

# *2023 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 2024 until those taxes are paid in full. The maximum rate of interest that can be charged per Title 36 M.R.S.A. § 505 (4) is:

#### **8.50 Percent APR**

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

*Cover Photo: Gloria Delsandro*

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*The Select Board dedicates this, the one hundred-fifteenth annual printed report of the Town of Cranberry Isles, to Select Board Chairman Cory Alley, who passed away on January 5, 2024*



# **TOWN OFFICERS AND OFFICIALS**

**2023**

## **Select Board and Overseers of the Poor**

Joe Connell, Chair (2025) [jconnell@cranberryisles-me.gov](mailto:jconnell@cranberryisles-me.gov)

Amanda Bracy (2026) 244-4309 [joy.sprague@gmail.com](mailto:joy.sprague@gmail.com)

*vacant (2027)*

**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](mailto:denise@cranberryisles-me.gov)

## **Deputy Town Clerk/Assistant Treasurer**

Ben Sumner 244-4475 [ben@cranberryisles-me.gov](mailto: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](mailto: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](mailto:james@cranberryisles-me.gov)

## **School Committee**

Amy Palmer, Chair (2025) 244-3836 [amy.palmer@mdirss.org](mailto:amy.palmer@mdirss.org)

Cari Alley (2024) 244-9116 [cari.alley@mdirss.org](mailto:cari.alley@mdirss.org)

Audrey Noether (2026) [audrey.noether@mdirss.org](mailto:audrey.noether@mdirss.org)



## **Superintendent of Schools**

Michael ZBoray- Superintendent    288-5040/5049 [mzboray@mdirss.org](mailto:mzboray@mdirss.org)

## **School Principal**

Gloria Delsandro    [gloria.delsandro@mdirss.org](mailto:gloria.delsandro@mdirss.org)

## **Constable**

Select Board

## **Animal Control Officer**

Cari Alley (2023)    479-1869 [ci\\_aco@yahoo.com](mailto:ci_aco@yahoo.com)

## **Harbor Masters**

(Great Cranberry & Sutton) Norman Sanborn II (2023)    244-3624 [ncsanborn2@gmail.com](mailto:ncsanborn2@gmail.com)  
(Islesford) Jeremy Alley (2023)    479-0367 (text/phone) [jalley135@gmail.com](mailto:jalley135@gmail.com)

## **Harbor Committee**

Ted Spurling, Chair (2023)    244-7408 [jerited@spurlingdesign.com](mailto:jerited@spurlingdesign.com)

*Vacant (2024)*

Patrick Allen (2023)    [patrickallen021@yahoo.com](mailto:patrickallen021@yahoo.com)

William Dowling (2024)    479-3327 [dowlingw23@gmail.com](mailto:dowlingw23@gmail.com)

Richard Howland (2025)    460-3016 [rflowland@hotmail.com](mailto:rflowland@hotmail.com)

## **Harbor Committee Alternates**

Roy Hadlock (2023)    [fvtwochances@gmail.com](mailto:fvtwochances@gmail.com)

Chris Costello (2023)    [chriscostello@gmail.com](mailto:chriscostello@gmail.com)

## **Health Officer**

Cari Alley (2023)    244-9116 [cranberryisleslho@yahoo.com](mailto:cranberryisleslho@yahoo.com)

## **Alternate Health Officer**

*Vacant*

## **Health Care Committee**

Cynthia A. Thomas, Chair    244-5876 [catislesford@hotmail.com](mailto:catislesford@hotmail.com)

Stefanie Alley    244-7466 [salley1@prexar.com](mailto:salley1@prexar.com)

Karin Whitney    244-5933 [philandkarin@gmail.com](mailto:philandkarin@gmail.com)

Ann Fernald    244-3048

Serena Spurling    664-8314 [serenaleespurling@gmail.com](mailto:serenaleespurling@gmail.com)

Joy Sprague    244-4309 [joy.sprague@gmail.com](mailto:joy.sprague@gmail.com)

Jasmine Samuel 244-5939 [jasmine.samuel@gmail.com](mailto:jasmine.samuel@gmail.com)  
Ingrid Gaither 244-5058 [ingridgaither@yahoo.com](mailto: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](mailto:ncsanborn2@gmail.com)

### **Public Safety Coordinator**

Sharon Morrell (717) 275-2993 [publicsafety@cranberryisles-me.gov](mailto:publicsafety@cranberryisles-me.gov)

### **Road Commissioner**

Select Board

### **Planning Board**

William Dowling, Chair (2023) 244-0106 [dowlingw23@gmail.com](mailto:dowlingw23@gmail.com)  
Sam Flavin (2024) [flavaflavin@gmail.com](mailto:flavaflavin@gmail.com)  
Cari Alley (2023) [cranberrymenagerie@yahoo.com](mailto:cranberrymenagerie@yahoo.com)  
Mark Alley (2025) 244-3534  
Philippe Donald (2025) [theseasquatch@gmail.com](mailto: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](mailto:jerited@spurlingdesign.com)  
Ingrid Gaither (2024) 244-5058 [ingridgaither@yahoo.com](mailto:ingridgaither@yahoo.com)  
Katelyn Damon (2024) 479-8118 [katelyn@cranberryisles-me.gov](mailto:katelyn@cranberryisles-me.gov)  
Mike Todd (2023) [mdtodd74@icloud.com](mailto:mdtodd74@icloud.com)

### **Island Coalition Representative**

Ingrid Gaither 244-5058 [ingridgaither@yahoo.com](mailto: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](http://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](mailto:Nicole.Grohoski@legislature.maine.gov)

**State Representative**

Lynne Williams, House District 14

[Lynne.Williams@legislature.maine.gov](mailto: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](mailto:governor@maine.gov)



*GCI Cistern Installation (Darlene Sumner)*

## *Treasurer's Report*

**2023**

Cash Balance January 01, 2023	1,163,463.49
Taxes Collected	2,218,869.33
Interest	35,810.98
Auto-Excise Tax	27,839.14
Boat-Excise Tax	5,149.70
State Revenue Sharing	15,330.97
Licenses & Agent Fees	211.50
Homestead Exemption Reimbursement	9,488.00
Veterans Exemption Reimbursement	22.00
Snowmobile Reimbursement	0.00
Plumbing Permits	1,340.00
Construction Debris Sales	534.40
Local Road Assistance Program	8,380.00
Town Property Rentals	30,915.00
Parking Fees Collected	90,547.00
Boat Sticker Fees	1,490.00
Misc. Administration Earning	3,148.70
Federal Land PILT	8,800.00
FTA/ME-DOT Commuter Ferry Subsidy	42,055.58
Ramp Fees Collected	8,005.00
Community Action Grant	49,450.00
School Revenue & State Reimbursements	120,744.26
Axiom Technology Fund Payments	10,280.86
Financial Warrants Drawn 2023	2,382,977.28
Cash Balance as of 12/31/2023	<b><u>1,104,287.90</u></b>

*Respectfully Submitted,*

*Denise McCormick, Treasurer 2023*



## *Tax Collector's Year-End Report*

**2023**

2023 TAX COMMITMENT (MIL RATE 10.98)	\$2,213,025.00
ABATEMENTS GRANTED	0
2% DISCOUNT	30,248.55
2023 TAXES COLLECTED	\$2,218,869.33
2024 Pre-paid Taxes Received as of 12/31/23:	8,535.09

2023 OUTSTANDING TAXES AS OF 12/31/23      \$135,182.85

25th Ave Partners LLC	4,639.50*
Allen, Gary	4,132.13
Allen, Gary	1,753.88
Avery, Richard	239.63*
Barton, Nicholas T	2,286.00
Chaplin, Katherine W	747.00
Chusid, Nancy	932.07
Dixon, Spencer	447.75
Dowling, B & Meyers, B.	270.47
Grandgent, Henry	1,531.13
Grandgent, Henry L	2,009.25
Griffith Barton, Jane	1,229.63
McLendon, Sally P	955.13
McLendon, Sally P	3,486.64
Michael Family Trust	427.50
Murch, C. B.	2,790.00
Murch, C.B.	3,696.75
Murch, C.B.	2,127.38
Murch, Creighton	2,032.88
Murch, J.A. Smith	1,039.50
Palavanchuk, David	5,157.00
Palmer, Steven	1,599.75
Porter, Jane & Porter, Jeffrey	1,536.75
Rosenthal, Barbara	12,326.63
Rosenthal, Barbara	6,706.13
Rosenthal, Barbara	564.75
Savage, Heirs of Althea	56.25
Smith, Janice A	7,762.50
Smith, JA & Murch, CB	2,904.75
Sordyl, D.E. LLC	1,778.63
Sordyl, David	570.38
Sordyl, David	874.13
Spurling Point Realty Trust	24,642.00
Spurling Point Realty Trust	3,867.75
Spurling, Steven	2,452.50
Whitney, Kenneth S	2,216.25
Whitney, Kenneth S	670.50

<u>2022 OUTSTANDING TAXES AS OF 12/31/23:</u>	<u>\$9,322.79</u>
<b>Allen, Gary</b>	<b>4,032.95</b>
<b>Chaplin, Katherine W</b>	<b>729.07</b>
<b>Grandgent, Henry L</b>	<b>1,494.38</b>
<b>Porter, Jane &amp; Porter, Jeffrey</b>	<b>1,499.87</b>
<b>Savage, Heirs of Althea</b>	<b>54.90</b>
<b>Sordyl, DE LLC</b>	<b>126.95</b>
<b>Sordyl, David</b>	<b>40.71</b>
<b>Sordyl, David</b>	<b>835.15</b>

<u>2021 OUTSTANDING TAXES AS OF 12/31/23:</u>	<u>\$1,607.49</u>
<b>Porter, Jane M &amp; Porter, Jeffrey T</b>	<b>838.26</b>
<b>Sordyl, David E</b>	<b>769.23</b>

\* Denotes payment received after December 31, 2023

*Respectfully Submitted,*

*Denise McCormick*  
*Tax Collector 2023*

## ***TOWN CLERK REPORT***

**2023**

### **VITAL RECORDS:**

BIRTHS: 0

MARRIAGES: 0

DEATHS: 2

*Respectfully Submitted,*

*Denise McCormick*

*Town Clerk 2023*

**TOWN OF CRANBERRY ISLES  
ANNUAL TOWN MEETING  
THE WARRANT 2024**

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

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

**Greetings:**

**In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the Town of Cranberry Isles, qualified to vote in Town affairs, to meet at the Islesford Neighborhood House, Little Cranberry Island, in said town, on the 16<sup>th</sup> day (Third Saturday) of March AD 2024 at 8:30 A.M. to act on the following articles, to wit:**

**Article:**

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

Recommended: \$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 2024 warrant.
5. To elect by ballot a Select Board member for the term of three years.  
(Term expiring: Cory Alley)

Ballot: \_\_\_\_\_ (term expiring 2027)

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: Cari Alley).

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
Audrey Noether	Great Cranberry	2026

Ballot: \_\_\_\_\_ (term expiring 2027)

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

Recommended: \$18 to \$35, at the discretion of the Select Board, based on the type of work performed.

11. To see if the voters of the Town of Cranberry Isles will vote to collect interest at the rate of eight percent (8%) APR on all 2024 taxes not paid by December 1, 2024. Municipalities may, by vote, determine the rate of interest that shall apply to taxes that become delinquent during taxable year 2024 until those taxes are paid in full. The maximum rate of interest that can be charged per Title 36, MRSA §505.4 is eight and one-half percent (8.5%) APR.
12. 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.
13. To see if the voters of the Town of Cranberry Isles will vote to authorize the Treasurer to expend funds in January 2025, February 2025, and March 2025 equal in aggregate to three twelfths (3/12ths) of the Operator's Budget approved for the Year 2024. 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 2025.

## 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, 2024 and ending June 30, 2025.

School Committee recommends **\$384,819**

*Note: 2023-24 Amount was \$ 363,795*

- 14B. To see what sum the School Committee is authorized to expend for **Special Education** for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

School Committee recommends **\$ 177,464**

*Note: 2023-24 Amount was \$ 177,424*

- 14C. To see what sum the School Committee is authorized to expend for **Career and Technical Education** for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

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

*Note: 2023-24 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, 2024 and ending June 30, 2025.

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

*Note: 2023-24 Amount was \$11,144*

- 14E. To see what sum the School Committee is authorized to expend for **Student & Staff Support** for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

School Committee recommends **\$ 33,766**

*Note: 2023-24 Amount was \$ 34,920*

- 14F. To see what sum the School Committee is authorized to expend for **System Administration** for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

School Committee recommends **\$ 24,880**

*Note: 2023-24 Amount was \$25,050*



- 14G. To see what sum the School Committee is authorized to expend for **School Administration** for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

School Committee recommends **\$ 66,859**

*Note: 2023-24 Amount was \$62,262*

- 14H. To see what sum the School Committee is authorized to expend for **Transportation & Buses** for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

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

*Note: 2023-24 Amount was \$58,100*

- 14I. To see what sum the School Committee is authorized to expend for **Facilities Maintenance** for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

School Committee recommends **\$ 198,804**

*Note: 2023-24 Amount was \$133,860*

- 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, 2024 and ending June 30, 2025.

School Committee recommends **\$ 0**

*Note: 2023-24 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, 2024 and ending June 30, 2025.

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

*Note: 2023-24 Amount was \$-0-*

*Note: Articles 14A – 14K authorize a total budget of \$955,836*

*Note: 2023-24 Total Budget was \$937,586*

### **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 \$283,905**) 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, 2024 to June 30, 2025.

School Committee recommends **\$229,392**

*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, 2024 to June 30, 2025.

School Committee recommends **\$ 0**

*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.*

### **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: \$440,263**) for the period July 1, 2024 to June 30, 2025, which exceeds the State's Essential Programs and Services allocation model by (**Recommend: \$440,263**) as required to fund the budget recommended by the school committee.

The School Committee recommends **\$440,263** for additional local funds and gives the following reasons for exceeding the State's Essential Programs and Services funding model by **\$440,263**: The State funding model underestimates the actual costs to fully fund the 2024-2025 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 \$669,655

Note: 2023-24 Total Town Appropriation was \$671,948

### **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, 2024 and ending June 30, 2025 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 **\$ 955,836**

*Note: 2023-24 Total Budget was \$937,586*

- 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 2024-2025 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: **\$ 29,765** 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 2024-2025 school year with a projected enrollment of approximately eleven 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 2024-2025 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 forty thousand dollars (\$40,000.00), for a feasibility study for dredging at the Cranberry Isles Municipal Dock on Sutton Island, including drilling, sampling and reports, 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 do all other things reasonably necessary to accomplish the purpose of this article.

16. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to borrow funds in the original principal amount of up to three hundred and fifty-thousand dollars (\$350,000.00) to redevelop the Cranberry Isles Manset property at 15 Mansell Lane, in Southwest Harbor (SWH Tax Map 17 Lot 112) to expand parking, 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 do all other things reasonably necessary to accomplish the purpose of this article.

*Note: This is for the construction of a new 45-space parking lot at 15 Mansell Lane (building torn-down December 2022). This project will provide for additional parking to accommodate growing demand at the Cranberry Isles Manset facility.*

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 sixty thousand dollars (\$60,000.00) for structural repairs at the Great Cranberry and Little Cranberry Island town garage/transfer stations 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 do 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-two thousand dollars (\$32,000.00) to construct a new float for the Little Cranberry Town Dock, 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 do 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 borrow funds in the original principal amount of up to five hundred thousand dollars (\$550,000.00) to pay for damages to Town Infrastructure from the January 10, 2024 storm and to further authorize the Municipal Officers to do any and all things necessary to award and enter into agreements, and necessary design and construction contracts on behalf of the Town, expend the funds, and do all other things reasonably necessary to accomplish the purpose of this article.

Reconstruct the Sutton Island Town Dock:	\$350,000.00
Sutton Island Broadband Equipment:	\$50,000.00
Manset Retaining Wall:	\$70,000.00
Other Items Listed in the Maine Emergency Management Agency Public Infrastructure Damage Assessment:	\$80,000.00

*Note: The Town will be eligible for storm damage recovery funds from the State of Maine and FEMA once a disaster declaration for the January 10, 2024 storm has been signed and money released by the federal government. Recipients of FEMA funds will still be responsible for 25% of the cost of rebuilding; so, if the Town ends up with \$550,000.00 in rebuilding costs the Town will be required to pay \$125,000 towards those costs.*

20. Shall an ordinance entitled **Town of Cranberry Isles Consumer Fireworks Ordinance** be enacted?

*Note: Passage of this ordinance would repeal and replace the Fireworks Ordinance enacted on September 2, 2014.*



21. Shall an ordinance entitled **Land Use and Shoreland Zoning Ordinance, March 16, 2024** be enacted?

*Note: Passage of this ordinance would amend the Land Use and Shoreland Zoning Ordinance enacted on October 1, 2020.*

22. To see if the voters of the Town of Cranberry Isles will vote to authorize the Select Board to enter into a twelve (12) month lease agreement in 2024 with Chelsea Holdings, LLC for use of property on Joy Road in Northeast Harbor, Maine, for parking of residents of, and visitors to, the Cranberry Isles.

23. **FUTURE TOWN MEETING**

To see if the voters of the Town of Cranberry Isles will vote to hold the next annual Town Meeting in 2025, on 15, March 2025 at the Longfellow School, Great Cranberry Island, Maine and to open the meeting at 9:00 A.M.

24. 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>	\$ 359,420	\$ 366,085	\$ 393,000	\$ 385,030
<b>Department 51</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>General Government</b>	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>	<b>Proposed</b>
<i>Town Office</i>				
Utilities	\$ 6,500	\$ 7,100	\$ 7,100	\$ 7,600
Supplies	\$ 6,100	\$ 6,925	\$ 7,300	\$ 6,500
Administration	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Website	\$ 1,000	\$ 900	\$ 900	\$ 900
Legal	\$ 20,000	\$ 10,000	\$ 10,000	\$ 10,000
Accounting	\$ 15,000	\$ 15,000	\$ 15,000	\$ 18,000
Insurance	\$ 15,000	\$ 15,000	\$ 15,000	\$ 17,000
<i>Selectmen</i>				
Selectmen Compensation	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000
Printing	\$ 3,000	\$ 3,000	\$ 3,100	\$ 3,200
Contingency Fund	\$ 20,000	\$ 30,000	\$ 30,000	\$ 30,000
Treasurer/Tax Collector/Clerk	\$ 45,000	\$ 48,000	\$ 48,000	\$ 48,000
Public Safety Coordinator	\$ 38,220	\$ 38,220	\$ 32,000	\$ 32,000
Deputy Public Safety Coordinator			\$ 20,000	\$ 20,000
Elections	\$ 1,600	\$ 2,000	\$ 2,000	\$ 3,750
Tax Assessor	\$ 31,150	\$ 32,000	\$ 33,600	\$ 32,000
Administrative Assistant	\$ 47,850	\$ 54,080	\$ 54,080	\$ 54,080
Deputy Clerk/Treasurer	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000
Payroll Taxes	\$ 17,000	\$ 17,600	\$ 18,000	\$ 19,000
Employee Health Benefits	\$ 38,000	\$ 32,260	\$ 42,920	\$ 29,000

<i>Totals</i>	\$ 89,000	\$ 140,650	\$ 187,500	\$ 104,645
<b>Department 52</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>Public Safety</b>	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>	<b>Proposed</b>
<i>Fire Dept. Zone 1 (GCI)</i>				
Utilities	\$ 2,000	\$ 2,500	\$ 3,500	\$ 3,000
Equipment	\$ 4,000	\$ 2,000	\$ 3,500	\$ 3,500
Insurance	\$ 8,000	\$ 6,000	\$ 6,000	\$ 6,000
Training	\$ 500	\$ 500	\$ 500	\$ -
Testing	\$ 2,850	\$ 4,300	\$ 4,950	\$ 5,300
Travel	\$ 500	\$ 500	\$ 500	\$ 500

<i>Department 52 (continued)</i>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<i>Public Safety</i>	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>	<b>Proposed</b>
Community Safety Program	\$ 500	\$ 500	\$ 500	\$ 500
Maintenance	\$ 1,500	\$ 1,500	\$ 2,500	\$ 16,200
Heating Oil	\$ 5,000	\$ 7,000	\$ 3,000	\$ 2,500
Cistern	\$ -	\$ 50,000	\$ 100,000	\$ -
<i>Fire Dept Zone 2 (Islesford)</i>				
Utilities	\$ 450	\$ 450	\$ 600	\$ 700
Equipment	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Insurance	\$ 8,000	\$ 6,000	\$ 6,000	\$ 6,000
Training	\$ 500	\$ 500	\$ 500	\$ -
Testing	\$ 2,950	\$ 2,650	\$ 3,250	\$ 2,767
Travel	\$ 500	\$ 500	\$ 500	\$ 500
Maintenance	\$ 1,750	\$ 1,750	\$ 3,500	\$ 7,497
Gasoline	\$ 300	\$ 300	\$ 300	\$ -
Propane	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
<i>Fire Dept Zone 3 (Sutton &amp; Bear)</i>				
Equipment-Bear Is.	\$ 3,000	\$ 1,000	\$ 2,000	\$ 2,000
Equipment-Sutton Is.	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Portable Pumps-Sutton Is.	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
<i>Cranberry Isles Rescue Svc</i>				
Islesford-Insurance	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Islesford-Ambulance	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,650
Islesford-Supplies	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Islesford-Response Stipend	\$ 1,500	\$ 1,500	\$ 3,000	\$ 2,000
Islesford-Training	\$ 1,000	\$ 1,000	\$ 600	\$ 600
Islesford-EMS Conference	\$ -	\$ -	\$ -	\$ 2,000
Islesford-Medical/Clearance	\$ -	\$ -	\$ -	\$ 100
GCI-Insurance	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
GCI-Ambulance	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,922
GCI-Supplies	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
GCI-Response Stipend	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,000
GCI-EMS Conference	\$ -	\$ -	\$ -	\$ 2,000
GCI-Medical/Clearance	\$ -	\$ -	\$ -	\$ 100
GCI-Training	\$ 1,000	\$ 500	\$ 600	\$ 600
911 Services	\$ 1,000	\$ 1,000	\$ 700	\$ 709
Streetlights	\$ 6,000	\$ 6,500	\$ 7,800	\$ 8,000
<i>Animal Control Officer</i>				
Compensation	\$ 1,000	\$ 1,000	\$ 1,500	\$ 1,000
Equipment	\$ 500	\$ 500	\$ 500	\$ 500

