most logistically difficult and arduous projects I remember and was finally

completed by one of the owners who wheelbarrowed dozens of cubic yards of bark mulch from a drop off point to the leachfield a couple hundred yards away. Well done.

The Dock at Islesford LLC-the restaurant- installed an engineered gray water overboard discharge system, much improving the treatment of dishwashing and cooking water compared to the previous arrangement. Incidentally, this being an above ground system, does not get approval from the Local Plumbing Inspector who has jurisdiction only for subsurface systems under state law. A state inspector comes out for the above ground setups. The Town issues a flood hazard permit and ensures compliance with those regulations, so the tanks stay put.

There was quite a bit of concern when a small, old shed was relocated to a lot on Sand Beach Rd. Ordinarily, an accessory structure wouldn't be allowed that close to the water. However, there are provisions in Shoreland Zoning and the Natural Resources Protection Act that allow for buildings to be located closer than usual to a water resource if there is no more of a practical place on the lot for them to be situated, which was the case here. There are a few of these in the area.

Speaking of permits- the method of obtaining a State “Permit by Rule” (PBR) from MDEP has recently changed a little. The PBR is the easier process for lower impact projects, not the arduous tiered NRPA permit like for building a dock. A couple years ago one would send in the application, with about an \$80 fee, and receive back an approved application. That was too cumbersome for the State. Now an applicant sends in the form with a \$290 fee to MDEP and, if nothing is heard back in 14 days, consider the application approved. There’s no actual permit issued. There’s at least some conjecture as to if the State’s administrative costs to file an application and not provide a permit to the applicant really adds up to \$290.

“The Windows” cottage renovation and lot development on Islesford is getting a lot of attention. After thorough deed research and surveying, the right of way for access was cleared quite away through the woods, the project area was prepared, and a real septic system was installed and inspected. An abutter claims the leachfield is on his property and another abutter claimed that the septic tank was perilously close to their well. Although no septic tank had been delivered to the site yet, we issued a stop work order when further tree cutting and excavation was being done prior to permitting. After submission of a complete application for that phase, including revegetation and tree planting plan, info on the new buildings and route of essential utilities, the order was rescinded and permits issued. There will be a small, detached sleeping quarters and a yoga studio along with the existing cottage. For the first time, they will all have compliant underground utilities and the cottage’s electric service from an extension cord from a nearby house has been discontinued. The sewer pipe directly to the beach was removed. Word from the owner is that the cleared right of way will be revegetated, no driveway. Speaking of tree cutting. The rules governing tree cutting and vegetation removal in the shoreland zone are very specific and complex depending on the situation and location. We had an overly audacious tree cutting incident elsewhere on Islesford this year too, which was cooperatively resolved. Please contact me prior to cutting trees in the shoreland zone; it may save quite a headache and expense. We’ve always been able to work out a plan acceptable to the landowner and the rules.

Thanks much to Joanne Thorman, who recently resigned from Chair of the Town Planning Board due to other obligations. Joanne took ownership of the board in exemplary fashion and did a great job over the last few years. We also lost Rebecca Powell who served on the board for many years, thanks Rebecca. The importance of the role citizens serve on Town boards and committees cannot be understated. The best people need to govern their communities, or somebody else surely will.

Finally, thanks to Jim, Denise, and Ben at the Town Office and the Board of Selectmen for another year of support and teamwork.

**Attention Contractors, Handymen, Caretakers Etc!
Erosion Control Contractor Requirement for Shoreland Zone**

State Law requires that a state certified Erosion Control Contractor be present for any excavation or soil disturbance over one cubic yard in the Shoreland Zone. In general, this is the area 250 ft. inland from a protected water resource such as the high tide mark or upland edge of a wetland. Currently we need to use a certified contractor from off island for those projects. Up until COVID 19, this certification required a day of classroom and field instruction then participation in a real erosion control set up for an excavation project etc. As of this writing, the certification is temporarily satisfied by simple on-line training courses and participation in an erosion control project and that’s it. Don’t have to leave the island. What an opportunity and one does not need to be a contractor. Here’s the link: <https://www.maine.gov/dep/land/training/NPSTC-cancellation-Info.pdf>

Plumbing Permits Notice of Fees

As of October 2020

Disposal System Components	Fee	Internal Plumbing	Fee
Complete Non-Engineered System	\$250*		
Primitive System	\$100		
Alternative Toilet	\$50	Minimum Fee (any permit)	
Non-engineered treatment tank	\$150	(includes up to 4 fixtures)	\$40
Holding Tank	\$100	Individual Fixtures, each, over 4	\$10
Non-Engineered Disposal Field	\$150	Mobile or Modular Home	\$40
Separated Laundry System	\$35	(factory components)	
Complete Engineered System	\$200*	Hook up to Public Sewer	\$10
Engineered Treatment Tank (only)	\$80	Hook up to existing	
Engineered Disposal Field	\$150	Subsurface System	\$10
Miscellaneous Components	\$30	Piping relocation, no new fixtures	\$10
First Time System Variance	\$20	Permit Transfer	\$10
Seasonal Conversion Permit	\$50		

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

Code Enforcement Nuggets of Knowledge

- ✓ State law requires fees be paid prior to issuing a permit.
- ✓ Pay fees to the Town of Cranberry Isles through the CEO or Town Office.
- ✓ The Town keeps 75% of the fee(s) for the LPI, and 25% goes to the State DWP.
- ✓ There is a State DEP surcharge of \$15 for complete subsurface systems. This is in addition to the listed fee.

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

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

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

systems and a licensed Professional Engineer designs engineered systems—both on an HHE-200 form that will also serve as the permit when approved by the Local Plumbing Inspector. The Local Plumbing Inspector approves permits for replacement septic tanks and alternative toilets other than pit privies.

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

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

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

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

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

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

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

Flood Hazard Development Permits: The Town of Cranberry Isles participates in the National Flood Insurance Program administered by the US Government, the only entity with enough money to cover the claims. Regulated by FEMA, we are required to have a Floodplain Management Ordinance and follow federal regulations or FEMA will remove us from the program and flood insurance would not be available in Cranberry Isles.

Essentially, before any construction or development --man-made change-- begins within a flood hazard area, a Flood Hazard Development Permit shall be obtained from the CEO. This is a two-part permit. Permit Part 1 allows construction of buildings up to the first floor. Then an Elevation Certificate must be prepared by an Architect, Professional Engineer, or Surveyor to prove proper elevation above the established 100-year flood level. Once that is received the CEO can issue permit Part 2 to finish the construction. A Flood Hazard Development permit for Minor Development does not necessarily require new standards to be met or an elevation certificate. Minor development includes some accessory structures, filling, grading, excavation, sewage systems, bridges, docks, and retaining walls or renovating existing structures where the cost is less than 50% of the structure's value.

//s//

Dennis Dever, CEO



(Dennis Dever)

Assessor's Report

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

PROPERTY TAX EXEMPTIONS AND PROPERTY TAX RELIEF

HOMESTEAD EXEMPTIONS

Most homeowners whose principal residence is in Maine are entitled up to a \$25,000 reduction in valuation (adjusted by the community's ratio of valuation to actual market sales). To qualify, homeowners must fill out a simple form declaring property as their principal residence by April 1 in the tax year claimed. Once the application is filed, the exemption remains until the owner sells or changes their place of residence. Forms are available in the Assessor's Office.

PROPERTY TAX STABILIZATION FOR SENIOR CITIZENS (LD 290)

Property Tax Stabilization for Senior Citizens, also known as the LD 290, is a Maine State program that allows certain senior-citizen residents to stabilize, or freeze, the property taxes on their homestead. If you qualify and file a timely application each year, the tax billed to you for your homestead will be frozen at the amount you were billed in the prior tax year. Eligible Maine residents who move may transfer the fixed tax amount to a new homestead, even if that new homestead is in a different Maine municipality. To be eligible for the Program, an individual must meet all the following as of April 1 of the property tax year for which they are requesting stabilization (so for applications due December 1, 2022, qualifications must be met as of April 1, 2023): 1) at least 65 years old, 2) a permanent resident of Maine, 3) have owned a Maine homestead for at least ten years, 4) be eligible for a homestead exemption on the property they are placing in the Program and 5) File your application at the Town Office prior to December 1st each given year.

If your homestead is owned by more than one individual as joint tenants, only one owner needs to qualify for the Program to participate. There are no income or asset limitations to qualify. Transfer the fixed tax amount to a new homestead, even if that new homestead is in a different Maine municipality.

VETERANS EXEMPTION

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

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

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

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

BLIND EXEMPTION

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

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

Harbor Committee Report

The Harbor Committee met once in 2022, on May 11th. This was an on-site meeting to review possible changes to the float configuration at the Great Cranberry Island Town Dock.

The 2022 season around the harbors appeared busy but uneventful. Here's hoping for more of the same in 2023, for safety on the water and ashore.

Ted Spurling, Jr., Chairman of the Harbor Committee

Islesford Harbormaster Report

2022 was my first season as the Islesford Harbormaster. I worked this spring to implement the rules of the finger floats and main floats. I appreciated all the cooperation I received from everyone.

The Town has had permanent signs made for float and dock rules that will be installed this spring. Cheers to a great 2023 boating season.

Jeremy Alley
Islesford Harbormaster

Manset Dockmaster Report

Use of the Manset facility continues to increase. For the first time, we assigned all of the resident parking spaces and marked out several more which were quickly dispensed. Proactively, we have a design for 40 more spaces where the old gray house stands. It is imperative that any spaces set aside for visiting guests, daily contractors, etc. be isolated from the assigned resident parking, or visitors will inevitably park in assigned spaces excluding the residents who paid for them.

We had an unprecedented influx of trailers -mostly boat trailers- showing up in the parking lot early this summer, usually anonymously, despite Town policy and signage prohibiting it. Most notably was a “construction trailer” that appeared in guest parking one day without identification or notification. At least it was not displacing anyone. But our abutting neighbor complained it was in his view and requested it be moved. We located the owner and ordered the trailer removed. It ended up abandoned across three assigned resident spaces excluding the islanders permitted to use them. After an arduous process the owner removed the trailer about one day ahead of a tow truck. This is one reason why we very temporarily permit trailers in the Manset parking as an exception, not a rule, and only with just cause. People who live on an island need a place to put their trailer for a day or two now and then. Historically we did not charge for this unusual exception. Now we will charge any trailer, vehicle, boat or whatever that manages to park there the same overnight fee as for guest parking- \$10 per day. The last boat trailer that wouldn't go away was finally removed when its owner was notified of this charge.



(Dennis Dever)

One visiting guest vehicle was towed due to its parking in an assigned resident space without adequate info to identify the owner. We always endeavor to identify and contact the owners of cars in someone else's space, but aren't always successful. This usually happens on nights, weekends, and holidays when Town Office resources aren't available. And, of course, Police were prohibited years ago from running the license plate number and telling us who the owner is. There are roughly eight steps that one needs to accomplish to get their car towed from Manset. Remove just one link in the progression and we can resolve the situation without towing.

Another substantial problem with guest parking is that people just show up and park assuming the guest spaces have not been completely filled that night. Sometimes nowadays they have. This can displace a guest who followed procedure and paid for a pass. So please have your visitors call in and get a pass before just showing up.

Things were routine at the dock and floats this year. Despite heavier use as time goes on, a typical 16-20 ft. boat will find an open berth somewhere 99% of the time. That's better than most

places. Please tie up smaller boats on the smaller floats in shallower water further shoreward if available and leave the outer larger deeper draft floats open for bigger boats that can't get into the inner floats...especially at low tide with a 2 ft. mean low water depth. And please don't tie a 16 ft. boat up in the middle of the longer 40 ft float hogging space for two boats. Tie up at one end if you would.

The facility is holding up well in general, but needs some work. We're planning to have the parking lot sealed and parking spaces repainted and numbered, which it badly needs. The building's last remaining heating fuel tank's bottom rotted out and HG Reed replaced what was originally two old 330-gallon tanks with new standard 275s. They also strongly recommend what we already know- replace the archaic boiler and system which is reprehensibly inefficient and could fail anytime. The building needs painting again, especially the waiting room area trim, and the fascia behind the defunct gutters is rotting out. Waiting room windows leak into the walls and should be replaced anyway. I'd intended to do some painting last summer, but spent the time making float signs for the LCI and GCI Town docks. The junction between the office roof and shop wall needs reworking. It wasn't waterproofed correctly and both wall and roof sheathing are rotting out. There's more. I'm making it a priority to get a living list going that can be used to track



(Dennis Dever)

projects from identification to contracting to completion.

We're looking into the feasibility of an improved, possibly year-round dock at Manset. Plans are in the works; we're anxious to see them.

Randy Pagels and crew continue to make the shop more versatile and efficient. They very much improved the lighting and general workspace arrangements despite a hectic summer operations schedule. There isn't much those guys can't do.

Thanks to the Board of Selectmen and Jim, Denise, and Ben at the Town Office for all the support. Half the calls they get in summer are dealing with the Manset place. I'd say it's very important. I'm glad to be a part of it.

//s//

Dennis Dever, Dockmaster

Local Health Officer Report

Here we are another year of Town Report and an opportunity 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.*

My role as stated by the State of Maine was, and still is, to get information out to community members about Public Health Risks. While I was able to still inform folks about health issues, my role has definitely declined since 2020. Which is not a bad thing but I definitely want folks to know that I am still here to help and look forward to developing the role of LHO for the communities. As always please keep yourself healthy so we can keep the community healthy!

Respectfully submitted,
Cari Alley

Cranberry Isles Health Committee

The Cranberry Isles Health Committee is committed to meeting the health needs of the Cranberry Isles community. We have had dental, flu, and covid shot clinics on both islands. One person attended the elder care conference virtually this year. We also attended monthly calls sharing info on elder care and hospice care.

I would like to thank the Town of Cranberry Isles and the Maine Sea Coast Mission for their support. Sadly, we say goodbye to Sharon Daley, who is retiring in December. She has been the person giving us our flu and covid shots. She is always there to answer health questions--bug bites to hospice. Thank you, Sharon, for all of your support over the years. You will be missed.

Respectfully Submitted,
Cynthia A. Thomas



(Joy Sprague)

Animal Control Officer Report

2022 seems to have flown by in a blink of an eye. As the ACO for the Town of Cranberry Isles, I can report that despite Dogs at Large, which is always a concern, there were no major problems.

I would like to take a moment to write that allowing your dog to run free anywhere in the Town of Cranberry Isles is in fact against the law. It is a State of Maine law. It also annoys your neighbors and could endanger what wildlife we have on the islands. Not to mention something serious could happen to your pup! I know that we all have “good dogs” on the island, but as a dog owner, it is our responsibility to make sure our dogs are safe. Running free is not always safe!

I would also like to thank the 4 people who spoke to me about reading the 2021 report that I submitted. As I stated in last year’s report, I will be making a donation to the SPCA in Ellsworth in your honor. Thank You!!!!



(Dennis Dever)

I am hopeful that for 2023 I can further some training and do some outreach. I will continue to monitor the Pet Pantries on both GCI and Islesford. I thank those who make donations to the pet pantries.

Respectfully Submitted
Cari Alley

Game Tagging Agent Report

The Cranberry Isles had 19 deer tagged through the tagging station at 131 Main Street on Islesford. With the online tagging system, I have been able to be more accessible for hunters due to the fact that I can carry tags with me and log their kills from my phone. I was also able to have the assistance of my oldest daughter, Brenna, to tag deer when I was not available.

The 19 deer tagged were a healthy mix. 8 were from GCI and 11 were from Islesford. The hunters were mostly adult males who tagged 16 deer. 3 deer tagged were by one of our female hunters. Out of the 19 there were 5 Bucks, 11 Does, and 3 Spikehorns (fawn males). This definitely felt like a higher deer year. I feel that says a lot about our herds out on the islands. I feel lucky to be able to have this position to help hunters ethically take deer and to help keep our deer populations healthy.

Cari Alley
Tagging Station Agent for the State of Maine
131 Main Street
Islesford, ME 04646
(207) 244-9116

Emergency Management

2023 brings some big public safety related changes for our town. Katelyn Damon, who has tirelessly and exceptionally acted as the Public Safety Coordinator, is stepping back for a much-deserved break. Katelyn will remain an active participant in the fire and rescue service and is making herself available as an invaluable resource for me. I am humbly stepping into some very big shoes and hope that I can serve as well and as honorably as she has all these years.

COVID-19, the Flu and RSV have been aggressively hitting the population at large and Cranberry Isles is no exception. Everyone is justifiably emotionally and physically exhausted after this wintertime triple-punch, but please take care of yourselves and keep your guard up. These respiratory illnesses do not care that we are tired of dealing with them. While one person can recover relatively unscathed, the next person might not be so lucky. The life you save might not be your own. The Town has education information and resources available to help you be as up to date as possible on how to protect yourself and those around you. Reach out to myself or the Town's Health Officer, Cari Alley, or check out the Town's website under the *Emergency Management* tab for assistance. The CDC's website is also an excellent source of timely information.

The Great Cranberry Island Cistern Project is full steam ahead. We are looking at getting it completed this year. The tank has been purchased and is in storage waiting for cooperating weather. The cistern will provide a much-needed fresh water source for emergency vehicles in the event of a fire. As we recently, sadly, experienced with the fire at the General Store, a dependable, easily accessible source of clean water is imperative. Let's hope we never need it again! To that end, please make sure that you are keeping your smoke detectors in working order and that you have fire extinguishers charged and available for use. Never hesitate to call 9-1-1 for assistance if you need help in an emergency.

I look forward to working with everyone. If you are interested in helping your community by joining any of the emergency service organizations, or if you otherwise want to reach me, my phone number is 717-275-2993 and my email is publicsafety@cranberryisles-me.gov.

Respectfully submitted,

Sharon Morrell
TCI Public Safety Coordinator

Great Cranberry Island Volunteer Fire Department

192 Cranberry Road Cranberry Isles, ME. 04625

Chief: R. Howland // President: M. Alley // Vice President: M. Westphal

Treasurer: M. Westphal // Secretary: K. Damon



Islesford Volunteer Fire Department

16 Maple Avenue Islesford, ME 04646

Chief: R. Howland // Asst. Chief: J. Alley // President: D. Thomas // Vice

President: B. Fernald // Treasurer: M. Amuso // Secretary: K. Damon

Cranberry Isles Taxpayers and Community Members,

We wanted to take a moment to outline the remaining tasks required to complete the GCI Cistern project. The cistern tank has been built and is paid for. It is currently waiting for us at the Darco plant in Pennsylvania. We anticipate being able to take delivery of the tank in early spring after town meeting.

This project is important as it will allow the Great Cranberry Island VFD to draw off the 25,000 gallon in-ground tank in all-weather conditions. The tank will allow us to store clean water for use during emergencies.

The cistern tank will also be used for annual pump testing and training exercises. Annual pump testing involves connecting the trucks to the cistern and pumping water back into the tank via a flume attachment to test the pump's capacity and ensure that it meets the manufacturer's ratings. This is an annual requirement per the Maine Bureau of Labor. Currently, we must barge the two GCI engines to Islesford to complete pump testing. The addition of the cistern allows us to complete the required pump test on GCI without barging.

The remaining sitework was bid on in 2019 and will cost \$94,052. This includes all necessary features of the project to set the tank, anchor it, fill the hole surrounding the tank and replant grass in the area where the cistern will be placed at the entrance to the gravel pit on GCI. We will be using funds from the Great Cranberry Island Fire Department checking account as well as reserve funds with the town to offset the costs of the tank and to reduce the amount raised via taxes. We will have more information on the direct impact to taxes at town meeting in March.

For more information or if you have further questions, please feel free to follow the link listed or contact Katelyn Damon at katelyn@cranberryisles-me.gov.

GCI Cistern Project Website :

<https://sites.google.com/view/tcivfd/gci-cistern>

Cranberry Isles Rescue Service Report

The Cranberry Isles Rescue Service responded to eighteen calls in 2022. Our highest call volume occurred in the months of July and August.

The service maintains a roster of eight responders including Katelyn Damon, Kelly Dickson, Paul Fernald, Margaret Houghton, Sharon Morrell, Hale Murch, David Rackliff, and Mary Schuch. In June, Chief Damon offered a babysitter safety course on Islesford. The class was attended by young people from Islesford and Great Cranberry.

In late 2021, the Northeast Harbor Ambulance Service donated a new Stryker LUCAS Chest Compression System to the Cranberry Isles Rescue Service. In 2022, The Town of Cranberry Isles Fire & Rescue Auxiliary undertook a fundraising campaign to purchase a second LUCAS device for the Great Cranberry Island ambulance. Fundraising was incredibly successful thanks to generous donors. The device was ordered in August and available for use on Great Cranberry in early October.

Long term CIRS members Thomas Powell and Rebecca Powell recently relocated to Pennsylvania. We are grateful for the dedication and support these two have provided the Cranberry Isles Rescue Service and the Cranberry and Islesford Fire Departments. We wish the Powells the best of luck in their new endeavors in Pennsylvania. Please make sure you come back to visit!

We are always in need of more responders, so please feel free to reach out to service Chief Katelyn Damon or Public Safety Coordinator, Sharon Morrell, for more information on volunteering.

Thank you for your continued support,

Katelyn Damon, CIRS Chief
Mary Schuch, CIRS Assistant Chief

Islesford Volunteer Fire Department Report

2022 was relatively action packed for the Islesford Volunteer Fire Department (IVFD). We responded to a structure fire in August on Islesford. The building was a total loss but the quick response and excellent execution by the department prevented it from being much worse. The structure was in the woods and it could have turned into a full-fledged forest fire.

Several members of our department responded to a three-alarm fire in Tremont as mutual aid. It was great training for us and also important to help our neighboring departments, because you never know when we may need them to help us.

In late December the IVFD responded to the fire at the store on Great Cranberry Island. Again, because of our quick response and excellent teamwork, we were able to extinguish the fire

and save the rest of the island. Nobody on the department ever asks for accolades or awards for our work; that's not why we do it. We do it because we care deeply about the community we live in and want to keep that community and its members safe. But I think it's important to take a moment and realize the sacrifice that it takes to be a firefighter, especially on a small island with limited resources. We put our lives on the line when we are called to action, we leave our families at home in the middle of the night wondering if we are safe and when we will come home. The next time you are sitting next to one of the members of our department on the Mailboat or at the town meeting please shake their hand and thank them for everything they've done.

I want to finish up by acknowledging Katelyn Damon and all that she has done for this department. As many people know, she has decided to step into a smaller role from her position as Public Safety Coordinator. Sharon Morrell will be taking over the full-time position and I am very excited about working with her. There isn't enough space in this report to list everything that Katelyn has done to make this department what it is today. I became chief in 2010, Katelyn came on at the same time as an Americorp Volunteer, the position that morphed into her job as a public safety officer. Courtney Chaplin had done an amazing job getting the department off the ground, but there was still a lot of work that needed to be completed to get us to the Class Nine ISO rating that we longed for. She immediately went to work helping us secure funding, grants, equipment, and doing hours and hours of tedious paperwork that needed to be done. Katelyn formed relationships all over the state with people in the fire and EMS service, helping us find new and exciting training opportunities. She often did a lot of the work behind the scenes and without much fanfare; it can be a thankless job at times. But she has been solid as a rock and there is absolutely no way we would be where we are today without the work that she put in. She will have left quite a legacy behind in her 12 years.

Thank you very much for all of your support. I look forward to serving the town in the coming year.

