

# TOWN OF SWAN'S ISLAND ANNUAL REPORT



***2023***

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**2023**

**ANNUAL REPORT**

**TOWN OF**

**SWAN'S ISLAND, MAINE**

**Incorporated 1897**

**For the year ending December 31, 2023**

**Also**

**THE PROPOSED WARRANT**

**SWAN'S ISLAND TOWN OFFICE**

P.O. Box 11

125 Harbor Road

Swan's Island, ME 04685-0011

Tel: (207) 526-4279

Fax: (207) 526-4172

e-mail: [townadmin@swansisland.org](mailto:townadmin@swansisland.org) ~ Administrative Assistant to the Selectmen

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e-mail: [sitreasurer@gmail.com](mailto:sitreasurer@gmail.com) ~ Treasurer

Website ~ [www.swansisland.org](http://www.swansisland.org)

Cover: David Smith Gravesite

Courtesy of Jason Joyce

Photo Editor - Brian Krafjack, Owner of The Island Market and Supply (TIMS)

# **TOWN OFFICIALS, BOARDS & COMMITTEES**

## **Moderators**

Terry A. Staples  
Myron A. Sprague Jr.

## **Town Clerk**

Gwen J. May  
Dorothy A. LeMoine - Deputy

Term Expires 2024

## **Registrar of Voters**

Gwen J. May  
Dorothy A. LeMoine - Deputy

## **Select Board Members, Assessors and Overseers of the Poor**

Myron A. Sprague, Jr. - Chairman  
Jason M. Joyce  
Gary W. Farley

Term Expires 2024

Term Expires 2025

Term Expires 2026

## **Treasurer**

Julie A. MacDonald

Term Expires 2024

## **Tax Collector**

Gwen J. May  
Dorothy A. LeMoine - Deputy

Term Expires 2025

## **Administrative Assistant to the Select Board**

Theresa G. Munch

## **Road Commissioner**

Christopher H. Sawyer

Term Expires 2025

## **Directors of Maine School Administrative District No. 76**

Tammy E. Tripler - Chairman  
Emmie M. Sawyer  
Nancy A. Ordway  
Richard E. Davis, Jr.  
Marissa Rozenski

Term Expires 2024

Term Expires 2025

Term Expires 2025

Term Expires 2026

Term Expires 2026

## **Department of Public Safety**

Robert K. Gardner - Fire Chief  
Ezekiel F. Freelove - Assistant Fire Chief

## **Ambulance Service**

Deborah D. Staples – Director  
Sonja J. Philbrook – Assistant Director/EMT Crew Chief

## **Emergency Management Director**

Robert K. Gardner



**Fire Warden**

Robert K. Gardner  
Ezekiel F. Freelove - Assistant Fire Warden

**Harbormaster**

Joshua V. Joyce  
Jason B. Matthews - Assistant Harbor Master

**Law Enforcement**

Hancock County Sheriff's Department

**Shellfish Warden**

Jeffrey S. Clapp

**Code Enforcement Officer & Local Plumbing Inspector**

Caitlin S. Trafton

**Electrical Inspector**

David P. Niquette

**Sexton**

Seth G. Joy

**Municipal Planning Board**

|                               |                   |
|-------------------------------|-------------------|
| Terry A. Staples - Chair      | Term Expires 2025 |
| Jason B. Matthews - Secretary | Term Expires 2024 |
| Daniel V. Johnson             | Term Expires 2025 |
| Seth G. Joy                   | Term Expires 2026 |
| David K. LeMoine              | Term Expires 2026 |

**Municipal Advisory Council**

|                                |                   |
|--------------------------------|-------------------|
| Jeffrey S. Clapp - Chair       | Term Expires 2024 |
| Donna A. Wiegler - Co-Chair    | Term Expires 2025 |
| Lesley A. Ranquist - Secretary | Term Expires 2026 |
| Benjamin S. Tongue             | Term Expires 2024 |
| Betsy R. Philbrook             | Term Expires 2025 |
| Shepard K. Walker              | Term Expires 2025 |
| Dorothy A. LeMoine             | Term Expires 2026 |

**Board of Appeals**

Dexter Lee – Chair (passed), John P. Follis - Secretary, Kathleen M. Clark,  
Christopher H. Sawyer, James L. Wheaton (passed)

**Maine State Ferry Service Advisory Board**

Kathleen M. Clark  
Myron A. Sprague, Jr. - Alternate

**Maine Islands Coalition**

Donna A. Wiegler

**Maine CDC Downeast District #7**  
**Swan's Island Local Health Officer**  
Donna A. Wiegler (resigned), Laurie K. Farley