<i>Department 52 (continued)</i>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<i>Public Safety</i>	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>	<b>Proposed</b>
Training	\$ 500	\$ 500	\$ 500	\$ 500
<i>Constables</i>				
Compensation	\$ 5,000	\$ 5,000	\$ -	\$ -
Admin Expense/Training	\$ 1,000	\$ 1,000	\$ -	\$ -
<i>Harbormasters</i>				
Compensation	\$ 3,000	\$ 4,000	\$ 5,000	\$ 4,000
Admin Expense/Training	\$ 500	\$ 500	\$ 1,000	\$ -
Insurance	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Transportation Assistance	\$ -	\$ 5,000	\$ -	

<i>Totals</i>	\$ 178,830	\$ 193,080	\$ 202,310	\$ 261,092
<i>Department 53</i>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<i>Health &amp; Sanitation</i>	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>	<b>Proposed</b>
<i>Solid Waste</i>				
Electricity	\$ 800	\$ 900	\$ 900	\$ 900
Permits	\$ 950	\$ 950	\$ 950	\$ 950
PW Supplies	\$ 270	\$ 270	\$ 270	\$ 270
BCM Contract	\$ 132,000	\$ 142,000	\$ 151,230	\$ 206,212
Sutton	\$ 6,500	\$ 6,500	\$ 6,500	\$ 7,000
Metal	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
Hazardous Waste	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
EMR Tipping Fees	\$ 10,000	\$ 12,000	\$ 12,000	\$ 13,000
MERC/CRM Tipping Fees	\$ 6,000	\$ 6,000	\$ 6,000	\$ 7,500
<i>Code Enforcement/Plumbing Inspection</i>				
Compensation	\$ 12,750	\$ 14,400	\$ 14,400	\$ 14,400
Telephone/Fax Line	\$ 360	\$ 360	\$ 360	\$ 360
Admin Expenses	\$ -	\$ 500	\$ -	\$ 500
General Assistance	\$ 3,000	\$ 2,000	\$ 2,000	\$ 2,000
Local Health Officer	\$ 1,000	\$ 1,000	\$ 1,500	\$ 1,200
Health Supplies	\$ -	\$ 1,000	\$ 1,000	\$ 1,100
Health Equipment	\$ -	\$ -	\$ -	\$ 500

<i>Totals</i>	\$ 257,429	\$ 146,779	\$ 224,370	<i>\$ 265,340</i>
<b>Department 54</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>Public Transportation</b>	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>	<b>Proposed</b>
<i>Town Roads Maintenance</i>				
Maintenance	\$ 30,000	\$ 30,000	\$ 30,000	<i>\$ 80,000</i>
Capital Improvements	\$ 115,000	\$ -	\$ -	<i>\$ -</i>
<i>Snow Removal</i>				
Compensation	\$ 5,000	\$ 5,000	\$ 5,000	<i>\$ 5,000</i>
Salt & Sand	\$ 8,000	\$ 8,000	\$ 8,000	<i>\$ 10,000</i>
GCI Contract	\$ 18,000	\$ 18,000	\$ 18,000	<i>\$ 18,000</i>
Garage Heating Oil	\$ 1,800	\$ 1,800	\$ 2,000	<i>\$ 1,800</i>
<i>Town Truck</i>				
Insurance	\$ 1,200	\$ 1,200	\$ 1,200	<i>\$ 1,200</i>
Maintenance	\$ 1,000	\$ 1,000	\$ 2,000	<i>\$ 1,000</i>
Gas	\$ 1,000	\$ 1,000	\$ 1,500	<i>\$ 1,000</i>
Winter Commuter Service (Fed Subsidy~\$25k)	\$ 59,725	\$ 63,495	\$ 66,670	<i>\$ 66,670</i>
Summer Commuter Service	\$ 16,704	\$ 17,284	\$ 20,000	<i>\$ 20,670</i>
Capital Improvement (Plow Truck)		\$ -	\$ 60,000	<i>\$ -</i>
Garage Maintenance	\$ -	\$ -	\$ 10,000	<i>\$ 60,000</i>

<i>Totals</i>	\$ 814,204	\$ 937,653	\$ 937,586	<i>\$ 955,836</i>
<b>Department 55</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>Schools</b>	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>	<b>Proposed</b>
<i>See School Budget Detail</i>	\$ 814,204	\$ 937,653	\$ 937,586	<i>\$ 955,836</i>

<i>Totals</i>	\$ 28,250	\$ 28,250	\$ 33,250	<i>\$ 29,250</i>
<b>Department 56</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>Donations</b>	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>	<b>Proposed</b>
Hospice of Hancock	\$ 500	\$ 500	\$ 500	<i>\$ 500</i>
Island Explorer	\$ 500	\$ 500	\$ 500	<i>\$ 500</i>
Islesford Library	\$ 4,000	\$ 4,000	\$ 4,000	<i>\$ 4,000</i>
Human Services Donations	\$ 500	\$ 500	\$ 500	<i>\$ 500</i>
GCI Library	\$ 4,000	\$ 4,000	\$ 4,000	<i>\$ 4,000</i>
NEH Library	\$ 2,000	\$ 1,000	\$ 1,000	<i>\$ 1,000</i>
Islesford Neighborhood House	\$ 3,000	\$ 3,000	\$ 3,000	<i>\$ 3,000</i>
Cranberry Isles Education Fund	\$ 1,000	\$ 1,000	\$ 1,000	<i>\$ 1,000</i>
GCI Community Center	\$ 3,000	\$ 3,000	\$ 3,000	<i>\$ 3,000</i>
Cranberry House	\$ 3,000	\$ 3,000	\$ 3,000	<i>\$ 3,000</i>



<i>Department 56 (continued)</i>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<i>Donations</i>	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>	<b>Proposed</b>
NEH Ambulance	\$ 1,000	\$ 1,000	\$ -	\$ -
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	\$ 750
Maine Seacoast Mission	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
Maine Lobstermen's Association	\$ -	\$ -	\$ 6,000	\$ 2,000

<i>Totals</i>	\$ 440,840	\$ 522,852	\$ 508,395	\$ 286,626
<i>Department 57</i>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<i>Debt Service</i>	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>	<b>Proposed</b>
Town Office (2024)	\$ 27,140	\$ 27,140	\$ 13,500	\$ -
Islesford Municipal Garage (2023)	\$ 22,610	\$ 22,610	\$ 20,800	\$ -
SWH Parking-Taxable Bond (2023)	\$ 46,120	\$ 46,070	\$ 46,070	\$ -
SWH Parking-Tax Exempt Bond (2023)	\$ 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	\$ 39,350
Islesford Attacker Truck (2023)	\$ 25,456	\$ 25,456	\$ 25,456	\$ -
Roads Capital Improvements (2026)	\$ -	\$ 73,116	\$ 73,116	\$ 73,116
Hancock County Tax	\$ 84,852	\$ 93,933	\$ 95,000	\$ 97,000
GCI Fire Truck (2028)	\$ 39,535	\$ 39,535	\$ 39,535	\$ 39,535
LCI Plow Truck (2028)	\$ -	\$ -	\$ -	\$ 13,625

<i>Totals</i>	\$ 423,170	\$ 346,100	\$ 346,100	\$ 1,168,663
<i>Department 58</i>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<i>Municipal Facilities</i>	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>	<b>Proposed</b>
<i>Northeast Harbor Parking Lot</i>				
Snow Removal	\$ 3,800	\$ 3,800	\$ 3,800	\$ 3,800
Lease	\$ 43,794	\$ 45,020	\$ 47,300	\$ 50,013
Parking Management			\$ 6,000	\$ -
<i>Manset Parking Lot</i>				
Southwest Harbor Property Tax	\$ 23,100	\$ 23,100	\$ 23,100	\$ 25,000
Grounds	\$ 4,000	\$ 6,000	\$ 6,000	\$ 6,000
Janitorial	\$ 500	\$ 500	\$ 500	\$ 750

<i>Department 58 (continued)</i>	2021	2022	2023	2024
<i>Municipal Facilities</i>	Approved	Approved	Approved	Proposed
Insurance	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200
Snow Removal	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Parking Enforcement	\$ 6,500	\$ 8,500	\$ 8,500	\$ 8,500
Maintenance & Repairs	\$ 4,000	\$ 5,000	\$ 5,000	\$ 6,000
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	\$ 2,500	\$ 3,000
Contracts	\$ 36,600	\$ 36,600	\$ 39,000	\$ 39,000
Islesford Cleaning	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Islesford Supplies	\$ 100	\$ 200	\$ 200	\$ 500
Islesford Maintenance & Repairs	\$ 5,000	\$ 15,000	\$ 5,000	\$ 15,000
Islesford Insurance	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
Islesford Moorings	\$ 4,000	\$ 8,000	\$ 4,000	\$ 8,000
Islesford Float	\$ -	\$ -	\$ -	\$ 32,000
GCI Float	\$ -	\$ 28,000	\$ 20,000	
GCI Maintenance & Repairs	\$ 4,000	\$ 15,000	\$ 5,000	\$ 15,000
GCI Insurance	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
GCI Moorings	\$ 4,000	\$ 8,000	\$ 4,000	\$ 8,000
GCI Supplies	\$ -	\$ -	\$ -	\$ 500
Sutton Maintenance & Repairs	\$ 10,000	\$ 5,000	\$ 5,000	\$ 350,000
Sutton Capital Improvements			\$ 30,000	\$ 40,000
Sutton Insurance	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
Sutton Moorings	\$ -	\$ 4,000	\$ 4,000	\$ 4,000
Manset Maintenance & Repairs	\$ 4,000	\$ 4,000	\$ 4,000	\$ 70,000
Manset Insurance	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
Manset Supplies	\$ 500	\$ 500	\$ 500	\$ 500
Manset Moorings	\$ 500	\$ 500	\$ 500	\$ 1,500
Manset Capital Improvements	\$ -	\$ 80,000	\$ -	
<i>Manset Warehouse</i>				
Utilities	\$ 3,000	\$ 3,650	\$ 3,650	\$ 5,500
Insurance	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
<i>Mansell Road</i>				
Utilities	\$ 600	\$ 650	\$ -	\$ -

<i>Department 58 (continued)</i>	2021	2022	2023	2024
<i>Municipal Facilities</i>	Approved	Approved	Approved	Proposed
Southwest Harbor Property Tax	\$ 5,400	\$ 5,400	\$ 5,400	\$ 3,000
Building & Grounds	\$ 1,200	\$ 1,200	\$ -	\$ 1,200
Insurance	\$ 1,000	\$ 4,400	\$ 4,400	\$ 4,400
Snow Removal	\$ 1,000	\$ 1,000	\$ -	\$ -
Maintenance & Repairs	\$ 5,000	\$ -	\$ -	\$ -
Capital Improvements	\$ -	\$ 32,000	\$ 25,000	\$ 350,000
<i>Town Restrooms</i>				
Maintenance & Repairs	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Islesford Capital Improvements	\$ 50,000	\$ -	\$ -	\$ -
Cleaning	\$ 10,810	\$ 14,600	\$ 14,600	\$ 15,900
Supplies	\$ 800	\$ 900	\$ 1,000	\$ 1,000
<i>Town Properties</i>				
Islesford Town Field	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Town Office	\$ 5,000	\$ 12,500	\$ 6,500	\$ 2,500
Cemeteries	\$ 600	\$ 500	\$ 500	\$ 750
Hadlock Park	\$ -	\$ 300	\$ 300	\$ 20,000
Video Security System	\$ -			
<i>Broadband System</i>				
Maintenance & Repairs	\$ 20,000	\$ 20,000	\$ 20,000	\$ 50,000
Capital Improvements	\$ -	\$ -	\$ 15,000	\$ -

**Total Appropriations for Town Operations**

**\$3,456,482**

**Total Operations Budget**

Estimated General Funds Receipts	\$228,451
School Department (State Subsidies & Misc)	\$286,181
Commuter Service Subsidy	\$32,400
Community Resilience Grant	\$49,450
Loans	\$900,000
Property Taxes (2024)	\$1,960,000
<b>Total</b>	<b>\$3,456,482</b>

Given under our hand and Town seal this 20<sup>th</sup> day of February, 2024.

  
\_\_\_\_\_  
Joseph Connell, Chairman

  
\_\_\_\_\_  
Amanda Bracy

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 2024 to be placed before the voters of the Town of Cranberry Isles on 16 March 2024.

  
\_\_\_\_\_  
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 13th, 14th, and 15th of March 2024 between the hours of 9:00 A.M. and 3:00 P.M., and at the Islesford Neighborhood House, Little Cranberry Island on the day of the meeting, March 16, at 8:00 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.





BOARD OF SELECTMEN  
JOE CONNELL, CHAIRMAN  
AMANDA BRACY

TOWN CLERK / TREASURER  
DENISE Mc CORMICK



ADMINISTRATIVE ASSISTANT  
TO THE SELECTMEN  
JAMES FORTUNE  
PUBLIC SAFETY COORDINATOR  
SHARON MORRELL

### **GENERAL ASSISTANCE NOTICE**

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

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

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

In an emergency, applicants may dial: 211

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

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

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

## *Municipal Facilities Report*

2023 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 2023 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. One significant improvement is the Town added a winter float for the Sutton Island Town dock (December 2022) to provide year-round access to that island. 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 during 2024.

**Parking & Roads:** The Town has undertaken significant road improvements over the years and continues to do regular maintenance to extend the life of our roads and will continue to do so in the future. In 2023 the town completed significant ditching and culvert work as well as some roadside clearing on public roads on Great Cranberry and Islesford. The ditching work will help extend the life of pavement on these roads. Additional clearing of trees and vegetation will occur in 2024. We continue to think of ways to be more efficient in how we organize parking in Northeast Harbor, Manset and at the Joy Road lot. While we always fill the Northeast Harbor lot with residents renting parking spaces for the season each year, there has been increasing demand for parking in Manset. To accommodate future parking needs, the Town tore down the building at 15 Mansell Lane at the end of 2022. The plan is to develop an additional 45 spaces there in the future. A new parking system for Northeast Harbor was implemented in 2023 and was a success. There were fewer issues with parking in the Northeast Harbor where spaces were no longer assigned. With ongoing communications with our residents and the Town of Mount Desert we will continue to improve that system going forward. The NEH parking lot is scheduled to repaved in the fall of 2024. With repaving of the parking lot, there will be some reconfiguring of entrances, new signage, and relocation of Mount Desert's pay kiosk for their parking. 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.

**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 fourteenth year of providing this service, which is partially subsidized by the State of Maine to cover the costs of the contract with the boat operators. Downeast Windjammers operates the service on the Miss Lizzie during the winter season (October 15 to April 30), and Beal & Bunker began operating the service for the summer season in 2023 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. Removal of junk vehicles by BCM was suspended in December 2023, however, that service could resume when a new contract is signed in 2025. Though convenient for residents it has added considerable cost and overall tonnage to the MSW contract. We are still waiting for the new trash to energy plant in Hampden to resume processing municipal solid waste. This facility was shut down in July 2020. The MRC (Municipal Resource Committee) signed a contract with a new partner to operate this facility in 2023. Operations are expected to resume late 2024 or early 2025. Since 2018 the Town's MSW continue to be sent to PERC (trash-to-energy) plant in Hampden through our agreement/contract with the MRC, although quite a bit is being diverted to landfill when PERC cannot receive it. The current situation has reduced recycling for all MRC member towns, reopening the Hampden plant will change this for the better and get us back on track towards greater recycling of the Town's garbage. We thank BCM and its employees for the work in managing the transfer stations on the islands and managing this 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.). Hazardous waste and universal waste collected for Cranberry Isles was up from the previous 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.

2024 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

Parking Area and Change of Use Application  
for  
Inhabitants of Cranberry Isle

15 Mansell Lane

TOWN OF SOUTHWEST HARBOR, MAINE  
October 5<sup>th</sup>, 2023



Owner:

Inhabitants of Cranberry Isle  
P.O. Box 56  
Islesford, ME 04646

Engineer



G.F. Johnston & Associates  
*Consulting Civil Engineers*  
12 Apple Lane, Unit #3  
Southwest Harbor, Maine  
[www.gfjcivilconsult.com](http://www.gfjcivilconsult.com)



## **Inhabitants of Cranberry Isle**

### **15 Mansell Lane Parking Area**

#### **Project Description**

The existing 0.65 acre site historically contained a business use with parking. The building was removed in 2022. The property presently remains vacant. The proposal is to create a parking area for the residents of Cranberry Isle. The parking area is designed to use existing curb cuts as two way entrances. Internally there are one way loops to facilitate movement. The current program is for this area to be used for long term resident parking. Implementation of that plan and separating existing permit holders to this lot will be an ongoing process of management. The parking area will be paved, striped and landscaped. The only planned lighting is for pedestrian notification of limits by using dark sky compliant ground bollards. There are no pole mounted or flood lights proposed. Black bollards with low voltage LED lighting will be used to visually alert cars and pedestrians to limits and location of footpaths are shown on the site plan.

#### **Buffering**

##### **East**

The parking area is setback 12 feet from Mansell Lane. Along Mansell Lane the large maples are being retained. In addition, along Mansell Lane a low 36" Inkberry shrub will be installed between parking spaces and the Maples to remain. There will be a small break in this shrub line on the downhill side to facilitate snow removal.

##### **West**

The parking area is set back at minimum 8 feet to the west property line. The plan shows that there are several apple trees on the west side of the parcel are to remain. In backdrop of the apple trees a staggered buffer of 6 foot white pines are planned to supplement the understory of the existing apple trees.

##### **South**

The parking area is setback 18 feet from the south line. It is planned to leave the existing vegetation along this line ( see photo exhibit). Within the 18' it is planned to include directly next to the parking area a 5 foot wide 24" tall berm planted with a continuous rosa-rugosa hedge line. The south line combines three elements of buffering, preserving existing, a topographical barrier of the berm and planted buffer on top of the berm for screening.



## North

The north end of the lot abuts the existing entrance to the current Cranberry parking. To screen vehicles and limit light trespass a 36" tall Inkberry shrub is planned along the greenspace separating the existing entrance from the new parking. This is as much for screening as it also will visually separate the entrance from the parking. This buffer will provide a divide of green space when viewed in from the public way.

The buffering will be maintained by existing lot management staff. It is planned to have extensive irrigation to foster plant survival. The existing water service onsite will be extended to a meter in a valve box with irrigation controls in a NEMA rated enclosure.









EX. UTILITY POLE  
EM117089 NETS  
POLE MOUNTED TNS

PORTION OF SOUTHWEST HARBOR  
TAX MAP #17, N.T.S.

NOT FOR  
CONSTRUCTION  
IF ENGINEERS SEAL  
NOT AFFIXED AND  
SIGNED

15 MANSELL LANE

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C1

## *Code Enforcement Officer Report*

A great deal of construction and development continues on the islands, limited only by the resources to accomplish it. We issued a total of 19 building related permits in 2023, nine for shoreland zone, seven Notice of Intention to Build not in shoreland zone, and three flood hazard permits. Eight plumbing permits were given, four for internal plumbing and four for external plumbing or, generally speaking, septic systems.

The Cranberry Isles Realty Trust (CIRT) team did a great job getting two new state-of-the-art modular homes out on Great Cranberry for year-round rentals. There was a lot to it. Two homes, full foundations, two 24KW standby generators, two septic tanks with lift stations, a robust leachfield, and plenty of groundwork on a beautiful lot. Perhaps the greatest challenge to preserving the year-round working island community is for rear rounders to have a place to live as year-round houses are being bought up or built for seasonal residences, used awhile in summer then stand empty and unavailable the rest of the time which is most of the time.

The Ashley Bryan Center Pavilion Addition Project Committee was super to work with during the permitting and planning process for the storyteller addition at the Ashley Bryan Studio on Islesford. Being a public building, state law requires a State Fire Marshall Office (SFMO) Review and permits for egress, barrier free access, and other safety standards prior to municipal permits. While the Town CEO can usually approve a complete permit application in a day or two, the SFMO isn't that fast. It's been taking about 6 weeks to get the SFMO permits after submitting a complete application. In this case, the permit applications were submitted in September, the local builder had already begun planning, rounding up a crew for employment through the winter and ordering materials. We knew it would take a while to get the SFMO permits. Locally, working as a good team, we find solutions. During planning, we broke the permitting process into two phases. Phase one would be for groundwork and foundation only, not needing SFMO review. That got the foundation done in time and about the second week of November the SFMO permit came through and Phase 2 permits -to complete the addition- were issued.

Most exciting is the Cranberry General Store project. The old store burned flat at the end of last year. A store is one of the most important components of a small island community and we're especially fortunate to have someone with the resources and desire to provide one, and the good people that work there. This project required three SFMO permits, plans approved by a Maine certified professional engineer or architect, a Local Planning Board review, Shoreland Zone building and internal plumbing permits. It's logical that the State Fire Marshall approve the new store plans seeing as the last store did burn down.

The store site is under lease from the Town and includes multiple requirements regarding parking, procedures, and any changes to the site or building must be approved by the Board of Selectmen after review by the Planning Board. Since government is bound to legally and ethically carry out our duties, we're expected to set the example following the same agreements, State statutes, and municipal ordinances that our citizens enact and are held to. So it goes with land use, liabilities, and construction. The Town, represented by the CEO, also must attest to State agencies that the building and systems are permitted and in compliance before licenses, such as for food service, are renewed.

Construction started for the new store about the first week of April. The foundation was constructed by the first week of May. The Planning Board met and approved an incomplete shoreland

zoning application with multiple conditions still needing conclusion, such as SFMO permits, before Town permits could be issued. In mid-May, a local professional engineer took over the review to certify the building plans and applied for the needed permits from the SFMO. SFMO permits were approved and we issued the Town permits.

Relocating and expanding the Islesford Co-Op store, paving the road and parking, and some other groundwork went smoothly. There was a lot of planning and figuring with the rules and it got the store and hot-dog stand in a better location with room for future expansion, provided better working access to the lobster pier, shed, and office, eased movement through the lot and increased safety in general. Mark and the Co-Op are a very innovative, effective bunch.

Installing the new colossal 30,000-gallon fire cistern on Great Cranberry ought to be a good one to watch. It's all ready to go, the tank is waiting in Goodwin's lot in Southwest Harbor. This will markedly increase firefighting capabilities.

The Planning Board recently reviewed a Land Use and Shoreland Zoning Ordinance Change to be voted on at Town meeting. This would allow old legally existing buildings to be raised to current flood plain management elevation standards and exceed building height limits a little bit in the shoreland zone if necessary. That's always been a catch-22 where the state sets height limits for structures that would prevent them from being raised to prevent flooding like required for new buildings.

Thanks to the Town Office and Board of Selectmen for all the help and support and keeping the show going smoothly despite whatever is happening backstage.