Richard Howland

Great Cranberry Island Volunteer Fire Department Report

2022 started off relatively quiet for the Great Cranberry Island Fire Department, but ended with the most action we have seen in years. The department responded to the fire at the general store on December 27. With the help of the Islesford Volunteer Fire Department, the Mount Desert, and Southwest Fire Department responding as mutual aid, we were able to extinguish the fire relatively quickly. All of the training we have done over the years has paid off. Mark Alley was able to get the truck down to the scene so the crew arriving from Islesford was able to immediately start pumping water. The tanker that we purchased recently proved its worth by providing a water shuttle from the water source to the fire so that the pumper could stay at the scene and continue our offensive. The Town spends a lot of money on equipment and maintaining that equipment in the hopes that we never have to use it. But when disaster strikes, it's important to have well-maintained, easy to use, and reliable equipment. It not only saves property, it also saves lives.

I was very pleased with everybody that showed up to help fight the fire at the store. Everybody knew their role, went to work, and got the job done. The people in this Town should be

very proud of the departments on both islands. Volunteer firefighters put their lives on the line during an emergency and ask for nothing in return. It can be tough, dangerous, and exhausting work but we do it because we care deeply about protecting our community and the people who live here.

As many of you know Sharon Morrell will be taking over the full-time public safety officer position. I'm very excited about working with her and I know she will bring a lot to the table. I want to acknowledge the work that Katelyn Damon has done as she steps into a smaller role. Katelyn has gone above and beyond, helping to secure funding to replace old and outdated equipment at the department, as well as many upgrades to the station; helping to get a generator installed; a compressed air system to fill our air tanks; countless training opportunities for members of our department that we never would have had without the relationships that she formed all over the state. The department would be nowhere near where it is today without her hard and diligent work. I am very thankful for everything she's done and have really enjoyed working alongside her.

Thank you for your support I look forward to serving the Town in the coming year.

Richard Howland



(Dennis Dever)

Annual Report for the MDIRSS/AOS 91 Board

This report focuses on the collective efforts of students, staff, and administrators working in the MDI Regional School System/AOS 91 during the 2021-22 school year. The tables below summarize our collective efforts, specific areas of focus, and, in some cases, revisions to plans for each Goal Area, as well as steps we plan to take in the 2022-23 school year. All goals and objectives align with the New England Association of Schools and Colleges (NEASC) and support the MDIRSS Service Promise: *AOS 91 works to interrupt educational inequities so that each child will thrive, one conversation at a time.*

Goal 1: Strengthen Learning Culture

Learning culture promotes shared values and responsibility for achieving the school’s vision.	
Looking back, we... (September 2021 to August 2022)	Looking ahead, we plan to... (September 2022 to August 2023)
<ul style="list-style-type: none"> • Provided opportunities, resources, and support for teachers to develop and refine lessons and practices as it relates to: Anti-Bias Anti-Racism, social-emotional learning, mental health, and trauma-informed practices 	<p>In support of our service promise:</p> <ul style="list-style-type: none"> • Continue to steward the development of Anti-Bias Anti-Racist lessons and practices, strengthen social emotional learning through advisory programs and restorative practices in middle and high schools

Goal 2: Improve Student Learning

Student learning practices maximize the impact of learning for each student.	
Looking back, we... (September 2021 to August 2022)	Looking ahead, we plan to... (September 2022 to August 2023)
<ul style="list-style-type: none"> • Offered Professional Learning Opportunities to interested administrators, teachers & Ed Techs: <ul style="list-style-type: none"> ○ High Impact Teaching Strategies ○ Using Tech for High-Impact Teaching ○ The Science of Reading. • Supported Civil Discourse programming in all 6 - 11 social studies classrooms. 	<ul style="list-style-type: none"> • Review the newly updated MS and HS Maine DOE ELA and Math standards and revise the curriculum as needed (standards and scope and sequence) • Research beginning an Educators Rising chapter • Use grant funding to purchase decodable texts for K-2 classrooms in support of Science of Reading

Goal 3: Support Professional Practices

Professional practices ensure that practices and structures are in place to support and improve student learning.	
Looking back, we...(September 2021 to August 2022)	Looking ahead, we plan to...(September 2022 to August 2023)
<ul style="list-style-type: none"> • Worked to create an inclusive school climate that would attract a diverse workforce by explicitly communicating our values in our Professional and Teaching Frameworks. • Developed leadership pathways for ed techs and teachers. 	<ul style="list-style-type: none"> • Continue to refine the Performance Evaluation and Professional Growth System: <ul style="list-style-type: none"> ○ Form Steering Committee ○ Align student and parent surveys with new Frameworks ○ Pilot updated documents

Goal 4: Construct Learning Support

Learning support ensures that the school has appropriate systems to support student learning and well-being.

Looking back, we...(September 2021 to August 2022)

- Explored the feasibility of a Pre-K program to serve Mount Desert. A program to serve 4-year olds was reviewed and approved by the MDES Board.
- Implemented a Pre-K program to serve Tremont and Southwest Harbor 4-year olds.
- Offered a combined K-5 Summer School program, expanding from a tutoring model to a full-day program
- Offered a combined ESY program parallel to the Summer School program
- Continued to strengthen our academic and behavior Multi-Tiered System of Support (MTSS) by defining what MTSS is for all MDIRSS schools

Looking ahead, we plan to...(September 2022 to August 2023)

- Begin a PreK program in Mount Desert
- Tremont School will submit a PreK Expansion Grant to the MDOE
- Continue to support and improve the Summer School and ESY experience
- Continue to strengthen our academic, behavior and SEL Multi-Tiered System of Support (MTSS) by:
 - Hire a district coach from Great Schools Partnership
 - Purchase PowerSchool Special Programs to house MTSS and 504 plans
 - Determine a PreK-10 Universal Screener with cut scores
 - Purchase AimswebPlus for progress monitoring

Goal 5: Ensure Learning Resources

Learning resources ensure that the school has resources necessary to meet the learning needs of all students.

Looking back, we...(September 2021 to August 2022)

- Followed the continued advice of the Maine DOE, MDI Hospital, and the Jackson Lab for carrying out full-time in-person instruction in all of our schools and to support extra-curricular activities.
- Completed major upgrade of technology infrastructure including replacement of firewalls, expansion of bandwidth and extension of wifi to areas outside of each school.
- Expended grant funds to support hotspot services for students who must quarantine due to COVID-19.
- Hired a tech support specialist for Bar Harbor, Southwest Harbor, and the district.
- Reviewed and updated the district website to improve communications with staff, families and MDIRSS communities.
- Continued to advance and expand conservation, sustainability, and alternative energy programs in all MDIRSS schools (ex. Electric Bus)

Specific to COVID-19 impact:

- Revised budgets downward as needed.
- Use federal COVID Relief Funds to safely open schools.
- Managed 24 federal and state grants.
- Implemented a pooled testing program for staff and students.
- Used federal COVID Relief Funds to safely open schools.
- Used federal funds to continue to provide food resources to support families in the community

Looking ahead, we plan to...(September 2022 to August 2023)

- Continue to explore options for contracting with an external Human Resources provider to reduce current legal fee expenses, support business office personnel, principals and to provide a consistent response to staff needs.
- Continue to work with the school board to restructure and plan/implement a combined middle school and/or RSU structure.
- Continue to manage COVID relief grant funds.
- Host a Job Fair to recruit substitutes, ed techs, bus drivers and custodians

Respectfully submitted by: Mike Zboray, Superintendent of Schools, Julie Koblinsky, Director of Teaching and Learning 7-12; Rhonda Fortin, Director of Teaching and Learning Pre-k - 6; Melissa Beckwith, Director of Special Services; Cathy Kozaryn, Assistant Director of Special Services, and Nancy Thurlow, Business Manager working in close collaboration with all of the principals of schools in the MDI Regional School System: Matt Haney (MDI High School), Heather Webster (Conners-Emerson School), Gloria Delsandro (Mount Desert Elementary), Crystal DaGraca (Trenton Elementary School), Katie Truesdale (Cranberry Islands, and Frenchboro Schools), Mimi Rainsford (Swan's Island), Christine Gray (Pemetec Elementary School), and Jandrea True (Tremont Consolidated School).

Cranberry Isles School Report

The 2022-2023 school year began with beautiful weather, ripe for field trips with our Outer-Island school partners. Several hours every Friday were spent on Islesford as part of our Boatworks programming, where students began a shed-building project. At the Longfellow School campus on Great Cranberry Island this fall, students eagerly watched butterflies being hatched – a gift from a GCI neighbor – danced with Douglas Cornman when he came out for a visit, and participated in weekly TLC book groups, which will continue throughout the year. While we still have to navigate COVID concerns, there is a greater sense of normalcy this school year. There is a lot of joy and fun in our little school and we are grateful for your continued support in order to make this possible.

Longfellow School Enrollment as of 12/31/2022:

Grade K: 2 Grade 1: 1 Grade 2: 1 Grade 3: 1 Grade 4: 2

Middle School/High School Enrollment as of 12/31/2022

Grade 7: 1 Grade 8: 1 Grade 9: 5 Grade 10: 1 Grade 11: 3 Grade 12: 2

Attending schools: Mount Desert Elementary School, Mount Desert High School, Hancock County Technical Center, Blue Hill Harbor School, Hebron Academy, Kents Hill School, Linden Hall

Longfellow School, Returning Staff: Lindsay Eysnogle (Teacher), Cameron Frothingham (Teacher), Kristen Ebert (Guidance), Kate Philbrook (Speech/Language), Cathy Dunn (Occupational Therapist, through December, 2022), Cathi Goebel (Nurse), Jim Amuso (Grounds), Katya Morcarsky (Custodial), Ingrid Gaither (Custodial) and Ric Gaither (Grounds)

We wish Gail Grandgent all the best on her retirement from CIS!

Longfellow School, New Staff: Katie Truesdale (Teaching Principal), Kaitlyn Miller (Art), Liz Robbins (Part-time Ed. Tech.)

High School Liaison, New Staff: We'd like to welcome Georgia Howland as our High School Liaison. This newly created position provides coordination support, advocacy, and communication to middle/high school families, in particular those commuting regularly to MDI and area schools.

Cranberry Island School Board: Many thanks to Amy Palmer, Board Chair, Cari Alley, and Darlene Sumner for their service to our school community.

Facilities: Eric Hann, AOS 91 Maintenance Director, continues to oversee CIS projects in collaboration with school administration and the CIS School Board. This winter, we are awaiting air-quality/mold assessment results before proceeding with basement work. For the 2023-2024 school year, students will attend the Ashley Bryan School on Islesford.

Curriculum and Instruction: As part of developing a comprehensive Multi-Tiered System of Support, (previously known as Response to Intervention), AOS 91 has been collaborating with the Great Schools Partnership. Julie Koblinsky (7-12) and Rhonda Fortin (Pre-K-6), the Directors of Teaching and Learning, continue to support us in this work. NWEA testing has been selected by the Maine DOE as the English Language Arts and Mathematics assessment, for students beginning in grade 3, which is given in the fall and spring. This, in addition to other district assessment measures, assists in our differentiation efforts.

School Partnerships: We are delighted to continue our Outer-Island partnerships in collaboration with the Island Institute Teaching and Learning Collaborative (TLC) and Maine Seacoast Mission. This fall we participated in the Inter-Island Event on Isle au Haut and the TLC outing at Tanglewood. This spring we look forward to traveling to Cuttyhunk Island with our TLC partners. In addition to in-person trips, we participate in virtual programming such as our weekly book groups and have had several virtual parties with our island friends this year, which include: Cliff, Frenchboro, Monhegan, Isle au Haut, and Cuttyhunk Islands. Additionally, we will be collaborating with Barn Arts Vintage Classrooms and Maine Outdoor School later this winter/spring and resuming with Friday Boatworks when the warmer weather returns.

Respectfully submitted,

Katie Truesdale



(Joy Sprague)

Cranberry Isles School
Fiscal Year 2024 Budget Fact Sheet



Regular Instruction (Article)	22-23 \$417,776	23-24 Proposed \$363,795	Difference \$ -53,981 (-12.92%)
	<p>This cost center includes K-8 classroom, art, music, and physical education teachers salary and benefits, boat monitor salary, staff travel, all regular education supplies and books, and tuition for all secondary students who live full time on the island plus 1 extra in case a family moves in</p> <ul style="list-style-type: none"> • Increase in Health Insurance • Negotiated salary increases • Addition of TLC • Decrease in staff- Two teachers to One and full time ed tech • Budget for family plans for full time staff • Tuition savings - \$13,696 - Going from 12 +2 to 11 +1 		
Special Education (Article)	22-23 \$152, 753	23-24 Proposed \$177,424	Difference \$24,671 (+16.15%)
	<p>This cost center is K-12 special education, includes all related therapists include speech, occupational therapy, physical therapy, special secondary programming and 50% of the K-8 Ed Tech's salary</p> <ul style="list-style-type: none"> • Negotiated Salary increase • Speech services • Special education surcharge MDIHS & MDES 		
Other Instruction (Article)	22-23 \$11,205	23-24 Proposed \$11,144	Difference \$-61 (-.54%)
	<p>This cost center includes stipends, transportation and equipment/materials for co-curricular activities (clubs and enrichment) and athletics (cross country, track and swimming)</p>		
Student and Staff Support (Article)	22-23 \$25,638	23-24 Proposed \$34,920	Difference \$9,282 (+36.2%)
	<p>This cost center includes the school guidance counselor, school nurse, our share of district level curriculum and tech support, classroom library, and technology</p> <ul style="list-style-type: none"> • There was an increase in the guidance counselor salary • Increase in technology equipment for ABS 		
System Administration (Article)	22-23 \$24,799	23-24 Proposed \$25,050	Difference \$ 251 (+1%)
	<p>This cost center includes Cranberry Isle School's share toward AOS 91, school board stipends, legal and audit fees, and advertising</p> <ul style="list-style-type: none"> • There was a slight increase in the overall AOS 91 budget- Cranberry's share of AOS#91 budget had a .02% decrease • Additional cost for legal fees 		

School Administration (Article)	22-23 \$54,129	23-24 Proposed \$62,262	Difference \$ 8,133 (+ 15.03%)
	This cost center includes the principal salary and travel and office supplies, copier lease <ul style="list-style-type: none"> • Salary increase • Insurance increase 		

Transportation (Article)	22-23 \$57,450	23-24 Proposed \$58,100	Difference \$650 (+1.13%)
	This cost center includes room and board for secondary students, transportation for elementary and secondary students and a new line of special boat funds to allow us to bring contractors on and off the island to facilitate building projects and acquiring quotes and estimates. <ul style="list-style-type: none"> • Increase in anticipated room & board • Boat transportation increases 		

Facilities and Maintenance (Article)	22-23 \$47,872	23-24 Proposed \$65,860	Difference \$17,988 (+37.58%)
	The cost center includes custodian salaries and supplies, insurance, telephone, electricity, heating fuel, transfer to a maintenance reserve, and routine building and grounds maintenance <ul style="list-style-type: none"> • Fuel oil increase • Electricity increase • Maintain reasonable repair line 		

Capital Outlay (Incl in Facilities Maint Article) (Article)	22-23 \$75,000	23-24 Proposed \$75,000	Difference \$0 (0%)
	Capital Outlay funds would be used toward our building maintenance 10 year plan. Projects are planned for one, five and ten year timelines. The priority projects include: <ul style="list-style-type: none"> ○ Exterior painting of both buildings ○ Basement renovations and foundation work for both buildings ○ Windows ○ Air Quality 		

Debt Service	22-23 \$71,031	23-24 \$71,031	Difference \$0 (0%)
	Payment year 10 of 10!		

Summary		22 - 23	23 - 24	Difference
	Carryover	\$199,063	\$210,638	\$ 11,575 (+5.81%) Saving \$50,000 towards 24-25
	State Subsidy	\$70,000	\$50,000	\$-20,000 (-28.57%)
	Budget to Budget	\$937,653	\$937,586	\$ -67 (-.01%)
	Town Appropriation	\$643,590	\$671,948	4.41% \$14.45 - Per \$100,000 Valuation

Reserves Projected Balance 6/30/2023	Maintenance	\$8,000
	Tuition	\$37,873
	Special Education	\$89,889

Cranberry Isles
School Department

School Committee Approved
1/6/2023

	20-21 Actual Receipts	21-22 Current Budget	21-22 Anticipated Receipts	22-23 Proposed Budget	\$ Difference	% Difference
Fund Balance						
Carryover	331,819	199,063	369,977	210,638	11,575	5.81%
Revenues						
Miscellaneous/ Rent	4,959	-	10,000	5,000	5,000	n/a
Transfer from Tuition Reserve	-	25,000	25,000	-	(25,000)	n/a
State Subsidy	59,835	70,000	82,907	50,000	(20,000)	-28.57%
Property Taxes						
Town Appropriation	581,187	643,590	643,590	671,948	28,358	4.41%

Notes
Caryover Saved = \$50K
Prelim. Figure
Increase per \$100,000 valuation \$14.45

Articles 13L, 13M & 13N EPS & Additional Local Funds Articles **\$671,948**

	21-22 Actual Expend.	22-23 Current Budget	22-23 Anticipated Expend.	23-24 Proposed Budget	\$ Difference	% Difference
<i>Total Revenues</i>	977,800	937,653	1,131,474	937,586	(67)	-0.01%
<i>Total Expenditures</i>	607,824	937,653	795,836	937,586	(67)	-0.01%

Article 13O **Total Expenditures** **\$937,586**

Total Expenditures by Category	21-22 Actual Expend.	22-23 Current Budget	22-23 Anticipated Expend.	23-24 Proposed Budget	\$ Difference	% Difference	Explanation
Regular Instruction							
Teacher Salaries 3-8	67,831	79,442	122,038	87,081	7,639	9.62%	1 Teacher & Specials
Negotiated Agreements	-	5,100	-	-	(5,100)	-100.00%	
Ed Tech Salary	-	-	-	16,586	16,586	n/a	1/2 time Ed Tech
Substitutes	6,540	6,000	6,000	6,000	-	-	\$125/day
Benefits - Tchrs. - 3-8	3,452	4,232	6,456	8,145	3,913	92.46%	Incl. 5.29% Retirement & Medicare
Benefits - Ed Tech	-	-	-	982	982	n/a	
Benefits - Subs/Tutors	411	320	459	459	139	43.44%	
BC/BS: Teachers 3-8	11,319	25,000	21,899	24,089	(911)	-3.64%	10% Rate Increase
BC/BS: Ed Tech	-	-	-	12,044	12,044	n/a	
Deductible Coverage & Fees	1,404	1,760	1,600	1,600	(160)	-9.09%	
Tuition Reimb.: Taxable & Non	3,844	4,500	3,000	4,500	-	-	3 - 3 credit course
Unemployment	-	-	-	-	-	n/a	
Worker's Comp. Insurance	-	-	-	-	-	n/a	
Other Prof. Svcs.: Counsel, etc	-	-	-	-	-	n/a	
Repairs & Maint: Equipment	-	100	-	100	-	-	
Staff Travel	4,159	13,000	12,000	13,000	-	-	Incl Specials/Off Island Staff Travel
Teaching Supplies	2,797	2,000	2,800	3,000	1,000	50.00%	
Books & Periodicals	1,821	1,000	1,500	2,000	1,000	100.00%	
Equipment	580	500	750	1,000	500	100.00%	
Dues, Fees, Conf.	64	600	600	600	-	-	
Miscellaneous	-	1,250	1,250	1,250	-	-	Dir Dep Fees, Misc.
Special Academic Programs	548	1,000	1,000	4,000	3,000	300.00%	
Teacher Salary K-2	53,445	56,355	-	-	(56,355)	-100.00%	
Boat Monitor	5,514	6,300	5,000	5,000	(1,300)	-20.63%	
Benefits - Tchrs. - K-2	2,740	2,982	-	-	(2,982)	-100.00%	Incl. 5.29% Retirement & Medicare
Benefits - Boat Monitor	82	100	265	265	165	165.00%	
BC/BS: Teachers K-2	15,669	23,045	-	-	(23,045)	-100.00%	
Deductible Coverage	-	1,600	-	1,600	-	-	
Teaching Supplies - K-2	746	1,000	1,500	2,000	1,000	100.00%	
Books & Periodicals - K-2	47	400	1,000	2,000	1,600	400.00%	
Dues, Fees, Conf. - K-2	-	250	250	250	-	-	
Safety Factor Contingency	-	8,000	8,000	8,000	-	-	
Tuition:Reg Second/Tsfr to Reserve	102,206	171,940	148,356	158,244	(13,696)	-7.97%	22-23 (11+1 Actual)/23-24 (11)& 1 Ex
<i>Total Regular Instruction</i>	285,220	417,776	345,723	363,795	(53,981)	-12.92%	5% Tuit. rate incr. proj.