Dennis Dever  
Code Enforcement Officer, Local Plumbing Inspector

### **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 2023*

<b>Disposal System Components</b>	<b>Fee</b>		
		Non-Engineered Disposal Field	\$150
		Separated Laundry System	\$35
Complete Non-Engineered System	\$250*	Complete Engineered System	\$200*
Primitive System	\$100	Engineered Treatment Tank (only)	\$80
Alternative Toilet	\$50	Engineered Disposal Field	\$150
Non-engineered treatment tank	\$150	Miscellaneous Components	\$30
Holding Tank	\$100	First Time System Variance	\$20



Seasonal Conversion Permit	\$50	Mobile or Modular Home (factory components)	\$40
<b>Internal Plumbing</b>	<b>Fee</b>	Hook up to Public Sewer	\$10
Minimum Fee (any permit) (includes up to 4 fixtures)	\$40	Hook up to existing Subsurface System	\$10
Individual Fixtures, each, over 4	\$10	Piping relocation, no new fixtures	\$10
		Permit Transfer	\$10

\*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.

**New for 2023!** Temporary portable toilets are allowed for use for a maximum of seven days effective with the new September 2023 amended Subsurface Wastewater Rules. If said “porta potties” are needed at a site for more than seven days, then they will require written approval from the Local Plumbing Inspector.

**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



*Cranberry General Store Construction (Dennis Dever)*

## *Proposed Amendments to the Land Use & Shoreland Zoning Ordinance (Warrant Article #21)*

1. Ref. 38 MRS 439A sub. 4 to allow legally existing nonconforming structures to be raised to meet current floodplain elevation requirements and comply with Shoreland Zoning maximum height requirements. **Proposed change addition in italics.**

Excerpt from Land Use and Shoreland Zoning Ordinance 15.B. (2). And (3)

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

*The height of a structure that is a legally existing nonconforming principal or accessory structure may be raised to, but not above, the minimum elevation necessary to be consistent with the local floodplain management elevation requirement or to 3 feet above base flood elevation, whichever is greater, as long as the structure is relocated, reconstructed, replaced, or elevated within the boundaries of the parcel so that the water body or wetland setback requirement is met to the greatest practical extent. This paragraph applies to structures that:*

*(1) Have been or are proposed to be relocated, reconstructed, replaced, or elevated to be consistent with the local floodplain management elevation requirement and*

*(2) Are located in an area of special flood hazard.*

(3) The lowest floor elevation or openings of all buildings and structures, including basements, shall be elevated at least one foot above the elevation of the 100-year flood, the flood of record, or in the absence of these, the flood as defined by soil types identified as recent floodplain soils. In those municipalities that participate in the National Flood Insurance Program and have adopted the April 2005 version, or later version, of the Floodplain Management Ordinance, accessory structures may be placed in accordance with the standards of that ordinance and need not meet the elevation requirements of this paragraph.



2. Ref. 38 MRS 436A 7. A. Definition of “height” change. *Proposed change in italics.*

**Land Use and Shoreland Zoning Ordinance Section 18, Definitions, existing “Height of a Structure”:**

Height of a structure - the vertical distance between the mean original (prior to construction) grade at the downhill side of the structure and the highest point of the structure, excluding chimneys, steeples, antennas, and similar appurtenances that have no floor area.

**Proposed change:**

~~Height of a structure – the vertical distance between the mean original (prior to construction) grade at the downhill side of the structure and the highest point of the structure, excluding chimneys, steeples, antennas, and similar appurtenances that have no floor area.~~

*Height of a Structure*

*A. With respect to existing principal or accessory structures, including legally existing nonconforming structures, located within an area of special flood hazard that have been or are proposed to be relocated, reconstructed, replaced or elevated to be consistent with the minimum elevation required by a local floodplain management ordinance, the vertical distance between the bottom of the sill of the structure to the highest point of the structure, excluding chimneys, steeples, antennas and similar appurtenances that have no floor area; and*

*B. With respect to new principal or accessory structures and to existing principal or accessory structures other than those described in paragraph A. above, including legally existing nonconforming structures, the vertical distance between the mean original grade at the downhill side of the structure, prior to construction, and the highest point of the structure, excluding chimneys, steeples, antennas and similar appurtenances that have no floor area.*

(Note: Paragraph A and B above are verbatim definitions from 38 MRS 436A 7-A. “Height”.)

## *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 adjusts 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 state valuation purposes indicated the assessed values, on average, to be at approximately 97% 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)**

The LD 290 "Property Tax Stabilization for Senior Citizens" program, enacted in August 2022, **was repealed by the Maine Legislature on July 6, 2023, with an effective date of October 11, 2023.** The popularly regarded program had allowed Maine seniors 65 and older who owned a permanent residence for at least 10 years and were receiving (or eligible for) a homestead exemption, to freeze taxes at the previous year's level regardless of income. The repeal of this program means there will be no reapplication process and no need to follow-up with the Assessing Department in late August/early September, as previously communicated.

#### **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) 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 reapply 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 entitled up to a \$6,000 reduction in valuation (adjusted by the community's ratio of valuation to actual market sales) on their primary residence in the town. Application forms can be obtained in the Assessor's Office.

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

### *Islesford Harbormaster Report*

Thanks to everyone that was cooperative in following the rules of the Town dock! I did have to move some fishing gear that had been left there for a while and there will be signs on the dock to remind people of the 72-hour time limit for fishing gear. It would also be appreciated if owners of skiffs would haul out their skiffs if they're not around or if there's a forecasted storm. There are also several skiffs that get launched long before the owner is here and hauled out long after the owner is gone; left unattended they fill with water and are a general nuisance to others. Thanks for everyone's help in running a tight ship!

Islesford Harbor Master  
Jeremy Alley

### *Manset Dockmaster Report*

The Manset facility is not a public parking lot- it is privately owned by the Town of Cranberry Isles for residents and guests. There are three kinds of land vehicle parking uses, each with their own areas. Primarily there's "resident seasonal parking", "overnight guest parking", and "short term contractor or island business parking". We do not have parking for day visitors not doing island business. This may change when the new parking spaces are added.

"Resident Seasonal parking" is in assigned numbered spaces by annual permit with a numbered sticker to match the numbered parking space. There are about 121 of those. That works smoothly for the most part although a resident will sometimes mistakenly park in someone else's space and newcomers have sporadically not realized that their numbered sticker corresponds with a

same numbered space. That's generally easy to correct, if there is a sticker visible or someway to identify the owner of the car.

If you return to Manset and find someone else in your assigned space, please park to the side of the wide space at the front door to the waiting room and leave a note or call me or the Town Office. You could also park up at the "contractor/island business" area.

There are 13 or so "overnight guest parking" spaces available by permit in advance for \$10 per night. Notice in advance is required because these spaces fill up from time to time. Maxing out our guest parking happens on some weekends. In 2023 it filled several times and had overflow directed to other areas. The permit in advance system works well when used properly. However, a lot of people using guest parking inevitably don't get the pass in advance, arrive unannounced, park their car and leave it. If all the spaces have been previously permitted, then paying/ permitted guests are displaced. Then of course they sometimes just park in a resident's space. That can be a major hassle to correct and often involves a tow truck since state law now prevents police from telling us who the vehicle is registered to.

"Contractor/island business" parking is in the small, isolated lot up where the house used to be. Contractors, workers, or others with island business can use that free for a couple days or longer by permission. After a couple days the parking is subject to \$10 per day. Residents may also stage equipment or vehicles coming on or off the island there. Please let us know in advance if you plan to use that area.

The Harbormaster and other Town of Southwest Harbor officials have been directing tourist day trip Cranberry Cove ferry customers to park at our Cranberry Isles lot, which the tourists do despite a sign at the entrance directing otherwise. Every year we explain to the Harbormaster that we don't have accommodations for tourists. We had two vehicles removed by towing this season.

Underground conduits for future lighting were put in place for the parking areas back when the lot was developed but were not utilized. Yeah, it's pitch black there at night. We have placed economical motion sensing LED lights for an interim solution. We toured the lot, came up with a plan, and I mounted these lights on the boat bay building, then prototyped several wooden lighted stands that are placed where most effective around the parking area.

We installed a security camera in the waiting room- it's on 24-7, 365, not internet-dependent and sees in the dark. Not many people using or managing the Manset place really want security cameras there as we're trying to maintain an old-fashioned island living atmosphere. But lately we've had some events bordering on vandalism in the waiting room area. That situation needs to be curtailed as soon as it starts or it will progress. So, in this case video surveillance limited to a small area is helping to preserve a casual atmosphere rather than infringe upon it. It's been effective.

The dock and floats are holding their own through at least two substantial storms over the past summer season. Some of the floats are getting old and will require more and more planking repairs as time goes on. The flat faced upright granite seawall took some hits and a couple blocks fell out since last year, but it is still protecting the shoreline. Just past the west end of our property

and seawall, erosion has progressed to about four feet from the shore-road. There's an apple tree holding things together, but when it comes out, so will the side of the road.

The Southwest Harbormaster has our Town moorings on his relocation list, hoping to eventually move them from the middle of the harbor closer to our dock as openings occur. Please use these moorings when you can't meet the 12 hour tie up limit at our floats. There is a typical 48-hour limit on the moorings, but they don't get used a lot, so give a call if you need to extend that time. Chances are we can.

The old house on the Manset property, last inhabited by Marsh Insurance, then unable to acquire another user for several years, was torn down the day after Christmas 2022. It took a couple days after to load out the debris and smooth over the site and start making it ready for about 45 future parking spaces. While the vacant old house was a financial burden, unused, and probably not feasibly capable of upgrading to a modern standard, it was quite an experience to watch it come down. The place was the last of an old homestead that held well over a hundred years of family, history and lifestyle; it took about two hours to eliminate it all, witnessed by three people. Now use of the Manset facility is growing every year, parking space is at a premium everywhere, there is not enough of it, and sooner or later our Manset dock and parking will need to become a year-round operation. We are staying ahead it.



*(Dennis Dever)*

Thanks for another great season. The Downeast Windjammer Cruises crew sharing the facility are a great bunch and there is not much they can't do. It's a good time talking with people passing through and Manset is a super meeting place for Code Enforcement and Land Use projects as well. Thanks to the Town Office team and Board of Selectmen for support and guidance. Looking forward to more of the same.

Dennis Dever, Manset 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. 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

## *Game Tagging Agent Report*

The Cranberry Isles had 19 deer tagged through the tagging station at 131 Main Street on Islesford. This is the same amount as last year, interestingly enough. 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. It definitely is pretty incredible that I can be anywhere on the island and be able to tag a deer.

The 19 deer tagged were a healthy mix. The majority of deer tagged this year were from Islesford. Unfortunately, I did not log Does versus Bucks or sizes, but I remember some incredible deer being tagged this year.

I feel lucky to be able to have this position to help hunters ethically take deer and to help keep our deer populations healthy. Congratulations to all who were able to put meat in the dresser this year!

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



## *Emergency Management*

To summarize 2023, I could just as easily roll my eyes. It was an odd year. The weather was odd, the vibe of the islands was a little off kilter, things were heading back to normal, but not quite. Every step forward was followed by half a step backward. But here we are, looking ahead to 2024 with some legitimate reasons for optimism. The pandemic is yet another year passed, with folks generally learning to make adjustments and move on with living their normal lives. The store on Great Cranberry is due to open sooner rather than later. There is some new housing on GCI and new housing coming to LCI. The kids are back in school regularly and there are even some new kids here and arriving soon.

The Cranberry Isles emergency services have been moving forward with regular meetings and training. The Fire Chief and I have been collaborating to make sure that there are various training opportunities available for our island firefighters. We are fortunate to have had a couple of the younger folks step up and join the department on Islesford and even attend formal firefighter training. Hopefully we can encourage some more community involvement on Great Cranberry Island where the fire department consists of only 2 volunteers. I encourage residents to strongly consider how important it is to have a staffed fire department on GCI and what it will mean, in practical terms, if the department ceases to exist.

Maintenance on the equipment and vehicles is up to date. We are planning on some important and necessary repairs for the GCI station. The roof is in sorry condition, the ambulance bay ramp is sinking, and the porch is falling apart. Now that the cistern project is nearing completion, it is time to catch up on some of these other important projects that have been pending.

I have been trying to make the fire station on GCI more accessible to the community. We co-hosted a New Years Eve party last year and have been open at various island events. This new year, now that I am more comfortable with how things run on GCI, I will be trying to spend more time on Islesford, getting to know that community and trying to bridge the divide between the islands.

I want to thank the Select Board (Amanda Bracy, Cory Alley, and Joe Connell), Denise McCormick, Jim Fortune, Ben Sumner, Richard Howland, and Katelyn Damon for all their help this past year, easing me into this new position as Public Safety Coordinator. I feel like I have more of a handle on things, but still have a long way to go. My original hope to have Katelyn stay on as a deputy Public Safety Coordinator did not go as planned, but I find I am working my way through most of the things I need to do and I appreciate all the help that I was given.

I am hopeful that this next year will bring even more progress and growth for both myself and the Cranberry Isles emergency services as we explore ways to move forward with the best plans for a sustainable future.

Respectfully submitted,

Sharon Morrell  
TCI Public Safety Coordinator



## *Cranberry Isles Rescue Service Report*

The Cranberry Isles Rescue Service has had a challenging year, much the same as everyone else. We responded to 10 emergency calls (8 on Islesford and 2 on GCI) as of 12/4/23. Katelyn Damon has stepped down as Service Chief after many years of service and I have picked up the reins, mostly by default. Over the next year I hope we will be able to explore what options are available to us as a service and as a community to make it possible to sustain the service and provide the islands with EMS responses. This is becoming more and more of a challenge with so few members and qualified providers on the islands. Currently, the CIRS roster includes 9 people (8 EMTs, 1 driver) however only 4 of the EMTs live on the islands full time, year-round (3 on Islesford, 1 on GCI). This is a stressful situation, with a lot of weight on very few shoulders, for the caring and dedicated folks who endeavor to provide EMS to our community.



*(Gloria Delsandro)*

In order to support our dedicated crew and encourage their growth and development, we were able to make it possible for several of our crew members to attend the Samoset EMS Conference this year. The conference is an excellent experience that offers invaluable training and networking opportunities for our members. It has been several years since circumstances have made it possible for us to send representative members and I am very glad that we were able to make it

happen this year. Also, we have added new medications to our inventories that our EMTs are qualified to administer. We now carry Naxalone (narcan) and breathing treatment medications.

Even with all the challenges, I am proud to say that CIRS has made a real difference in the lives of people who needed us. If you have any interest or are even just curious about what is involved in being an EMT or emergency responder, or just volunteering in general, please reach out. I would be happy to talk to you about what we do, and how you could be involved. This is a community organization, and it needs community involvement if it is going to succeed. I can be contacted at [publicsafety@cranberryisles-me.gov](mailto:publicsafety@cranberryisles-me.gov), or call/text (717) 275-2993.

Thank you for your continued support,

Sharon Morrell, CIRS Chief

## *Islesford Volunteer Fire Department Report*

2023 was a relatively quiet year for the Islesford Volunteer Fire Department (IVFD). It was a year of transitions as we said goodbye to Katelyn Damon as our public safety coordinator. I spoke at length about that in last year's report. Sharon Morrell, who has taken over the position, has hit the ground running. I have been working closely with her so we can continue to build on all of the incredible work Katelyn did for the Department.

We had several well attended trainings throughout the year, including a mock call at the Ashley Bryan School. I am incredibly grateful to Shippen Savage and Whit Chaplin, who attended a fire school over the winter and spring. The program was similar to the Hancock County Fire Academy, that several of our members have attended over the years, and was hosted by Mount Desert Fire. Shippen and Whit learned valuable skills needed to be an effective firefighter. With the lack of younger people on our department it is wonderful that these two young men have stepped up to join. They are the future of our town and our department. I really want to encourage anybody that lives in this town to join the department. It does not matter your age, gender, or skill set, there is a role for you to fill. Everyone is an asset in one way or another. It is a great and rewarding experience to be involved with, and part of, such an integral part of this town. Wishing everybody a safe year in 2024.

Thank you, Richard Howland

## *Great Cranberry Island Volunteer Fire Department Report*

After the excitement at the end of 2022, it was a relief that 2023 was a much quieter year for the Great Cranberry Fire Department. The biggest piece of news is the arrival of the cistern which finally made it on the island at the very end of the year. We are hoping to have it installed and operational soon. The cistern will be an enormous asset to our department.

We held a very well attended training at Newman and Gray Boat Yard. Josh Gray gave both island departments a tour of the yard and we were able to view all of the hazardous areas and make a pre-plan in case there is ever an emergency event there. It is always good to be prepared for something before it happens, so we are very thankful we were able to do that. I want to acknowledge Mark Alley; he has been incredibly dependable and always there when needed. He has done everything from taking the trucks off island to have the hoses tested, to checking on things at the station during power outages. We are extremely fortunate to have him on the department.

I know there are quite a few new people who have moved to Great Cranberry as year-round residents. I would like to encourage them to stop by and learn more about the department. I am happy to speak to anybody, anytime about what we do or answer any questions. If you are interested in joining, please reach out to myself or Sharon Morrell. We would be more than happy to have you as a member of the department. It does not matter your gender, age, or skill level, everybody is welcome. I look forward to serving the town in 2024. Please stay safe.

Thank You, Richard Howland

**Municipal Officers' Certification of Official Text of a Proposed Ordinance  
[30-A M.R.S.A. § 3002(2)]**

To the Town Clerk of the Town of Cranberry Isles

We hereby certify to you that the document to which we have affixed this certificate is a true copy of the official text of an ordinance entitled **Town of Cranberry Isles Fireworks Ordinance**, which is to be presented to the voters for their consideration on **March 16, 2024**.

Pursuant to 30-A M.R.S.A. § 3002(2), you will retain this copy of the complete text of the ordinance as a public record and make other copies available for distribution to the voters, and you will ensure that copies are available at the town meeting/polling places on the day of the vote.

Dated: February 6, 2024

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Town Selectmen

## **TOWN OF CRANBERRY ISLES FIREWORKS ORDINANCE**

The purpose of this Ordinance is to prohibit the sale and restrict the use of consumer fireworks to ensure the safety of the residents and property owners of the Town of Cranberry Isles, and of the general public.

### **Section 1. Authority**

This Ordinance is adopted pursuant to and consistent with the Municipal Home Rule Powers as provided for in Article VIII, Part 2, Section 1 of the Constitution of the State of Maine and Title 30-A M.R.S. § 3001, and the provisions of 8 M.R.S. § 223-A.

### **Section 2. Definitions**

The following words, terms and phrases, when used in this Ordinance, shall have the same meanings ascribed to them as in 8 M.R.S. § 221-A, as may be amended from time to time, except where the context clearly indicates a different meaning:

**Consumer Fireworks.** "Consumer fireworks" has the same meaning as in 27 Code of Federal Regulations, Section 555.11 or subsequent provision, but includes only products that are tested and certified by a 3rd- party testing laboratory as conforming with United States Consumer Product Safety Commission standards, in accordance with 15 United States Code, Chapter 47. "Consumer fireworks" does not include the following products:

- A. Missile-type rockets, as defined by the State Fire Marshal by rule;
- B. Helicopters and aerial spinners, as defined by the State Fire Marshal by rule; and
- C. Sky rockets and bottle rockets. For purposes of this definition, "sky rockets and bottle rockets" means cylindrical tubes containing not more than 20 grams of chemical composition, as defined by the State Fire Marshal by rule, with a wooden stick attached for guidance and stability that rise into the air upon ignition and that may produce a burst of color or sound at or near the height of flight.

Note: The products listed above in subsections A, B, and C are illegal to sell, use or possess in Maine except by State licensed pyrotechnicians as part of a permitted fireworks display.

**Fireworks.** "Fireworks" means any:

- A. Combustible or explosive composition or substance;
- B. Combination of explosive compositions or substances;
- C. Other article that was prepared for the purpose of producing a visible or audible effect by combustion, explosion, deflagration or detonation, including blank cartridges or toy cannons in which explosives are used, the type of balloon that requires fire underneath to propel it, firecrackers, torpedoes, skyrockets, roman candles, bombs, rockets, wheels, colored fires, fountains, mines, serpents and other fireworks of like construction;
- D. Fireworks containing any explosive or flammable compound; or
- E. Tablets or other device containing any explosive substance or flammable compound.

The term "fireworks" does not include consumer fireworks or toy pistols, toy canes, toy guns or other devices in which paper caps or plastic caps containing 25/100 grains or less of explosive compound are used if they are constructed so that the hand can not come in contact with the cap when in place for the explosion, toy pistol paper caps or plastic caps that contain less than 20/100 grains of explosive mixture, sparklers that do not contain magnesium chlorates or perchlorate or signal, antique or replica cannons if no projectile is fired.

### **Section 3. Sale of Consumer Fireworks Prohibited**

No person shall sell or offer for sale consumer fireworks within the Town of Cranberry Isles

### **Section 4. Consumer Fireworks Use Permit Required**

A person must first obtain a consumer fireworks use permit from the Town of Cranberry Isles before using consumer fireworks.

An application for a permit must be filed with the Town of Cranberry Isles at least 1 week prior not including weekends before the proposed date of use to include, at a minimum, the name and address of the applicant, date of application, date of proposed use, hours and duration of use, location of use, written permission of landowner, if location is not on land written permission from the Town is required, and signature of applicant. No permit may be issued to an applicant who is less than 21 years of age.

The Town may issue a permit if it is found that the use meets the following requirements and will not create a fire danger, a danger to the persons at the location of the anticipated use, or a danger to the general public, or danger to property.

(A) The Town assumes no liability for injuries that result from the use of consumer fireworks regardless of the status of a permit.

(B) A permit only may be issued for the following days and during the following times:

- i. July 3rd, beginning at 11:00 a.m. and ending at 10:00 p.m.;
- ii. July 4th, beginning at 11:00 a.m. and ending at 12:30 a.m. the following day;
- iii. December 31st, beginning at 11:00 a.m. and ending at 12:30 a.m. the following day;
- iv. January 1st, beginning at 11:00 a.m. and ending at 10:00 p.m.

**Rain Date determined at the discretion of the Board of Selectmen**

### **Section 5. Acts Prohibited by State Law**

Pursuant to 8 M.R.S. § 223-A, as may be amended from time to time, a person may not knowingly procure, or in any way aid or assist in procuring, furnish, give, sell or deliver consumer fireworks for or to a person under 21 years of age; or allow a person under 21 years of age under that person's control or in a place under that person's control to possess or use

consumer fireworks. A person under 21 years of age may not purchase, use or possess consumer fireworks within the State or present to a person licensed to sell consumer fireworks any evidence of age that is false, fraudulent or not actually the person's own for the purpose of purchasing consumer fireworks.

#### **Section 6. Violation and Enforcement**

(a) Penalty for sale violation. Any person who sells consumer fireworks in violation of the provisions of this Ordinance shall commit a civil violation punishable by a penalty of one thousand dollars (\$1,000.00) plus attorney's fees and costs, to be recovered by the Town of Cranberry Isles for its use. Each day such violation occurs or continues to occur shall constitute a separate violation.

(b) Penalty for use violation. Any person who uses consumer fireworks in violation of the provisions of this Ordinance shall commit a civil violation punishable by a penalty of two hundred dollars (\$500.00) plus attorney's fees and costs, to be recovered by the Town of Cranberry Isles for its use. Each day such violation occurs or continues to occur shall constitute a separate violation.

(c) In the event of a violation, a member of the Cranberry Isles Select Board will contact the Hancock County Sheriff as needed for enforcement.

**Seizure & disposal of consumer fireworks.** The Town may seize consumer fireworks that the Town has probable cause to believe are used in violation of this Ordinance and shall forfeit seized consumer fireworks to the State for disposal.

#### **Section 7. Exception**

This Ordinance does not apply to a person issued a fireworks display permit by the State of Maine pursuant to 8 M.R.S. § 227-A. Display has the same meaning as in 8 M.R.S. § 221-A(3).

#### **Section 8. Severability**

In the event that any section, subsection or portion of this Ordinance shall be declared invalid by a court of competent jurisdiction, the remaining portions shall continue in full force and effect.

#### **Section 9. Effective Date**

This Ordinance shall become immediately effective upon approval at 2024 Town Meeting.



## *Cranberry Isles School Report*

The 2023-2024 school year began with our move back into the Ashley Bryan School after being at the Longfellow School on Great Cranberry for the past two years. Our fall was filled with adventures. The Cranberry Isles School continued our strong relationship with the TLC; we began weekly book clubs, as well as Friday morning exercises, and sometimes dance parties, with Douglas Cornman. We traveled to the Inter-Island Event on Frenchboro, with our Teaching and Learning Collaborative friends from Isle au Haut, Chebeague, Monhegan and Cliff Island, and also reconnected with our TLC friends on the Fall Field Trip which was held at Camp Wavus in Jefferson, Maine where we hiked, biked, played and danced. This winter we are looking forward to our ski trip at Black Mountain, and in the spring we will travel to Schoodic Institute for our spring field trip with The TLC.

### **Cranberry Isles School Enrollment as of 12/31/2023:**

**Grade K: 1 Grade 1: 2 Grade 2: 2 Grade 3: 0 Grade 4: 1 Grade 5: 3**

### **Middle School/High School Enrollment as of 12/31/2023:**

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

### **Attending schools:**

Mount Desert Elementary School, Mount Desert High School, Hancock County Technical Center, Blue Hill Harbor School, Kents Hill School, Linden Hall

### **Cranberry Isles School Staff 2023-2024**

Teaching Principal: Gloria Delsandro

Teacher/Special Education: Eric Tonkery

Guidance: Kristin Eberdt

Art: Kaitlyn Miller

Movement/Puppetry: Lelania Avila

Writing MTSS: Amy Philbrook

Reading MTSS: Lindsay Eysnogle

Occupational Therapy: Jenny Byrne

Speech/Language Services: Dot Com Speech Services

Nurse: Cathi Goebel

Jim Amuso: Grounds - Ashley Bryan School

Katya Morcasky: Custodial- Ashley Bryan School

Ric Gaither: Grounds - Longfellow School

Ingrid Gaither: Custodial - Longfellow School

MS-HS Liaison: Georgia Howland

**Cranberry Isles School Board:** Many thanks to Amy Palmer, Board Chair, Cari Alley and Audrey Noether 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 some pre-work to be completed at The Longfellow School in order for the mold remediation work to be completed on site, and some repairs to the furnace, and our sprinkler system at The Ashley Bryan School are upcoming. We are looking to do a facility needs assessment in both schools to help support and guide long term maintenance and weatherization of both schools.

**Curriculum and Instruction:** The Cranberry Isles School continues the work begun in the past



of developing a robust Multi-Tiered System of Support for our students, which was known previously as Response to Intervention. We work closely with Rhonda Fortin, the Director of Teaching and Learning for grades PK-6, as well as with Math Instructional Coach Kate St Denis, and Literacy Instructional Coach, Lyndsay Eysnogle to prepare and provide instruction tailored to student's current academic needs. Students continue to take the NWEA test in the fall and spring, which combined with our other progress monitoring measures, helps guide us as we work to differentiate for our students.

**Community Connections:** The Cranberry Isles School is so very fortunate to have such strong support from our community. We have begun hosting community events such as The Kids Cafe, as well as an Open House that included a puppet show performance by our students. We also will be hosting a Coffee and Conversation time in early January to provide the community with some time to provide feedback and ask questions about our budget.

**School Partnerships:**

The Cranberry Isles School continues to work closely with the Outer Island Teaching and Learning Collaborative and Maine Seacoast Mission. We also are so very grateful to participate in our partnership with Islesford Boatworks in the fall and spring this school year when the warmer weather returns.



*(Gloria Delsandro)*

Respectfully submitted,  
Gloria Delsandro

<i>Cranberry Isles School Department</i>	<b>22-23 Actual Receipts</b>	<b>23-24 Current Budget</b>	<b>23-24 Anticipated Receipts</b>	<b>24-25 Proposed Budget</b>	<b>\$ Difference</b>	<b>% Difference</b>	<b>School Committee Approved 2/2/2024</b>
<b>Fund Balance</b>							<b>Notes</b>
Carryover	363,845	210,638	409,146	225,381	14,743	7.00%	Caryover Saved = \$50K
<b>Revenues</b>							
Miscellaneous/ Rent	11,000	5,000	7,150	7,800	2,800	56.00%	
Transfer from Tuition Reserve	25,000	-	-	-	-	-	
State Subsidy	82,908	50,000	38,578	53,000	3,000	6.00%	Prelim. Figure
<b>Property Taxes</b>							<i>Increase per \$100,000 valuation</i>
Town Appropriation	643,590	671,948	671,948	669,655	(2,293)	-0.34%	<b>-\$1.16</b>
<b>Articles 14L, 14M &amp; 14N</b>	<b>EPS &amp; Additional Local Funds Articles</b>			<b>\$669,655</b>			

<i>Total Revenues</i>	1,126,343	937,586	1,126,822	955,836	18,250	1.95%
	<b>22-23 Actual Expend.</b>	<b>23-24 Current Budget</b>	<b>23-24 Anticipated Expend.</b>	<b>24-25 Proposed Budget</b>	<b>\$ Difference</b>	<b>% Difference</b>
<i>Total Expenditures</i>	717,196	937,586	851,441	955,836	18,250	1.95%
<b>Article 14O</b>	<b>Total Expenditures</b>			<b>\$955,836</b>		

<b>Total Expenditures by Category</b>	<b>22-23 Actual Expend.</b>	<b>23-24 Current Budget</b>	<b>23-24 Anticipated Expend.</b>	<b>24-25 Proposed Budget</b>	<b>\$ Difference</b>	<b>% Difference</b>	<b>Explanation</b>
<b>Regular Instruction</b>							
Teacher Salaries 3-8	60,980	87,081	116,276	122,882	35,801	41.11%	1 Teacher & Specials
Literacy Interventionist/Ed. Tech.	-	16,586	8,700	16,000	(586)	-3.53%	Part Time Position
Substitutes	250	6,000	12,500	12,500	6,500	108.33%	\$125/day
Benefits - Tchrs. - 3-8	4,750	8,145	6,884	7,275	(870)	-10.68%	Incl. 5.29% Retirement & Medicare
Benefits - Ed Tech	-	982	515	947	(35)	-3.56%	
Benefits - Subs/Tutors	16	459	740	740	281	61.22%	
BC/BS: Teachers 3-8	1,331	24,089	27,856	30,641	6,552	27.20%	10% Rate Increase
BC/BS: Ed Tech	-	12,044	-	10,214	(1,830)	-15.19%	
Deductible Coverage & Fees	1,278	1,600	1,920	1,920	320	20.00%	
Tuition Reimb.: Taxable & Non	830	4,500	3,500	4,500	-	-	3 - 3 credit course
Unemployment	-	-	-	-	-	-	
Worker's Comp. Insurance	-	-	-	-	-	-	
Other Prof. Svcs.: Counsel, etc	-	-	-	-	-	-	
Repairs & Maint: Equipment	-	100	100	100	-	-	
Staff Travel	3,186	13,000	13,720	17,500	4,500	34.62%	Incl Specials/Off Island Staff Travel
Teaching Supplies	2,001	3,000	3,000	3,000	-	-	
Books & Periodicals	-	2,000	2,000	2,000	-	-	
Equipment	806	1,000	1,000	1,000	-	-	
Dues, Fees, Conf.	-	600	600	600	-	-	
Miscellaneous	-	1,250	1,250	1,250	-	-	Dir Dep Fees, Misc.
Special Academic Programs	-	4,000	4,000	8,800	4,800	120.00%	TLC-Boatworks
Teacher Salary K-2	62,617	-	-	-	-	-	
Boat Monitor	5,000	5,000	5,000	5,000	-	-	
Benefits - Tchrs. - K-2	3,382	-	-	-	-	-	Incl. 5.29% Retirement & Medicare
Benefits - Boat Monitor/Schl Care	263	265	265	265	-	-	
BC/BS: Teachers K-2	21,534	-	-	-	-	-	
Deductible Coverage	-	1,600	-	-	(1,600)	-100.00%	
Teaching Supplies - K-2	739	2,000	2,000	2,000	-	-	
Books & Periodicals - K-2	238	2,000	2,000	2,000	-	-	
Dues, Fees, Conf. - K-2	-	250	-	-	(250)	-100.00%	
Safety Factor Contingency	-	8,000	8,000	8,000	-	-	
Tuition:Reg Second/Tsfr to Reserve	117,020	158,244	119,700	125,685	(32,559)	-20.58%	23-24 (8+1 Actual)/24-25 (8)& 1 Ex
<i>Total Regular Instruction</i>	286,218	363,795	341,526	384,819	21,024	5.78%	5% Tuit. rate incr. proj.
<b>Article 14A</b>	<b>Regular Instruction</b>			<b>\$384,819</b>			

	22-23 Actual Expend.	23-24 Proposed Budget	23-24 Anticipated Expend.	24-25 Proposed Budget	\$ Difference	% Difference	Explanation
<b>Special Education</b>							
Salaries - Tchr. - Res. Rm.	19,745	33,629	29,636	31,629	(2,000)	-5.95%	40% minus Local Entitlement Grant
Salaries - Ed. Tech. - Res. - Elem	10,513	16,586	-	16,000	(586)	-3.53%	50% Ed. Tech.
Benefits - Tchr. - Res. Rm.	1,051	1,991	1,755	1,872	(119)	-5.98%	
Benefits - Ed. Tech. - Res-Elem	160	982	-	-	(982)	-100.00%	
BC/BS: Teachers Res Rm	8,017	9,650	9,285	10,214	564	5.84%	10% Rate Increase/40% Time
BC/BS: Ed. Tech. - Res Rm	-	12,044	-	10,000	(2,044)	-16.97%	
Deductible Coverage	-	800	640	640	(160)	-20.00%	
Tuition: Spec. Ed. / Reserve	5,000	3,500	3,500	3,500	-	-	\$3,500 Local / AOS maxed
Teaching Supplies	527	500	500	500	-	-	
Books & Periodicals	92	500	500	500	-	-	
Equipment	40	200	200	200	-	-	
Dues, Fees, Conf.	7	100	100	100	-	-	
Spec Svcs Assessment/AOS	13,401	14,687	14,687	14,554	(133)	-0.91%	
Prof. Svcs.: Therapy/Counsel.	200	1,200	500	1,200	-	-	
Other Prof. Svcs. - Speech	16,423	18,000	17,500	18,000	-	-	
Other Prof. Svcs. - OT	5,694	1,000	6,000	6,500	5,500	550.00%	
Other Prof. Svcs. - PT	-	1,000	500	1,000	-	-	
Dues & Fees - Same Goal	82	150	100	150	-	-	
Tuition Surchge - Sp Ed - Secon	2,868	10,000	10,000	10,000	-	-	Spec Ed Tuit. Surcharges- HS & MDES
Salaries: Ed. Tech. - Secondary	3,721	27,000	10,000	27,000	-	-	
Benefits: Ed. Tech. - Secondary	197	1,598	592	1,598	-	-	
BC/BS: Ed. Tech. - Secondary	687	15,000	10,000	15,000	-	-	
Deductible Coverage - Second.	-	1,600	800	1,600	-	-	
Prof. Svcs. - Speech - Second.	-	-	-	-	-	-	
Prof. Svcs.: OT - Secondary	-	1,000	500	1,000	-	-	
Prof. Svcs.: PT - Secondary	-	1,000	500	1,000	-	-	
Summ Schl (Spec): Salaries	3,500	3,500	3,500	3,500	-	-	
Summ Schl (Spec): Benefits	177	207	207	207	-	-	
<i>Total Special Education</i>	92,102	177,424	121,502	177,464	40	0.02%	
<b>Article 14B</b>	<b>Special Education</b>			<b>\$ 177,464</b>			
<b>Article 14C</b>	<b>Career &amp; Technical Education</b>			<b>\$ -</b>			

## Other Instruction

<b>Co-Curricular</b>							
Co-Curricular: Stipends	2,428	3,600	3,600	3,600	-	-	Overnight Chaperones
Co-Curricular: Benefits	152	214	214	214	-	-	
Fine Arts Perform/Enrichment	-	200	200	200	-	-	
Supplies	-	200	200	200	-	-	
Special Boats - E/C	-	1,000	1,000	1,000	-	-	
Wellness Incentives: Misc.	481	500	500	500	-	-	
Athletic Stipends	-	3,000	3,000	3,000	-	-	
Athletic Benefits (Med./SS)	-	230	230	230	-	-	
Athl: Prof Svcs.Swim/Sports	1,100	1,200	120	1,200	-	-	Swim Lessons & Sports
Athletic: Misc. Exp.	-	1,000	1,000	1,000	-	-	
<i>Total Co-Curricular</i>	4,161	11,144	10,064	11,144	-	-	
<b>Article 14D</b>	<b>Other Instruction</b>			<b>\$ 11,144</b>			

## Student & Staff Support

<b>Guidance</b>							
Salaries: Guidance	5,940	6,423	6,557	7,041	618	9.62%	10%
Benefits: Guidance Counsel.	321	381	388	417	36	9.45%	
Supplies	-	100	100	100	-	-	
<i>Total Guidance</i>	6,261	6,904	7,045	7,558	654	9.47%	
<b>Health Services</b>							
Other Prof. Svcs.: Nurse	1,401	1,500	1,750	1,750	250	16.67%	5hrs/month
Supplies	196	200	200	200	-	-	
Dues, Fees, Conf.	-	-	-	-	-	-	
<i>Total Health Services</i>	1,597	1,700	1,950	1,950	250	14.71%	

	22-23 Actual Expend.	23-24 Current Budget	23-24 Anticipated Expend.	24-25 Proposed Budget	\$ Difference	% Difference	Explanation
Improvement of Instruction							
Curric & Tech Assessm/AOS	11,663	13,046	13,046	13,726	680	5.21%	Part of Supt's. Office Assessment
Mentor Stipend	4	-	-	-	-	-	
Benefits - Mentor Stipend	1	-	-	-	-	-	
Curriculum Dev & Certif.	84	120	144	200	80	66.67%	
Total Improve. Of Instruction	11,752	13,166	13,190	13,926	760	5.77%	\$20/student
Library & Audio Visual							
Supplies	-	-	-	-	-	n/a	Trade Books incl.
Books & Periodicals	82	250	250	250	-	-	
Total Library & AV	82	250	250	250	-	-	
Technology							
Professional Svcs.	2,000	2,000	2,000	2,000	-	-	Contracted w/ district for addtl svcs
Svc. Agreeem./Maint./Repairs	118	1,000	1,000	1,000	-	-	
Software	596	1,500	1,500	1,500	-	-	ALEKS/Reading A-Z Site Licenses
AOS Software/Site Licenses	930	2,000	2,000	3,582	1,582	79.10%	
Equipment - Tech. Related	1,574	6,400	5,000	2,000	(4,400)	-68.75%	
Dues/Fees	8	-	-	-	-	-	
Total Technology	5,226	12,900	11,500	10,082	(2,818)	-21.84%	
Article 14E	Student & Staff Support			\$ 33,766			
System Administration							
Office of Superintendent							
Assessment: Administration	16,295	15,465	15,465	15,295	(170)	-1.10%	Cranb's Share of AOS #91 = 1.82% Decr. of .11% from 1.93% in 23-24
Total Office of Supt.	16,295	15,465	15,465	15,295	(170)	-1.10%	
School Committee							
Stipends: School Committee	1,750	1,750	1,750	1,750	-	-	
Benefits: School Committee	134	135	135	135	-	-	
Prof. Svcs.: Legal & Audit	5,318	6,000	6,000	6,000	-	-	
Advertising	1,728	1,200	1,000	1,200	-	-	
Dues / Fees / Conferences	164	500	500	500	-	-	
Total School Committee	9,093	9,585	9,385	9,585	-	-	
Article 14F	System Administration			\$ 24,880			
School Administration							
Office of Principal							
Principal's Salary	44,032	38,129	37,082	39,492	1,363	3.57%	40% time
High School Liason Salary	7,055	7,327	8,033	8,628	1,301	17.76%	Incl. 5.29% Retirement & Medicare
Benefits - Principal	2,512	2,258	2,196	2,338	80	3.54%	
Benefits - High School Liason	540	561	614	660	99	17.65%	10% Rate Incr. / 40% Time
BC/BS: Principal	9,489	9,650	9,286	10,214	564	5.84%	
Deductible Coverage	-	800	640	640	(160)	-20.00%	1 - 3 credit course (Pro-rated) Payment 4 of 5
Tuition Reimb.	-	500	500	500	-	-	
Rental - Copier Lease	687	687	687	687	-	-	Travel
Staff Travel	300	350	350	700	350	100.00%	
Office Supplies / Postage	478	600	600	600	-	-	
Dues / Fees / Conferences	67	400	400	1,000	600	150.00%	
Miscellaneous	1,251	1,000	1,200	1,400	400	40.00%	
Total Office of Principal	66,412	62,262	61,588	66,859	4,597	7.38%	
Article 14G	School Administration			\$ 66,859			

**Transportation and Buses**  
**Student Transportation**

	<b>22-23 Actual Expend.</b>	<b>23-24 Current Budget</b>	<b>23-24 Anticipated Expend.</b>	<b>24-25 Proposed Budget</b>	<b>\$ Difference</b>	<b>% Difference</b>	<b>Explanation</b>
Repairs & Maint - Schl Car	213	1,000	750	1,000	-	-	Barge Fee & Repairs
Room & Board - Secondary	8,175	21,600	21,600	21,600	-	-	\$150/Week
Student Transp Purch - Elem.	7,232	15,000	13,720	15,000	-	-	Transp fr Longfellow to ABS
Student Transp Purch - Sec.	4,155	20,000	13,720	20,000	-	-	
Fuel	269	500	500	500	-	-	
<i>Total Transportation</i>	20,043	58,100	50,290	58,100	-	-	
<b>Article 14H</b>	<b>Transportation &amp; Buses</b>			<b>\$ 58,100</b>			

**Facilities Maintenance**  
**Operation & Maint. Of Plant**

Salaries: Custodians	6,972	12,400	12,516	13,480	1,080	8.71%	11 hrs/wk(8-Schl in use/ 3-Other schl)
Benefits - Custodians	533	950	958	1,031	81	8.53%	
Purch Svcs - Caretaker	2,400	-	4,800	4,800	4,800	100.00%	
Insurance: Building/Equip.	3,464	3,810	4,081	4,693	883	23.18%	
Telephone	3,589	4,600	4,200	4,600	-	-	
Supplies	1,746	1,000	1,000	1,000	-	-	
Electricity	3,444	4,500	4,500	5,000	500	11.11%	
Heating Oil/ Propane	13,768	20,000	18,000	20,000	-	-	
Equipment	2,879	1,000	1,000	1,500	500	50.00%	
Dues / Fees / Conferences	-	200	200	200	-	-	
Miscellaneous	28	2,000	2,000	2,000	-	-	
Transfer to Maintenance Reserve	2,000	2,000	2,000	2,000	-	-	
Repairs & Maint - Bldgs.	11,829	9,900	9,900	10,000	100	1.01%	
Repairs & Maint - Grounds	958	3,500	3,500	3,500	-	-	
Repairs & Maint - Equipment	-	-	-	-	-	n/a	
<i>Total Oper. &amp; Maint.</i>	53,609	65,860	68,655	73,804	7,944	12.06%	
<b>Capital Outlay</b>							
Land & Improvements	4,075	-	-	-	-	-	Painting/Heat Pump/Air Quality Foundation Work/Windows
Buildings	21,240	68,000	68,000	125,000	57,000	83.82%	
Equipment (Encumbered)	48,000	-	-	-	-	-	
<i>Total Capital Outlay</i>	73,315	68,000	68,000	125,000	57,000	83.82%	
<b>Article 14I</b>	<b>Facilities Maintenance</b>			<b>\$198,804</b>			

**Debt Service**

Interest	4,934	15,475	15,475	-	(15,475)	-100.00%	Debt Paid off in 2023-24
Principal	66,096	55,556	55,556	-	(55,556)	-100.00%	
<i>Total Debt Service</i>	71,030	71,031	71,031	-	(71,031)	-100.00%	
<b>Article 14J</b>	<b>Debt Service &amp; Other Commitments</b>			<b>\$ -</b>			
<b>Article 14K</b>	<b>All Other Expenditures</b>			<b>\$ -</b>			

*Projected Reserve Balances (6/30/24):*

<i>Tuition Reserve</i>	\$	38,264
<i>Special Education Reserve</i>	\$	94,514
<i>Maintenance Reserve</i>	\$	10,000



## *Cranberry Isles Education Fund*

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

The Cranberry Isles Education fund (CIEF) supports the educational efforts of full-time residents of the Cranberry Isles. The CIEF is a fund of the Maine Community Foundation (MCF), a 501(c)3 charitable organization, with offices located in Ellsworth, Maine.

A volunteer committee of Cranberry Isles residents handles grant award decisions, whereas the funds, accounting, and reporting are handled by the MCF. The committee meets annually in June, and sometimes in the fall. In 2023 we met in June and awarded 4 scholarships, totaling \$10,000, directly to colleges (2) and high schools (2). We did not meet in the fall as our allotted funds were expended through spring awards.