Article 13A **Regular Instruction** **\$363,795**

	21-22 Actual Expend.	22-23 Proposed Budget	22-23 Anticipated Expend.	23-24 Proposed Budget	\$ Difference	% Difference	Explanation
Special Education							
Salaries - Tchr. - Res. Rm.	6,150	22,420	31,513	33,629	11,209	50.00%	40% minus Local Entitlement Grant
Salaries - Ed. Tech. - Res. - Elem	22,124	22,000	11,456	16,586	(5,414)	-24.61%	50% Ed. Tech.
Benefits - Tchr. - Res. Rm.	470	1,220	1,940	1,991	771	63.20%	
Benefits - Ed. Tech. - Res-Elem	403	335	167	982	647	193.13%	
BC/BS: Teachers Res Rm	-	5,947	8,800	9,650	3,703	62.27%	10% Rate Increase/40% Time
BC/BS: Ed. Tech. - Res Rm	5,000	5,000	-	12,044	7,044	140.88%	
Deductible Coverage	-	640	800	800	160	25.00%	
Tuition: Spec. Ed. / Reserve	5,000	5,000	5,000	3,500	(1,500)	-30.00%	\$3,500 Local / AOS maxed
Teaching Supplies	452	300	500	500	200	66.67%	
Books & Periodicals	-	500	500	500	-	-	
Equipment	46	200	200	200	-	-	
Dues, Fees, Conf.	87	100	100	100	-	-	
Spec Svcs Assessment/AOS	12,806	13,478	13,400	14,687	1,209	8.97%	
Prof. Svcs.: Therapy/Counsel.	325	1,200	1,000	1,200	-	-	
Other Prof. Svcs. - Speech	18,676	12,000	18,000	18,000	6,000	50.00%	
Other Prof. Svcs. - OT	925	1,000	1,000	1,000	-	-	
Other Prof. Svcs. - PT	-	1,000	1,000	1,000	-	-	
Dues & Fees - Same Goal	139	150	140	150	-	-	
Tuition Surchge - Sp Ed - Secon	2,297	10,000	10,000	10,000	-	-	Spec Ed Tuit. Surcharges- HS & MDES
Salaries: Ed. Tech. - Secondary	3,266	26,500	20,000	27,000	500	1.89%	
Benefits: Ed. Tech. - Secondary	174	1,486	1,058	1,598	112	7.54%	
BC/BS: Ed. Tech. - Secondary	1,024	15,000	10,000	15,000	-	-	
Deductible Coverage - Second.	-	1,600	800	1,600	-	-	
Prof. Svcs. - Speech - Second.	-	-	-	-	-	n/a	
Prof. Svcs.: OT - Secondary	-	1,000	500	1,000	-	-	
Prof. Svcs.: PT - Secondary	-	1,000	500	1,000	-	-	
Summ Schl (Spec): Salaries	3,339	3,500	3,500	3,500	-	-	
Summ Schl (Spec): Benefits	177	177	185	207	30	16.95%	
<i>Total Special Education</i>	82,880	152,753	142,059	177,424	24,671	16.15%	
Article 13B	Special Education			\$177,424			
Article 13C	Career & Technical Education			\$ -			

Other Instruction

Co-Curricular

Co-Curricular: Stipends	1,607	3,600	3,000	3,600	-	-	Overnight Chaperones
Co-Curricular: Benefits	119	275	160	214	(61)	-22.18%	
Fine Arts Perform/Enrichment	-	200	200	200	-	-	
Supplies	100	200	200	200	-	-	
Special Boats - E/C	4,800	1,000	1,000	1,000	-	-	
Wellness Incentives: Misc.	342	500	500	500	-	-	
Athletic Stipends	-	3,000	1,500	3,000	-	-	
Athletic Benefits (Med./SS)	-	230	115	230	-	-	
Athl: Prof Svcs.Swim/Sports	900	1,200	1,200	1,200	-	-	Swim Lessons & Sports
Athletic: Misc. Exp.	51	1,000	1,000	1,000	-	-	
<i>Total Co-Curricular</i>	7,919	11,205	8,875	11,144	(61)	-0.54%	
Article 13D	Other Instruction			\$ 11,144			

Student & Staff Support

Guidance

Salaries: Guidance	5,686	5,672	5,940	6,423	751	13.24%	
Benefits: Guidance Counsel.	301	300	315	381	81	27.00%	
Supplies	16	100	100	100	-	-	
<i>Total Guidance</i>	6,003	6,072	6,355	6,904	832	13.70%	
Health Services							
Other Prof. Svcs.: Nurse	1,401	1,500	1,400	1,500	-	-	Contract w/ MDI Hospital
Supplies	26	200	200	200	-	-	
Dues, Fees, Conf.	-	-	-	-	-	n/a	
<i>Total Health Services</i>	1,427	1,700	1,600	1,700	-	-	

	21-22 Actual Expend.	22-23 Current Budget	22-23 Anticipated Expend.	23-24 Proposed Budget	\$ Difference	% Difference	Explanation
Improvement of Instruction							
Curric & Tech Assessm/AOS	10,658	11,746	11,663	13,046	1,300	11.07%	Part of Supt's. Office Assessment
Mentor Stipend	6	-	-	-	-	n/a	
Benefits - Mentor Stipend	1	-	-	-	-	n/a	
Curriculum Dev & Certif.	120	120	108	120	-	-	\$12/student
<i>Total Improve. Of Instruction</i>	10,785	11,866	11,771	13,166	1,300	10.96%	
Library & Audio Visual							
Supplies	-	-	-	-	-	n/a	
Books & Periodicals	249	200	250	250	50	25.00%	Trade Books incl.
<i>Total Library & AV</i>	249	200	250	250	50	25.00%	
Technology							
Professional Svcs.	2,000	2,000	2,000	2,000	-	-	Contracted w/ district for addtl svcs
Svc. Agreem./Maint./Repairs	-	1,000	1,000	1,000	-	-	
Software	670	1,000	1,200	1,500	500	50.00%	ALEKS/Reading A-Z
AOS Software/Site Licenses	1,672	1,800	1,800	2,000	200	11.11%	Site Licenses
Equipment - Tech. Related	-	-	-	6,400	6,400	n/a	Router / Wireless Access Points
Dues/Fees	2	-	-	-	-	n/a	
<i>Total Technology</i>	4,344	5,800	6,000	12,900	7,100	122.41%	
Article 13E Student & Staff Support					\$ 34,920		

System Administration

Office of Superintendent

Assessment: Administration	15,096	16,414	16,295	15,465	(949)	-5.78%	Cranb's Share of AOS #91 = 1.93%
<i>Total Office of Supt.</i>	15,096	16,414	16,295	15,465	(949)	-5.78%	Decr. of .02% from 1.95% in 22-23

School Committee

Stipends: School Committee	1,500	1,750	1,750	1,750	-	-	
Benefits: School Committee	115	135	135	135	-	-	
Prof. Svcs.: Legal & Audit	11,280	5,000	6,000	6,000	1,000	20.00%	
Advertising	1,055	1,000	1,200	1,200	200	20.00%	
Dues / Fees / Conferences	237	500	300	500	-	-	
<i>Total School Committee</i>	14,187	8,385	9,385	9,585	1,200	14.31%	

Article 13F System Administration \$ 25,050

School Administration

Office of Principal

Principal's Salary	27,803	34,872	36,662	38,129	3,257	9.34%	40% time
High School Liason Salary	-	6,905	6,905	7,327	422	6.11%	
Benefits - Principal	1,471	1,900	1,940	2,258	358	18.84%	Incl. 5.29% Retirement cost
Benefits - High School Liason	-	528	528	561	33	6.25%	
BC/BS: Principal	4,072	5,947	8,800	9,650	3,703	62.27%	10% Rate Incr. / 40% Time
Deductible Coverage	-	640	800	800	160	25.00%	
Tuition Reimb.	-	500	500	500	-	-	1 - 3 credit course (Pro-rated)
Rental - Copier Lease	687	687	687	687	-	-	Payment 4 of 5
Staff Travel	916	350	350	350	-	-	Travel
Office Supplies / Postage	546	500	600	600	100	20.00%	
Dues / Fees / Conferences	81	400	400	400	-	-	
Miscellaneous	1,042	900	1,000	1,000	100	11.11%	
<i>Total Office of Principal</i>	36,618	54,129	59,172	62,262	8,133	15.03%	

Article 13G School Administration \$ 62,262

Transportation and Buses
Student Transportation

	21-22 Actual Expend.	22-23 Current Budget	22-23 Anticipated Expend.	23-24 Proposed Budget	\$ Difference	% Difference	Explanation
Repairs & Maint - Schl Car	213	800	1,000	1,000	200	25.00%	Barge Fee & Repairs
Room & Board - Secondary	8,175	16,200	21,600	21,600	5,400	33.33%	\$150/Week
Student Transp Purch - Elem.	7,232	14,750	16,300	15,000	250	1.69%	Transp fr Longfellow to ABS
Student Transp Purch - Sec.	4,154	22,700	12,000	20,000	(2,700)	-11.89%	
Subcontractor - Special Boats	-	2,500	2,500	-	(2,500)	-100.00%	Move to O & M: Contract Services
Fuel	269	500	500	500	-	-	
<i>Total Transportation</i>	20,043	57,450	53,900	58,100	650	1.13%	
Article 13H	Transportation & Buses			\$ 58,100			

Facilities Maintenance
Operation & Maint. Of Plant

Salaries: Custodians	11,747	11,000	11,849	12,400	1,400	12.73%	11 hrs/wk(8-Schl in use/ 3-Other schl)
Benefits - Custodians	899	842	907	950	108	12.83%	
Insurance: Building/Equip.	3,026	3,330	3,464	3,810	480	14.41%	
Telephone	4,288	4,600	4,600	4,600	-	-	
Supplies	1,095	800	1,000	1,000	200	25.00%	
Electricity	3,001	3,100	4,000	4,500	1,400	45.16%	
Heating Oil/ Propane	14,569	11,000	20,000	20,000	9,000	81.82%	
Equipment	1,197	500	2,500	1,000	500	100.00%	
Dues / Fees / Conferences	-	200	200	200	-	-	
Miscellaneous	-	2,000	2,000	2,000	-	-	
Transfer to Maintenance Reserve	2,000	2,000	2,000	2,000	-	-	
Repairs & Maint - Bldgs.	7,180	5,000	7,400	9,900	4,900	98.00%	
Repairs & Maint - Grounds	2,051	3,500	3,500	3,500	-	-	
Repairs & Maint - Equipment	969	-	-	-	-	n/a	
<i>Total Oper. & Maint.</i>	52,023	47,872	63,420	65,860	17,988	37.58%	
Capital Outlay							
Land & Improvements	-	-	-	-	-	-	Painting/Heat Pump/Air Quality Foundation Work/Windows
Buildings	-	75,000	75,000	68,000	(7,000)	-9.33%	
Equipment	-	-	-	-	-	-	
<i>Total Capital Outlay</i>	-	75,000	75,000	68,000	(7,000)	-9.33%	
Article 13I	Facilities Maintenance			\$133,860			

Debt Service

Interest	12,191	15,475	15,475	15,475	-	-	Payment Year 10 of 10
Principal	58,839	55,556	55,556	55,556	-	-	
<i>Total Debt Service</i>	71,030	71,031	71,031	71,031	-	-	
Article 13J	Debt Service & Other Commitments			\$ 71,031			
Article 13K	All Other Expenditures			\$ -			

Projected Reserve Balances (6/30/23):

<i>Tuition Reserve</i>	\$ 37,873
<i>Special Education Reserve</i>	\$ 89,889
<i>Maintenance Reserve</i>	\$ 8,000

Association for the Preservation of Sutton Island



(Allison Hess)

In 2022, APSI held its 52nd Annual Meeting on July 28 in person and by zoom. All the Town officers and officials have a standing invitation to the APSI meeting and this year we were fortunate to have Selectman Joe Connell and Administrative Assistant to the Select Board James Fortune attending. Nature treated us to glorious weather!

Much of the 2022 meeting centered on ongoing discussions, primarily about the aging Sutton Town Dock:

- 1) **shallow water depth is preventing scheduled ferry landings at all but high tide** -APSI requested that the Select Board use existing monies reserved for Sutton for engineering assessment and permit preparation in 2022 to facilitate future dredging or other viable option
- 2) **shortage of dock tie-up space and other safety concerns** - installation of several TCI moorings has not solved the issue of dinghy/tender overcrowding at the float, and the dock ladder still needs to be rebuilt
- 3) **year-round access is needed at the Town Dock** for homeowners, contractors, and utility workers. APSI requested a winter float or other solution
- 4) **wood planks on the Town path** are still rotted or missing and need to be replaced to eliminate this slip/trip/fall hazard
- 5) **aging electrical infrastructure on the islands** remains a fire and health & safety concern on Sutton's.

APSI looks forward to further productive discussions with the Select Board to address these items, and another year as part of the TCI community. There simply is no better place to be than our beloved Sutton's and the Cranberry Isles.

Respectfully submitted,
Alison Hess
President
January 3, 2023



(Josh Gray)

Cranberry Isles Ladies Aid Society

The Cranberry Island Ladies Aid and Community Center has had a busy year as usual. The building and grounds have been used for many community events and services. The Aid building always remains open for community members to access and was a haven of warmth and good cheer during the last power outage over the holidays. Many folks prepared their holiday meals in the kitchen and were very thankful for the bathroom and Wi-Fi!

Besides the annual Memorial dinner, July 4th Celebration, Summer Fair, and Harvest Dinner, the Community center was used for the following events: Election Day voting, Selectman meetings, Futures Group meetings, Easter Egg Hunt, End of School BBQ, local music jams, informal Food Pantry, Celebrations of life/Memorial gatherings, Cranberry Church meetings and coffee hour, Vacation Bible School, Youth Group sleepover, Library Pancake Breakfast, Island Dental Clinic, Maine Seacoast Mission Vaccination Clinics, Haircuts, and Christmas Potluck and Santa.

After the fire that took our precious general store, the Aid building was a warm place for the firefighters and other emergency people to get coffee and use the bathroom facilities. On New Year's Eve, we had a much-needed celebration at the Aid building that helped to lift our injured spirits and broken hearts. Starting on January 17, 2023, Ric and Ingrid Gaither will host Tuesday Table at the Aid for the winter months. They will serve lunch for island folks and provide an opportunity for people to gather and socialize.



(Colleen Bunker)

Looking forward to 2023, we anticipate even more community gatherings and music events. Our continued mission is to encourage island folks to come together to celebrate and support our island life and neighbors.

The Ladies Aid Building and grounds remains a vital resource for our community, and we so much appreciate the financial support that the town continues to give us. It helps us maintain this valuable and much needed island resource.

Respectfully Submitted,

Colleen Bunker
Cranberry Island Ladies Aid President

Cranberry Isles Realty Trust

Cranberry Isles Realty Trust (CIRT) has been helping to develop affordable housing on the islands of Islesford and Great Cranberry for over 25 years. Over the last 2 years we have added two permanent year-round homes through the sale of Preble Cove and Rice.

CIRT is currently actively engaged in planning for and obtaining Maine state funding to accomplish our following goals:

- obtain funding for 2 new-year-round rental homes on GCI which it intends to build in 2023;
- obtain funding for 2 - 3 more year-round rental homes on Islesford which it hopes to start building by the end of 2023.

This past summer CIRT launched the Cranberry Homes Assistance Program (CHAP) after a year of planning. The purpose of CHAP is to assist eligible working families come up with the required down payment necessary to purchase a year-round home on the Cranberry Isles and to increase the number of homes on the islands that hold CIRT covenants in perpetuity. CHAP loans are interest-free. Buyers will agree to live in the house as a year-round residence (11 mos. minimum) and will not rent any of it out without CIRT's prior approval.

Community conversations about housing availability were held on both islands this past summer, during which community members provided ideas on increasing rental opportunities for the island workforce. The CIRT Annual Meeting was held on Islesford in August.

Last year, JC Camelio of Islesford, and Jim Singerling and Sharon Morrell from Great Cranberry retired from our board. We were happy to welcome Jim Gertmenian of Great Cranberry back to the board, as well as adding Malcolm Fernald of Islesford to the board in 2022.

If you have any questions about CIRT's efforts, or would like to get involved, please contact one of the board members listed below.

CIRT Board of Directors

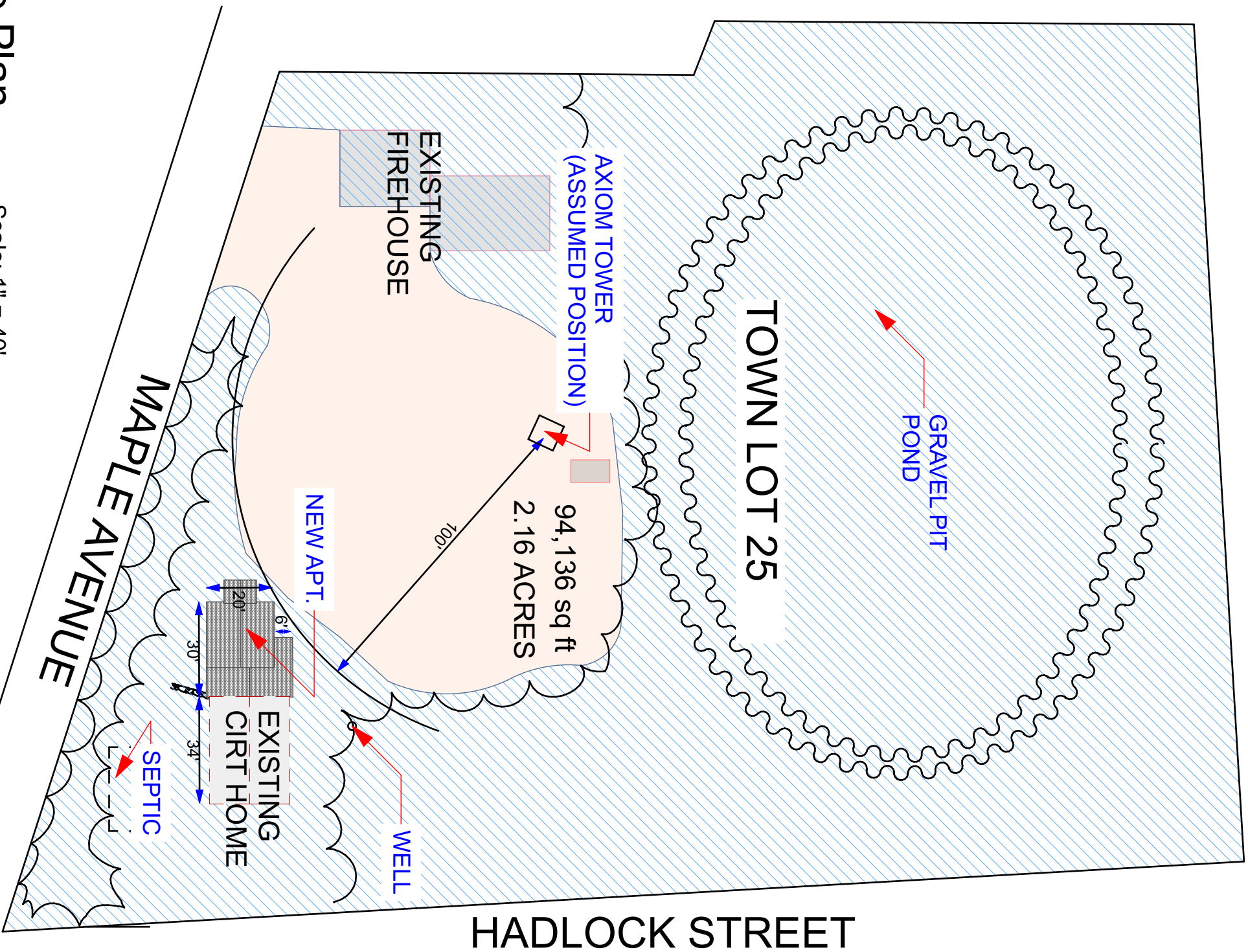
Ken Schmidt, President, Great Cranberry (207) 944-7369
Judith Timyan, Vice-President, Islesford (919) 884-9596
Sam Reece, Secretary, Islesford (617) 694-0042
Jim Kehoe, Treasurer, Great Cranberry (917) 834-1618
Peter Buchsbaum, Great Cranberry (908) 500-3053
Mike Comiskey, Great Cranberry (508) 612-0874

Kelly Sheets Dickson, Islesford (207) 266-2910
Alice Dunn, Great Cranberry (617) 780-7447
Lindsay Eysnogle, Islesford (207) 244-7384
Malcolm Fernald, Islesford (207) 266-7496
Jim Gertmenian, Great Cranberry (717) 275-2993
Jeri Spurling, Islesford (207) 244-7408

Maple Avenue/Islesford Street

Site Plan

Scale: 1" = 40'



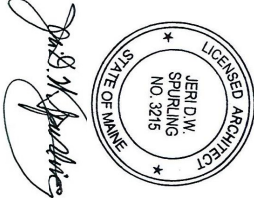
AS-001
 date 1/2/23
 Site Plan

Proposed Addition to
 CIRT House on Islesford

Spurling Design
 Jeri D.W. Spurling
 Maine Licensed Architect

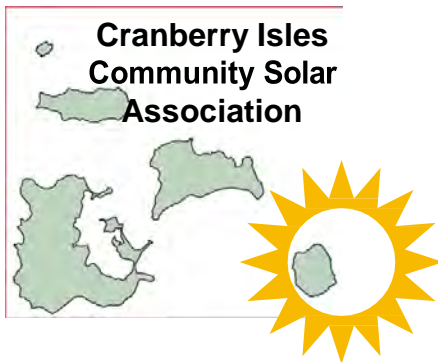
P.O. Box 62
 Maple Avenue
 Islesford, ME 04646
 (207)244-7408
 jeri@spurlingdesign.com

**PROGRESS
 PRINT: NOT
 FOR CONST.**



Cranberry Isles Community Solar Association

The Cranberry Isles Community Solar Association is a group of seven Cranberry Isles islanders and summer residents who care about the islands from an environmental and sustainability position and believe that locally produced solar energy could provide solutions for alleviating the islands chronic power outage occurrences. Our Association meets periodically every quarter via zoom.



In early 2022, the Cranberry Isles Community Solar Association website went live at www.cranberrysolar.org. The results from our 2021 Community Solar Questionnaire/Survey were posted as well as our vision of solar as an energy resource to preserve our island way of life. Recognizing the need to stay in close partnership with our electric utility, Versant, and the need to ensure the new line connecting Little Cranberry and Great Cranberry Island across the Gut near the Maypole happened, we carefully planned our activities to support the Versant investment. In October, I Attended the National Association of State Energy

Officers where I connected with Dan Burgess out of the Governor's Energy Office for the State of Maine. Mr. Burgess said he was looking for proposals in connection with remote islanded grid hardening and resiliency, including solar microgrid proposals. In November, A Climate to Thrive (ACTT), which has been leading MDI's Solarize Programs and their selection by the Island Institute and the USDOE as an island for microgrid development, have offered their expertise to the Town of Cranberry Isles to evaluate opportunities to develop solar and solar microgrids.

2023 Activities: Pursue a Meeting with the Town of Cranberry Isles to support a Proposal to the State of Maine for supporting a solar microgrid. A Warrant has been requested for the Town Meeting. Take advantage of ACTT's offer to talk with the Town of Cranberry Isles and inform and coordinate with solar activities around the MDI region at an at-large meeting with the community, June 2023. Conduct an additional survey about solar energy and solar microgrid in light of recent power outages.

Alden Hathaway
President, Cranberry Isles Community Solar Association

Great Cranberry Island Historical Society

The GCI Historical (aka Cranberry House) celebrated its 15th year of providing a wide variety of activities to benefit the residents of the island communities, along with many visitors from the mainland. These activities included educational and entertaining programs, outdoors-oriented options such as trails and beach getaways, and fine dining. Thousands of people visited the property during the year. Many were summer residents from MDI who made trips especially to dine at the increasingly famous Hitty's Cafe. The Whale's Tale Gift Shop and the Seawind 2nd Chance Shop offered choices in gifts and collectibles. The Kids Smart Shack was open daily with games and crafts available for families to utilize and scheduled children's programs were offered between June and September. Most activities are open daily from Memorial Day Weekend to Columbus Day Weekend. During the year, the menu of programs included movies at the 'Seaside Playhouse', lectures, karaoke nights, guided nature trail walks, lobstering demonstrations, art exhibits, historical slide shows, a kids Halloween Party, and

hosting special programs sponsored by outside organizations and individuals. Anyone interested in presenting a program can contact the museum at 244-7800 or email info@gcihs.org. Far from being a seasonal operation, the Arts Center and Archives remain open year-round, offering opportunities for morale-boosting community programs to offset the long winter doldrums.

Several special dedication ceremonies were held to install memorial plaques and honor several prominent supporters who have passed on: Wini Smart for the Kids Smart Shack, archivist Anne Grulich for the new Archives Room, and Chris & Victoria Johnston for the new museum gallery. All were recognized for their tireless efforts to make GCIHS and Cranberry House the remarkable community support organization it has become.

We welcomed the arrival of the new 'Moon Glow' Cranberry Explorer Golf Cart. The previous cart, operating since 2013, had logged over (28,000) miles and carried over (40,000) passengers. The service operates on a half hour circuit along Cranberry Road daily between 10am and 4pm. During the shoulder seasons special charters are offered when drivers are available. The service has benefited both year-round and seasonal residents, along with visiting tourists eager to view and sample island life.

The major three-story construction project, which nearly doubled the size of Cranberry House, was nearly completed. Construction on the top floor disrupted the first half of the season, but we finished with an active events season. The museum

expansion on the 2nd floor received unanimous favorable reaction with the comment "Wow!!" made by many first-time viewers. An audio-visual upgrade in the Arts Center was completed resulting in a huge movie screen, new projection equipment and upgraded sound system--including surround sound speakers. Zoom meeting capability was established, enhancing greatly the ability for visual remote conversations.

A necessary replacement septic system serving GCIHS buildings on Cranberry Road was installed at great expense. A new boat storage building is planned for construction this Spring, to permit



(Karin Whitney)

covered storage of several restored Chummy Spurling and Dud Bracy antique historical rowboats which have been donated to the Historical Society in recent years.

The dedicated Archives Committee methodically reorganized sensitive archival files in the new climate controlled Archives Room. Computer upgrades were accomplished and many files were digitally archived. Relations with the regional consortium of museums and libraries, known as the History Trust, were strengthened and the Trust provided invaluable support helping committee members navigate the digital archiving process. We saw a substantial increase in donated artifacts to the Archives this season, apparently in response to the museum expansion.

Our *Cranberry Chronicle* newsletter, which is published twice annually, continues to grow in popularity. The newsletter not only reflects the history and people of the Cranberry Isles, but increasingly reports on events which today are current and tomorrow will be history. Our Publications Committee is composed of talented writers, photographers, and graphic artists.



(Karin Whitney)

We have a fine group of volunteers who comprise the foundation of operations in the organization. They are the museum receptionists, shuttle drivers, publications crew, daily maintenance operations crew and event planners who make this a great organization. Every year in late August, we plan a Volunteer Appreciation Day to show our support for these volunteers. This year we sailed out to Frenchboro on the Sunbeam in perfect weather to visit that community's museum and church, to picnic on the church grounds, and to roam the

picturesque village around the harbor. Interest continues to grow as five new Trustees were elected at the Annual Meeting.

We look forward to another year of memorable programs along with educational and entertaining activities. Our non-profit community organization would not be possible without the support of our volunteers, outside organizations, and individual donors. I want to especially recognize and thank the people of the Cranberry Isles for their annual donation to GCIHS. We sincerely appreciate the great financial and moral support of the Town.

Phil Whitney – President

Great Cranberry Island Library

It is an honor to report on another successful year! We served almost 1,300 patrons and circulated over 1,000 items including books, DVDs, and audiobooks.

The library is open year-round with 6 days per week in summer, 3 days per week in the shoulder seasons, and two days per week in the winter. We are proud to offer the library hallway all year to the community as it stays unlocked and available for public use, offering a laptop, printer, copier, and laminator along with the on-going book sale and a magazine selection. We also offer inter-library loans, giving patrons access to library books across the state.

I'm fortunate to work with a dedicated and knowledgeable library board and I thank them for supporting me in my role as director and for all the work they put in all year and often behind the scenes.

Thank you to all the authors, poets, and artists who share their talent at the library by offering fun and free community events. Volunteers donated many hours in hosting children's story time, knitting nights, author visits, and more.

We receive no funding from the State of Maine and rely on the Town donation each year along with our various fundraising efforts in order to meet our budget. So, thank you to the community and the entire Town for supporting island libraries!

Respectfully submitted,
Ingrid Gaither
Library Director



(Ingrid Gaither)

Islesford Boatworks

In 2022, Islesford Boatworks was able to resume its mission to help build a sustainable future for the island's working waterfront and community by offering various community programs for all ages. This was made possible through the continued contributions of our supporters, such as the Town of Cranberry Isles, the community at large, and through various grants. Also for 2022, we were once again able to offer reduced tuition to help remove any barrier for participation.

Throughout the summer, we ran boat building programs for all ages, starting with our weekly Maker's night for kids 4 and up, through our Master programs geared towards island seniors. Our core summer youth program, serving kids 6 through 17 had its highest enrollment ever with approximately 100 kids! The summer programs culminated in the launching of the *Victor White* skiff, a recreation of a historic island design. This project was started by our school kids before the pandemic and was finished this summer by our community. Along the way, the kids involved learned about the island's history and community through the life of Victor White and preserved an island design for future generations. It was a truly amazing project. The summer kids also restored the *Seafox*, a 14ft canoe owned and used by the island kids since 2013. Renamed *Beloved Seafox*, this boat is ready for the next generation of island kids! Many of our current instructors were the young kids involved in originally building *Beloved Seafox*, so it was gratifying to see them pass along their knowledge from one generation to the next.

We are dedicated to using the Blue Duck as a community hub. As such, we also were able to continue our community programs, such as Anna's Coffee Club, Boards and Chords music jam, the Courtney Cup rowing race and Ladies Night. We also were able to have some new programs as well, such as yoga with Meg Newlin and an artist in residence program that brought local artist Christina Blank's work to a larger audience.

Starting in the fall, our long running school program has been re-imaged by local carpenters Jim Amuso and Shippen Savidge. Kids in the program will now learn the types of tools and skills needed for island life as they build a wood storage shed. The kids will start at the very beginning, learning how to source local wood and the milling processes needed to make trees into usable lumber!

Also in the fall, Melissa Amuso implemented our new "FAT" Sunday workshops. "FAT", which stands for First And Third, Sundays are a combination of wood working, crafting and social gathering. They are a great way to make holiday gifts, such as little wooden reindeer and lobster boat menorahs. And they are also a chance for our community to gather and share stories, like this winter's Stew and Stories, where folks gathered around the fire to eat some stew and share ice fishing and duck hunting stories. They will continue starting in late spring of 2023.

Throughout the past year, we were able to employ three year-round, part-time positions for island residents. In the summer, we employed an additional 4 adults, 5 older island teens, and 5 younger island teens.

We look forward to a great 2023 and will continue to serve the community through our programs and events. We truly appreciate the continuing support of the town and community.

Sincerely, Tony and the Boatworks Crew

Islesford Historical Society

The Trustees of the Islesford Historical Society wish to express gratitude to our Town, friends and neighbors for the continuing support of our organization. Your donations enabled us to purchase a new dehumidifier for the History Room, a projector for programs, and a new recording device to use to interview our elders for posterity through Oral Histories. We are grateful to Islesford Boatworks for recording several Island History Storytelling events at the Blue Duck this year for us.

We welcome new Trustee Henry Olearcek and Vice President Cindy Thomas. Thank you to Trinx Howard for serving as VP for the past few years. We are saddened by the passing of Trustee Emeritus Dale Hadlock, a descendant of the original settlers on Little Cranberry and involved with this Society since our founding.

We collaborated with the History Trust on a digital display of local historic Winter Activities titled *Ours Again*. Check it out on the History Trust website to see pictures of your island relatives and friends. Our House Tour in July was at the Old Coast Guard Station, originally U.S. Lifesaving Station #5, 1879. Some Trustees researched the history of the Station and owners Kim and Frank Newlin graciously invited us to



(Islesford Docks in Ice, Winter 1923-IHS Digital Archive)

lead small group tours, with more than 40 attending. At our Annual Meeting in August, members and friends enjoyed Jeff Dobbs' presentation about the making of *A Sense of Place, A Sense of Time*, his artful 2001 video about life on Little Cranberry. In September, we were gifted with ephemera from the former Jordan House, including Maynard Jordan's three diplomas from the early 1900s. Because of their condition (needing remediation) and his strong connection to the University Of Maine as a graduate and professor, we offered them to the Maynard Jordan Planetarium, which he founded there. They were gratefully accepted.

We hope to hear from and see you in the coming year.

Respectfully submitted,
Gail Grandgent, President

Cindy Thomas VP, Ellie Miller, Sec. Christine Sandberg, Treas. Barbara Bryant, James Dwelley, Nancy Hillenburg, Evelyn Lindsay, Henry Olearcek, Joy Sprague

Islesford Neighborhood House Association

The Islesford Neighborhood House Association has a mission to serve the community in educational, municipal, religious, and cultural ways as deemed beneficial by its Board of Trustees. The trustees of the INHA make the building available for meetings of local organizations, for Town, local, or state business meetings, for voting, for school programs, and the like. In fulfillment of this mission, the focus of our work as trustees is the maintenance and improvements of the building as well as coordinating events both public and private.

This past year we were able to move beyond many of the Covid restrictions of the previous two years. We held a highly successful Fourth of July celebration on the Town Field that was well attended and helped to raise money towards our annual expenses. There were a number of other events including Literary Evening, movie nights, and Harvest Supper. Unfortunately, there were times when the ongoing Covid pandemic did interfere with the ability to host some planned events.



From a structural point of view, we were able to replace the roof of the library. This was done with capital funds that had been raised earlier. The entire Neighborhood House and Library now have a durable metal roof. We also purchased a new grill. There is an effort underway now to provide winter gym facilities for the year-round Islesford community. These will be available for adults from October through May. It is also of note that there are periods of time when the

Neighborhood House bathroom is the only public restroom available. This means that the cost of pumping sewage increases with use. We will monitor this over the coming season.

We welcomed two new board members this year– Emma Fernald and Heather Spurling. We greatly appreciate their enthusiasm and willingness to lead us into conceptualizing the future vision of Islesford Neighborhood House use and programming. We said goodbye to other board members, Kelly Dickson and Oscar Delagarza.

While the primary mission of the INHA Board of Directors is maintenance and improvement of the building, we see the imperative to continue supporting community events. While the Board can only organize a finite number of events, we welcome all suggestions on how best to use the Neighborhood House in the public interest. In addition, we are delighted to provide space for events that are in keeping with our mission. We also welcome the public to our Annual Meeting and our monthly board meetings.

Respectfully submitted,
The INHA Board of Trustees

Ellen Gellerstedt, President, Amy Philbrook, Vice President, Eleanor Bright, Treasurer,
Ellie Miller, Secretary, Bob Keohane, Tammy Palmer, Emma Fernald, Heather Spurling,
and Dan Field, trustees.

Islesford Neighborhood House Library

We are back with our regular schedule library hours plus an extra hour. We started opening Thursdays from 4pm to 5pm to accommodate some patrons who could not make it during library hours in the winter. January brought the return of Tuesday coffee hour. Movie night was well received during the summer. As always, we functioned as the waiting room for the dental, covid, and flu clinics. We also provided a meeting place upon request.

We have 7,521 books and 337 CDs, DVDs, Audio, and Video for our patrons to check out. I would like to thank the Town of Cranberry Isles for your support. I had many volunteers who run the library without a hitch all summer. This year many volunteers stepped up and ran the library without interruption in the library hours when I was ill. The library could not function without you. I feel very blessed to have so many people care about the library. Thank you all.

Respectfully Submitted,
Cynthia A. Thomas

LCYC Sea Salts

After her five years at LCYC, Hale Murch was able to seamlessly step in as our program director this year. In her very capable hands, kids once again were out adventuring, sailing, motoring, and paddleboarding. I am so proud of Jess Sanborn, James Murch, Sofie Dowling, Mel Sanborn, Kariah Sumner, and Frances Brooks for all of their planning, energy, and enthusiasm—it all adds up to a lasting and memorable summer for those lucky enough to get out on the water.

Our new registration program software and tech support from Katelyn Damon made everything smooth sailing for sign-ups and online donations. Our amiable board is a pleasure to work with thanks to the dedication and strong leadership of our former Commodore Jake Brooks, now serving as treasurer after taking over for veteran bookkeeper Jenny Bright. Jake passed the commodore hat to Rebecca Keegan VanDiver at the end of the summer--and we are excited to welcome her into the role! Eleanor Bright provided essential help in our accounting and bill paying department as well.

The program grew once more, now at 131 registrations from 107. Hale managed our single busiest day on the water with more than 61 students in attendance. We were grateful to have our talented local sailor Sofie Dowling running our new programming on Earl – for those of you that don't know – we are offering daily lessons aboard our beautiful classic International One Design sailboat for older students and adults. The boat, donated and maintained by the Garnett family, is a great addition for us as it shows students that there is another level to sailing and provides an exciting opportunity and extended skill-building for adults too.

One metric I always like to observe at the end of each summer is a tally of our weekly participants – simply adding up the names on the attendance sheet at the end of each week. In 2017 we had 100 weekly participants, growing to 251 in 2018, 267 in 2019, 351 in 2021, and now 364 in 2022. Wow, that's a lot of kids for these small islands!

But perhaps the greatest metric is simply in observing the changes in behavior – the line-up of carts and cars at the end of each class (which Hale termed parent social hour), the bikes in the lawn, kids lingering before and after class, students eager to be instructors-in-training, and staff who tell me that “they love this place.” Thank you, Joe and Tracy Merrill, for providing this beautiful space to make that happen, to our community for your enduring support, and to our instructors who make kids feel seen, who fill their summers with memories, and who most of all make this space fun and welcoming – that’s really the magic that makes it all work.

Lauren Gray
Executive Director



(Ingrid Gaither)

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2523
(202) 224-2693 (FAX)

United States Senate
WASHINGTON, DC 20510-1904

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

Dear Friends:

It is an honor to represent Maine in the U.S. Senate. I am grateful for the trust that Mainers have placed in me and welcome this opportunity to share some key accomplishments for our state.

Last year, I secured more than \$500 million for 285 projects from Aroostook County to York County that will promote job creation, workforce training, and economic development; expand access to health care; improve public safety, infrastructure, and community resources; and protect our environment. To address the crisis of soaring inflation and high energy prices, I led efforts to provide \$2 billion in supplemental funds to the Low-Income Home Energy Assistance Program. In the new Congress that begins in 2023, I expect to be the Vice Chairman of the Appropriations Committee and will continue to champion investments to support Maine's communities and families.

Strengthening our economy and supporting good jobs remain a top priority. Along with the Governor and the rest of the Maine Delegation and the associations representing the lobster industry, I worked to protect our hardworking lobstermen and women by pausing for six years the onerous federal regulations that jeopardize our lobster fishery's very existence. Another ongoing threat to Maine's small businesses is the shortage of workers. That's why I led an effort to push the Administration to nearly double the number of H-2B visas that are critical to our hospitality industry. Additionally, when the Administration proposed to cut the construction of a destroyer to be built by Bath Iron Works, I restored this funding to protect Maine jobs and our national security.

When Maine Veterans' Homes announced last year that it planned to close its facilities in Caribou and Machias, I opposed that decision which would have had such a devastating effect on rural veterans and their families. I am glad that the decision was reversed, and I have secured \$3 million to help with upgrades to these facilities. My *AUTO for Vets Act* also became law, which will help disabled veterans maintain their independence by supporting the purchase of a new adaptive vehicle once a decade.

This past year, Congress demonstrated how effective it can be on behalf of the American people when both parties work together. A few of the bipartisan achievements that I was involved in include the *Respect for Marriage Act*, which will provide certainty to millions of loving couples in same-sex marriages while protecting religious liberties, and the *Electoral Count Reform Act*, which establishes clear guidelines for our system of certifying and counting electoral votes for President and Vice President.

No one works harder than the people of Maine, and I have honored that work ethic by showing up for every vote. During my Senate service, I have cast more than 8,500 consecutive votes, never having missed one. I remain committed to doing all that I can to address your community's concerns in 2023. If I may be of assistance to you in any way, I encourage you to contact one of my six state offices.

Sincerely,



Susan M. Collins
United States Senator

ANGUS S. KING, JR.
MAINE

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

United States Senate

WASHINGTON, DC 20510

January 1, 2023

COMMITTEES:
ARMED SERVICES
CHAIRMAN, STRATEGIC FORCES
SUBCOMMITTEE
BUDGET
ENERGY AND
NATURAL RESOURCES
CHAIRMAN, NATIONAL PARKS
SUBCOMMITTEE
INTELLIGENCE
RULES AND ADMINISTRATION

Dear Friends,

I've often thought that Maine is just one big small town connected by long roads. Well, in the past year or two, those roads have gotten steeper and bumpier as we dealt with an unprecedented pandemic and the resulting economic troubles.

As we faced the historic challenges, something impressive happened. We came together and lent a hand to our neighbors wherever we could to keep things running and spirits high.

Down in Washington, Congress tried to help Maine communities get through this struggle, so that our state would come out stronger. To do that, we put in the work and set some things into motion that are already helping Maine people. That's why you hired us, after all.

The pandemic made something we'd known for a while clear: those roads and networks that connect our big town needed repair, improvements, and expansion – from bridges to broadband. So, while Maine was uniting towards a common purpose, Congress came together to pass the *Bipartisan Infrastructure Law* – legislation that makes generational investments in physical infrastructure, broadband connections, harbors, and the energy grid. These efforts will lay the foundation for Maine's 21st century economy and make sure even the most rural areas aren't left behind.

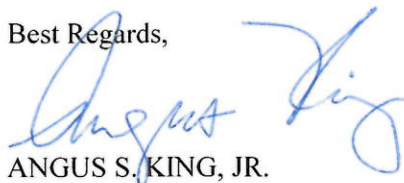
Over the last two years, as we drove up and down our state, you couldn't help but see storefronts in trouble and prices rising as the economy struggled through a global recession. And again, while you focused your efforts on getting through the difficult times, Congress took meaningful action. We passed the *American Rescue Plan* in 2021, which enabled Governor Mills and the state of Maine to better meet the health and economic difficulties of the pandemic. At a critical moment it expanded healthcare efforts to confront COVID and invested in the state to keep the economy in far better shape than most others nationwide.

Congress didn't stop there. This year, we took even more concrete steps to cut costs, create jobs, and provide more affordable, cleaner energy. The bipartisan *CHIPS Act* will bring home the manufacturing of the technical components known as "chips" that are used in everything these days – from smartphones to microwaves to cars – and in doing so reduce prices and create good American jobs. We also passed the *Inflation Reduction Act (IRA)* to lower healthcare costs, allow Medicare to negotiate drug prices, and cut energy bills with new rebates for things like heat pumps and solar panels.

Beyond these major investments, we also passed vital legislation to improve the day-to-day lives of Maine people and Americans nationwide. On a bipartisan basis, we expanded health care for veterans exposed to toxins, strengthened protections for marriage equality, supported Ukraine as it fought off a bloody Russian invasion, secured our elections and the peaceful transfer of power, and delivered millions in federal investments to projects up and down our state.

So, as Maine worked to get through hard times, Congress took steps to support our state – and we're already starting to see brighter days ahead. I'm proud to have played a small part down here; it's a true privilege to listen to you, work with you, and build a brighter future for all the incredible people up and down the roads that connect our big small town. Mary and I wish you a happy, and safe 2023.

Best Regards,



ANGUS S. KING, JR.
United States Senator

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(207) 622-8292

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Bangor, ME 04401
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BIDDEFORD
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PORTLAND
1 Pleasant Street, Unit 4W
Portland, ME 04101
(207) 245-1565

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



Jared Golden
Congress of the United States
2nd District of Maine

Dear Friends,

I hope this letter finds you safe and well. It's an honor to continue serving as your representative in Congress, and I take the responsibility very seriously. I appreciate the opportunity to update you on what I've been working on behalf of the people of the Second Congressional District.

In August, I voted for the *Inflation Reduction Act* because it represented a dramatic turnaround from misguided efforts to pass sweeping, ill-designed legislation that tried to accomplish too many things through budget gimmicks, setting up problematic fiscal cliffs in numerous programs and refusing to make the difficult decisions to allow for a fiscally responsible bill.

The *Inflation Reduction Act*, which was signed into law by the president, was fiscally responsible and targeted four key priorities: reducing our national debt and putting our country back on a more sustainable path, lowering the cost of prescription drugs, and making health care more affordable, investing in an all-of-the-above energy strategy to significantly increase oil, gas, and renewable energy production to lower energy costs for Americans, and cracking down on the tax avoidance of billion-dollar multinational corporations. This bill was the first major legislation in the last decade to use the reconciliation process to create a fiscally responsible budget to reduce deficits. The Congressional Budget Office estimated it would reduce deficits by approximately \$300 billion.

As a member of the House Armed Services Committee, I also helped pass the Fiscal Year 2023 National Defense Authorization Act, which among other things, included key wins for Bath shipbuilders, UMaine, and servicemembers and their families. For shipbuilders, the bill secured authorization for a third DDG-51 destroyer; established a new contract for up to 15 DDG-51 destroyers over the next five years, many of which will be built at Bath Iron Works; and included funding for shipyard infrastructure. The bill also authorized over \$25 million for defense research programs, including UMaine's large-scale manufacturing program. Finally, the bill authorized a 4.6% pay increase to help servicemembers and their families deal with rising costs due to inflation.

Additionally, at the end of 2022, Congress passed a spending bill to fund the government through September of 2023. The bill funds nearly \$27 million in funding for community projects across the Second Congressional District, a lifeline for our lobster industry that freezes any regulatory action for at least six years, and secures millions in additional funding for the Low Income Housing Energy Assistance Program (LIHEAP) to help Mainers heat their homes.

Regardless of the year, one of my top priorities is ensuring I'm accessible to you. My staff and I can help answer questions about and navigate federal programs; find resources in Maine; and resolve issues with Medicare, Social Security, the VA, and other federal agencies and programs. We are here to help:

- **Caribou Office:** 7 Hatch Drive, Suite 230, Caribou, ME 04736. Phone: (207) 492-6009
- **Lewiston Office:** 179 Lisbon Street, Lewiston, ME 04240. Phone: (207) 241-6767
- **Bangor Office:** 6 State Street, Suite 101, Bangor, ME 04401. Phone: (207) 249-7400

I look forward to building on momentum from recent legislative wins for Mainers and continuing to work on your behalf in 2023. Do not hesitate to reach out and voice an opinion on legislation, let us know about local events, or seek assistance navigating federal agencies or programs. It's an honor to represent you in Congress, and I wish you a healthy and prosperous year to come.

Respectfully,

Jared F. Golden
Member of Congress



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

Dear Maine Resident:

In January, I was privileged to take the Oath of Office to begin my second term as your Governor. I am deeply humbled by the trust the people of Maine have placed in me, and I look forward to continuing to work hard over the next four years to improve the lives and livelihoods of Maine people.

Over the past four years, we have made real progress. We have expanded health care, leading to the largest decline in the uninsured rate of any state in the nation. We fully funded the State's share of public education. We delivered two-years of free community college. We fully restored municipal revenue sharing to five percent. We delivered substantial tax relief, nation-leading inflation relief, and emergency energy relief to help Maine people through difficult times.

Through the Maine Jobs & Recovery Plan, we are strengthening and diversifying our economy. In 2022, our state's gross domestic product – a key measure of economic growth – grew at the 9th fastest rate in the United States. People are moving to Maine at a rate higher than any other New England state, and at one of the highest rates in the nation. We have enacted balanced budgets, and we have built up Maine's "Rainy Day" fund to a record high, preparing our state to continue meeting its commitments in the event of an economic downturn.

While I am proud of the progress we have made, there is more to do, like addressing the housing crisis, the workforce shortage, and the opioid epidemic and strengthening health care, education, and the economy. I know that by working together to tackle these issues head-on, we can improve the lives and livelihoods of Maine people and make Maine the best place to live, work, and raise a family.

Thank you again for the honor to serve you as Governor.

Thank you,

A handwritten signature in blue ink, appearing to read 'Janet T. Mills'.

Janet T. Mills
Governor

Nicole Grohoski
Senator, District 7



P.O. Box 1732
Ellsworth, ME 04605

THE MAINE SENATE
131st Legislature

February 2023

Dear friends and residents of Cranberry Isles,

With the 131st Legislature underway, I am honored to be serving my first full term as your State Senator, representing most of Hancock County.

I have been appointed as the Senate Chair of the Taxation Committee and am returning to the Energy, Utilities and Technology Committee. For the Taxation Committee, my priorities include improving upon our existing property tax relief programs and ensuring a fair and balanced tax system that prioritizes working families and small businesses over big corporations. On the Energy Committee, I'll continue my efforts to lower electricity rates, reduce power outages, and enable an affordable transition to local, clean energy, as well as expand reliable, high-speed broadband across our state.