Applications are available at the GCI Library and the Islesford Library. The deadline for applications is June 1<sup>st</sup> and, if funds remain and MCF approves, applications may be submitted in the fall by October 1<sup>st</sup>. Completed applications can be either given to a board member or mailed to P.O. Box 268, Islesford, Maine 04646.

The CIEF recognizes that the need for funds for educational opportunities occurs throughout the lives of every resident. The CIEF welcomes applications from, or on behalf of, any resident regardless of age, and for a wide variety of educational programs including courses, seminars, secondary schools, colleges and post-graduate studies, summer school classes, and technical or job related training. The committee strongly encourages any and all applications which are felt to meet the criteria below:

The award eligibility criteria are: (Applicants must meet two of the three listed)

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

We thank you for your ongoing support. Donations continue to be most welcome and should be sent to: Maine Community Foundation, ATTN: CIEF, 245 Main Street, Ellsworth, ME. 04605. Please write "CIEF" in the memo line of your check. Your gift will be tax deductible to the full extent allowed by law. Feel free to contact committee members listed below with any questions you may have.

Respectfully submitted, Dan Field, Chair; Ingrid Gaither, Nanette Hadlock, and Serena Spurling. (The committee would welcome a couple of new members; if interested, contact any current member.) Thank you.



## *Cranberry Isles Health Committee*

This year we arranged the Dental Clinics as well as Flu and Covid Vaccine Clinics. We were introduced to Simone Babineaux, the new nurse with the Maine Sea Coast Mission. Simone is the nurse who administered the shots for the clinics. We would like to thank the Maine Sea Coast Mission for their help in not only providing a nurse to give the shots but for arranging the ordering and pick up of the shots themselves. Especially the covid shots as they were very difficult to come by. Thank you to the Town of Cranberry Isles for your support.

If anyone has an idea of how we can help with the ongoing health of our town, please let us know.

Respectfully Submitted  
Serena Spurling  
Cindy Thomas

## *Cranberry Isles Ladies Aid Society*

The Cranberry Island Ladies Aid Community Center remains an important part of island life, providing space for community members to gather for a variety of reasons and events. As always, the Aid building is open 24/7 and available to all island folks. Drinking water, fridge and freezer space, heated kitchen with cook stove, and bathroom are deeply appreciated during storms and power outages.

Following is a list of activities held at the Aid building and grounds in 2023: 2 Dental clinics, Tuesday Game nights, St. Patrick's Day dinner, Vaccine clinics, Election Days/Voting, Memorial Day dinner, End of school year celebration, July 4th picnic w/Squeeze Box Stompers Band, Sam King poetry reading, Ladies Aid Fair, Kathy Graven book reading, Harvest Supper Community Thanksgiving dinner, Ladies Aid Holiday Craft fair, Christmas Eve church supper and Santa visit.

The Town's continued financial support helps to ensure that the Aid buildings and grounds are maintained and available for all the community's needs.

Thank you,  
Colleen Bunker – President  
Barbara Meyers - Vice President, Joe Connell – Treasurer, Sharon Morrell – Recording Secretary

## *Cranberry Isles Realty Trust*

Cranberry Isles Realty Trust (CIRT) has been helping to develop affordable year-round housing on the islands of Islesford and Great Cranberry for over 25 years and made tremendous strides in 2023. In August, CIRT installed two new rental homes on Great Cranberry, built from modules that were barged over to the island. Final construction details were finished in time for two new families to move in by year's end.

On Islesford, CIRT has contracted with the Egglestons to purchase their two properties, pending the very likely approval later this winter of a Maine Housing Authority award to help defray about half the cost of the purchase and renovation. The Egglestons are longtime seasonal residents of Little Cranberry who wanted their properties to be used solely for year-round housing. Those properties will be converted into four more year-round affordable rental units in 2024. Plans

have been developed and island contractors have already been engaged to get work underway likely by spring or early summer.



*(Janet Hook)*

Once that work is completed and all new units are occupied, we calculate that by the end of 2024, there will be 13 CIRT-assisted houses on the Cranberries, with roughly 40 people living in them, out of a total year-round population of about 130 - 140. This means about 25% of year-round town residents will be living in CIRT-assisted houses.

To finance projects on both islands, CIRT anticipates receiving \$1,260,000 in state assistance and will contribute \$400,000 from the sale of property bequeathed to it by Bruce Komusin on GCI. In addition, CIRT initiated a capital campaign in late summer with a goal of raising \$650,000 to complete project financing. In just the first few months of the campaign, CIRT has raised about \$240,000.

Community awareness of CIRT activities was expanded at a well-attended August event on Great Cranberry to dedicate and celebrate the two new homes, as part of the CIRT Annual Meeting. Last year, Mike Comiskey of Great Cranberry retired from the CIRT board. We welcomed two new members to the board, Janet Hook of Great Cranberry and Andrei Pogany of Islesford.

After an enormously successful year in 2023 with the GCI housing project, in 2024 we will achieve more quality, affordable, workforce housing, now with the focus on Islesford. 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  
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  
Janet Hook, Great Cranberry (202) 320-7244  
Andrei Pogany, Islesford (207) 244-7408

### *Great Cranberry Island Historical Society*

The GCI Historical Society / Cranberry House enjoyed another successful year, although it was no record-setter due to unfavorable weather conditions and reduced tourist visitation to the islands. It also became increasingly difficult to find paid workers and volunteers to support our various operations, which was reflective of the entire MDI region. However, the Cranberry Explorer Golf Cart Shuttle remained busy, surprisingly breaking the annual record for rider donations. This service has proven exceedingly popular over the past ten years, serving both islanders and day trippers. It has allowed hundreds of people to view the entire island and visit the shops, who otherwise would not have had the opportunity.

The three-story building addition was finally completed after four long years, essentially doubling the size of the Cranberry House building. GCIHS paid all costs as construction proceeded. Hence, nothing was owed once the project was finished. The basement expansion resulted in a climate-controlled room to store the most sensitive historical archival materials. The second floor doubled the size of the museum artifacts display space. The top floor Arts Center added another expansive room to enable hosting either much larger events or permitting two simultaneous activities separated by a portable sliding wall partition. An Open House was held in July to dedicate the new building addition to



*School across from the present museum ca.1892 (GCIHS-Digital Archive)*

the late Cranberry House Founder and Island Philanthropist Bruce Komusin. The Cranberry House would not exist today without his previous support and vision.

Our organization continued promoting a strong sense of community, with special emphasis on family-oriented events and activities. Movies at the "Seaside Playhouse" and karaoke for adults and kids were regular year-round events. 'Big Screen' sports and entertainment events were shown on request. Other programs included beano nights, trivia game nights, guided nature trail walks, lobstering talks / demos, historical slides shows and arts / crafts exhibits. An Historical Clues Treasure Hunt contest was held during the Open House with prizes awarded. A photo exhibit / sale of the 'Aurora Borealis Night Show Over Cranberry Isles' was a huge success. We also sponsored the Annual Spring Roadside Clean-Up Day and, in conjunction with Maine Seacoast Mission, the Annual Spring Beaches Clean-Up Day. Both activities had numerous young and older volunteers participating. The Buchsbaum Family presented a beautiful slide show of their Antarctica Trip. A large 'spooktacular' Halloween Party was held in the expanded Arts Center with games and prizes. During the summer season the Kids Recreation Shack (Wini Smart Shack) was the locale of regularly scheduled kids' programs and was open daily for families' use with games and crafts available. Wrapping up the Summer Season was the Annual Volunteers Appreciation Day. This year featured a gorgeous afternoon trip up Somes Sound on the Maine Seacoast Mission's "Sunbeam".

Cranberry House hosted numerous meetings during the year, including several town-sponsored meetings. We continued to publish twice annually the "Cranberry Chronicle", the very popular newsletter which covers both GCI area historical articles and current events articles which will become the historical events of yesterday. Our varied operations this year included the ever-popular Hitty's Cafe, the Preble Marr / Johnston Museum, the Seawind Second Chance Shop, the Whale's Tale Gift Shop, the Whistler Cove and Preble Cove Trails, the Blue Heron and Samson fish and frog ponds, and the continuous summertime programs both inside and outdoors. We were also proactive with historical archives research and documentation. A summer intern from College of the Atlantic was hired for ten weeks and made great progress in this regard.

There were several other significant achievements this year. An antique rowboat shed was constructed in the Spring with private donations to house our collection of preserved rowboats, including three Chummy Spurling skiffs. An intercom speaker system was installed to connect all floors and sections of the compound. Also, a "Soundscape System", designed by two University of Maine Professors, was installed in the museum. The system continuously plays recordings made of the sounds heard on all the Cranberry Isles, both above ground and under water --voices, wildlife, boats, anchor chains, etc.-- providing a unique listening experience as visitors wander thru the museum. GCIHS also worked closely with Cranberry Isles Realty Trust (CIRT) to coordinate access of construction vehicles, and later the modular homes themselves, down our access driveway, as two new CIRT houses were constructed behind the Cranberry House. Finally, GCIHS began an aggressive grants research and application campaign to raise money for renovating the Smart Shack and upgrading the archiving computer systems.

GCIHS deeply appreciates the financial support which the Town of Cranberry Isles has provided over the years, and the great support exhibited by the residents for this extraordinary community asset.

Phil Whitney – President

## *Great Cranberry Island Library*

I'm so glad to report on another successful year! We served around 1,300 patrons and circulated over 1,000 items including books, DVD's, 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 offer two laptops, a desktop computer and a color printer/copier, a scanner, and a fax machine.

We are proud to offer the library hallway year-round to the community, offering access to a laptop, printer, copier, and laminator along with the on-going book sale and a collection of donated magazines and puzzles. The hallway is open even when the library is closed. We also offer inter-library loans, giving patrons access to library books across the state. The last few years we've partnered with the Southwest Harbor library to offer access to their digital book collection -- just ask us for the login instructions.

Thank you to all the authors, poets, and artists who share their talent at the library by offering community events. Thank you to the many volunteers who help with keeping the library open and for offering their time and talent at story and craft events. A special thank you to the library board for supporting and guiding me, for all the work on fund raisers, meetings, decision making, and the many behind the scenes roles that help make the library successful.

We receive no money 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 us.

Respectfully submitted,  
Ingrid Gaither  
Library Director

## *Islesford Boatworks*

In 2023, Islesford Boatworks continued 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. We truly appreciate the community support that has enabled us to continue and thrive over the years.

Islesford Boat in 2023 has continued its dual role as education center and community hub. Our summer boat building programs had over 100 kids, serving ages 4-16! And our community programs, such as Anna's Coffee Club, weekly music Jam and Yoga at the duck were as popular as always. We were also able to offer new programs for the community, such as rug tufting workshops in which participants this summer can carry on this craft throughout the year. As summer ended and we transitioned into fall we began our weekly school program, in which island kids come as part of their school day to learn the types of carpentry skills needed to live on a remote island community as the design and build outbuilding with Jim Amuso and Shippen Savidge. In addition, Melissa Amuso



continued her winter workshop events (a bimonthly crafting events), and Kate Savidge has been offering rug tufting lessons and support to the new crop of island rug makers.

Throughout the past year, we were able to employ 4 year-round, part-time positions for island residents. In the summer, we employed an additional 3 adults, 4 older island teens, and 2 younger island teens.

Recent storm update: Like most of the island, the Blue Duck received substantial damage in the recent storms. We are working to get the building back up and running so we can continue to run programming this spring and summer. Fortunately, when we originally negotiated our lease agreement with the Park Service, they agreed to put all of our rent into a separate pot of funds that can only be accessed to maintain and repair the Blue Duck. Hopefully this fund will go a long way to covering the recent damages costs. The Park Service has been a great partner in our endeavors to bring back the Blue Duck, and we are currently working with them to move as quickly as possible.

As always, without the town's support, we would not be able to operate, and we truly thank the community for its continued support.

Sincerely, Tony and the Boatworks Crew



*Islesford Historical Society*

*(Islesford Historical Society-Digital Archive)*

The Islesford Historical Society has had a good year, with events sharing and conserving our mutual history. On July 13 we collaborated with the Islesford Congregational Church to celebrate the anniversary of Ashley Bryan's birth. Several islanders, family, and friends read poems or told stories of Ashley interspersed with musicians' short pieces, followed by refreshments and fellowship. This may



become an annual event. The House Tour this year was at Rugged Rocks, with tours led by homeowners David and Deborah Brooks, and Ellie Miller. It is a fascinating site, carefully renovated and beautifully restored. Our Annual Meeting in August featured a well-researched, comprehensive history of Maine lobstering, from the Wabanaki to the present, by Jack Merrill. It was well attended and enthusiastically received. We continue to collect Oral Histories. We had a summerlong Raffle of two black and white prints of island life, one by Rosamond Lord and one by Matt Brown. Both were donated by Chris Sandberg.

Our expenditures this year included having copies of the Bowditch Journal IV reprinted, so now collectors can have a complete set. After such a wet Spring we discovered a mildew problem in a storage closet in the History Room. Thank you to Katelyn Damon for donating her time and skill to clean it. We had to have 10 pieces of antique military uniforms (Sanford Colson's, Faunce Bryant's and Frank D. Pullen's) professionally dry cleaned. We plan to rehome 5 of the duplicate uniform pieces with the GCIHS, which will allow more air circulation in our closet. We will be looking into a stronger dehumidifying system. We continue our membership in The History Trust, and there will be expenses to maintain our part of the digital archives.

We wish to express our gratitude to the Town and our friends and neighbors for your support and hope to see and hear from you in the coming year.

Respectfully submitted,

Gail Grandgent, President; Cindy Thomas, Vice President; Chris Sandberg, Treasurer; Ellie Miller, Secretary. Trustees: Barbara Bryant, Joy Sprague, Henry Olercek, James Dwelley, Evelyn Lindsay, Nancy Hillenburg

## *Islesford Neighborhood House Association*

The purpose of the Islesford Neighborhood House is to serve the community in educational, municipal, and cultural ways as are 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 improvement of the building, as well as coordinating events both public and private.



In August 2023 we welcomed our newest board members, Shippen Savidge, Cathy Sinnott, David Brooks, and Ron Axelrod. We said farewell with many thanks for their diligent work to Ellen Gellerstedt, Bob Keohane, Tammy Palmer and Dan Field.

We are grateful to report that in 2023 major maintenance was minimal. Our new roof has proved durable and the Neighborhood House continues to be a place for folks to gather and use the facilities year-round. Despite many power outages, several winter events have taken place in the Great Hall and the kitchen has been available for use during storms. On the horizon, we hope to procure funds in order to purchase a generator, the use of which we anticipate will provide a further level of service to our

community. The estimated cost of the generator and associated installment and operation fees is around \$15,000.

The Ladies Parlor will be our next focus as far as repairs go. There has been significant water damage both above and below the south-facing windows, a problem which may necessitate repairs to both the inside of the Parlor and the outside flashing. We intend to install a programmable light switch in the room so that energy costs may be more easily monitored.

Gym facilities remain available year-round in the upstairs of the Neighborhood House. The building continues to be used by the Ashley Bryan School for movement classes and special events. The community has collectively found creative ways to use the facilities as of late, and we welcome ideas and input from the community in regard to hosting events or general use of our Neighborhood House. We also invite the public to our Annual Meeting, which will be held in August, and to our monthly board meetings.

In closing, we express gratitude to our island communities for their continued support of our Neighborhood House. We look forward to the many opportunities to gather there in the months to come.

Respectfully Submitted,  
The Board of Trustees of the Islesford Neighborhood House Association

Amy Philbrook, President; Heather Spurling, Vice-President; Eleanor Bright, Treasurer; Ellie Miller, Secretary; Emma Fernald, Shippen Savidge, David Brooks, Cathy Sinnott, and Ron Axelrod, Trustees.

### *Islesford Neighborhood House Library*

I'm happy to report the school children have resumed coming to the library Tuesday afternoons. We have a preschool story time with craft Thursday mornings. January through May we have coffee hour Tuesday mornings Fall and winter we keep a puzzle going for all to enjoy. During the summer we are open Monday to Friday 9-2 and Saturday 10-12. This summer we were lucky enough to have 2 book signings.

We had 1,584 visitors to the library, 21 juvenile programs and 23 adult programs. The library has over 7,000 books, DVDs, CDs, and tapes for patrons to check out. So far this year they checked out 1,211 items. The library also acts as the waiting room for the Dental, Flu, and Covid Clinics.

This year we had our annual bake sale. Thank you, bakers and buyers. Literary Evening was organized by Erica Merrill. Thank you. Thank you to the Town of Cranberry Isles and all who volunteer to run the library for our community. Finally, a big thank you to Serena Spurling who organized this report while I was away.

Respectfully Submitted,  
Cynthia Thomas  
Serena Spurling

## *Maine Island Coalition*

The Maine Islands Coalition (MIC) had a robust year, returning to in-person gatherings, as well as several zoom meetings. Our founder and longtime leader, Roger Berle of Cliff Island, stepped down as chair of MIC after 20 years of service, passing the baton to Ellen Mahoney of Peaks Island and Kendra Chubbuck of Isle au Haut as co-chairs.

Our meetings were well attended in 2023, with many state legislators, representatives from each member of the Congressional delegation (Senator Collins, Senator King, Congressman Golden, and Congresswoman Pingree), and many other public officials present throughout the year. We found a mix of longer in-person meetings and shorter zoom meetings worked well for island MIC members. Aside from the topics on the agenda, we frequently discussed issues around energy, solid waste, municipal leadership capacity, transportation, housing, sea level rise, the marine economy, economic development, emergency services, workforce, and schools.

- MIC kicked off the year with a zoom meeting on the state of Maine's lobster industry, with Island Institute's Nick Battista as a special guest.
- At the end of March, we returned to Augusta for our annual 4-hour meeting in the Cross Building. We welcomed six legislators, three state legislative staff members, and representatives from the offices of Senator Collins, Senator King, and Representative Golden. Our discussion covered many island topics, including housing and energy. We also heard from Hannah Pingree, a North Haven resident and Director, Governor's Office of Policy Innovation and the Future.
- In May we returned to zoom to discuss water quality, with special guest Jane Disney of MDI Biological Laboratory discussing her drinking water testing work.
- In our September zoom meeting, we covered island transportation, with each island providing a comprehensive overview of their mainland to island transportation profiles.
- October brought us back to Island Institute for a 4-hour meeting focused on planning for 2024, a revisit of the MIC strategic plan, and an inspiring ceremony honoring Roger Berle for his leadership of the MIC. We heard from many current and past MIC members, with special words from former Island Institute staff member Karen Burns, Vinalhaven Town Manager Marjorie Stratton, Island Institute staff member Kate Tagai, and a special video message from Congresswoman Chellie Pingree. Current Island Institute President Kim Hamilton delivered a certificate of recognition and a heartfelt message of appreciation for Roger's work.
- Our last meeting of 2023 was on zoom and covered substance use disorder, with guests from Acadia Family Center, Healthy Acadia, Healthy Lincoln County, Casco Bay Recovery, Maine Seacoast Mission, Penobscot Bay Community Health Partnerships, and Lincoln Health sharing information about the issue and how they are addressing it.

We also continued to include the Great Lakes Island Alliance (GLIA) as a collaborative member of our coalition, a relationship that fosters shared learning and resource sharing, further enhanced by the symbiotic relationship between MIC and Island Institute. Roger Berle and Brenna Cohen of Island Institute attended the 2023 GLIA Summit in January and Kate Tagai of Island Institute traveled to Michigan to facilitate GLIA's strategic planning efforts in the fall.

As we head into 2024, we are excited to bring new energy to the group of dedicated individuals who represent Maine's 15 unbridged, year-round islands, while also honoring the legacy of Roger Berle's dream.

In 2024, with Island Institute staff support from Alex Zipparo, MIC will hold two 4-hour, in-person meetings- one to kick off the year in Augusta, in January and one at Island Institute in the fall. We also plan to have two 90-minute zoom meetings in May and September, covering municipal leadership needs and legislative priorities, respectively. MIC also welcomes requests for additional zoom meetings covering timely topics, as needed.

A reminder that all islanders are welcome to our meetings and that extensive minutes of all MIC meetings are available at: <http://www.islandinstitute.org/program/community-development/mic>

If you have any questions, concerns, or topics you want us to address please reach out to Ellen or Kendra.

Kendra P. Chubbuck, MIC Co-Chair & Ellen Mahoney, MIC Co-Chair



*(Ingrid Gaither)*

Dear Friends:

It is an honor to serve the people of Maine in the U.S. Senate, and I welcome this opportunity to share an update on issues important to Maine and America.

One of my priorities for 2023 has been to improve the appropriations process in Congress – the way it decides how to spend taxpayer money. I took over as the Vice Chair of the Senate Appropriations Committee last year. Along with Chair Patty Murray, we decided the best change we could make was not to do something new. Instead, it was to do something old – that is, go back to the regular and transparent committee process that we used to have.

Part of restoring this process included holding 50 public Committee hearings, which allowed for input from senators on both sides of the aisle. As a result, for the first time in five years, the Senate Appropriations Committee passed all twelve of its funding bills on time. This was done with strong bipartisan support. In fact, seven of them passed unanimously.

Now, we need to work with the House of Representatives to pass these twelve bills and turn them into laws.

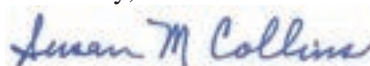
These bills contain funding for a wide range of Maine priorities, including support for the workforce at Bath Iron Works and Portsmouth Naval Shipyard, our lobster industry, infrastructure improvements, affordable housing, biomedical research, veterans, and heating assistance programs like LIHEAP. These bills also contain nearly \$590 million in Congressionally Directed Spending for 231 projects throughout the State of Maine. These projects would help promote job creation, expand access to health care, and improve public safety, infrastructure, and important resources in communities across all 16 counties of our state. I will continue to work to get these bills signed into law in the new year.

On October 25, the horrific mass shooting in Lewiston claimed the lives of 18 Mainers and injured 13 others. In response, I led Maine's Congressional Delegation in requesting an independent investigation by the U.S. Army Inspector General into the events leading up to the shooting. On December 15, the Under Secretary of the Army wrote to inform me that such an investigation will take place, and the Army Inspector General has instructed her team to immediately begin preparing to conduct this investigation. While nothing can undo the events of October 25, I will continue to work to understand what happened and what could have been done differently, and to find answers for the victims, survivors, and their families.

No one works harder than the people of Maine, and this year I honored that work ethic when I cast my 8,855th consecutive roll call vote.

As we look ahead to 2024, I remain committed to addressing the concerns of Maine families and communities. If you need assistance or wish to share your thoughts, please do not hesitate to reach out to one of my six state offices.

Sincerely,



Susan M. Collins  
United States Senator



## United States Senate

WASHINGTON, DC 20510

COMMITTEES  
ARMED SERVICES  
CHAIRMAN, STRATEGIC FORCES  
SUBCOMMITTEE  
ENERGY AND  
NATURAL RESOURCES  
CHAIRMAN, NATIONAL PARKS  
SUBCOMMITTEE  
INTELLIGENCE  
VETERANS' AFFAIRS

January 1, 2024

Dear Friends,

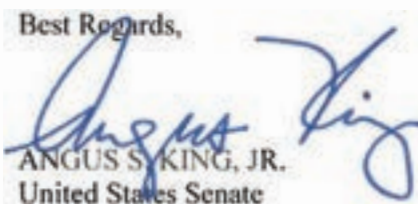
Thank you for allowing me to add my congratulations and gratitude for the positive differences each town and city in Maine makes for its people and ultimately for Maine as a whole. When I travel around the state and visit the various regions in Maine, I see firsthand the differences you all make, the focus you put on excellence, and the helping hands you extend to neighbors. I have learned valuable lessons watching your collaborations with each other. They got the State motto right – *Dirigo* – because you all certainly do lead the way and exemplify the best of Maine.

First, it was a true honor to be appointed to the Senate Veterans Affairs Committee this year to help address the challenges facing Maine veterans. We owe our way of life to these brave men and women and share a collective responsibility as a grateful nation to give back to our veterans. That means delivering veterans the benefits they have earned, addressing the veterans' suicide crisis, improving transition-to-civilian-status programs, and ensuring every veteran can access essential services, like affordable housing and behavioral healthcare.

Next, one of the most significant infrastructure projects in Maine history is underway: affordable and universal broadband availability throughout the state. Supported through funding in the bipartisan infrastructure bill, we are now within striking distance of broadband service even in our most rural communities. Additionally, infrastructure improvements in our roads and bridges, water and septic upgrades for our towns and support for our workforce and employers are also in the pipeline. Serious steps are being taken to address the toll from substance abuse and to provide our older neighbors with resources to help them continue to stand strong throughout their golden years. It is my goal here to make sure everyone has access to stable employment opportunities and quality healthcare which is of critical importance to keep our families healthy and happy.

I am thankful for each town in Maine for their commitment to their communities, to their citizens, and to this country. I will do my part to listen to your concerns and work to find useful solutions to the issues you face. My offices throughout Maine remain available to you if you face hurdles with the federal government, whether it be veteran issues, social security problems, student loans, immigration, tax assistance and more. I hope you will reach out of my offices in Presque Isle, Bangor, Augusta, Portland, or Biddeford and allow me the chance to be part of your solutions. Together, I know we can continue to build a stronger, brighter future for our great state.

Maine is known for our grit and resiliency and we are making great strides — something others across the country have noticed. Thank you for being one of the reasons Maine is so special; it is not only a pleasure to serve you — it is a pleasure to know you. Mary and I wish you a happy and safe 2024.

Best Regards,  
  
ANGUS S. KING, JR.  
United States Senate





**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.

Maine's heritage industries are the backbone of our state's economy. That is why one of the first bills I introduced in this Congress was the *Northeast Fisheries Heritage Protection Act*, which would prohibit commercial offshore wind energy development in Lobster Management Area 1 (LMA 1) in the Gulf of Maine. LMA 1 was identified by the Bureau of Ocean Energy Management (BOEM) as a potential commercial offshore wind site. LMA 1 is a critical and highly productive fishing ground for a variety of sea life, including lobster. Prohibiting offshore wind development in LMA 1 would help to avoid conflict with the New England commercial and recreational fishing industries. Additionally, the bill would initiate a federal study on the environmental review processes of any relevant Federal agencies for offshore wind projects in the Gulf of Maine.

I also continue to advocate on behalf of our veterans and those providing care to our former service members. The current pay for VA employees in the Kennebec and Penobscot counties does not reflect the critical services they are providing. As the oldest state in the nation, with the fifth highest veteran population, Mainers rely on the services offered at the Department of Veterans Affairs (VA) facilities. That's why recently, Senator Collins, Senator King, Representative Pingree, and I called on the Biden Administration to increase locality pay for VA employees in Kennebec and Penobscot counties. The level of care received is impacted by job vacancies, and the high turnover rate among its healthcare workforce is often the result of pay and compensation issues, which is further exacerbated by the increased cost of living.

Lastly, I'm excited that Mainers are continuing to reap the benefits of the *Bipartisan Infrastructure Law* (BIL). Recently, millions of dollars in grants have been awarded across the state, including \$35 million through the U.S. Department of Transportation's Culvert Aquatic Organism Passage (AOP) program to conserve spawning and migratory habitats for native fish species in Maine, \$460,000 through the Airport Infrastructure Grant (AIG) program for the Princeton Municipal Airport, Stephen A. Bean Municipal Airport, and Dexter Regional Airport, and nearly \$8 million through the Buses and Bus Facilities Program for Bangor's bus system. These investments are critical to ensuring Maine's infrastructure and will help to ensure Mainers and businesses across Maine are connected.

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 2024. 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



**THE MAINE SENATE**  
131st Legislature

January 2024

Dear friends and residents of Cranberry Isles,

Lawmakers are back in session in Augusta, and I feel fortunate to represent my hometown and the coastal communities of Senate District 7. I continue to serve as the Senate Chair of the Taxation Committee and am returning to the Energy, Utilities and Technology Committee. I look forward to the work ahead, building on what we accomplished in 2023.

Last year, my colleagues and I worked hard to pass necessary and impactful legislation. We improved the Property Tax Fairness Credit so that our neighbors who are over 65 can afford to stay in their homes, whether they own or rent. We expanded income eligibility for the credit and increased the maximum benefit from \$1,500 to \$2,000. It is important to file income taxes annually to ensure that you receive credit or future relief payments for which you are eligible. We also improved the Property Tax Deferral Program to ensure none of our older neighbors slip through the cracks and lose their homes.

We've kept our promises to students and property taxpayers by funding statewide K-12 public education costs at 55%, fully funding the municipal revenue sharing program to help towns with the cost of local roads and public safety, and continuing to fund universal free school meals.

We increased funding for roads, bridges, and other transportation infrastructure without taking on debt, an effort that started with unanimous bipartisan agreement in the Taxation Committee. We also dedicated funding to replace culverts and build up roads at risk of flooding, which will help municipalities access significant federal funding and prepare for more intense storms.

Lawmakers invested \$31 million in EMS departments across the state to ensure access to these vital services. We also made a critical investment in the safety and preparedness of Maine's firefighters by providing \$1.5 million to improve our fire service training facilities.

I will continue to collaborate with my colleagues, regardless of party affiliation, to make sure we are doing the best work we can for all Mainers. Please contact me if I can be of any assistance with state government or if you have questions about the legislative process. I also share information via Facebook and Instagram (@senator.grohoski) and send out periodic email newsletters; please let me know if you would like to be added to my mailing list. You can email me at [Nicole.Grohoski@legislature.maine.gov](mailto:Nicole.Grohoski@legislature.maine.gov) or call the Senate office at (207) 287-1515.

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

Sincerely,

A handwritten signature in dark ink that reads "Nicole C. Grohoski".

Nicole Grohoski  
State Senator, District 7

*TOWN OF CRANBERRY ISLES, MAINE*

*FINANCIAL STATEMENTS  
WITH INDEPENDENT AUDITOR'S REPORT*

*FOR THE FISCAL YEAR  
ENDED DECEMBER 31, 2023*

**TOWN OF CRANBERRY ISLES, MAINE**  
**FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES**  
**DECEMBER 31, 2023**

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***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, 2023, 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, 2023, 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 1, 2024



**TOWN OF CRANBERRY ISLES, MAINE**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2023**

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, 2023. 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, 2023 by \$9,620,487 (presented as “net position”). Of this amount, \$1,087,234 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 \$361,570 (a 3.9% increase) for the year ended December 31, 2023.

**Fund Highlights:**

*Governmental Funds* – Fund Balances – As of the close of the year ended December 31, 2023, the Town's governmental funds reported a combined ending fund balance of \$2,622,996, an increase of \$57,446 in comparison with the prior year. Of this total fund balance, \$52,846 represents general unassigned fund balance. This unassigned fund balance represents approximately 2.2% of the total general fund expenditures for the year.

**Long-term Debt:**

The Town's total long-term debt obligations decreased \$430,761 (22.7%) during the current fiscal year. There was no new debt obligations issued during the year. 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 (72.2%) reflects its investment in capital assets such as land, buildings, equipment and infrastructure (roads, bridges and other immovable assets); less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although, the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

	<i>Governmental Activities 2023</i>	<i>Governmental Activities 2022</i>
Current Assets	\$ 2,786,158	\$ 2,711,394
Non-Current Assets	\$ 132,506	\$ 215,049
Capital Assets	\$ 8,412,475	\$ 8,567,375
Deferred Outflows	\$ 15,333	\$ 22,913
<i>Total Assets and Deferred Outflows</i>	\$11,346,472	\$11,516,732
Current Liabilities	\$ 1,146,473	\$ 1,489,215
Long-Term Liabilities	\$ 512,704	\$ 677,408
Deferred Inflows	\$ 66,806	\$ 91,191
Net Position;		
Invested in Capital Assets	\$ 6,948,338	\$ 6,672,477
Restricted	\$ 1,584,915	\$ 1,579,416
Unrestricted	\$ 1,087,234	\$ 1,007,025
<i>Total Liabilities and Net Position</i>	\$11,346,472	\$11,516,732

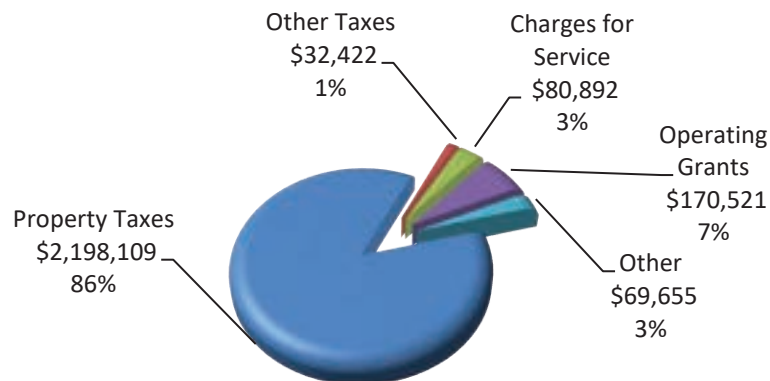
An additional portion of the Town's net position (16.5%) represents resources that are subject to external restrictions on their use. The remaining balance of unrestricted net position (11.3%) may be used to meet the government's ongoing obligations to citizens and creditors.

#### **Changes in Net Position**

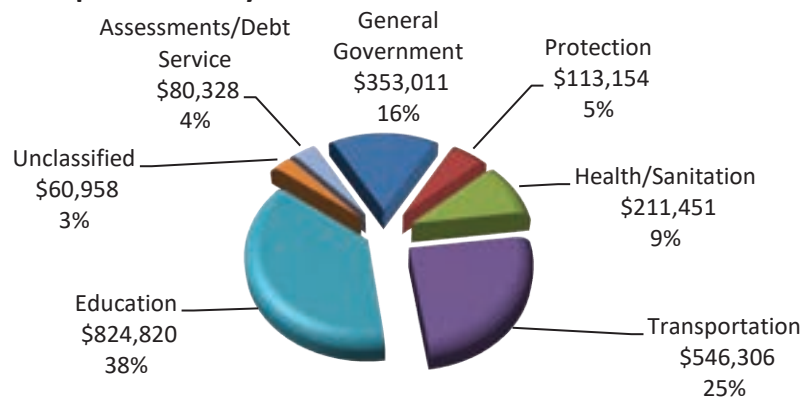
Governmental activities increased the Town's net position by \$361,570. This increase was primarily due to a conservative budget, controlled costs and increases to reserves with no costs offset by depreciation on capital assets.

	<i>Governmental Activities 2023</i>	<i>Governmental Activities 2022</i>
<i>Revenues;</i>		
Tax Revenues	\$ 2,230,531	\$ 2,160,641
Program Revenues	\$ 251,413	\$ 247,996
Interest	\$ 36,544	\$ 4,819
Revenue Sharing	\$ 15,331	\$ 13,496
Other	\$ 17,780	\$ 36,626
<i>Total Revenues</i>	<i>\$ 2,551,598</i>	<i>\$ 2,463,579</i>
<i>Expenses;</i>		
General Government	\$ 353,011	\$ 364,463
Protection	\$ 113,154	\$ 120,543
Health/Sanitation	\$ 211,451	\$ 208,350
Transportation	\$ 546,306	\$ 603,867
Unclassified	\$ 60,958	\$ 36,931
Education	\$ 824,820	\$ 723,299
Assessments and Debt Service	\$ 80,328	\$ 50,699
<i>Total Expenses</i>	<i>\$ 2,190,028</i>	<i>\$ 2,117,151</i>
Changes in Net Position	\$ 361,570	\$ 346,428

#### 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 \$2,622,996, an increase of \$57,446 in comparison with the prior year. Approximately 2.0 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:

- \$44,687 negative variance in real estate and personal property tax revenues. Discounts given for early payment plus collections being slower on unpaid property taxes lead to an increase in the unavailable property tax revenue is the primary reason for the negative variance.
- \$21,619 positive variance in all other revenues. This is primarily due to conservative budgeting of other revenues.
- \$49,680 positive variance in general government expenditures. This is primarily due to conservative budgeting and controlled costs and budgeting to add to reserves for future projects.
- \$68,841 positive variance in protection expenditures. This is primarily due to conservative budgeting and controlled costs and budgeting to add to reserves for future projects.
- \$8,867 positive variance in education expenditures. This is primarily due to conservative budgeting and controlled costs.
- \$31,768 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 \$13,064,451, net of accumulated depreciation of \$4,651,976, leaving a net book value of \$8,412,475. There were current year additions of \$12,531 for a well, \$91,485 for equipment purchases and \$90,104 for road improvements. 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 \$0 and \$1,464,137 total outstanding loans that are backed by the full faith and credit of the Town. The outstanding debt decreased \$430,761 during the current fiscal year. No new debt obligations were issued 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, 2023**

(Exhibit I)

	<u>Governmental Activities</u>	<u>Component Unit Cranberry Isles Fire Club</u>
<u>Assets &amp; Deferred Outflows</u>		
<u>Current Assets</u>		
Cash and Cash Equivalents	\$1,419,711	\$16,350
Accounts Receivable	\$1,176,628	
Lease Receivable	\$24,247	
Accrued interest receivable on leases	\$1,313	
Taxes Due	\$158,079	
Prepaid Expense	\$6,181	
<u>Non-Current Assets</u>		
Lease Receivable, non-current	\$23,936	
Right to use leases assets, net of amortization	\$108,570	
<u>Capital Assets</u>		
Land	\$1,449,485	
Other Capital Assets, net of Accumulated Depreciation	\$6,962,990	\$60,000
Total Capital Assets	\$8,412,475	\$60,000
<u>Total Non-Current Assets</u>	\$8,544,981	\$60,000
<u>Total Assets</u>	\$11,331,139	\$76,350
<u>Deferred Outflows of Resources</u>		
Related to Pensions	\$8,841	
Related to Other Post-Employment Benefits	\$6,492	
<u>Total Deferred Outflows of Resources</u>	\$15,333	\$0
<u>Total Assets &amp; Deferred Outflows</u>	\$11,346,472	\$76,350
<u>Liabilities, Deferred Inflows &amp; Net Position</u>		
<u>Liabilities</u>		
<u>Current Liabilities</u>		
Accounts Payable	\$64,902	
Accrued Interest Payable	\$3,188	
<u>Long-Term Liabilities</u>		
Net Pension Liability	\$1,025	
Net Other Post-Employment Benefit Liability	\$27,824	
<u>Leases</u>		
Due within one year	\$2,974	
Due in more than one year	\$95,128	
<u>General Obligation Bonds Payable</u>		
Due within one year	\$1,075,409	
Due in more than one year	\$388,727	
<u>Total Liabilities</u>	\$1,659,179	\$0
<u>Deferred Inflows of Resources</u>		
Property Taxes Collected in Advance	\$8,535	
Related to Leases	\$47,511	
Related to Pensions	\$5,275	
Related to Other Post-Employment Benefits	\$5,485	
<u>Total Deferred Inflows of Resources</u>	\$66,806	\$0
<u>Net Position</u>		
Net Investment in Capital Assets	\$6,948,338	\$60,000
Restricted	\$1,584,915	
Unrestricted	\$1,087,234	\$16,350
<u>Total Net Position</u>	\$9,620,487	\$76,350
<u>Total Liabilities, Deferred Inflows and Net Position</u>	\$11,346,472	\$76,350

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, 2023**

(Exhibit II)

<b><u>Functions/Programs</u></b>				<i>Net (Expense)Revenue and Changed in Net Position</i>	
		<i>Program Revenues</i>		<i>Primary Government</i>	<i>Component Unit</i>
		<i>Charges for</i>	<i>Operating</i>	<i>Governmental</i>	<i>Cranberry Isles</i>
<b><u>Primary Government</u></b>	<b><u>Expenses</u></b>	<b><u>Services</u></b>	<b><u>Grants</u></b>	<b><u>Activities</u></b>	<b><u>Fire Club</u></b>
<b><u>Governmental Activities</u></b>					
General Government	\$353,011			(\$353,011)	
Public Safety	\$113,154			(\$113,154)	
Health & Sanitation	\$211,451			(\$211,451)	
Public Transportation	\$546,306	\$80,892	\$50,436	(\$414,979)	
Education	\$824,820		\$120,086	(\$704,735)	
Unclassified	\$60,958			(\$60,958)	
Assessments & Debt Service	\$80,328			(\$80,328)	
<b><u>Total Governmental Activities</u></b>	<b><u>\$2,190,028</u></b>	<b><u>\$80,892</u></b>	<b><u>\$170,521</u></b>	<b><u>(\$1,938,615)</u></b>	<b><u>\$0</u></b>
<b><u>Total Primary Government</u></b>	<b><u>\$2,190,028</u></b>	<b><u>\$80,892</u></b>	<b><u>\$170,521</u></b>	<b><u>(\$1,938,615)</u></b>	<b><u>\$0</u></b>
<b><u>Component Unit</u></b>					
Operating Expenses	\$5,370				(\$5,370)
<b><u>Total Component Unit</u></b>	<b><u>\$5,370</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>(\$5,370)</u></b>
<b><u>General Revenues:</u></b>					
Tax Revenues				\$2,198,109	
Excise Taxes				\$32,422	
State Revenue Sharing				\$15,331	
Federal Land Payment - In Lieu of Taxes				\$8,800	
Other Revenues				\$8,980	
Interest Earned				\$36,544	\$11
Fundraising					\$6,760
<b><u>Total Revenues</u></b>				<b><u>\$2,300,185</u></b>	<b><u>\$6,771</u></b>
<b><u>Changes in Net Position</u></b>				<b><u>\$361,570</u></b>	<b><u>\$1,401</u></b>
<b><u>Net Position - Beginning</u></b>				<b><u>\$9,258,918</u></b>	<b><u>\$74,949</u></b>
<b><u>Net Position - Ending</u></b>				<b><u>\$9,620,487</u></b>	<b><u>\$76,350</u></b>

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



**TOWN OF CRANBERRY ISLES, MAINE**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2023**

(Exhibit III)

	General Fund	Other Governmental Funds	Permanent Funds	Totals Governmental Funds
<u>Assets</u>				
Cash and Cash Equivalents	\$1,377,505	\$1,658	\$40,548	\$1,419,711
Taxes Due - Current Year	\$137,725			\$137,725
Taxes Due - Prior Years	\$20,353			\$20,353
Accounts Receivable	\$55,851	\$1,120,777		\$1,176,628
Lease Receivable	\$48,183			\$48,183
Prepaid Expense	\$6,181			\$6,181
Due from Other Funds	\$273,961	\$44,085		\$318,046
<u>Total Assets</u>	<u>\$1,919,760</u>	<u>\$1,166,519</u>	<u>\$40,548</u>	<u>\$3,126,827</u>
<u>Liabilities, Deferred Inflows &amp; Fund Balances</u>				
<u>Liabilities:</u>				
Accounts Payable	\$64,902			\$64,902
Due to Other Funds	\$44,085	\$269,691	\$4,270	\$318,046
<u>Total Liabilities</u>	<u>\$108,987</u>	<u>\$269,691</u>	<u>\$4,270</u>	<u>\$382,948</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes Collected in Advance	\$8,535			\$8,535
Related to Leases	\$47,511			\$47,511
Unavailable Property Tax Revenue	\$64,837			\$64,837
<u>Total Deferred Inflows</u>	<u>\$120,883</u>	<u>\$0</u>	<u>\$0</u>	<u>\$120,883</u>
<u>Fund Balances:</u>				
Nonspendable	\$672		\$18,100	\$18,772
Restricted	\$652,748	\$895,641	\$15,000	\$1,563,389
Committed	\$819,662			\$819,662
Assigned	\$163,962	\$1,187	\$3,178	\$168,327
Unassigned	\$52,846			\$52,846
<u>Total Fund Balances</u>	<u>\$1,689,890</u>	<u>\$896,828</u>	<u>\$36,278</u>	<u>\$2,622,996</u>
<u>Total Liabilities &amp; Fund Balances</u>	<u>\$1,919,760</u>	<u>\$1,166,519</u>	<u>\$40,548</u>	<u>\$3,126,827</u>
<u>Total Fund Balance - Governmental Funds</u>				\$2,622,996
Net position reported for governmental activities in the statement of net position is different because:				
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds				\$8,412,475
Deferred outflows of resources related to pension plans				\$8,841
Deferred outflows of resources related to other post-employment benefits				\$6,492
Deferred inflows of resources related to pension plans				(\$5,275)
Deferred inflows of resources related to other post-employment benefits				(\$5,485)
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				\$64,837
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			(\$105,822)	\$108,570
Accrued interest receivable on leases				\$1,313
Accrued interest payable on leases				(\$3,188)
Some liabilities are not due and payable in the current period and therefore, are not reported in the funds, including:				
Leases Payable				(\$98,102)
Bonds Payable				(\$1,464,137)
Net Pension Liability				(\$1,025)
Net Other Post-Employment Benefit Liability				(\$27,824)
<u>Net Position of Governmental Activities</u>				<u>\$9,620,487</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, 2023**

(Exhibit IV)

	General Fund	Other Governmental Funds	Permanent Funds	Total Governmental Funds
<b><u>Revenues:</u></b>				
Tax Revenues	\$2,183,304			\$2,183,304
State Road Assistance	\$8,380			\$8,380
State On-Behalf Contributions	\$21,648			\$21,648
Auto Excise Taxes	\$27,329			\$27,329
Boat Excise Taxes	\$5,093			\$5,093
State Revenue Sharing	\$15,331			\$15,331
Federal Land Payment - In Lieu of Taxes	\$8,800			\$8,800
Other Revenues	\$8,980	\$0		\$8,980
Interest Earned	\$35,891	\$0	\$22	\$35,912
Rent and Parking Fees	\$122,947			\$122,947
<b><u>Total Revenues</u></b>	<b><u>\$2,437,702</u></b>	<b><u>\$0</u></b>	<b><u>\$22</u></b>	<b><u>\$2,437,724</u></b>
<b><u>Expenditures(Net of Departmental Revenues):</u></b>				
<b><u>Current:</u></b>				
General Government	\$337,289			\$337,289
Protection	\$63,246			\$63,246
Health & Sanitation	\$208,421			\$208,421
Public Transportation	\$348,909			\$348,909
Education	\$648,902			\$648,902
Unclassified	\$46,113	\$121	\$420	\$46,653
Assessments and Debt Service	\$511,089			\$511,089
State On-Behalf Contributions	\$21,648			\$21,648
<b><u>Capital Outlay:</u></b>				
Capital Outlay	\$194,120			\$194,120
<b><u>Total Expenditures</u></b>	<b><u>\$2,379,737</u></b>	<b><u>\$121</u></b>	<b><u>\$420</u></b>	<b><u>\$2,380,277</u></b>
<b><u>Excess Revenues Over Expenditures</u></b>	<b><u>\$57,965</u></b>	<b><u>(\$120)</u></b>	<b><u>(\$398)</u></b>	<b><u>\$57,446</u></b>
<b><u>Beginning Fund Balances</u></b>	<b><u>\$1,631,925</u></b>	<b><u>\$896,949</u></b>	<b><u>\$36,677</u></b>	<b><u>\$2,565,550</u></b>
<b><u>Ending Fund Balances</u></b>	<b><u>\$1,689,890</u></b>	<b><u>\$896,828</u></b>	<b><u>\$36,278</u></b>	<b><u>\$2,622,996</u></b>
<b><u>Reconciliation to Statement of Activities, Change in Net Position</u></b>				
Net Change in Fund Balances - Above				\$57,446
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds:				
Pension Plans (Deferred Outflows, Net Pension Liability, Deferred Inflows)				\$4,582
Other Post-Employment Benefits (Deferred Outflows, Net Pension Liability, Deferred Inflows)				(\$4,460)
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				\$14,805
Accrued interest receivable on leases				\$631
Accrued interest payable on leases				(\$103)
Right to use leased assets used in governmental activities are not financial resources and therefore are not reported in the funds				
Amortization of right to use assets				(\$58,289)
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 payments				\$430,761
This amount represents lease payments				\$71,097
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.				\$194,120
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.				(\$349,020)
<b><u>Changes in Net Position of Governmental Activities</u></b>				<b><u>\$361,570</u></b>

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, 2023**

**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*.

During the year ended December 31, 2023, the Town implemented Governmental Accounting Standards Board (GASB) Statement No. 96 related to service based information technology agreement (SBITA) reporting.