During the last two years, I worked with my colleagues to address our most pressing issues. We worked to decrease the property tax burden by expanding the Homestead Exemption and funding 55% of statewide costs for K-12 public education. Our students now have access to healthy meals during the school day, making it easier to learn. We passed laws to help improve access to affordable, high-quality medical care and life saving medications like insulin. Investments in infrastructure – like roads, bridges, housing and internet – have all been a priority.

I will continue to collaborate with my colleagues, regardless of party affiliation, to make sure we are doing the best work we can on these and other topics for the benefit of all Mainers. Please contact me if I can be of any assistance with state government or if you would like to participate in the legislative process. I also share information via Facebook and Instagram (@senator.grohoski) and send out periodic email newsletters; let me know if you would like to receive them. You can email me at Nicole.Grohoski@legislature.maine.gov or call my Senate office at (207) 287-1515.

I remain at your service and honored to be your advocate in Augusta.

Sincerely,

A handwritten signature in cursive script that reads "Nicole C. Grohoski".

Nicole Grohoski
State Senator, District 7

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State House (207) 287-1515 * Fax (207) 287-1585 * Toll Free 1-800-423-6900 * TTY 711
Nicole.Grohoski@legislature.maine.gov * legislature.maine.gov/senate



Rep. Lynne A. Williams
2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1400
TTY: MAINE RELAY 711
(207) 266-6327, Lynne.Williams@legislature.maine.gov

February 2023

Dear Residents of the Cranberry Isles:

I am pleased to be writing this letter to all of you, my constituents. Having been re-elected to the Maine House of Representatives in November, I now represent what is considered House District 14, as a result of re-districting, which occurs every ten years. The District has not changed much, as it still includes the Towns of Bar Harbor, Lamoine and Mount Desert, with the addition of the Cranberry Isles.

This two-year session promises to be an interesting, and impactful, one. We opened the session in December, with one meeting which is usually ceremonial in nature. However the rapidly rising fuel prices necessitated that we take some action. So on day one, the House passed a bill dedicating millions of dollars to home heating costs. This bill passed in a bi-partisan manner, with the only dissenters being 16 Senators of the minority party. It was an important showing that both sides of the aisle, at least in the House, could work together for the common good.

I have been appointed House Chair of the Legislature's Transportation Committee, the first woman to hold that position. While I have many goals as such, a primary goal is to provide more support for public transportation in the State, particularly in rural areas, including trains, buses and ferries. I have also submitted a bill which would give municipalities significantly more power when it comes to development in our coastal, and island, waters.

I know the lack of affordable housing is reaching crisis proportions in our District and I am very pleased that Legislative Leadership recognizes that and has created a Select Committee on Housing to focus entirely on possible solutions to the lack of workforce housing in our State.

As always, feel free to contact me with questions, issues, and suggestions.

Regards,

Rep. Lynne Williams

TOWN OF CRANBERRY ISLES, MAINE

*FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT*

*FOR THE FISCAL YEAR
ENDED DECEMBER 31, 2022*

TOWN OF CRANBERRY ISLES, MAINE
FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES
DECEMBER 31, 2022

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James W. Wadman

CERTIFIED PUBLIC ACCOUNTANT

James W. Wadman, C.P.A.
Ronald C. Bean, C.P.A.
Kellie M. Bowden, C.P.A.
Wanese L. Lynch, C.P.A.

INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Cranberry Isles
Cranberry Isles, ME 04625

Opinions

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 as of and for the fiscal year ended December 31, 2022, which collectively comprise the Town's basic financial statements as listed in the table of contents, including the related notes to the financial statements.

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, 2022, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Cranberry Isles, Maine, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Cranberry Isles, Maine's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 6 and 32 through 39 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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's financial statements as a whole. The supplementary information and the schedule of expenditures of federal awards are presented for purposes of additional analysis and is not a required part of the financial statements. The supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the State of Maine Department of Education.

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 2, 2023

TOWN OF CRANBERRY ISLES, MAINE
Management's Discussion and Analysis
For the Year Ended December 31, 2022

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, 2022. 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, 2022 by \$9,258,918 (presented as “net position”). Of this amount, \$1,007,025 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 \$346,428 (a 3.9% increase) for the year ended December 31, 2022.

Fund Highlights:

Governmental Funds – Fund Balances – As of the close of the year ended December 31, 2022, the Town's governmental funds reported a combined ending fund balance of \$2,565,550, an increase of \$194,603 in comparison with the prior year. Of this total fund balance, \$107,416 represents general unassigned fund balance. This unassigned fund balance represents approximately 4.3% of the total general fund expenditures for the year.

Long-term Debt:

The Town's total long-term debt obligations decreased \$93,821 (4.7%) during the current fiscal year. There was a new debt obligation of \$337,558 for a new fire truck issued during the year. Other 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 - 31 of this report.

Required Supplementary Information

This section includes 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), schedules of proportionate share of net pension and other post-employment benefit liabilities, schedules of employer contributions and notes to historical pension and other post-employment benefit information. Required supplementary information can be found on pages 32 - 39 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position

The largest portion of the Town’s net position (72.0%) reflects its investment in capital assets such as land, buildings, equipment and infrastructure (roads, bridges and other immovable assets); less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although, the Town’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

	<i>Governmental Activities 2022</i>	<i>Governmental Activities 2021</i>
Current Assets	\$ 2,711,394	\$ 2,441,241
Non-Current Assets	\$ 215,049	\$ 0
Capital Assets	\$ 8,567,375	\$ 8,500,046
Deferred Outflows	\$ 22,913	\$ 22,801
<i>Total Assets and Deferred Outflows</i>	\$11,516,732	\$10,964,088
Current Liabilities	\$ 1,489,215	\$ 1,357,299
Long-Term Liabilities	\$ 677,408	\$ 680,635
Deferred Inflows	\$ 91,191	\$ 13,664
Net Position;		
Invested in Capital Assets	\$ 6,672,477	\$ 6,511,327
Restricted	\$ 1,579,416	\$ 1,544,366
Unrestricted	\$ 1,007,025	\$ 856,797
<i>Total Liabilities and Net Position</i>	\$11,516,732	\$10,964,088

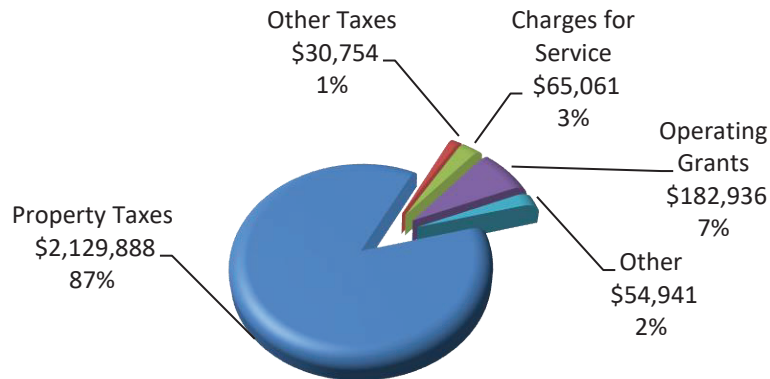
An additional portion of the Town’s net position (17.1%) represents resources that are subject to external restrictions on their use. The remaining balance of unrestricted net position (10.9%) may be used to meet the government’s ongoing obligations to citizens and creditors.

Changes in Net Position

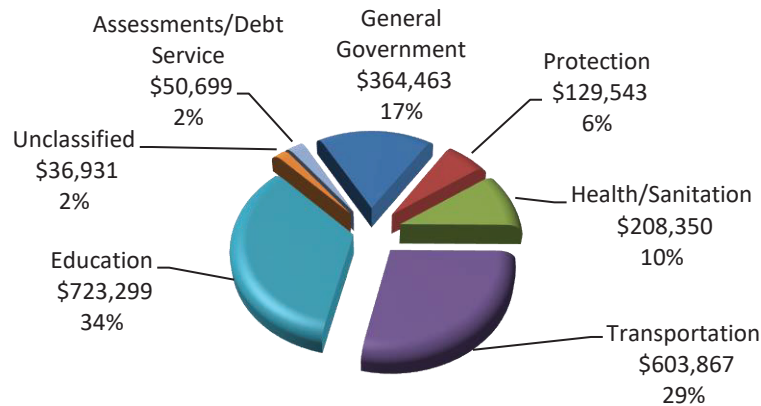
Governmental activities increased the Town’s net position by \$346,428. This increase was primarily due to a conservative budget, controlled costs and increases to reserves with no costs offset by depreciation on capital assets.

	<i>Governmental Activities 2022</i>	<i>Governmental Activities 2021</i>
<i>Revenues:</i>		
Tax Revenues	\$ 2,160,641	\$ 1,947,177
Program Revenues	\$ 247,996	\$ 218,918
Interest	\$ 4,819	\$ 25,509
Revenue Sharing	\$ 13,496	\$ 9,984
Other	\$ 36,626	\$ 54,064
<i>Total Revenues</i>	<i>\$ 2,463,579</i>	<i>\$ 2,255,646</i>
<i>Expenses:</i>		
General Government	\$ 364,463	\$ 339,178
Protection	\$ 120,543	\$ 89,128
Health/Sanitation	\$ 208,350	\$ 172,291
Transportation	\$ 603,867	\$ 387,830
Unclassified	\$ 36,931	\$ 35,379
Education	\$ 723,299	\$ 634,746
Assessments and Debt Service	\$ 50,699	\$ 154,361
<i>Total Expenses</i>	<i>\$ 2,117,151</i>	<i>\$ 1,812,913</i>
Changes in Net Position	\$ 346,428	\$ 442,734

Revenues by Source - Governmental-Activities



Expenditures by Source - Governmental-Activities



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 \$2,565,550, an increase of \$194,603 in comparison with the prior year. Approximately 4.2 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:

- \$30,365 negative variance in real estate and personal property tax revenues. Discounts given for early payment offset by collections on unpaid property taxes lead to a decrease in the unavailable property tax revenue is the primary reason for the negative variance.
- \$9,993 positive variance in all other revenues. This is primarily due to conservative budgeting of other revenues.
- \$78,237 positive variance in transportation expenditures. This is primarily due to conservative budgeting and controlled costs and budgeting to add to reserves for future capital projects.
- \$15,295 net negative variance in protection expenditures/bond proceeds primarily due to conservative budgeting and controlled costs.
- \$66,438 positive variance in education expenditures. This is primarily due to conservative budgeting and controlled costs.
- \$85,241 positive variance in all other expenditures primarily due to conservative budgeting and controlled costs.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The Town's investment in capital assets for its governmental activities amounts to \$12,870,331, net of accumulated depreciation of \$4,302,956, leaving a net book value of \$8,567,375. There were current year additions of \$337,558 for fire truck and \$68,099 for fire department equipment. There were no current year retirements or impairments. Additional information on the Town's capital assets can be found in Note 5 of the notes to the financial statements on page 17 of this report.

Debt

The Town has total bonded debt outstanding of \$166,383 and \$1,728,515 total outstanding loans that are backed by the full faith and credit of the Town. The outstanding debt decreased \$93,821 during the current fiscal year. A new debt obligation of \$337,558 was issued for a fire truck purchase during the current year. Additional information on the Town's long-term debt can be found in Note 8 of the notes to the financial statements on pages 18 - 19 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, 2022

(Exhibit I)

	<u>Governmental Activities</u>	<u>Component Unit Cranberry Isles Fire Club</u>
<i>Assets & Deferred Outflows</i>		
<u>Current Assets</u>		
Cash and Cash Equivalents	\$1,458,144	\$29,742
Accounts Receivable	\$1,155,567	
Lease Receivable	\$23,543	
Accrued interest receivable on leases	\$682	
Taxes Due	\$67,277	
Prepaid Expense	\$6,181	
<u>Non-Current Assets</u>		
Lease Receivable, non-current	\$48,190	
Right to use leases assets, net of amortization	\$166,860	
<u>Capital Assets</u>		
Land	\$1,449,485	
Other Capital Assets, net of Accumulated Depreciation	\$7,117,890	\$45,207
Total Capital Assets	\$8,567,375	\$45,207
<u>Total Non-Current Assets</u>	\$8,782,424	\$45,207
<u>Total Assets</u>	\$11,493,818	\$74,949
<u>Deferred Outflows of Resources</u>		
Related to Pensions	\$9,895	
Related to Other Post-Employment Benefits	\$13,018	
<u>Total Deferred Outflows of Resources</u>	\$22,913	\$0
<u>Total Assets & Deferred Outflows</u>	\$11,516,732	\$74,949
<i>Liabilities, Deferred Inflows & Net Position</i>		
<u>Liabilities</u>		
<u>Current Liabilities</u>		
Accounts Payable	\$62,023	
Accrued Interest Payable	\$3,085	
<u>Long-Term Liabilities</u>		
Net Pension Liability	\$4,567	
Net Other Post-Employment Benefit Liability	\$32,851	
<u>Leases</u>		
Due within one year	\$47,268	
Due in more than one year	\$121,931	
<u>General Obligation Bonds Payable</u>		
Due within one year	\$1,376,839	
Due in more than one year	\$518,059	
<u>Total Liabilities</u>	\$2,166,623	\$0
<u>Deferred Inflows of Resources</u>		
Property Taxes Collected in Advance	\$9,390	
Related to Leases	\$71,908	
Related to Pensions	\$7,369	
Related to Other Post-Employment Benefits	\$2,524	
<u>Total Deferred Inflows of Resources</u>	\$91,191	\$0
<u>Net Position</u>		
Net Investment in Capital Assets	\$6,672,477	\$45,207
Restricted	\$1,579,416	
Unrestricted	\$1,007,025	\$29,742
<u>Total Net Position</u>	\$9,258,918	\$74,949
<u>Total Liabilities, Deferred Inflows and Net Position</u>	\$11,516,732	\$74,949

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, 2022

(Exhibit II)

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)Revenue and Changed in Net Position</u>	
		<u>Charges for</u>	<u>Operating</u>	<u>Primary Government</u>	<u>Component Unit</u>
		<u>Services</u>	<u>Grants</u>	<u>Governmental</u>	<u>Cranberry Isles</u>
<u>Primary Government</u>				<u>Activities</u>	<u>Fire Club</u>
<u>Governmental Activities</u>					
General Government	\$364,463			(\$364,463)	
Public Safety	\$129,543			(\$129,543)	
Health & Sanitation	\$208,350			(\$208,350)	
Public Transportation	\$603,867	\$65,061	\$68,604	(\$470,203)	
Education	\$723,299		\$114,332	(\$608,966)	
Unclassified	\$36,931			(\$36,931)	
Assessments & Debt Service	\$50,699			(\$50,699)	
<u>Total Governmental Activities</u>	<u>\$2,117,151</u>	<u>\$65,061</u>	<u>\$182,936</u>	<u>(\$1,869,155)</u>	<u>\$0</u>
<u>Total Primary Government</u>	<u>\$2,117,151</u>	<u>\$65,061</u>	<u>\$182,936</u>	<u>(\$1,869,155)</u>	<u>\$0</u>
<u>Component Unit</u>					
Operating Expenses	\$6,084				(\$6,084)
<u>Total Component Unit</u>	<u>\$6,084</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$6,084)</u>
<u>General Revenues:</u>					
Tax Revenues				\$2,129,888	
Excise Taxes				\$30,754	
State Revenue Sharing				\$13,496	
Federal Land Payment - In Lieu of Taxes				\$23,055	
Other Revenues				\$13,571	
Interest Earned				\$4,819	\$18
Fundraising					\$6,828
<u>Total Revenues</u>				<u>\$2,215,583</u>	<u>\$6,846</u>
<u>Changes in Net Position</u>				<u>\$346,428</u>	<u>\$762</u>
<u>Net Position - Beginning</u>				<u>\$8,912,490</u>	<u>\$74,187</u>
<u>Net Position - Ending</u>				<u>\$9,258,918</u>	<u>\$74,949</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, 2022

(Exhibit III)

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Permanent Funds</u>	<u>Totals Governmental Funds</u>
<i>Assets</i>				
Cash and Cash Equivalents	\$1,415,419	\$1,778	\$40,947	\$1,458,144
Taxes Due - Current Year	\$55,347			\$55,347
Taxes Due - Prior Years	\$11,931			\$11,931
Accounts Receivable	\$34,790	\$1,120,777		\$1,155,567
Lease Receivable	\$71,733			\$71,733
Prepaid Expense	\$6,181			\$6,181
Due from Other Funds	\$273,961	\$44,085		\$318,046
<u>Total Assets</u>	<u>\$1,869,362</u>	<u>\$1,166,640</u>	<u>\$40,947</u>	<u>\$3,076,948</u>
<i>Liabilities, Deferred Inflows & Fund Balances</i>				
<i>Liabilities:</i>				
Accounts Payable	\$62,023			\$62,023
Due to Other Funds	\$44,085	\$269,691	\$4,270	\$318,046
<u>Total Liabilities</u>	<u>\$106,107</u>	<u>\$269,691</u>	<u>\$4,270</u>	<u>\$380,069</u>
<i>Deferred Inflows of Resources</i>				
Property Taxes Collected in Advance	\$9,390			\$9,390
Related to Leases	\$71,908			\$71,908
Unavailable Property Tax Revenue	\$50,032			\$50,032
<u>Total Deferred Inflows</u>	<u>\$131,330</u>	<u>\$0</u>	<u>\$0</u>	<u>\$131,330</u>
<i>Fund Balances:</i>				
Nonspendable	(\$176)		\$18,100	\$17,924
Restricted	\$651,686	\$895,702	\$15,000	\$1,562,388
Committed	\$660,448			\$660,448
Assigned	\$212,549	\$1,247	\$3,577	\$217,373
Unassigned	\$107,416			\$107,416
<u>Total Fund Balances</u>	<u>\$1,631,925</u>	<u>\$896,949</u>	<u>\$36,677</u>	<u>\$2,565,550</u>
<u>Total Liabilities & Fund Balances</u>	<u>\$1,869,362</u>	<u>\$1,166,640</u>	<u>\$40,947</u>	<u>\$3,076,948</u>
<u>Total Fund Balance - Governmental Funds</u>				<u>\$2,565,550</u>
<i>Net position reported for governmental activities in the statement of net position is different because:</i>				
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds				\$8,567,375
Deferred outflows of resources related to pension plans				\$9,895
Deferred outflows of resources related to other post-employment benefits				\$13,018
Deferred inflows of resources related to pension plans				(\$7,369)
Deferred inflows of resources related to other post-employment benefits				(\$2,524)
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				\$50,032
Right to use leased assets used in governmental activities are not financial resources and therefore are not reported in the funds				
Right to use assets at historical cost			\$214,392	
Accumulated Amortization			(\$47,532)	\$166,860
Accrued interest receivable on leases				\$682
Accrued interest payable on leases				(\$3,085)
Some liabilities are not due and payable in the current period and therefore, are not reported in the funds, including:				
Leases Payable				(\$169,199)
Bonds Payable				(\$1,894,898)
Net Pension Liability				(\$4,567)
Net Other Post-Employment Benefit Liability				(\$32,851)
<u>Net Position of Governmental Activities</u>				<u>\$9,258,918</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, 2022

(Exhibit IV)

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Permanent Funds</u>	<u>Total Governmental Funds</u>
<u>Revenues:</u>				
Tax Revenues	\$2,133,360			\$2,133,360
State Road Assistance	\$7,268			\$7,268
State On-Behalf Contributions	\$21,391			\$21,391
Auto Excise Taxes	\$25,849			\$25,849
Boat Excise Taxes	\$4,904			\$4,904
State Revenue Sharing	\$13,496			\$13,496
Federal Land Payment - In Lieu of Taxes	\$23,055			\$23,055
Other Revenues	\$13,039	\$532		\$13,571
Interest Earned	\$4,116	\$0	\$22	\$4,137
Rent and Parking Fees	\$126,396			\$126,396
<u>Total Revenues</u>	<u>\$2,372,875</u>	<u>\$532</u>	<u>\$22</u>	<u>\$2,373,428</u>
<u>Expenditures(Net of Departmental Revenues):</u>				
<u>Current:</u>				
General Government	\$349,171			\$349,171
Protection	\$87,846			\$87,846
Health & Sanitation	\$205,320			\$205,320
Public Transportation	\$382,912			\$382,912
Education	\$550,427			\$550,427
Unclassified	\$31,381	\$25	\$175	\$31,581
Assessments and Debt Service	\$482,079			\$482,079
State On-Behalf Contributions	\$21,391			\$21,391
<u>Capital Outlay:</u>				
Capital Outlay	\$405,657			\$405,657
<u>Total Expenditures</u>	<u>\$2,516,184</u>	<u>\$25</u>	<u>\$175</u>	<u>\$2,516,384</u>
<u>Excess Revenues Over Expenditures</u>	<u>(\$143,309)</u>	<u>\$507</u>	<u>(\$153)</u>	<u>(\$142,955)</u>
<u>Other Financing Sources (Uses)</u>				
Debt Proceeds	\$337,558			\$337,558
<u>Total Other Financing Sources (Uses)</u>	<u>\$337,558</u>	<u>\$0</u>	<u>\$0</u>	<u>\$337,558</u>
<u>Excess of Revenues and Other Sources Over Expenditures and Other Uses</u>	<u>\$194,249</u>	<u>\$507</u>	<u>(\$153)</u>	<u>\$194,603</u>
<u>Beginning Fund Balances</u>	<u>\$1,437,675</u>	<u>\$896,442</u>	<u>\$36,830</u>	<u>\$2,370,947</u>
<u>Ending Fund Balances</u>	<u>\$1,631,925</u>	<u>\$896,949</u>	<u>\$36,677</u>	<u>\$2,565,550</u>
<u>Reconciliation to Statement of Activities, Change in Net Position</u>				
Net Change in Fund Balances - Above				\$194,603
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)				(\$781)
Other Post-Employment Benefits (Deferred Outflows, Net Pension Liability, Deferred Inflows)				(\$328)
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				(\$3,472)
Accrued interest receivable on leases				\$682
Accrued interest payable on leases				(\$3,085)
Right to use leased assets used in governmental activities are not financial resources and therefore are not reported in the funds				
Right to use assets at historical cost			\$214,392	
Accumulated Amortization			(\$47,532)	\$166,860
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				(\$337,558)
This amount represents long-term debt payments				\$431,379
Leases Payable				(\$169,199)
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.				\$405,657
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.				(\$338,328)
<u>Changes in Net Position of Governmental Activities</u>				<u>\$346,428</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, 2022

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 unavailable revenue on its governmental fund financial statements. Unavailable revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unavailable 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 unavailable revenue is removed from the balance sheet and the revenue is recognized.

The Town reports the following major governmental funds:

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

The Town also reports the following other funds:

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

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

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

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

D. Assets, Liabilities and Net Position or Fund Balances

Deposits

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

Lease Receivable

The Town's lease receivable is measured at the present value of lease payments expected to be received during the lease term. Under the lease agreement, the Town receives set monthly payments from the lessee. The lease payments are recorded as an inflow of resources in the period the payment is received,

A deferred inflow of resources is recorded for the lease. The deferred inflows of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is amortized on a straight-line basis over the term of the lease.

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

Right to Use Assets

The Town had recorded right to use lease assets as a result of implementing GASB 87. The right to use assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The right to use assets are amortized on a straight-line basis over the life of the related lease.