**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, 2023 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	\$672			\$672
<u>Restricted</u>				
School Department	\$610,405			\$610,405
Shore Harbor Grant	\$4,699			\$4,699
Commuter Service	\$5,484			\$5,484
Highway Reserve		\$44,085		\$44,085
State Revenue Sharing	\$17,569			\$17,569
ARPA Grant	\$14,592			\$14,592
Isleford Playground		\$471		\$471
Broadband Project		\$851,086		\$851,086
Cemetery Donation			\$15,000	\$15,000
<u>Committed</u>				
Animal Control	\$7,490			\$7,490
Public Safety Coordinator	\$15,427			\$15,427
Fire Department Zone 1	\$110,018			\$110,018
Fire Department Zone 2	\$33,667			\$33,667
Fire Department Zone 3	\$12,400			\$12,400
EMS Reserve	\$16,045			\$16,045
Tuition Designated Fund	\$63,327			\$63,327
Special Education Reserve	\$91,794			\$91,794
School Capital Project	\$32,240			\$32,240
Garage Building Fund	\$58,369			\$58,369
Vehicle Disposal	\$4,077			\$4,077
Ramp Fees Reserve	\$25,092			\$25,092
Telemed Health Clinic	\$2,081			\$2,081
LCI Dock Extension	\$2,198			\$2,198
Wharves - GCI	\$5,493			\$5,493
Wharves	\$6,116			\$6,116
Dock Hoists	\$9,109			\$9,109
Sutton Maintenance	\$49,810			\$49,810
Intermodal Facility	\$24,078			\$24,078
Town Trucks	\$9,550			\$9,550
Internet Facility Maintenance	\$43,333			\$43,333



INHA Septic	\$20,000			\$20,000
Town Office Drill Well Reserve	\$0			\$0
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	\$48,000			\$48,000
Mansell Building/Parking Lot	\$42,949			\$42,949
Scholarship Reserve	\$2,000			\$2,000
<u>Assigned</u>				
Town Office	\$71,972			\$71,972
Town Roads	\$68,758			\$68,758
Joy Lot	\$21,663			\$21,663
Snow Removal	\$1,570			\$1,570
Truck Account		\$1,187		\$1,187
Cemetery Trust Income			\$3,178	\$3,178
<u>Unassigned</u>	\$52,846			\$52,846
<u>Total Fund Balances</u>	<u>\$1,689,890</u>	<u>\$896,828</u>	<u>\$36,278</u>	<u>\$2,622,996</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 \$1,584,915 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 \$3,178 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 \$1,419,711 and the bank balance was \$1,519,033. The Town has no uninsured and uncollateralized deposits as of December 31, 2023.

#### Note 3 - Property Taxes

Property taxes were assessed on April 1, 2023 and committed on July 3, 2023. 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, \$64,837 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 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, 2023, the Town recognized \$23,806 of lease revenue and \$2,023 of interest revenue under these leases.

#### Note 5 - Capital Assets

Capital asset activity for the year ended December 31, 2023 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	\$12,531		\$21,776
Buildings and Improvements	\$3,962,615			\$3,962,615
Equipment	\$2,160,921	\$91,485		\$2,252,406
Infrastructure	\$5,288,065	\$90,104		\$5,378,169
<u>Total capital assets being depreciated</u>	<u>\$11,420,846</u>	<u>\$194,120</u>	<u>\$0</u>	<u>\$11,614,966</u>
<u>Less accumulated depreciation for</u>				
Land Improvements	\$3,082	\$1,104		\$4,185
Buildings and Improvements	\$1,422,134	\$126,649		\$1,548,783
Equipment	\$648,631	\$84,942		\$733,573
Infrastructure	\$2,229,109	\$136,325		\$2,365,435
<u>Total accumulated depreciation</u>	<u>\$4,302,956</u>	<u>\$349,020</u>	<u>\$0</u>	<u>\$4,651,976</u>
<u>Net capital assets being depreciated</u>	<u>\$7,117,890</u>	<u>(\$154,900)</u>	<u>\$0</u>	<u>\$6,962,990</u>
<u>Governmental Activities, Capital Assets, net</u>	<u>\$8,567,375</u>	<u>(\$154,900)</u>	<u>\$0</u>	<u>\$8,412,475</u>

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

#### Governmental Activities

General Government	\$12,193
Solid Waste	\$3,030
Public Safety	\$49,908
Education	\$59,477
Unclassified	\$27,015
Public Transportation, including depreciation of general infrastructure assets	\$197,397
Total Depreciation Expense - Governmental Activities	<u>\$349,020</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, 2023, individual fund interfund receivable and payable balances consisted of the following:

<i>Due to</i>	<i>Due from</i>		
	<i>General Fund</i>	<i>Other Governmental Funds</i>	<i>Permanent Funds</i>
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, 2023 was as follows:

	<i>Beginning Balances</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<u><i>Right To Use Assets</i></u>				
Parking Lots	\$206,143	\$0	\$0	\$206,143
School Equipment	\$8,249	\$0		\$8,249
<u><i>Total Right to Use Assets</i></u>	<u>\$214,392</u>	<u>\$0</u>	<u>\$0</u>	<u>\$214,392</u>
<u><i>Less Accumulated Amortization for:</i></u>				
Parking Lots	\$45,470	\$56,979	\$0	\$102,449
School Equipment	\$2,062	\$1,310	\$0	\$3,373
<u><i>Total Accumulated Amortization</i></u>	<u>\$47,532</u>	<u>\$58,289</u>	<u>\$0</u>	<u>\$105,822</u>
<u><i>Right to Use Assets, net</i></u>	<u>\$166,860</u>	<u>(\$58,289)</u>	<u>\$0</u>	<u>\$108,570</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, 2023:

<u><i>Debt Outstanding at January 1:</i></u>	\$1,894,898
Long-Term Debt Issued	\$0
Long-Term Debt Retired	<u>(\$430,761)</u>
<u><i>Debt Outstanding at December 31:</i></u>	<u>\$1,464,137</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, 2023 was \$0.

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, 2023 is \$0.

In 2013, a general obligation bond was secured with Tax-Exempt Leasing Corp for the purchase of a fire truck for \$218,366. Interest is paid at an annual rate of 2.89 percent. The bond is for ten years. The balance at December 31, 2023 is \$0.

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, 2023 is \$29,319.

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, 2023 is \$0.

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, 2023 is \$277,513.

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, 2023 is \$0.

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, 2023 is \$211,227.

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, 2023 is \$946,078

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>
2024	\$1,075,409	\$24,764	\$1,100,173
2025	\$102,630	\$9,836	\$112,467
2026	\$105,317	\$7,150	\$112,467
2027	\$34,126	\$5,225	\$39,350
2028	\$35,112	\$4,238	\$39,350
2029-2031	\$111,542	\$6,508	\$118,051
	<u>\$1,464,137</u>	<u>\$57,722</u>	<u>\$1,521,858</u>

The State of Maine statutes prohibit the Town from incurring debt in excess of 7.5% of its last full state valuation for storm or sewer purposes, 10% for school purposes, 3% for municipal airport, water and special district purposes. In no event may the Town incur debt which would cause its total debt outstanding at any time to exceed 15% of its last full state valuation. The Town debt incurred at December 31, 2023 was 0.67% of the 2023 State Valuation of \$222,900,000.

#### **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 \$0 at December 31, 2023.

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 \$106,508 at December 31, 2023.

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 \$1,407 at December 31, 2023.

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 \$665 at December 31, 2023.

The future minimum lease obligations and the net present value of these minimum lease payments as of December 31, 2023 were as follows:

	<i>Principal Payments</i>	<i>Interest Payments</i>	<i>Total</i>
2024	\$2,974	\$3,188	\$6,162
2025	\$908	\$3,092	\$4,000
2026	\$938	\$3,062	\$4,000
2027	\$968	\$3,032	\$4,000
2028	\$1,000	\$3,000	\$4,000
2029-2033	\$5,508	\$14,492	\$20,000
2034-2038	\$6,463	\$13,537	\$20,000
2039-2043	\$7,584	\$12,416	\$20,000
2044-2048	\$8,899	\$11,101	\$20,000
2049-2053	\$10,442	\$9,558	\$20,000
2054-2058	\$12,253	\$7,747	\$20,000
2059-2063	\$14,378	\$5,622	\$20,000
2064-2068	\$16,871	\$3,129	\$20,000
2069-2073	\$8,915	\$420	\$9,335
	<u>\$98,102</u>	<u>\$93,395</u>	<u>\$191,497</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 non-employer contributing entity in that the State pays the initial unfunded actuarial liability on behalf of teachers, while school systems contribute the normal cost, calculated actuarially, for their teacher members.

##### **B. Pension Benefits**

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

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



### C. Member and Employer Contributions

Retirement benefits are funded by contributions from members, employers, State contributions 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, 2023, 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, 2023 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>
2023	\$12,326	\$8,131	\$21,159	\$148,068	\$13,054
2022	\$11,246	\$5,794	\$20,865	\$147,011	\$1,000
2021	\$11,077	\$7,092	\$19,725	\$144,794	\$7,145

### 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, 2023, the School Department reported a net pension liability of \$1,025. The net pension liability was measured as of June 30, 2022 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, 2022, the School Department's proportion was 0.00007%, which was a decrease of 0.00047% from its proportion measured at June 30, 2021.

For the fiscal year ended June 30, 2023, the School Department recognized pension expense of \$3,550. At June 30, 2023, 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	\$51	\$0
Changes in Assumptions	\$199	\$0
Net Difference between projected and actual earnings on pension plan investments	\$0	\$202
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$459	\$5,074
Employer contributions made subsequent to measurement date	\$8,131	\$0
	<u>\$8,840</u>	<u>\$5,276</u>

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

<i>Year ended June 30,</i>	
2023	\$7,033
2024	(\$1,761)
2025	(\$1,802)
2026	\$95

#### F. Actuarial Assumptions

The total pension liability in the June 30, 2022 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, 2022 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, 2022 are summarized in the following table:

<i>Asset Class</i>	<i>Target Allocation</i>	<i>Long-Term Expected Real Rate of Return</i>
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%
	100%	

#### 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:

	<i>1% Decrease (5.50%)</i>	<i>Current Discount Rate (6.50%)</i>	<i>1% Increase (7.50%)</i>
Proportionate Share of the Net Pension Liability	\$2,006	\$1,025	\$207

#### I. Pension Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the System's 2022 Comprehensive Annual Financial Report available online at [www.maineprs.org](http://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 School 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, 2022 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.

##### 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, 2022, 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>
2022	\$489	\$436	\$4,106

#### 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, 2022, the following employees were covered under the benefit terms:

Active employees	4
Average age	42
Average service	2
Retirees	1.00
Average Age	73.00

E. Net OPEB Liability

The School Department's net OPEB liability was measured as of June 30, 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 June 30, 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>	3.54% per annum for 2022 reporting 2.16% per annum for 2021 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 7.95% applied in FYE 2023 grading over 19 years to 4.00% per annum  
*Medicare Medical:* Initial trend of 0.00% applied in FYE 2023 and 5.62% applied in FYE 2024 grading over 18 years to 4.20% 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, 2022 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, 2022. 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, 2021 is 2.16% per annum. The discount rate as of June 30, 2022 is 3.54% 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 6/30/2021</u>	\$4,406	\$0	\$4,406
<u>Changes:</u>			
Service Cost	\$644		\$644
Interest	\$65		\$65
Changes of benefits	\$0		\$0
Difference between expected and actual experience	\$77		\$77
Change of Assumptions	(\$535)		(\$535)
Contributions - Employer		\$4,120	(\$4,120)
Benefit Payments	(\$4,120)	(\$4,120)	\$0
<u>Net changes</u>	(\$3,869)	\$0	(\$3,869)
<u>Balances at 6/30/2022</u>	\$537	\$0	\$537

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 (2.54%) or 1 percentage point higher (4.54%) than the current discount rate:



	<i>1.0% Decrease</i> <i>(2.54%)</i>	<i>Discount Rate</i> <i>(3.54%)</i>	<i>1.0% Increase</i> <i>(4.54%)</i>
<i>Net OPEB Liability (Asset)</i>	\$2,737	\$537	(\$1,082)

**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:

	<i>1.0% Decrease</i>	<i>Healthcare</i> <i>Trend Rate</i>	<i>1.0% Increase</i>
<i>Net OPEB Liability (Asset)</i>	(\$1,143)	\$537	\$2,851

**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.

	<i>Deferred Outflows</i> <i>of Resources</i>	<i>Deferred Inflows</i> <i>of Resources</i>
Differences between expected and actual experience	\$67	\$850
Changes in Assumptions	\$2,106	\$573
Net Difference between projected and actual earnings on OPEB plan investments	\$0	\$0
Employer contributions made subsequent to measurement date	\$0	\$0
	<u>\$2,173</u>	<u>\$1,423</u>

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

<i>Year ended</i>	
2023	\$222
2024	\$328
2025	\$183
2026	\$178
2027	(\$45)
Thereafter	(\$116)

**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:* Prior to January 1, 2017, retirees do not have access to dental benefits. Retirees who retire on and after January 1, 2017 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, 2023, 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, 2023, 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, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

<i>Discount Rate</i>	3.72% per annum for 2023 reporting
	2.06% per annum for 2022 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 7.90% applied in FYE 2022 grading over 20 years to 4.55% per annum.

*Pre -Medicare Drug:* Initial trend of 8.15% applied in FYE 2022 grading over 20 years to 4.55% per annum.

*Medicare Medical:* Initial trend of 4.80% applied in FYE 2022 grading over 20 years to 4.55% per annum.

*Medicare Drug:* Initial trend of 8.15% applied in FYE 2022 grading over 20 years to 4.55% 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, 2023, and is 3.72% 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 1/1/2022</u>	\$28,445	\$0	\$28,445
<u>Changes:</u>			
Service Cost	\$1,799		\$1,799
Interest	\$623		\$623
Difference between expected and actual experience	\$0		\$0
Change of Assumptions	(\$3,565)		(\$3,565)
Contributions - Employer		\$15	(\$15)
Benefit Payments	(\$15)	(\$15)	\$0
<u>Net changes</u>	(\$1,158)	\$0	(\$1,158)
<u>Balances at 1/1/23</u>	<u>\$27,287</u>	<u>\$0</u>	<u>\$27,287</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 (2.72%) or 1 percentage point higher (4.72%) than the current discount rate:

	<i>1.0% Decrease</i> <i>(2.72%)</i>	<i>Discount Rate</i> <i>(3.72%)</i>	<i>1.0% Increase</i> <i>(4.72%)</i>
<i>Net OPEB Liability (Asset)</i>	\$31,768	\$27,287	\$23,609

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:

	<i>1.0% Decrease</i>	<i>Healthcare</i> <i>Trend Rate</i>	<i>1.0% Increase</i>
<i>Net OPEB Liability (Asset)</i>	\$23,156	\$27,287	\$32,412

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.

	<i>Deferred Outflows</i> <i>of Resources</i>	<i>Deferred Inflows</i> <i>of Resources</i>
Differences between expected and actual experience	\$1,192	\$0
Changes in Assumptions	\$3,048	\$4,062
Net Difference between projected and actual earnings on OPEB plan investments	\$0	\$0
Employer contributions made subsequent to measurement date	\$79	\$0
	<u>\$4,319</u>	<u>\$4,062</u>

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

<i>Year ended</i>	
2024	\$1,261
2025	\$932
2026	(\$174)
2027	(\$441)
2028	(\$441)
Thereafter	(\$880)

Note 12 - Restricted Net Position

The Town reports restricted net position totaling \$1,584,915 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, 2023.

**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.

**Note 16 - Lease and Service Based Information Technology Agreement (SBITA) Reporting**

Governmental Accounting Standards Board (GASB) Statement No. 87 related to lease reporting became effective during the fiscal year ended December 31, 2022. This Statement requires the recognition of certain lease assets and liabilities, deferred inflows and outflows related to lease activity previously classified as operating leases by governmental entities. Governmental Accounting Standards Board (GASB) Statement No. 96 related to service based information technology agreement (SBITA) reporting became effective during the fiscal year ended December 31, 2023.

During the year ended December 31, 2023 the Town had material lease activity and no material SBITA activity to report. The Town has 3 revenue leases as lessor and 4 expenditure lease as lessee that qualify under GASB 87 to be reported. The Town has immaterial SBITA agreements in effect related to accounting software.

**TOWN OF CRANBERRY ISLES, MAINE**

(Exhibit V)

**REQUIRED SUPPLEMENTARY INFORMATION****BUDGETARY COMPARISON SCHEDULE - GENERAL FUND****FOR THE YEAR ENDED DECEMBER 31, 2023**

	<i>Original Budget</i>	<i>Final Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<u>Revenues;</u>				
Tax Revenues	\$2,227,991	\$2,227,991	\$2,183,304	(\$44,687)
Auto Excise Taxes	\$28,000	\$28,000	\$27,329	(\$671)
Boat Excise Taxes	\$4,500	\$4,500	\$5,093	\$593
State Road Assistance	\$7,300	\$7,300	\$8,380	\$1,080
State Revenue Sharing	\$15,000	\$15,000	\$15,331	\$331
Miscellaneous Administrative Earnings	\$32,901	\$32,901	\$17,780	(\$15,121)
Interest Earned	\$3,500	\$3,500	\$35,891	\$32,391
Rent and Parking Fees	\$119,930	\$119,930	\$122,947	\$3,017
<u>Total Revenues</u>	<u>\$2,439,122</u>	<u>\$2,439,122</u>	<u>\$2,416,054</u>	<u>(\$23,068)</u>
<u>Expenditures(Net of Departmental Revenues);</u>				
General Government	\$399,500	\$399,500	\$349,820	\$49,680
Protection	\$187,500	\$187,500	\$118,659	\$68,841
Health & Sanitation	\$202,310	\$202,310	\$208,421	(\$6,111)
Highways & Bridges	\$452,670	\$452,670	\$464,488	(\$11,818)
Education	\$657,769	\$657,769	\$648,902	\$8,867
Unclassified	\$68,750	\$68,750	\$56,710	\$12,040
Assessments and Debt Service	\$548,745	\$548,745	\$511,089	\$37,656
<u>Total Expenditures</u>	<u>\$2,517,244</u>	<u>\$2,517,244</u>	<u>\$2,358,089</u>	<u>\$159,156</u>
<u>Excess Revenues Over Expenditures</u>	<u>(\$78,122)</u>	<u>(\$78,122)</u>	<u>\$57,965</u>	<u>\$136,087</u>
<u>Beginning Fund Balance</u>	<u>\$1,631,925</u>	<u>\$1,631,925</u>	<u>\$1,631,925</u>	<u>\$0</u>
<u>Ending Fund Balance</u>	<u>\$1,553,802</u>	<u>\$1,553,802</u>	<u>\$1,689,890</u>	<u>\$136,087</u>
<u>Reconciliation to Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds;</u>				
Total Revenues per above			\$2,416,054	
State On-Behalf Contributions			\$21,648	
Total Revenues per Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds			<u>\$2,437,702</u>	
Total Expenditures per above			\$2,358,089	
State On-Behalf Contributions			\$21,648	
Total Expenditures per Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds			<u>\$2,379,737</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, 2023**

For the Fiscal Year Ended June 30,	Proportion 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
<i>Last 10 fiscal years</i>										
2023	0.00007%	\$1,025	\$161,123	0.636%	\$16,981,792,082	\$14,568,697,883	\$2,413,094,199	85.790%	\$2,221,410,193	108.629%
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, 2023**

(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>
2023	\$8,131	\$8,131	\$0	\$161,123	5.046%
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, 2023**

**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, 2022, 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, 2022 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, 2022 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, 2022.