Deferred Inflows/Outflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *Deferred Outflows of Resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The Town has no items that meet this criterion. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *Deferred Inflows of Resources*, represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The Town has a few items that meet criterion for this category - property taxes received In advance, leases, unavailable property tax revenue, pensions and other post-employment benefits..

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.

Other Post Employment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net positions of the Maine Education Association Benefits Trust (MEABT) and Maine Municipal Employees Health Trust (MMEHT) and additions to / deductions from their fiduciary net position have been determined on the same basis as they are reported by MEABT and MMEHT. 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 recorded 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, 2022 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
Leases	(\$176)			(\$176)
<u>Restricted</u>				
School Department	\$607,037			\$607,037
Shore Harbor Grant	\$4,699			\$4,699
Commuter Service	\$7,010			\$7,010
Highway Reserve		\$44,085		\$44,085
State Revenue Sharing	\$17,238			\$17,238
ARPA Grant	\$14,592			\$14,592
Internet Reserve	\$1,111			\$1,111
Isleford Playground		\$532		\$532
Broadband Project		\$851,086		\$851,086
Cemetery Donation			\$15,000	\$15,000
<u>Committed</u>				
Animal Control	\$5,937			\$5,937
Public Safety Coordinator	\$9,426			\$9,426
Fire Department Zone 1	\$26,234			\$26,234
Fire Department Zone 2	\$54,611			\$54,611
Fire Department Zone 3	\$7,575			\$7,575
EMS Reserve	\$16,502			\$16,502
Tuition Designated Fund	\$63,265			\$63,265
Special Education Reserve	\$86,119			\$86,119
School Capital Project	\$32,240			\$32,240
Garage Building Fund	\$46,682			\$46,682
Vehicle Disposal	\$1,036			\$1,036
Ramp Fees Reserve	\$17,272			\$17,272
Telemed Health Clinic	\$2,081			\$2,081
LCI Dock Extension	\$2,198			\$2,198
Wharves - GCI	\$3,564			\$3,564
Wharves	\$6,116			\$6,116
Dock Hoists	\$11,562			\$11,562
Sutton Maintenance	\$53,942			\$53,942
Intermodal Facility	\$19,160			\$19,160
Town Trucks	\$7,996			\$7,996
Internet Facility Maintenance	\$38,879			\$38,879

INHA Septic	\$20,000			\$20,000
Town Office Drill Well Reserve	\$10,000			\$10,000
Transportation Assistance Reserve	\$5,000			\$5,000
Manset Parking Engineering Design	\$20,000			\$20,000
Manset YR Dock Engineering Design	\$60,000			\$60,000
GCI Float Construction	\$28,000			\$28,000
Mansell Building/Parking Lot	\$4,053			\$4,053
Scholarship Reserve	\$1,000			\$1,000
<u>Assigned</u>				
Town Office	\$31,163			\$31,163
Town Roads	\$140,188			\$140,188
Joy Lot	\$20,409			\$20,409
Snow Removal	\$20,789			\$20,789
Truck Account		\$1,247		\$1,247
Cemetery Trust Income			\$3,577	\$3,577
<u>Unassigned</u>	\$107,416			\$107,416
<u>Total Fund Balances</u>	<u>\$1,631,925</u>	<u>\$896,949</u>	<u>\$36,677</u>	<u>\$2,565,550</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.

Leases - a portion of the fund balance that is not an available resource because it represents the year-end balance of the lease receivable in excess of the deferred inflow of resources for the lease receivable, which is not a spendable resource.

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 \$1,579,416 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 \$3,577 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 time and savings deposit accounts, the Town's savings accounts, including certificates of deposit, are insured up to \$250,000 by the FDIC. Separately, for demand deposit accounts, the Town's cash accounts, including checking and money market accounts, are insured up to \$250,000 by the FDIC. Any cash deposits in excess of the \$250,000 FDIC limits are not covered by collateral and thus, custodial credit risk could exist. In order to protect deposits in excess of the \$250,000 FDIC limits, the Bank issues a collateral statement showing that funds in excess of the \$250,000 are protected by additional collateral.

At year end, the carrying value of the Town's deposits was \$1,458,144 and the bank balance was \$1,546,039. The Town has no uninsured and uncollateralized deposits as of December 31, 2022.

Note 3 - Property Taxes

Property taxes were assessed on April 1, 2022 and committed on July 1, 2022. Interest of 4% 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, \$50,032 of the property taxes receivable have been classified as unavailable property tax revenue on the general fund balance sheet.

Note 4 - Lease Receivable

In May 2020, the Town agreed to an extension of an existing lease agreement with Steve Pagels. Under the lease, Steve pays the the Town \$15,000 yearly for five years, with another five year extension that can be optioned at the end of the five years. The lease receivable is measured as the present value of the future minimum rent payments expected to be received during the lease term at a discount rate of 3%, which such rate is not expressly stated in the lease but deemed a reasonable rate of return.

In July 2022, the Town agreed to an extension of an existing lease agreement with the United States Postal Service (USPS). Under the lease, the USPS pays the Town \$750 per month for sixty months, with another five year extension that can be optioned at the end of those sixty months. The lease receivable is measured as the present value of the future minimum rent payments expected to be received during the lease term at a discount rate of 3%, which such rate is not expressly stated in the lease but deemed a reasonable rate of return.

In June 2017, the Town agreed to a lease agreement with the BCM Construction as part of their solid waste disposal contract. Under the lease, BCM pays the Town \$130 per month for 108 months at which point they will negotiate another contract. The lease receivable is measured as the present value of the future minimum rent payments expected to be received during the lease term at a discount rate of 3%, which such rate is not expressly stated in the lease but deemed a reasonable rate of return.

In fiscal year ending December 31, 2022, the Town recognized \$20,193 of lease revenue and \$1,235 of interest revenue under these leases.

Note 5 - Capital Assets

Capital asset activity for the year ended December 31, 2022 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>				
Land Improvements	\$9,245			\$9,245
Buildings and Improvements	\$3,962,615			\$3,962,615
Equipment	\$1,755,264	\$405,657		\$2,160,921
Infrastructure	\$5,288,065			\$5,288,065
<u>Total capital assets being depreciated</u>	<u>\$11,015,189</u>	<u>\$405,657</u>	<u>\$0</u>	<u>\$11,420,846</u>
<u>Less accumulated depreciation for</u>				
Land Improvements	\$2,465	\$616		\$3,082
Buildings and Improvements	\$1,295,485	\$126,649		\$1,422,134
Equipment	\$571,939	\$76,692		\$648,631
Infrastructure	\$2,094,739	\$134,371		\$2,229,109
<u>Total accumulated depreciation</u>	<u>\$3,964,628</u>	<u>\$338,328</u>	<u>\$0</u>	<u>\$4,302,956</u>
<u>Net capital assets being depreciated</u>	<u>\$7,050,561</u>	<u>\$67,329</u>	<u>\$0</u>	<u>\$7,117,890</u>
<u>Governmental Activities, Capital Assets, net</u>	<u>\$8,500,046</u>	<u>\$67,329</u>	<u>\$0</u>	<u>\$8,567,375</u>

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

Governmental Activities

General Government	\$11,706
Solid Waste	\$3,030
Public Safety	\$41,697
Education	\$60,942
Public Transportation, including depreciation of general infrastructure assets	\$220,955
<u>Total Depreciation Expense - Governmental Activities</u>	<u>\$338,328</u>

Note 6 - Interfund Transactions

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. They are classified as Due from Other Funds, with an offsetting payable classified as Due to Other Funds. At December 31, 2022, individual fund interfund receivable and payable balances consisted of the following:

<u>Due to</u>	<u>Due from</u>		
	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Permanent Funds</u>
General Fund		\$269,691	\$4,270
Other Governmental Funds	\$44,085		
	<u>\$44,085</u>	<u>\$269,691</u>	<u>\$4,270</u>

There were no changes in the balance of the accounts during the current year. A component of the interfund balance represents appropriations to the highway reserve for future capital road improvements. A portion represents appropriations to the broadband project reserve for continuation of the project. There is also an interfund balance for cemetery care costs payable to the general fund from the cemetery trust. The balances are expected to be repaid upon need of the funds.

Note 7 - Right to Use Leased Assets

The Town has recorded four right to use leased assets. The assets are right to use assets for leased parking lots and equipment. The related leases are discussed in the Leases note. The right to use lease assets are amortized on a straight-line basis over the terms of the related leases.

Right to use asset activity for the Town for the year ended December 31, 2022 was as follows:

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<u>Right To Use Assets</u>				
Parking Lots	\$0	\$206,143	\$0	\$206,143
School Equipment	\$0	\$8,249		\$8,249
<u>Total Right to Use Assets</u>	<u>\$0</u>	<u>\$214,392</u>	<u>\$0</u>	<u>\$214,392</u>
<u>Less Accumulated Amortization for:</u>				
Parking Lots	\$0	\$45,470	\$0	\$45,470
School Equipment	\$0	\$2,062	\$0	\$2,062
<u>Total Accumulated Amortization</u>	<u>\$0</u>	<u>\$47,532</u>	<u>\$0</u>	<u>\$47,532</u>
<u>Right to Use Assets, net</u>	<u>\$0</u>	<u>\$166,860</u>	<u>\$0</u>	<u>\$166,860</u>

Note 8 - 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, 2022:

<u>Debt Outstanding at January 1:</u>	\$1,988,719
Long-Term Debt Issued	\$337,558
Long-Term Debt Retired	(\$431,379)
<u>Debt Outstanding at December 31:</u>	<u>\$1,894,898</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, 2022 was \$166,383.

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, 2022 is \$19,903.

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, 2022 is \$24,741.

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, 2022 is \$98,101.

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, 2022 is \$38,424.

In 2022, a general obligation bond was secured with Tax-Exempt Leasing Corp for the purchase of a fire truck for \$337,558. Interest is paid at an annual rate of 2.89 percent. The bond is for ten years. The balance at December 31, 2022 is \$307,963.

In 2017, a general obligation bond was secured with The First in the amount of \$150,000 for the purchase and renovation of a building to be used for a new Town Office location. Interest is paid at an annual rate of 2.70 percent. The bond is for six years. The balance at December 31, 2022 is \$13,510.

In 2021, a general obligation bond was secured with The First for capital road work for \$343,622. Interest is paid at an annual rate of 2.465 percent. The bond is for five years, payable monthly with interest. The balance at December 31, 2022 is \$278,240.

In 2017, a revolving line of credit was secured with The First for a broadband project for \$1,200,000 of which \$949,593 has been disbursed at December 31, 2020. Interest only is paid monthly at an annual rate of 2.29 percent. At the conclusion of the project, the principal balance is expected to be paid with awarded USDA Grant funding. The balance at December 31, 2022 is \$947,634

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

<i>Year</i>	<i>Principal</i>	<i>Estimated Interest</i>	<i>Total</i>
2023	\$1,376,839	\$40,280	\$1,417,119
2024	\$129,332	\$4,764	\$134,096
2025	\$102,630	\$2,722	\$105,352
2026	\$105,317	\$967	\$106,284
2027	\$34,126	\$5,225	\$39,350
2028-2031	\$146,654	\$10,747	\$157,401
	\$1,894,898	\$64,703	\$1,959,601

The State of Maine statutes prohibit the Town from incurring debt in excess of 7.5% of its last full state valuation for storm or sewer purposes, 10% for school purposes, 3% for municipal airport, water and special district purposes. In no event may the Town incur debt which would cause its total debt outstanding at any time to exceed 15% of its last full state valuation. The Town debt incurred at December 31, 2022 was 0.95% of the 2022 State Valuation of \$199,200,000.

Note 9 - Leases

The Town has entered into agreements to lease parking lots and school equipment. The lease agreements qualify as other than short-term leases under GASB 87 and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception.

In March 2004, the Town entered into a lease agreement with the Town of Mount Desert for use of a parking lot for residents to store vehicles. The lease agreement is for ten years which is renewable for another ten year term. The annual payment is adjusted yearly based on the three year average change in the consumer price index and is due on July 15 each year. The lease liability is measured at a discount rate of 3.25%, which said rate is not stated in the lease agreement, but deemed to be a reasonable rate of return. As a result, the Town has recorded a right to use asset with a net book value of \$43,297 at December 31, 2022.

In October 2017, the Town entered into a lease agreement with the Roman Catholic Church for use of a parking lot for residents to store vehicles. The lease agreement is indefinite. The annual payment is \$4,000, which is due on April 15 of each year. The lease liability is measured at a discount rate of 3.25%, which said rate is not stated in the lease agreement, but deemed to be a reasonable rate of return. As a result, the Town has recorded a right to use asset with a net book value of \$117,376 at December 31, 2022.

In August 2021, the School Departments entered into a lease agreement for the use of laptops for the students and teachers. The lease agreement is for four years with yearly payments of \$1,475.. The lease liability is measured at a discount rate of 3.25%, which said rate is not stated in the lease agreement, but deemed to be a reasonable rate of return. As a result, the School has recorded a right to use asset with a net book value of \$1,966 at December 31, 2022.

In August 2021, the School Departments entered into a lease agreement for the use of a photocopier for the school. The lease agreement is for four years with yearly payments of \$687.. The lease liability is measured at a discount rate of 3.25%,, which said rate is not stated in the lease agreement, but deemed to be a reasonable rate of return. As a result, the School has recorded a right to use asset with a net book value of \$4,221 at December 31, 2022.

The future minimum lease obligations and the net present value of these minimum lease payments as of December 31, 2022 were as follows:

	<i>Principal Payments</i>	<i>Interest Payments</i>	<i>Total</i>
2023	\$47,538	\$4,454	\$51,992
2024	\$3,242	\$2,920	\$6,162
2025	\$3,336	\$2,828	\$6,164
2026	\$1,272	\$2,728	\$4,000
2027	\$1,302	\$2,698	\$4,000
2028-2032	\$7,005	\$12,995	\$20,000
2033-2037	\$7,930	\$12,070	\$20,000
2038-2042	\$9,015	\$10,985	\$20,000
2043-2047	\$10,289	\$9,711	\$20,000
2048-2052	\$11,784	\$8,216	\$20,000
2053-2057	\$13,537	\$6,463	\$20,000
2058-2062	\$15,596	\$4,405	\$20,000
2063-2067	\$18,010	\$1,990	\$20,000
2068-2072	\$19,343	\$657	\$20,000
	<u>\$169,199</u>	<u>\$83,120</u>	<u>\$252,319</u>

Note 10 - 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 and employers 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, 2022, the member contribution rate was 7.65% and the employer contribution rate was 3.84% of applicable member compensation. The employer is also responsible for contributing 14.89% of all federally funded member compensation. The State of Maine, as a non-employer contributing entity, pays 14.29% of the applicable member compensation into the System.

The required contributions paid into the System for the year ended June 30, 2022 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>
2022	\$11,246	\$5,794	\$20,865	\$147,011	\$1,000
2021	\$11,077	\$7,092	\$19,725	\$144,794	\$7,145
2020	\$8,813	\$5,648	\$15,688	\$115,199	\$5,725

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 recorded 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, 2022, the School Department reported a net pension liability of \$4,567. The net pension liability was measured as of June 30, 2021 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, 2021, the School Department's proportion was 0.00054%, which was an increase of 0.00009% from its proportion measured at June 30, 2020.

For the fiscal year ended June 30, 2022, the School Department recognized pension expense of \$6,576. At June 30, 2022, 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	\$68	\$93
Changes in Assumptions	\$3,114	\$0
Net Difference between projected and actual earnings on pension plan investments	\$0	\$6,224
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$919	\$1,052
Employer contributions made subsequent to measurement date	\$5,794	\$0
	<u>\$9,895</u>	<u>\$7,369</u>

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

<u>Year ended June 30,</u>	
2021	\$5,035
2022	\$640
2023	(\$1,414)
2024	(\$1,735)

F. Actuarial Assumptions

The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary Increases	2.80% - 13.03%
Investment Rate of Return	6.50%, net of administrative and pension plan investment expense
Cost of Living Benefit Increases	2.20%

For the School Department employees, the mortality rate is based on the 2010 Public Plan Teacher Benefits-Weighted Healthy Retiree Mortality Table for males and females projected generationally using the RPEC_2020 model.

The actuarial assumptions used in the June 30, 2021 valuation were based on the Entry Age Normal actuarial funding method. Under this funding method, the total employer contribution rate consists of two elements, the normal cost rate and the unfunded actuarial liability rate.

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

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

The long-term expected rate of return on pension plan investments was 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, 2021 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Public Equities	30.0%	6.0%
U.S. Government	7.5%	2.3%
Private Equity	15.0%	7.6%
Real Assets:		
Real Estate	10.0%	5.2%
Infrastructure	10.0%	5.3%
Natural Resources	5.0%	5.0%
Traditional Credit	7.5%	3.0%

Alternative Credit	5.0%	7.2%
Diversifiers	10.0%	5.9%
	<u>100%</u>	

G. Discount Rate

The discount rate used to measure the total pension liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the School Department's proportionate share of the net pension liability calculated using the discount rate of 6.50%, as well as what the School Department's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.50%) or 1 percentage point higher (7.50%) than the current rate:

	<u>1% Decrease</u> <u>(5.50%)</u>	<u>Current Discount</u> <u>Rate (6.50%)</u>	<u>1% Increase</u> <u>(7.50%)</u>
Proportionate Share of the Net Pension Liability	\$11,995	\$4,567	(\$1,616)

I. Pension Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the System's 2021 Comprehensive Annual Financial Report available online at www.maineprs.org or by contacting the System at (207) 512-3100.

Note 11 - Other Post Employment Benefits

A. Plan Description - Group Life Plan

Qualifying personnel of the Department participate in the Group Life Insurance Plan for Retired State Employees and Teachers as provided by the Maine Public Employees Retirement System (SET Plan). The plan is a multiple-employer, cost sharing plan with a special funding situation. As of June 30, 2021 there were 228 employers, including the State of Maine participating in the plan. The State of Maine is also a non-employer contributing entity in that the State pays contributions for retired public school teachers in the Plan.

The Group Life Insurance Plan for Retired Participating Local District (PLD) (PLD Consolidated Plan) employees is a multiple-employer cost sharing plan. As of June 30, 2021, there were 137 employers participating in the plan.

B. Benefits

The Group Life Insurance Plans (the Plans) provide basis group life insurance benefits, during retirement to retirees who participated in the Plans prior to retirement for a minimum of 10 years (the 10 year participation requirement does not apply to recipients of disability retirement benefits). The level of coverage in retirement is initially set to an amount equal to the retiree's average final compensation. The initial amount of basic life is then subsequently reduced at a rate of 15% per year to the greater of 40% of the initial amount or \$2,500.

C. Funding Policy

Premium rates are those determined by the System's Board of Trustees to be actuarially sufficient to pay anticipated claims. Premiums for basic life insurance for retired teachers are paid by the State as the total dollar amount of each year's annual required contribution. PLD employers are required to remit monthly a premium of \$0.46 per \$1,000 of coverage for covered active employees, a portion of which is to provide a level of coverage in retirement. PLD employers with retired PLD employees continue to remit a premium of \$0.46 per \$1,000 of coverage per month during the post-employment retired period.

D. Actuarial Methods and Assumptions

The collective total OPEB liability for the plans was determined by an actuarial valuation as of June 30, 2021, using the following methods and assumptions, applied to all periods included in the measurement:

Actuarial Cost Method

Projections of benefits for financial reporting purposes are based on the provisions of the Plans in effect at the time of each valuation and the historical pattern of sharing of premium costs between the employer and plan members. Actuarial methods and assumptions include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of the assets, consistent with the long-term perspective of the funding methodologies. Costs are developed using the individual entry age normal cost method based on a level percentage of payroll. Experience gains and losses, i.e., actual decreases or increases in the liabilities and/or in assets which differ from the actuarial assumptions, affect the unfunded actuarial accrued liability.

Asset Valuation Method

Investments are reported at fair value.

Significant Actuarial Assumptions

Inflation	2.75%
Salary Increases	2.80% - 13.03% at selected years of service
Investment Rate of Return	6.50%, net of administrative and pension plan investment expense
Participation Rates for Future Retirees	100% of those currently enrolled
Conversion Charges	Apply to the cost of active group life insurance, not retiree group life insurance
Form of Benefit Payment	Lump Sum

For the School Department employees, the mortality rate is based on the 2010 Public Plan Teacher Benefits-Weighted Healthy Retiree Mortality Table for males and females, projected generationally using the RPEC_2020 model.

E. On-Behalf Payments

As mentioned in Section A. above, contributions are made by the System for participating retired teachers. The summary below provides the School Department's allocation of these contributions as well as the proportionate share of the Net OPEB liability. The Net OPEB Liability is not recorded on the School Department financial statements since it is a liability of the State of Maine and not a liability of the School Department.

	<i>Allocation of:</i>		
	<i>On-Behalf Payments</i>	<i>Benefits Expense</i>	<i>Net OPEB Liability</i>
2021	\$526	\$28	\$2,246

B. Plan Description - School Health Insurance Plan

Qualifying personnel of the School Department can participate in the Maine Education Association Benefits Trust (MEABT) postretirement benefit plan. The plan is a single employer OPEB plan.

B. Eligibility

The employee must have participated in the MEABT health plan for the 12 months prior to retirement, and have 10 years of continuous active service and enrollment in the health plan (under age 50), or 5 years of continuous active service and enrollment in the health plan (age 50 or above), in order to be eligible for postretirement benefits.

A retiree who terminates coverage may elect to re-enroll in coverage at a later date if the participant participated in the health plan for 12 months prior to terminating coverage, if the re-enrollment occurs within 5 years from the date of termination coverage,

and if the retiree does not surpass attaining age 62 at the time of re-enrollment. The participant has to have maintained continuous health insurance coverage during this break in coverage. To be eligible for re-enrollment, a retiree may not take more than one break in coverage.

C. Cost Sharing Provisions

The retiree is eligible for a State subsidy of 55% of the blended single premium for the retiree only. Under State law, the blended premium is determined by blending rates for active members and retired members.

The retiree pays 45% of the blended premium rate for coverage elected. Spouses must contribute 100% of the blended premium amounts. This the total premium is paid for by both the State and the retiree and/or spouse. The MEABT is not responsible for the premium, but instead the implicit rate subsidy. The implicit rate subsidy is the value of the cost of care minus the premiums charged. Since the premiums are based on the average active and per-Medicare retirees, the retirees are implicitly paying less than the true cost of coverage, thus an implied subsidy.

D. Employees covered by benefit terms:

At June 30, 2021, the following employees were covered under the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payment	1
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	3
Average age	40.00
Average service	0.67

E. Net OPEB Liability

The School Department’s net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial assumptions The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

<i>Discount Rate</i>	2.16% per annum for 2021 reporting 2.21% per annum for 2020 reporting
<i>Salary Increase Rate</i>	2.75% per year.
<i>Administration and claims expense</i>	Included in per capita claims cost
<i>Healthcare cost trend rates:</i>	

Pre -Medicare Medical: Initial trend of 6.21% applied in FYE 2020 and 6.83% applied in FYE 2022 grading over 18 years to 3.25% per annum

Medicare Medical: Initial trend of 0.00% applied in FYE 2021 and 6.30% applied in FYE 2022 grading over 18 years to 3.25% per annum

F. Actuarial Assumptions

Rates of mortality for the different level of participants are described below:

Healthy Annuitants: based on 2010 Public Plan Teacher Benefits Weighted Healthy Retiree Mortality Table adjusted to 98.1% 87.5 % respectively of the rates for males before age 85 and females before age 80 and 106.4% and 122.3% respectively of the rates for males on or after age 85 and females on or after age 80. Rates are projected generationally using the RPEC_2020 model, with an ultimate rate of 1.00% for ages 80 and under, grading down to 0.05% at age 95 and further grading down to 0.00% at age 115 along with convergence to the ultimate rates in the year 2027. All other parameters used in the RPEC_2020 model are those included in the published MP_2020 scale.

Healthy Employees: based on 93.1% and 91.9% of the 2010 Public Plan Teacher Benefits Weighted Employee Mortality

Table, respectively, for males and females. These rates are generationally projected using the same version of the RPEC_2020 model as described in the healthy annuitant mortality.

Disabled Annuitants: based on 94.2% and 123.8% of the 2010 Public Plan Non-Safety Benefits-Weighted Disabled Retiree Mortality Table, respectively, for males and females. These rates are generationally projected using the same version of the RPEC_2020 model described in the healthy annuitant mortality.

The actuarial assumptions are the assumptions that were adopted by the Maine Public Employees Retirement System State Employee and Teacher Program valuation at June 30, 2021 and are based on the experience study covering the period from June 30, 2015 through June 30, 2020.

The Entry Age Normal Actuarial Cost Method was used to value the Plan’s actuarial liabilities and to set the normal cost. Under this funding method, a normal cost rate is determined as a level percent of pay for each active Plan member and then summed to produce the total normal cost for the Plan. The unfunded actuarial liability is the difference between the actuarial liability and the actuarial value of assets. The plan has no assets to apply against the liabilities.

For claim curves, the Actuary used actual community rated premiums and census records provided by MEABT through June 30, 2021. Participation experience for Medicare eligible (ME) and non-Medicare eligible (NME) (activities and retired covered persons) were analyzed by the Actuary. The Actuary assumed that the current enrollment distribution of Benefit Options will remain constant in the future for retirees. The Actuary distributed the cost based on the current covered population and Cheiron's (Actuary) standard age curves which vary by age, gender and Medicare status. Children costs are converted to a load on the non-Medicare (NME) retirees which implicitly assumes that future retirees will have the same child distribution as current retirees.

The Actuary report does not reflect future changes in benefits, subsidies, penalties, taxes, or administrative costs that may be required as a result of the Patient Protection and Affordable Care Act of 2010 related legislation and regulations.

G. Discount Rate

Since the plan is pay as you go and is not funded, the discount rate will be based on a 20-year, tax-exempt general obligation municipal bond index. Using the Bond Buyer 20-Bond GO Index, the discount rate as of June 30, 2020 is 2.21% per annum. The discount rate as of June 30, 2021 is 2.16% per annum. This rate is assumed to be an index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher, for pay as you go plans.

H. Changes in the Net OPEB Liability

	<i>Total OPEB Liability</i>	<i>Plan Fiduciary Net Position</i>	<i>Net OPEB Liability</i>
<u>Balances at 6/30/2020</u>	\$7,514	\$0	\$7,514
<u>Changes:</u>			
Service Cost	\$448		\$448
Interest	\$134		\$134
Changes of benefits	\$0		\$0
Difference between expected and actual experience	\$0		\$0
Change of Assumptions	\$102		\$102
Contributions - Employer		\$3,792	(\$3,792)
Benefit Payments	(\$3,792)	(\$3,792)	\$0
<u>Net changes</u>	(\$3,108)	\$0	(\$3,108)
<u>Balances at 6/30/2021</u>	\$4,406	\$0	\$4,406

I. Sensitivity of the Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the School Department, as well as what the School Department’s net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.16%) or 1 percentage point higher (3.16%) than the current discount rate:

	<u>1.0% Decrease</u> <u>(1.16%)</u>	<u>Discount Rate</u> <u>(2.16%)</u>	<u>1.0% Increase</u> <u>(3.16%)</u>
Net OPEB Liability (Asset)	\$6,801	\$4,406	\$2,670

J. Sensitivity of the Proportionate Share of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following represents the net OPEB liability of the School Department, as well as what the School Department's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

	<u>1.0% Decrease</u>	<u>Healthcare</u> <u>Trend Rate</u>	<u>1.0% Increase</u>
Net OPEB Liability (Asset)	\$2,594	\$4,406	\$6,936

K. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The impact of experience gains or losses and assumption changes on the Total OPEB Liability are recognized in the OPEB expense over the average expected remaining services life of all active and inactive members of the Plan. As of the beginning of the measurement period, the average was 6 years.

The table below summarizes the current balances of deferred outflows and deferred inflows of resources along with the net recognition over the next five years, and thereafter.

	<u>Deferred Outflows</u> <u>of Resources</u>	<u>Deferred Inflows</u> <u>of Resources</u>
Differences between expected and actual experience	\$0	\$1,062
Changes in Assumptions	\$2,702	\$210
Net Difference between projected and actual earnings on OPEB plan investments	\$0	\$0
Employer contributions made subsequent to measurement date	<u>\$4,120</u>	<u>\$0</u>
	<u>\$6,822</u>	<u>\$1,272</u>

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

<u>Year ended</u>	
2022	\$4,399
2023	\$279
2024	\$385
2025	\$240
2026	\$235
Thereafter	\$12

C. Plan Description - Town Health Insurance Plan

Qualifying personnel of the Town can participate in the Maine Municipal Employees Health Trust (MMEHT) postretirement benefit plan. The plan is a single employer OPEB plan.

B. Eligibility

The employee must have enrolled in the MMEHT health plan when first eligible, continue coverage without interruption, have obtained the age of 55 at retirement and have 5 years of continuous active service and enrollment in the health plan (under age 50), in order to be eligible for postretirement benefits.

A retiree who terminates coverage for any reason is not eligible for subsequent enrollment. The employer must be a participating employer at the time of retirement and the retiree must be covered under the Plan immediately prior to retirement and the retiree is receiving (or has received) retirement benefits, other than Social Security, from the Participating Employer's retirement plan. If the employer has no sponsored retirement plan or the employee has waived their right to participate in the employer sponsored plan, the employee must be employed for at least 5 consecutive years prior to retirement and be at least 55 years of age at retirement.

C. Cost Sharing Provisions

The retiree pays the premium equivalent rate for the coverage elected. Retirees and spouses must contribute 100% of the pre-medicare and/or medicare premium rates, depending on eligibility and enrollment.

D. Benefits Provided

Medical/Prescription Drug: The non-Medicare retirees are offered the same plans that are available to the active employees, as described in the benefits summaries. Medicare retirees are assumed to be enrolled in Medicare Part A and Part B which are primary, and the Retiree Group Companion Plan which includes prescription drug coverage.

Medicare: Medicare benefits will be taken into account for any member or dependent while they are eligible to apply for Medicare. The Fund will determine a family member's benefit allowance, if any, based upon the applicable Medicare statutes and regulations. The Fund does not participate in the Medicare Retiree Drug Subsidy program.

Duration of Coverage: Medical benefits are provided for the life of retiree and surviving spouses.

Life Insurance: The \$2,000 life insurance benefit is provided automatically to all retirees participating in the retiree medical plan. Spouses are not covered for life insurance, but surviving spouses covered by the retiree medical plan are covered for a \$2,000 life insurance benefit as well.

Dental: Current retirees do not have access to dental benefits. Future new retirees who retire on and after January 1, 2017 will have access to purchase dental coverage at the Plan COBRA rates. Since retirees pay for the coverage and rates are set to mirror plan experience costs, no additional obligation is anticipated. Program experience will be monitored with future valuations and updated as with all benefit provisions and assumptions.

D. Employees covered by benefit terms:

At January 1, 2022, the following employees were covered under the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payment	0
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	3
Average age	49.56
Average service	10.13

E. Net OPEB Liability

The Town's net OPEB liability was measured as of January 1, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial assumptions The total OPEB liability in the January 1, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

<i>Discount Rate</i>	2.06% per annum for 2022 reporting 2.12% per annum for 2021 reporting
<i>Salary Rate Increase</i>	2.75% per year
<i>Administration and claims expense</i>	3% per annum

Healthcare cost trend rates:

Pre -Medicare Medical: Initial trend of 6.25% applied in FYE 2022 grading over 20 years to 3.53% per annum.

Pre -Medicare Drug: Initial trend of 13.10% applied in FYE 2022 grading over 20 years to 3.53% per annum.

Medicare Medical: Initial trend of 5.00% applied in FYE 2022 grading over 20 years to 3.53% per annum.

Medicare Drug: Initial trend of 9.90% applied in FYE 2022 grading over 20 years to 3.53% per annum.

G. Actuarial Assumptions

Rates of mortality are based on 112.1% and 118.5% of the 2010 Public Plan General Benefits Weighted Healthy Retiree Mortality Table, respectively, for males and females, using the RPEC-2020 model with an ultimate rate of 1.00% for ages 80 and under, grading down to .05% at 95 and further grading down to 0.00% at age 115, along with convergence to the ultimate rate in the year 2027. As prescribed by the Trust mortality rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local Districts as of June 30, 2021.

The actuarial assumptions are the assumptions that were adopted by the Maine State Retirement Consolidated Plan for Participating Local Districts as of June 30, 2021 and based on the experience study covering the period from June 30, 2016 through June 30, 2020.

The Entry Age Normal Actuarial Cost Method was used to value the Plan’s actuarial liabilities and to set the normal cost. Under this funding method, a normal cost rate is determined as a level percent of pay for each active Plan member and then summed to produce the total normal cost for the Plan. An open 30-year amortization period was used. The amortization method is a level dollar amortization method. The unfunded actuarial liability is the difference between the actuarial liability and the actuarial value of assets.

For medical and pharmacy, historical claims and census records assembled and provided by Maine Municipal through June 30, 2021 were used by the Actuary. Medical and prescription experience for Medicare eligible (ME) and non-Medicare eligible (NME) (actives and retired covered persons) were analyzed by the Actuary. The Actuary assumed that the current enrollment distribution of Benefit Options will remain constant in the future for retirees. The Actuary distributed the cost based on the current covered population and Cheiron’s (Actuary) standard age curves which vary by age, gender, and Medicare status. Children costs are converted to a load on the non-Medicare (NME) retirees which implicitly assumes that future retirees will have the same child distributions as current retirees.

The Actuary report does not reflect future changes in benefits, subsidies, penalties, taxes, or administrative costs that may be required as a result of the Patient Protection and Affordable Care Act of 2010 related legislation and regulations.

H. Discount Rate

Since the plan is pay as you go and is not funded, the discount rate will be based on a 20-year, tax-exempt general obligation municipal bond index. Using the Bond Buyer 20-Bond GO Index, the discount rate is based on an earlier measurement date, as of December 31, 2021, and is 2.06 per annum. This rate is assumed to be an index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher, for pay as you go plans.

H. Changes in the Net OPEB Liability

	<u>Total OPEB Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
<u>Balances at 1/1/2021</u>	\$26,459	\$0	\$26,459
<u>Changes:</u>			
Service Cost	\$1,358		\$1,358
Interest	\$590		\$590
Difference between expected and actual experience	\$697		\$697
Change of Assumptions	(\$653)		(\$653)
Contributions - Employer		\$6	(\$6)
Benefit Payments	(\$6)	(\$6)	\$0
<u>Net changes</u>	<u>\$1,986</u>	<u>\$0</u>	<u>\$1,986</u>
<u>Balances at 1/1/22</u>	<u>\$28,445</u>	<u>\$0</u>	<u>\$28,445</u>

I. Sensitivity of the Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the Town, as well as what the Town’s net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.06%) or 1 percentage point higher (3.06%) than the current discount rate:

	<u>1.0% Decrease</u> <u>(1.06%)</u>	<u>Discount Rate</u> <u>(2.06%)</u>	<u>1.0% Increase</u> <u>(3.06%)</u>
Net OPEB Liability (Asset)	\$33,446	\$28,445	\$24,365

J. Sensitivity of the Proportionate Share of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following represents the net OPEB liability of the Town, as well as what the Town’s net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

	<u>1.0% Decrease</u>	<u>Healthcare</u> <u>Trend Rate</u>	<u>1.0% Increase</u>
Net OPEB Liability (Asset)	\$24,093	\$28,445	\$33,853

K. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The impact of experience gains or losses and assumption changes on the Total OPEB Liability are recognized in the OPEB expense over the average expected remaining services life of all active and inactive members of the Plan. As of the beginning of the measurement period, the average was 16 years.

The table below summarizes the current balances of deferred outflows and deferred inflows of resources along with the net recognition over the next five years, and thereafter.

	<u>Deferred Outflows</u> <u>of Resources</u>	<u>Deferred Inflows</u> <u>of Resources</u>
Differences between expected and actual experience	\$1,672	\$0
Changes in Assumptions	\$4,509	\$1,252
Net Difference between projected and actual earnings on OPEB plan investments	\$0	\$0
Employer contributions made subsequent to measurement date	<u>\$15</u>	<u>\$0</u>
	<u>\$6,196</u>	<u>\$1,252</u>

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

<u>Year ended</u>	
2023	\$1,647
2024	\$1,628
2025	\$1,378
2026	\$272
2027	\$5
Thereafter	\$14

Note 12 - Restricted Net Position

The Town reports restricted net position totaling \$1,579,416 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 13 - 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 14 - Risk Management

The Town participates in Public Entity Risk Pools for the purposes of Workers Compensation, Property and Liability Insurance and Unemployment Compensation. The Public Entity Risk Pool is administered by the Maine Municipal Association. The Public Entity Risk Pools were established for the purposes of lowering costs for members and for developing specific programs to control losses. Members pay annual premiums to the Maine Municipal Association for participation in the respective programs.

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, 2022.

Note 15 - Pending Litigation

According to management, there are no matters that would result in material adverse losses, claims or assessments against the Town of Cranberry Isles, Maine through the date of the audit report.

TOWN OF CRANBERRY ISLES, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

(Exhibit V)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>				
Tax Revenues	\$2,163,725	\$2,163,725	\$2,133,360	(\$30,365)
Auto Excise Taxes	\$28,000	\$28,000	\$25,849	(\$2,151)
Boat Excise Taxes	\$4,500	\$4,500	\$4,904	\$404
State Road Assistance	\$7,300	\$7,300	\$7,268	(\$32)
State Revenue Sharing	\$12,000	\$12,000	\$13,496	\$1,496
Miscellaneous Administrative Earnings	\$32,901	\$32,901	\$36,094	\$3,193
Interest Earned	\$3,500	\$3,500	\$4,116	\$616
Rent and Parking Fees	\$119,930	\$119,930	\$126,396	\$6,466
<u>Total Revenues</u>	<u>\$2,371,856</u>	<u>\$2,371,856</u>	<u>\$2,351,484</u>	<u>(\$20,372)</u>
<u>Expenditures(Net of Departmental Revenues):</u>				
General Government	\$378,585	\$378,585	\$349,171	\$29,414
Protection	\$140,650	\$140,650	\$493,503	(\$352,853)
Health & Sanitation	\$193,080	\$193,080	\$205,320	(\$12,240)
Highways & Bridges	\$461,149	\$461,149	\$382,912	\$78,237
Education	\$616,866	\$616,866	\$550,427	\$66,438
Unclassified	\$48,750	\$48,750	\$31,381	\$17,369
Assessments and Debt Service	\$532,776	\$532,776	\$482,079	\$50,697
<u>Total Expenditures</u>	<u>\$2,371,856</u>	<u>\$2,371,856</u>	<u>\$2,494,793</u>	<u>(\$122,937)</u>
<u>Excess Revenues Over Expenditures</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$143,309)</u>	<u>(\$143,309)</u>
<u>Other Sources (Uses)</u>				
Bond Proceeds	\$0	\$0	\$337,558	\$337,558
<u>Excess Revenues and Other Sources Over Expenditures and Other Uses</u>	<u>\$0</u>	<u>\$0</u>	<u>\$194,249</u>	<u>\$194,249</u>
<u>Beginning Fund Balance</u>	<u>\$1,437,675</u>	<u>\$1,437,675</u>	<u>\$1,437,675</u>	<u>\$0</u>
<u>Ending Fund Balance</u>	<u>\$1,437,675</u>	<u>\$1,437,675</u>	<u>\$1,631,925</u>	<u>\$194,249</u>
<u>Reconciliation to Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds:</u>				
Total Revenues per above			\$2,351,484	
State On-Behalf Contributions			\$21,391	
Total Revenues per Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds			<u>\$2,372,875</u>	
Total Expenditures per above			\$2,494,793	
State On-Behalf Contributions			\$21,391	
Total Expenditures per Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds			<u>\$2,516,184</u>	

TOWN OF CRANBERRY ISLES, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM
FOR THE YEAR ENDED DECEMBER 31, 2022

For the Fiscal Year Ended June 30,	Last 10 fiscal years	Proportionate Share of Net Pension Liability	Proportionate Share of Net Pension Liability (Asset)	Covered Employee Payroll	Proportionate Share of Net Pension Liability (Asset) as a % of Its Covered Employee Payroll	Plan Total Pension Liability	Plan Fiduciary Net Position	Plan Net Pension Liability	Plan Fiduciary Net Position as a % of the Total Pension Liability	Plan Covered Employee Payroll	Plan Net Pension Liability as a % of the Covered Employee Payroll
2022		0.00054%	\$4,567	\$147,011	3.107%	\$16,392,351,328	\$14,900,649,703	\$1,491,701,625	90.900%	\$2,096,365,352	71.157%
2021		0.00045%	\$7,361	\$144,794	5.084%	\$14,865,460,130	\$12,044,918,612	\$2,820,541,518	81.026%	\$2,003,075,813	140.811%
2020		0.00066%	\$9,660	\$115,199	8.386%	\$14,547,222,913	\$12,035,565,075	\$2,511,657,838	82.734%	\$1,924,006,618	130.543%
2019		0.00050%	\$6,788	\$168,228	4.035%	\$14,031,187,845	\$11,632,192,771	\$2,398,995,074	82.902%	\$1,808,274,919	132.668%
2018		0.00054%	\$9,529	\$157,853	6.037%	\$13,484,886,512	\$10,893,291,864	\$2,591,594,648	80.781%	\$1,860,230,663	139.316%
2017		0.00033%	\$5,830	\$144,746	4.028%	\$13,069,954,948	\$9,960,335,390	\$3,109,619,558	76.208%	\$1,816,435,084	171.194%
2016		0.00000%	\$0	\$145,058	0.000%	\$12,616,287,054	\$10,242,097,022	\$2,374,190,032	81.182%	\$1,699,160,889	139.727%
2015		0.00016%	\$1,696	\$138,698	1.223%	\$12,320,158,783	\$10,337,639,472	\$1,982,519,311	83.908%	\$1,676,857,294	118.228%

* Amounts presented for each fiscal year were determined as of June 30 of the previous year. 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, 2022

(Exhibit IX)

<i>For the Fiscal Year Ended June 30,</i>	<i>Contractually Required Contribution</i>	<i>Actual Contribution</i>	<i>Contribution Deficiency</i>	<i>Covered Employee Payroll</i>	<i>Contributions as a % of Covered Employee Payroll</i>
2022	\$5,794	\$5,794	\$0	\$147,011	3.941%
2021	\$7,092	\$7,092	\$0	\$144,794	4.898%
2020	\$5,648	\$5,648	\$0	\$115,199	4.903%
2019	\$7,643	\$7,643	\$0	\$168,228	4.543%
2018	\$6,985	\$6,985	\$0	\$157,853	4.425%
2017	\$5,708	\$5,708	\$0	\$144,746	3.944%
2016	\$5,285	\$5,285	\$0	\$145,058	3.643%
2015	\$3,676	\$3,676	\$0	\$138,698	2.650%

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

TOWN OF CRANBERRY ISLES, MAINE
NOTES TO HISTORICAL PENSION INFORMATION
MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM
FOR THE YEAR ENDED DECEMBER 31, 2022

Note 1 - Actuarial Methods and Assumptions

The information in the historical pension information was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation date, June 30, 2021, is as follows:

A. Actuarial Cost Method

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

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

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

B. Asset Valuation Method

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

C. Amortization

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

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2021 are as follows:

Inflation	2.75%
Salary Increases	2.80% - 13.03%
Investment Rate of Return	6.50%, net of administrative and pension plan investment expense
Cost of Living Benefit Increases	2.20%

For members, the mortality rate is based on the 2010 Public Plan Teacher Benefit-Weighted Healthy Mortality Table for males and females projected generationally using the RPEC_2020 model. The actuarial assumptions used in the June 30, 2021 valuation were based in the results of an actuarial valuation experience study for the period of June 30, 2012 to June 30, 2015. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. There were no changes in assumptions for the fiscal year ended June 20, 2021.

TOWN OF CRANBERRY ISLES, MAINE
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF PROPORTIONATE SHARE OF NET OPEB LIABILITIES
 MAINE EDUCATION ASSOCIATION BENEFITS TRUST
 MAINE MUNICIPAL EMPLOYEES HEALTH TRUST
 FOR THE YEAR ENDED DECEMBER 31, 2022

For the Fiscal Years Ended	Total OPEB Liability										Plan Fiduciary Net Position				Net OPEB Liability as a % of the Covered Employee Payroll
	Interest (Includes Interest on Service Cost)	Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments, Including Refunds of Member Contributions	Net Change in Total OPEB Liability	Total OPEB Liability - Beginning	Total OPEB Liability - Ending	Contributions - Employer	Contributions - Member	Benefit Payments, Including Refunds of Member Contributions	Net Change in Plan Fiduciary Position	Plan Fiduciary Net Position - Beginning	Plan Fiduciary Net Position - Ending	Net OPEB Liability - Ending	
2022	\$448	\$134	\$0	\$102	(\$3,792)	\$7,514	\$4,406	\$3,792	\$0	(\$3,792)	\$0	\$0	\$0	\$4,406	\$0
2021	\$271	\$223	(\$508)	\$3,056	(\$278)	\$6,236	\$7,514	\$278	\$0	(\$278)	\$0	\$0	\$0	\$7,514	\$0
2020	\$221	\$200	\$0	\$865	\$0	\$4,950	\$6,236	\$0	\$0	\$0	\$0	\$0	\$0	\$6,236	\$0
2019	\$243	\$193	\$0	(\$630)	\$0	\$5,144	\$4,950	\$0	\$0	\$0	\$0	\$0	\$0	\$4,950	\$0
Maine Education Association Benefit Trust School Plan															
2022	\$1,358	\$590	\$0	\$697	(\$653)	\$26,459	\$28,445	\$6	\$0	(\$6)	\$0	\$0	\$0	\$28,445	\$0
2021	\$1,169	\$663	\$0	\$1,617	(\$6)	\$23,016	\$26,459	\$6	\$0	(\$6)	\$0	\$0	\$0	\$26,459	\$0
2020	\$776	\$608	(\$417)	\$6,317	\$0	\$14,049	\$23,016	\$0	\$0	\$0	\$0	\$0	\$0	\$23,016	\$0
2019	\$867	\$520	\$0	(\$1,589)	\$0	\$14,251	\$14,049	\$0	\$0	\$0	\$0	\$0	\$0	\$14,049	\$0
Maine Municipal Employees Health Trust Town Plan															
2022	\$1,358	\$590	\$0	\$697	(\$653)	\$26,459	\$28,445	\$6	\$0	(\$6)	\$0	\$0	\$0	\$28,445	\$0
2021	\$1,169	\$663	\$0	\$1,617	(\$6)	\$23,016	\$26,459	\$6	\$0	(\$6)	\$0	\$0	\$0	\$26,459	\$0
2020	\$776	\$608	(\$417)	\$6,317	\$0	\$14,049	\$23,016	\$0	\$0	\$0	\$0	\$0	\$0	\$23,016	\$0
2019	\$867	\$520	\$0	(\$1,589)	\$0	\$14,251	\$14,049	\$0	\$0	\$0	\$0	\$0	\$0	\$14,049	\$0

* Amounts presented for each fiscal year were determined as of January 1 of the previous year. 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 EDUCATION ASSOCIATION BENEFITS TRUST
MAINE MUNICIPAL EMPLOYEES HEALTH TRUST
FOR THE YEAR ENDED DECEMBER 31, 2022

(Exhibit IX)

<i>For the Fiscal Year Ended June 30,</i>	<i>Contractually Required Contribution</i>	<i>Actual Contribution</i>	<i>Contribution Deficiency</i>
<u>Maine Education Association Benefit Trust School Plan</u>			
2022	\$4,120	\$4,120	\$0
2021	\$3,792	\$3,792	\$0
2020	\$278	\$278	\$0
2019	\$15	\$15	\$0

<u>Maine Municipal Employees Health Trust Town Plan</u>			
2022	\$15	\$15	\$0
2021	\$28	\$28	\$0
2020	\$6	\$6	\$0
2019	\$0	\$0	\$0

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

TOWN OF CRANBERRY ISLES, MAINE
NOTES TO OPEB LIABILITIES AND CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2022

Note 1 – Actuarial Methods and Assumptions - Maine Education Association Benefits Trust School Plan

The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Benefit Changes

The State Contribution towards health insurance for eligible retirees increased from 45% to 55% effective July 1, 2021. This modification does not impact the implicit subsidy valued in this determination.