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, 2023.

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For the Fiscal Years Ended	Total OPEB Liability										Plan Fiduciary Net Position										Plan Fiduciary Net Position as a % of the Total OPEB Liability	Net OPEB Liability as a % of the Covered Employee Payroll	
	Interest (Includes Interest on Service Cost (BOY)	Change of Benefits	Difference Between Expected and Actual Experience	Benefit Payments, Including Refunds of Member Contributions			Net Change in Total OPEB Liability	Total OPEB Liability - Beginning	Total OPEB Liability - Ending	Contributions-			Benefit Payments, Including Refunds of Member Contributions			Net Change in Plan Fiduciary Net Position -			Plan Fiduciary Net Position - Beginning	Plan Fiduciary Net Position - Ending			Net OPEB Liability - Ending
				Assumptions	Employer	Member				Employer	Member	Position - Beginning	Position - Ending	Position - Beginning	Position - Ending								
Maine Education Association Benefit Trust School Plan																							
2023	\$644	\$65	\$77	(\$535)	(\$4,120)	(\$3,869)	\$4,406	\$537	\$4,120	\$0	(\$4,120)	\$0	\$0	\$0	\$537	\$0	\$94,117	\$0	\$94,117	0.571%	0.571%		
2022	\$448	\$134	\$0	\$102	(\$3,792)	(\$3,108)	\$7,514	\$4,406	\$3,792	\$0	(\$3,792)	\$0	\$0	\$0	\$4,406	\$0	\$63,933	\$0	\$63,933	6.892%	6.892%		
2021	\$271	\$223	(\$1,486)	\$3,056	(\$278)	\$1,278	\$6,236	\$7,514	\$278	\$0	(\$278)	\$0	\$0	\$0	\$7,514	\$0	\$62,373	\$0	\$62,373	12.047%	12.047%		
2020	\$221	\$200	\$0	\$865	\$0	\$1,286	\$4,950	\$6,236	\$0	\$0	\$0	\$0	\$0	\$0	\$6,236	\$0	\$129,747	\$0	\$129,747	4.806%	4.806%		
2019	\$243	\$193	\$0	(\$630)	\$0	(\$194)	\$5,144	\$4,950	\$0	\$0	\$0	\$0	\$0	\$0	\$4,950	\$0	\$126,274	\$0	\$126,274	3.920%	3.920%		
Maine Municipal Employees Health Trust Town Plan																							
2023	\$1,799	\$623	\$0	(\$3,565)	(\$15)	(\$1,158)	\$28,445	\$27,287	\$15	\$0	(\$15)	\$0	\$0	\$0	\$27,287	\$0	\$122,345	\$0	\$122,345	22.303%	22.303%		
2022	\$1,358	\$590	\$0	(\$653)	(\$6)	\$1,986	\$26,459	\$28,445	\$6	\$0	(\$6)	\$0	\$0	\$0	\$28,445	\$0	\$122,345	\$0	\$122,345	23.250%	23.250%		
2021	\$1,169	\$663	\$0	\$1,617	(\$6)	\$3,443	\$23,016	\$26,459	\$6	\$0	(\$6)	\$0	\$0	\$0	\$26,459	\$0	\$84,125	\$0	\$84,125	31.452%	31.452%		
2020	\$776	\$608	(\$417)	\$6,317	\$0	\$8,967	\$14,049	\$23,016	\$0	\$0	\$0	\$0	\$0	\$0	\$23,016	\$0	\$84,125	\$0	\$84,125	27.359%	27.359%		
2019	\$867	\$520	\$0	(\$1,589)	\$0	(\$202)	\$14,251	\$14,049	\$0	\$0	\$0	\$0	\$0	\$0	\$14,049	\$0	\$84,125	\$0	\$84,125	16.700%	16.700%		

\* 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**

(Exhibit IX)

**REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS**

**MAINE EDUCATION ASSOCIATION BENEFITS TRUST**

**MAINE MUNICIPAL EMPLOYEES HEALTH TRUST**

**FOR THE YEAR ENDED DECEMBER 31, 2023**

<i>For the Fiscal Year Ended June 30,</i>	<i>Contractually Required Contribution</i>	<i>Actual Contribution</i>	<i>Contribution Deficiency</i>
<b><u>Maine Education Association Benefit Trust School Plan</u></b>			
2023	\$0	\$0	\$0
2022	\$4,120	\$4,120	\$0
2021	\$3,792	\$3,792	\$0
2020	\$278	\$278	\$0
2019	\$15	\$15	\$0
<b><u>Maine Municipal Employees Health Trust Town Plan</u></b>			
2022	\$79	\$79	\$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, 2023**

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

The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

**Benefit Changes**

No benefit changes during the current year

**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 School Department's net OPEB liability was measured as of June 30, 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	3.54% 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 7.95% applied in FYE 2023 grading over 19 years to 4.00% per annum

*Medicare Medical:* Initial trend of 0.00% applied in FYE 2023 and 5.62% applied in FYE 2024 grading over 18 years to 4.20% 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 0.00% 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.



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

The total OPEB liability in the January 1, 2023 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 2.06% to 3.72% 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, 2023, 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	3.72% 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 7.90% applied in FYE 2022 grading over 20 years to 4.55% per annum.

*Pre -Medicare Drug:* Initial trend of 8.15% applied in FYE 2022 grading over 20 years to 4.55% per annum.

*Medicare Medical:* Initial trend of 4.80% applied in FYE 2022 grading over 20 years to 4.55% per annum.

*Medicare Drug:* Initial trend of 8.15% applied in FYE 2022 grading over 20 years to 4.55% 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, 2023**

(Exhibit A-1)

<u>Department</u>	<u>Beginning Balance</u>	<u>Cash Receipts</u>	<u>Other Credits</u>	<u>Total Available</u>	<u>Warrants Drawn</u>	<u>Other Charges</u>	<u>Lapsed Unexpended (Overdraft)</u>	<u>Ending Balance</u>
<u>General Government:</u>								
Administration	\$0	\$0	\$1,333	\$207,733	\$199,331	\$477	\$7,925	\$0
Tax Collector/Treasurer/Clerk	\$0	\$0	\$0	\$48,000	\$48,835	\$0	(\$835)	\$0
Deputy Treasurer/Clerk	\$0	\$0	\$0	\$21,000	\$17,277	\$0	\$3,723	\$0
Town Office	\$31,163	\$43,940	\$750	\$82,353	\$0	\$10,381	\$0	\$71,972
Town Office Drill Well	\$10,000	\$0	\$0	\$10,000	\$12,531	\$0	(\$2,531)	\$0
Public Safety Coordinator	\$9,426	\$0	\$0	\$61,426	\$45,999	\$0	\$0	\$15,427
Elections	\$0	\$0	\$0	\$2,000	\$1,250	\$0	\$750	\$0
Planning Board	\$0	\$0	\$0	\$0	\$650	\$0	(\$650)	\$0
Assessors	\$0	\$0	\$0	\$33,600	\$33,353	\$0	\$247	\$0
Contingencies	\$0	\$0	\$0	\$30,000	\$25,759	\$0	\$4,241	\$0
	\$50,589	\$43,940	\$2,083	\$496,112	\$384,984	\$10,858	\$12,871	\$87,399
<u>Protection</u>								
Public Safety - Zone 1	\$26,234	\$20,000	\$0	\$171,184	\$29,372	\$31,793	\$0	\$110,018
Public Safety - Zone 2	\$54,611	\$0	\$0	\$79,261	\$45,538	\$56	\$0	\$33,667
Public Safety - Zone 3	\$7,575	\$0	\$0	\$12,575	\$175	\$0	\$0	\$12,400
EMS	\$16,502	\$0	\$0	\$30,402	\$14,356	\$0	\$0	\$16,045
911 Dispatch Services	\$0	\$0	\$0	\$700	\$689	\$0	\$11	\$0
Animal Control	\$5,937	\$53	\$0	\$8,490	\$1,000	\$0	\$0	\$7,490
Transportation Assistant	\$5,000	\$0	\$0	\$5,000	\$0	\$0	\$0	\$5,000
Harbor Master	\$0	\$0	\$0	\$6,000	\$5,705	\$0	\$295	\$0
Street Lights	\$0	\$0	\$581	\$8,381	\$7,896	\$713	(\$228)	\$0
Insurance	\$0	\$0	\$0	\$2,000	\$2,000	\$0	\$0	\$0
	\$115,858	\$20,053	\$581	\$323,992	\$106,731	\$32,562	\$79	\$184,620
<u>Health &amp; Sanitation:</u>								
Solid Waste	\$0	\$0	\$12,893	\$195,943	\$188,004	\$13,860	(\$5,922)	\$0
CEO & Plumbing Inspector	\$0	\$0	\$0	\$14,760	\$16,996	\$0	(\$2,236)	\$0
Health & General Assistance	\$0	\$0	\$0	\$2,000	\$0	\$0	\$2,000	\$0
Health Officer	\$0	\$0	\$0	\$2,500	\$2,453	\$0	\$47	\$0
	\$0	\$0	\$12,893	\$215,203	\$207,454	\$13,860	(\$6,111)	\$0
<u>Education:</u>								
Education	\$607,037	\$120,086	\$533	\$1,385,425	\$775,021	\$0	\$0	\$610,405
Tuition Designated Fund	\$63,265	\$0	\$63	\$63,327	\$0	\$0	\$0	\$63,327
Special Education Reserve	\$86,119	\$0	\$5,675	\$91,794	\$0	\$0	\$0	\$91,794
School Capital Project	\$32,240	\$0	\$0	\$32,240	\$0	\$0	\$0	\$32,240
	\$788,661	\$120,086	\$6,270	\$1,572,786	\$775,021	\$0	\$0	\$797,765

**TOWN OF CRANBERRY ISLES, MAINE**  
**SCHEDULE OF DEPARTMENTAL OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

(Exhibit A-1)  
(continued)

<i>Department</i>	<i>Beginning Balance</i>	<i>Cash Receipts</i>	<i>Other Credits</i>	<i>Total Available</i>	<i>Warrants Drawn</i>	<i>Other Charges</i>	<i>Lapsed Unexpended (Overdraft)</i>	<i>Ending Balance</i>
<i>Public Transportation:</i>								
Town Roads	\$140,188	\$8,380	\$0	\$171,268	\$93,440	\$9,071	\$0	\$68,758
Snow Removal	\$20,789	\$0	\$0	\$51,789	\$50,219	\$0	\$0	\$1,570
Town Trucks	\$7,996	\$0	\$0	\$12,696	\$3,146	\$0	\$0	\$9,550
New Plow Truck	\$0	\$0	\$0	\$60,000	\$60,000	\$0	\$0	\$0
LCI Dock Ext Reserve	\$2,198	\$0	\$0	\$2,198	\$0	\$0	\$0	\$2,198
Wharves - GCI	\$3,564	\$10,600	\$5,542	\$19,706	\$14,213	\$0	\$0	\$5,493
Wharves Reserve	\$6,116	\$0	\$0	\$6,116	\$0	\$0	\$0	\$6,116
GCI Float Construction	\$28,000	\$0	\$0	\$48,000	\$0	\$0	\$0	\$48,000
Dock Hoists Reserve	\$11,562	\$0	\$10,177	\$83,639	\$67,323	\$7,207	\$0	\$9,109
Sutton Maintenance Reserve	\$53,942	\$0	\$0	\$94,542	\$44,133	\$600	\$0	\$49,810
Shore & Harbor Grant	\$4,699	\$0	\$0	\$4,699	\$0	\$0	\$0	\$4,699
Garage Building Fund	\$46,682	\$106	\$0	\$58,788	\$419	\$0	\$0	\$58,369
Vehicle Disposal	\$1,036	\$3,041	\$0	\$4,077	\$0	\$0	\$0	\$4,077
Ramp Fees Reserve	\$17,272	\$8,005	\$0	\$25,277	\$185	\$0	\$0	\$25,092
Joy Lot	\$20,409	\$7,753	\$0	\$32,913	\$4,750	\$6,500	\$0	\$21,663
Commuter Service	\$6,834	\$42,056	\$30,494	\$91,054	\$75,373	\$9,524	\$0	\$6,156
Manset Parking Engineering	\$20,000	\$0	\$0	\$20,000	\$0	\$0	\$0	\$20,000
Manset YR Dock Engineering	\$60,000	\$0	\$0	\$60,000	\$0	\$0	\$0	\$60,000
Mansell Building Parking Lot	\$4,053	\$0	\$21,000	\$50,053	\$7,104	\$0	\$0	\$42,949
Intermodal Facility	\$19,160	\$106,194	\$33,237	\$195,411	\$169,986	\$1,347	\$0	\$24,078
	\$474,500	\$175,535	\$100,450	\$1,092,226	\$590,291	\$34,249	\$0	\$467,685
<i>Unclassified:</i>								
Libraries	\$0	\$0	\$0	\$9,000	\$9,000	\$0	\$0	\$0
Human Service Organizations	\$0	\$0	\$1,000	\$14,750	\$7,250	\$0	\$7,500	\$0
Scholarship	\$1,000	\$0	\$0	\$2,000	\$0	\$0	\$0	\$2,000
Island Explorer	\$0	\$0	\$0	\$500	\$500	\$0	\$0	\$0
INHA Septic	\$20,000	\$0	\$0	\$20,000	\$0	\$0	\$0	\$20,000
Internet Reserve	\$1,111	\$0	\$2,685	\$3,796	\$3,796	\$0	\$0	\$0
Broadband Facility Maintenance	\$38,879	\$0	\$0	\$73,879	\$27,861	\$2,685	\$0	\$43,333
Telemed Health Clinic	\$2,081	\$0	\$0	\$2,081	\$0	\$0	\$0	\$2,081
ARPA Grant	\$14,592	\$0	\$0	\$14,592	\$0	\$0	\$0	\$14,592
Cemeteries	\$0	\$0	\$0	\$500	\$303	\$0	\$197	\$0
Community Centers	\$0	\$0	\$0	\$9,000	\$9,000	\$0	\$0	\$0
	\$77,663	\$68,750	\$3,685	\$150,098	\$57,710	\$2,685	\$7,697	\$82,006
<i>Assessments and Debt Service</i>								
Zone 2 Fire Truck Debt	\$0	\$0	\$0	\$25,456	\$0	\$25,456	\$0	\$0
Fire Truck 3 Debt	\$0	\$0	\$0	\$39,535	\$39,350	\$0	\$185	\$0
Manset Property Debt	\$0	\$0	\$0	\$177,638	\$177,681	\$0	(\$43)	\$0
Broadband Debt	\$0	\$0	\$0	\$24,000	\$22,828	\$0	\$1,172	\$0
Town Garage Debt	\$0	\$0	\$0	\$20,800	\$20,425	\$0	\$375	\$0
Town Office Debt	\$0	\$0	\$0	\$13,500	\$13,635	\$0	(\$135)	\$0
Fire Dept Zone 2 Fire Truck	\$0	\$0	\$25,456	\$64,806	\$64,990	\$0	(\$184)	\$0
Capital Roads Debt	\$0	\$0	\$0	\$73,116	\$73,117	\$0	(\$1)	\$0
County Tax	\$0	\$0	\$0	\$99,063	\$99,063	\$0	(\$0)	\$0
Overlay	\$0	\$0	\$0	\$36,287	\$36,287	\$0	\$36,287	\$0
	\$0	\$0	\$25,456	\$574,201	\$511,089	\$25,456	\$37,656	\$0
<i>TOTALS</i>	<i>\$1,507,271</i>	<i>\$359,614</i>	<i>\$151,418</i>	<i>\$4,424,617</i>	<i>\$2,633,280</i>	<i>\$119,670</i>	<i>\$52,192</i>	<i>\$1,619,475</i>

**TOWN OF CRANBERRY ISLES, MAINE**  
**SCHEDULE OF CHANGES IN UNASSIGNED FUND BALANCE**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

(Exhibit A-2)

<u>Beginning Unassigned Fund Balance</u>		\$107,416
<u>Additions:</u>		
Lapsed Accounts	\$52,192	
Interest (Net of Appropriation)	\$32,047	
Homestead Exemption (Net of Appropriation)	\$365	
<u>Total Additions</u>		\$84,604
<u>Reductions:</u>		
Appropriation from Unassigned Fund Balance	\$78,122	
Tax Discounts	\$30,249	
Increase in Unavailable Property Tax Revenues	\$14,805	
Auto and Boat Excise (Net of Appropriation)	\$78	
Other Revenues (Net of Appropriation)	\$1,720	
In Lieu of Taxes (Net of Appropriation)	\$14,200	
<u>Total Reductions</u>		\$139,174
<u>Ending Unassigned Fund Balance</u>		<u>\$52,846</u>

**TOWN OF CRANBERRY ISLES, MAINE**  
**VALUATION, COMMITMENT AND COLLECTIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

(Exhibit A-3)

**Taxable Valuation:**

Land and Buildings	\$197,187,544
Personal Property	\$45,200
	<hr/>

<b><u>Total Taxable Valuation</u></b>	<b>\$197,232,744</b>
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<b><u>Tax Rate per \$1,000 Valuation</u></b>	<b>\$11.25</b>
	<hr/>

<b><u>Tax Commitment</u></b>	<b>2,218,868</b>
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**Collections and Adjustments:**

Cash Collections	\$2,050,894
Discounts Allowed	\$30,249
	<hr/>

<b><u>Total Collections and Adjustments</u></b>	<b>\$2,081,143</b>
	<hr/>

<b><u>Unpaid Taxes December 31</u></b>	<b>\$137,725</b>
	<hr/> <hr/>

**TOWN OF CRANBERRY ISLES, MAINE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

(Exhibit A-4)

<b><u>Federal Grantor/Pass-Through Grantor/Program Title</u></b>	<b><u>CFDA #</u></b>	<b><u>Grantor Pass- Through Number</u></b>	<b><u>Program Award Amount</u></b>	<b><u>Expenditures</u></b>
<u>U.S. Department of Education;</u>				
<u>Passed through State of Maine</u>				
<u>Department of Education</u>				
<u>Special Education Cluster</u>				
Local Entitlement	84.027A	013-05A-3046-12	\$11,602	\$11,602
ARP Local Entitlement	84.027X	025-05A-7170-94	\$1,306	\$1,306
ARP Preschool Local Entitlement	84.173X	025-05A-7171-94	\$152	\$152
<u>Total Special Education Cluster</u>			<u>\$13,060</u>	<u>\$13,060</u>
 Rural Education Achievement Program	 84.213	 013-05A-6336-13	 <u>\$23,599</u>	 <u>\$28,386</u>
 <u>Total U.S. Department of Education</u>			 <u>\$36,659</u>	 <u>\$41,446</u>
 <u>U.S. Department of Transportation</u>				
<u>Passed through State of Maine</u>				
<u>Department of Transportation</u>				
FTA Transit Grants	20.315		<u>\$72,550</u>	<u>\$72,550</u>
			<u>\$72,550</u>	<u>\$72,550</u>
 <u>Totals</u>			 <u>\$109,209</u>	 <u>\$113,995</u>



**TOWN OF CRANBERRY ISLES, MAINE**

(Exhibit B-1)

**COMBINING BALANCE SHEET - OTHER GOVERNMENTAL FUNDS****DECEMBER 31, 2023**

	<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		\$1,187	\$471		\$1,658
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>\$1,187</u>	<u>\$471</u>	<u>\$44,085</u>	<u>\$1,166,519</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		\$471	\$44,085	\$895,641
Assigned		\$1,187			\$1,187
<u>Total Fund Balances</u>	<u>\$851,086</u>	<u>\$1,187</u>	<u>\$471</u>	<u>\$44,085</u>	<u>\$896,828</u>
<u>Total Liabilities and Fund Balances</u>	<u>\$1,120,777</u>	<u>\$1,187</u>	<u>\$471</u>	<u>\$44,085</u>	<u>\$1,166,519</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, 2023**

	<u>Broadband</u>	<u>Truck Account</u>	<u>Isleford Playground</u>	<u>Highway Reserve</u>	<u>Total Other Governmental</u>
<u>Revenues:</u>					
Donations					\$0
Interest Earned		\$0			\$0
<u>Total Revenues</u>	\$0	\$0	\$0	\$0	\$0
<u>Expenditures:</u>					
Administrative Fees		\$60	\$61		\$121
<u>Total Expenditures</u>	\$0	\$60	\$61	\$0	\$121
<u>Excess of Revenues Over Expenditures</u>	\$0	(\$60)	(\$61)	\$0	(\$120)
<u>Beginning Fund Balance</u>	\$851,086	\$1,247	\$532	\$44,085	\$896,949
<u>Ending Fund Balance</u>	\$851,086	\$1,187	\$471	\$44,085	\$896,828

**TOWN OF CRANBERRY ISLES, MAINE**  
**COMBINING BALANCE SHEET - PERMANENT FUNDS**  
**DECEMBER 31, 2023**

(Exhibit C-1)

	<u>Assets</u>	<u>Cemetery Trusts</u>
Cash and Cash Equivalents		\$40,548
<u>Total Assets</u>		<u>\$40,548</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		\$3,178
<u>Total Fund Balance</u>		<u>\$36,278</u>
<u>Total Liabilities and Fund Balances</u>		<u>\$40,548</u>

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

Cash Balances Consists of:

Nathan Stanley	\$1,162
Mann, McSor, McFarland, Beal	\$19,639
Julia Spurling	\$1,405
Gary Spurling	\$1,042
M.S. Spurling	\$5,948
Bunker Trust	\$969
Cora Spurling	\$2,332
Christopher Swenson	\$460
Hazel Stanley Peterson	\$642
Hadlock, Stanley	\$6,947
	<u>\$40,548</u>

**TOWN OF CRANBERRY ISLES, MAINE**

(Exhibit C-2)

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - PERMANENT FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>Cemetery Trusts</u>
<u>Revenues</u>	
Interest Earned	\$22
Restricted Donation	
<u>Total Revenues</u>	<u>\$22</u>
<u>Expenditures</u>	
Administrative Fees	\$420
<u>Total Expenditures</u>	<u>\$420</u>
<u>Excess of Revenues Over Expenditures</u>	(\$398)
<u>Fund Balances - Beginning</u>	<u>\$36,677</u>
<u>Fund Balances - Ending</u>	<u><u>\$36,278</u></u>