Changes of Assumptions

The changes that are provided in the deferred inflows and outflows are related to the change in the discount rate between the beginning of the measurement date and the end of the measurement date. No other changes in assumptions were made.

Net OPEB Liability

The AOS’s net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial cost method	Entry Age Normal
Amortization method	Level dollar
Amortization period	30 years
Discount Rate	2.16% per annum.
Salary Increase Rate	2.75% per year
Administration and claims expense	Included in per-capita claims cost
Retirement Age	65
Healthcare cost trend rates	

Pre -Medicare Medical: Initial trend of 6.21% applied in FYE 2020 and 6.83% applied in FYE 2022 grading over 18 years to 3.25% per annum

Medicare Medical: Initial trend of 0.00% applied in FYE 2021 and 6.30% applied in FYE 2022 grading over 18 years to 3.25% per annum

Rates of mortality for the different level of participants are described below:

Healthy Annuitants: based on 2010 Public Plan Teacher Benefits Weighted Healthy Retiree Mortality Table adjusted to 98.1% and 87.5 % respectively of the rates for males before age 85 and females before age 80 and 106.4% and 122.3% respectively of the rates for males on or after age 85 and females on or after age 80. Rates are projected generationally using the RPEC_2020 model, with an ultimate rate of 1.00% for ages 80 and under, grading down to 0.05% at age 95 and further grading down to 0% at age 115 along with convergence to the ultimate rates in the year 2027. All other parameters used in the RPEC_2020 model are those included in the published MP_2020 scale.

Healthy Employees: based on 93.1% and 91.9% of the 2010 Public Plan Teacher Benefits Weighted Employee Mortality Table, respectively, for males and females. These rates are generationally projected using the same version of the RPEC_2020 model as described in the healthy annuitant mortality.

Disabled Annuitants: based on 94.2% and 123.8% of the 2010 Public Plan Non-Safety Benefits-Weighted Disabled Retiree Mortality Table, respectively, for males and females. These rates are generationally projected using the same version of the RPEC_2020 model described in the healthy annuitant mortality.

Note 2 – Actuarial Methods and Assumptions - Maine Municipal Employees Health Trust Town Plan

The total OPEB liability in the January 1, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Changes of Assumptions

Discount rate was changed from 2.12% to 2.06% per GASB 75 discount rate selection and funding method changed from Projected Unit Credit Funding to Entry Age Normal funding method.

Net OPEB Liability

The Town's net OPEB liability was measured as of January 1, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial cost method	Entry Age Normal
Amortization method	Level dollar
Amortization period	30 years
Discount Rate	2.06% per annum.
Salary Increase Rate	2.75% per year
Administration and claims expense	3% per annum
Retirement Age	65
Healthcare cost trend rates	

Pre -Medicare Medical: Initial trend of 6.25% applied in FYE 2022 grading over 20 years to 3.53% per annum.

Pre -Medicare Drug: Initial trend of 13.10% applied in FYE 2022 grading over 20 years to 3.53% per annum.

Medicare Medical: Initial trend of 5.00% applied in FYE 2022 grading over 20 years to 3.53% per annum.

Medicare Drug: Initial trend of 9.90% applied in FYE 2022 grading over 20 years to 3.53% per annum.

Rates of mortality are based on 112.1% and 118.5% of the 2010 Public Plan General Benefits Weighted Healthy Retiree Mortality Table, respectively, for males and females, using the RPEC-2020 model with an ultimate rate of 1.00% for ages 80 and under, grading down to .05% at 95 and further grading down to 0.00% at age 115, along with convergence to the ultimate rate in the year 2027. As prescribed by the Trust mortality rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local Districts as of June 30, 2021.

TOWN OF CRANBERRY ISLES, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2022

(Exhibit A-1)

Department	Beginning Balance	Appropriations	Cash Receipts	Other Credits	Total Available	Warrants Drawn	Other Charges	Lapsed Unexpended (Overdraft)	Ending Balance
<i>General Government:</i>									
Administration	\$0	\$194,865	\$0	\$286	\$195,151	\$186,742	\$1,148	\$7,262	\$0
Tax Collector/Treasurer/Clerk	\$0	\$48,000	\$0	\$49	\$48,049	\$48,045	\$0	\$4	\$0
Deputy Treasurer/Clerk	\$0	\$21,000	\$0	\$0	\$21,000	\$15,595	\$0	\$5,405	\$0
Town Office	\$28,989	\$2,500	\$9,000	\$750	\$41,239	\$10	\$10,066	\$0	\$31,163
Town Office Drill Well	\$0	\$10,000	\$0	\$0	\$10,000	\$0	\$0	\$0	\$10,000
Public Safety Coordinator	\$14,245	\$38,220	\$0	\$0	\$52,465	\$43,039	\$0	\$0	\$9,426
Elections	\$0	\$2,000	\$0	\$0	\$2,000	\$2,250	\$0	(\$250)	\$0
Planning Board	\$0	\$0	\$0	\$0	\$0	\$650	\$0	(\$650)	\$0
Assessors	\$0	\$32,000	\$0	\$2,596	\$34,596	\$31,575	\$0	\$3,021	\$0
Contingencies	\$0	\$30,000	\$0	\$0	\$30,000	\$22,733	\$0	\$7,268	\$0
	\$43,234	\$378,585	\$9,000	\$3,681	\$434,500	\$350,638	\$11,213	\$22,059	\$50,589
<i>Protection:</i>									
Public Safety - Zone 1	\$37,957	\$74,800	\$0	\$752	\$113,509	\$87,276	\$0	\$0	\$26,234
Public Safety - Zone 2	\$53,810	\$22,150	\$0	\$162	\$76,122	\$21,511	\$0	\$0	\$54,611
Public Safety - Zone 3	\$18,001	\$4,000	\$0	\$0	\$22,001	\$14,426	\$0	\$0	\$7,575
EMS	\$17,843	\$12,700	\$0	\$343	\$30,886	\$14,385	\$0	\$0	\$16,502
911 Dispatch Services	\$0	\$1,000	\$0	\$0	\$1,000	\$669	\$0	\$331	\$0
Animal Control	\$4,845	\$2,000	\$88	\$4	\$6,937	\$1,000	\$0	\$0	\$5,937
Constable	\$0	\$6,000	\$0	\$0	\$6,000	\$5,000	\$0	\$1,000	\$0
Transportation Assistant	\$0	\$5,000	\$0	\$0	\$5,000	\$0	\$0	\$0	\$5,000
Harbor Master	\$0	\$4,500	\$0	\$0	\$4,500	\$4,000	\$0	\$500	\$0
Street Lights	\$0	\$6,500	\$0	\$0	\$6,500	\$6,448	\$581	(\$529)	\$0
Insurance	\$0	\$2,000	\$0	\$0	\$2,000	\$2,000	\$0	\$0	\$0
	\$132,455	\$140,650	\$88	\$1,262	\$274,455	\$156,714	\$581	\$1,303	\$115,858
<i>Health & Sanitation:</i>									
Solid Waste	\$0	\$173,820	\$0	\$2,255	\$176,075	\$175,785	\$12,893	(\$12,603)	\$0
CEO & Plumbing Inspector	\$0	\$15,260	\$0	\$0	\$15,260	\$16,897	\$0	(\$1,637)	\$0
Health & General Assistance	\$0	\$3,000	\$0	\$0	\$3,000	\$1,000	\$0	\$2,000	\$0
Health Officer	\$0	\$1,000	\$0	\$0	\$1,000	\$1,000	\$0	\$0	\$0
	\$0	\$193,080	\$0	\$2,255	\$195,335	\$194,682	\$12,893	(\$12,240)	\$0
<i>Education:</i>									
Education	\$571,099	\$616,866	\$114,332	\$0	\$1,302,297	\$665,782	\$29,477	\$0	\$607,037
Tuition Designated Fund	\$38,136	\$0	\$0	\$25,128	\$63,265	\$0	\$0	\$0	\$63,265
Special Education Reserve	\$80,445	\$0	\$0	\$5,673	\$86,119	\$0	\$0	\$0	\$86,119
School Capital Project	\$32,240	\$0	\$0	\$0	\$32,240	\$0	\$0	\$0	\$32,240
	\$721,921	\$616,866	\$114,332	\$30,802	\$1,483,920	\$665,782	\$29,477	\$0	\$788,661

TOWN OF CRANBERRY ISLES, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2022

Department	Beginning Balance	Appropriations	Cash Receipts	Other Credits	Total Available	Warrants Drawn	Other Charges	Lapsed Unexpended (Overdraft)	Ending Balance
<i>Public Transportation:</i>									
Town Roads	\$112,430	\$22,700	\$7,268	\$0	\$142,398	\$2,210	\$0	\$0	\$140,188
Snow Removal	\$19,503	\$31,000	\$0	\$0	\$50,503	\$29,714	\$0	\$0	\$20,789
Town Trucks	\$8,612	\$3,200	\$0	\$243	\$12,055	\$4,059	\$0	\$0	\$7,996
LCI Dock Ext Reserve	\$2,198	\$0	\$0	\$0	\$2,198	\$0	\$0	\$0	\$2,198
Wharves - GCI	\$17,461	\$24,600	\$0	\$0	\$42,061	\$30,579	\$7,917	\$0	\$3,564
Wharves Reserve	\$6,994	\$0	\$0	\$0	\$6,994	\$878	\$0	\$0	\$6,116
GCI Float Construction	\$0	\$28,000	\$0	\$2,375	\$30,375	\$2,375	\$0	\$0	\$28,000
Dock Hoists Reserve	\$21,690	\$69,000	\$0	\$392	\$91,082	\$69,343	\$10,177	\$0	\$11,562
Sutton Maintenance Reserve	\$56,611	\$10,600	\$0	\$392	\$67,211	\$13,268	\$0	\$0	\$53,942
Shore & Harbor Grant	\$4,699	\$0	\$0	\$0	\$4,699	\$0	\$0	\$0	\$4,699
Garage Building Fund	\$46,035	\$1,800	\$108	\$0	\$47,943	\$1,261	\$0	\$0	\$46,682
Vehicle Disposal	\$638	\$0	\$0	\$0	\$638	(\$398)	\$0	\$0	\$1,036
Ramp Fees Reserve	\$14,322	\$0	\$4,795	\$0	\$19,117	\$1,845	\$0	\$0	\$17,272
Joy Lot	\$17,855	\$6,250	\$6,804	\$0	\$30,909	\$4,000	\$6,500	\$0	\$20,409
Commuter Service	\$18,936	\$5,779	\$61,336	\$9,071	\$95,121	\$79,649	\$8,639	\$0	\$6,834
Manset Parking Engineering	\$0	\$20,000	\$0	\$0	\$20,000	\$0	\$0	\$0	\$20,000
Manset YR Dock Engineering	\$0	\$60,000	\$0	\$0	\$60,000	\$0	\$0	\$0	\$60,000
Mansell Building Parking Lot	\$0	\$36,000	\$0	\$0	\$36,000	\$31,947	\$0	\$0	\$4,053
Intermodal Facility	\$40,938	\$31,290	\$110,592	\$1,017	\$183,837	\$133,509	\$31,169	\$0	\$19,160
	\$388,921	\$350,219	\$190,902	\$13,098	\$943,140	\$404,238	\$64,402	\$0	\$474,500
<i>Unclassified:</i>									
Libraries	\$0	\$9,000	\$0	\$0	\$9,000	\$9,000	\$0	\$0	\$0
Human Service Organizations	\$0	\$8,750	\$0	\$0	\$8,750	\$7,750	\$1,000	\$0	\$0
Scholarship	\$0	\$1,000	\$0	\$0	\$1,000	\$0	\$0	\$0	\$1,000
Island Explorer	\$0	\$500	\$0	\$0	\$500	\$500	\$0	\$0	\$0
INHA Septic	\$20,000	\$0	\$0	\$0	\$20,000	\$0	\$0	\$0	\$20,000
Internet Reserve	\$1,699	\$0	\$0	\$0	\$1,699	\$588	\$0	\$0	\$1,111
Broadband Facility Maintenance	\$28,117	\$34,583	\$0	\$0	\$62,700	\$9,238	\$0	\$0	\$38,879
Telemed Health Clinic	\$2,081	\$0	\$0	\$0	\$2,081	\$0	\$0	\$0	\$2,081
ARPA Grant	\$7,296	\$0	\$7,296	\$0	\$14,592	\$0	\$0	\$0	\$14,592
Cemeteries	\$0	\$500	\$0	\$250	\$750	\$1,851	\$0	(\$1,101)	\$0
Community Centers	\$0	\$9,000	\$0	\$0	\$9,000	\$9,000	\$0	\$0	\$0
	\$59,193	\$63,333	\$7,296	\$250	\$130,072	\$37,927	\$1,000	(\$1,101)	\$77,663
<i>Assessments and Debt Service</i>									
Zone 2 Fire Truck Debt	\$0	\$25,456	\$0	\$0	\$25,456	\$0	\$25,456	\$0	\$0
Fire Truck 3 Debt	\$0	\$39,535	\$0	\$0	\$39,535	\$0	\$0	\$39,535	\$0
Manset Property Debt	\$0	\$177,712	\$0	\$0	\$177,712	\$177,718	\$0	(\$6)	\$0
Broadband Debt	\$0	\$24,000	\$0	\$0	\$24,000	\$22,704	\$0	\$1,296	\$0
Town Garage Debt	\$0	\$22,610	\$0	\$0	\$22,610	\$22,602	\$0	\$8	\$0
Town Office Debt	\$0	\$27,140	\$0	\$0	\$27,140	\$27,139	\$0	\$1	\$0
Fire Dept Zone 2 Fire Truck	\$0	\$39,350	\$0	\$25,456	\$64,806	\$64,990	\$0	(\$184)	\$0
Capital Roads Debt	\$0	\$73,116	\$0	\$0	\$73,116	\$73,116	\$0	(\$0)	\$0
County Tax	\$0	\$93,933	\$0	\$0	\$93,933	\$93,809	\$0	\$124	\$0
Overlay	\$0	\$9,924	\$0	\$0	\$9,924	\$0	\$0	\$9,924	\$0
	\$0	\$532,776	\$0	\$25,456	\$558,232	\$482,079	\$25,456	\$50,697	\$0
TOTALS	\$1,345,724	\$2,275,509	\$321,618	\$76,802	\$4,019,653	\$2,292,060	\$145,021	\$60,718	\$1,507,271

TOWN OF CRANBERRY ISLES, MAINE
SCHEDULE OF CHANGES IN UNASSIGNED FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2022

(Exhibit A-2)

<u>Beginning Unassigned Fund Balance</u>		\$76,210
<u>Additions:</u>		
Lapsed Accounts	\$60,718	
Decrease in Unavailable Property Tax Revenues	\$3,472	
Interest (Net of Appropriation)	\$206	
Other Revenues (Net of Appropriation)	\$2,393	
	<hr/>	
<u>Total Additions</u>		\$66,789
<u>Reductions:</u>		
Tax Discounts	\$32,692	
Homestead Exemption (Net of Appropriation)	\$1,145	
Auto and Boat Excise (Net of Appropriation)	\$1,746	
	<hr/>	
<u>Total Reductions</u>		<hr/> \$35,583
<u>Ending Unassigned Fund Balance</u>		<hr/> <hr/> \$107,416

TOWN OF CRANBERRY ISLES, MAINE
VALUATION, COMMITMENT AND COLLECTIONS
FOR THE YEAR ENDED DECEMBER 31, 2022

(Exhibit A-3)

Taxable Valuation:

Land and Buildings	\$196,229,176
Personal Property	\$46,600
	<hr/>

Total Taxable Valuation \$196,275,776

Tax Rate per \$1,000 Valuation

\$10.98

Tax Commitment 2,155,108

Collections and Adjustments:

Cash Collections	\$2,067,069
Discounts Allowed	\$32,692
	<hr/>

Total Collections and Adjustments

\$2,099,762

Unpaid Taxes December 31

\$55,347

TOWN OF CRANBERRY ISLES, MAINE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022

(Exhibit A-4)

<u>Federal Grantor/Pass-Through 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	84.213	013-05A-6336-13	\$19,986	\$19,986
<u>Total U.S. Department of Education</u>			\$19,986	\$19,986
<u>U.S. Department of Treasury:</u>				
<u>Passed through State of Maine</u>				
Coronavirus State & Local Fiscal Recovery Funds	21.027	-	\$7,296	\$0
<u>Total U.S. Department of Treasury</u>			\$7,296	\$0
<u>U.S. Department of Transportation</u>				
<u>Passed through State of Maine</u>				
<u>Department of Transportation</u>				
FTA Transit Grants	20.315		\$61,768	\$61,768
			\$61,768	\$61,768
<u>Totals</u>			\$89,049	\$81,754

TOWN OF CRANBERRY ISLES, MAINE
COMBINING BALANCE SHEET - OTHER GOVERNMENTAL FUNDS
DECEMBER 31, 2022

(Exhibit B-1)

	<u>Broadband</u>	<u>Truck Account</u>	<u>Isleford Playground</u>	<u>Highway Reserve</u>	<u>Total Other Governmental</u>
<u>Assets</u>					
Cash and Cash Equivalents		\$1,247	\$532		\$1,778
Accounts Receivable	\$1,120,777				\$1,120,777
Due From Other Funds				\$44,085	\$44,085
<u>Total Assets</u>	<u>\$1,120,777</u>	<u>\$1,247</u>	<u>\$532</u>	<u>\$44,085</u>	<u>\$1,166,640</u>
<u>Liabilities and Fund Balances</u>					
<u>Liabilities:</u>					
Due to Other Funds	\$269,691				\$269,691
<u>Total Liabilities</u>	<u>\$269,691</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$269,691</u>
<u>Fund Balances</u>					
<u>Fund Balances:</u>					
Restricted	\$851,086		\$532	\$44,085	\$895,702
Assigned		\$1,247			\$1,247
<u>Total Fund Balances</u>	<u>\$851,086</u>	<u>\$1,247</u>	<u>\$532</u>	<u>\$44,085</u>	<u>\$896,949</u>
<u>Total Liabilities and Fund Balances</u>	<u>\$1,120,777</u>	<u>\$1,247</u>	<u>\$532</u>	<u>\$44,085</u>	<u>\$1,166,640</u>

TOWN OF CRANBERRY ISLES, MAINE

(Exhibit B-2)

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - OTHER GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>Broadband</u>	<u>Truck Account</u>	<u>Isleford Playground</u>	<u>Highway Reserve</u>	<u>Total Other Governmental</u>
<u>Revenues:</u>					
Donations			\$532		\$532
Interest Earned		\$0			\$0
<u>Total Revenues</u>	<u>\$0</u>	<u>\$0</u>	<u>\$532</u>	<u>\$0</u>	<u>\$532</u>
<u>Expenditures:</u>					
Administrative Fees		\$25			\$25
<u>Total Expenditures</u>	<u>\$0</u>	<u>\$25</u>	<u>\$0</u>	<u>\$0</u>	<u>\$25</u>
<u>Excess of Revenues Over Expenditures</u>	<u>\$0</u>	<u>(\$25)</u>	<u>\$532</u>	<u>\$0</u>	<u>\$507</u>
<u>Beginning Fund Balance</u>	<u>\$851,086</u>	<u>\$1,272</u>	<u>\$0</u>	<u>\$44,085</u>	<u>\$896,442</u>
<u>Ending Fund Balance</u>	<u>\$851,086</u>	<u>\$1,247</u>	<u>\$532</u>	<u>\$44,085</u>	<u>\$896,949</u>

TOWN OF CRANBERRY ISLES, MAINE
COMBINING BALANCE SHEET - PERMANENT FUNDS
DECEMBER 31, 2022

(Exhibit C-1)

	<u>Assets</u>	<u>Cemetery Trusts</u>
Cash and Cash Equivalents		\$40,947
<u>Total Assets</u>		<u>\$40,947</u>
	<u>Liabilities and Fund Balances</u>	
<u>Liabilities:</u>		
Due to Other Funds		\$4,270
<u>Total Liabilities</u>		<u>\$4,270</u>
<u>Fund Balance:</u>		
Reserve for Endowments		\$18,100
Restricted Donations		\$15,000
Designated for Subsequent Year's Expenditures		\$3,577
<u>Total Fund Balance</u>		<u>\$36,677</u>
<u>Total Liabilities and Fund Balances</u>		<u>\$40,947</u>

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

Cash Balances Consists of:

Nathan Stanley	\$1,222
Mann, McSor, McFarland, Beal	\$19,630
Julia Spurling	\$1,465
Gary Spurling	\$1,102
M.S. Spurling	\$5,948
Bunker Trust	\$1,029
Cora Spurling	\$2,392
Christopher Swenson	\$520
Hazel Stanley Peterson	\$702
Hadlock, Stanley	\$6,937
	<u>\$40,947</u>

TOWN OF CRANBERRY ISLES, MAINE
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - PERMANENT FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

(Exhibit C-2)

	<u>Cemetery Trusts</u>
<u>Revenues</u>	
Interest Earned	\$22
Restricted Donation	
	<hr/>
<u>Total Revenues</u>	<u>\$22</u>
<u>Expenditures</u>	
Administrative Fees	\$175
	<hr/>
<u>Total Expenditures</u>	<u>\$175</u>
<u>Excess of Revenues Over Expenditures</u>	(\$153)
<u>Fund Balances - Beginning</u>	<u>\$36,830</u>
<u>Fund Balances - Ending</u>	<u><u>\$36,677</u></u>