**Broadband Committee**  
Thomas Ploch - Chair

**Shellfish Conservation Committee**  
Lisa B. Pelkey – Chair, Jason B. Matthews - Vice-Chair,  
Caitlin S. Trafton - Secretary, Carol B. Loehr

**Mill Pond Park Committee**  
John P. Follis - Chair, Iver W. Lofving - Vice-Chair,  
Maili J. Bailey - Secretary, Suzette L. Wheaton, Karin Draper

**Nursery School Committee**  
Kathleen M. LeMoine - Chair, Emmie M. Sawyer - Secretary,  
Sarah L. Joyce, Amelia B. Joy, Stephanie Williams

**Recreation Committee**  
Deborah D. Staples - Chair, Leah M. Staples - Secretary,  
Lacey K. Freelove - Co-Secretary, Lily L. Ellison,  
Betsy R. Philbrook, Meghan E. Joyce, Dorothy A. LeMoine

**Cemetery Committee**  
Benjamin S. Tongue, Seth G. Joy, Jeffrey S. Clapp  
Donald D. Carlson, Marsha L. Carlson, Susan E. Sargent

**Fish Plant Committee**  
Jason M. Joyce, Gary W. Turner, Christopher H. Sawyer,  
Jason B. Matthews, Leonard M. May I, Myron A. Sprague Jr.

**Quarry Wharf Committee**  
Gary W. Turner, Cindy L. Turner,  
David K. LeMoine, Galen A. Turner

**Assistant Clerks for Elections**  
Jill A. Philbrook – Warden  
Betsy R. Philbrook - Warden (temporary fill in)  
Bonnie L. Turner, Dorothy A. LeMoine, Kathleen M. Turner,  
Laurel A. LeMoine, Lisa M. Papineau, Theresa G. Munch

**Lighthouse Committee**  
Barbara Howland - Chair, Eric Chetwynd - Secretary, Franklin Hart - Treasurer,  
George Kuck Jr, Isolina Meeks, Julie Pease, Clark Howland, David Fornaro, Jerry Goto, Tracy  
Goto, Michelle Whitman, Dexter Lee (passed), Cathy Jean Harriton, Keith Harriton, John Blake,  
Stephen Dock, Thomas Ploch, Kim Colbeth - Site Manager, Kathleen LeMoine - Assistant Site  
Manager

**Swan's Island Educational Society Board of Trustees**

Carol Petraitis - President, Laurie K. Farley - Vice-President,  
Wesley W. Staples II - Secretary, Karin H. Draper - Alternate Secretary,  
Stephanie Williams – Treasurer (resigned), John Conley - Treasurer

*Members:*

Nancy L. Davis, Jerry J. Goto, Jessica L. Harrington,  
Siobhan Ryan, Pamela Macfie, Lisa Bamford

*Ex Officio:*

Jeanne S. Hoyle, Executive Director

**Swan's Island Lobster & Marine Museum Committees**

*Executive Committee:*

Theodore Turner - Chair, Kathleen Turner - Executive Director,  
Jessica Harrington - Secretary, Kathleen Turner - Treasurer,  
Ann Marie Maguire - Director

*Operational Coordinators:*

Kathy Turner - President, Theodore Turner - Vice President,  
Kathy Turner - Treasurer, Jess Harrington - Secretary,  
Ann Marie Maguire & Nancy Davis - Director /Historian,  
Allen Harrington & Jerry Goto - Facilities Coordinator,  
Ben Tongue - Program Coordinator,  
Josh Turner - Education & Collection Development Director

**Swan's Island Historical Society Officers and Board Members**

*Officers:*

Karen Dougherty – President, Barbara M. Howland - Vice-President,  
Karen Dougherty - Secretary, Gwen J. May – Treasurer (resigned),  
Dorothy A. LeMoine – Treasurer, Nancy J. Carter – Assistant Treasurer

*Board Members:*

Dexter Lee(passed), Benjamin S. Tongue, James L. Wheaton (passed),  
Beverly G. McAloon, Jessica L. Harrington, Janet Shipman,  
Gwen J. May, Nancy J. Carter, Willa Vennema, Kim T. Colbeth

## Select Board 2023 Report

The Selectmen thank the Swan's Island community for its continued support and participation in the 2023 Select Board meetings via zoom and in person. We thank our Emergency Medical Service; the Fire Department volunteers and the staff of the Mill Pond Health Center who served this past year as well as the many volunteers who continue to serve on all committees and boards.

After many years of public service, Myron "Sonny" Sprague, Jr is completing his last term as Selectman. First elected in 1968 with Milton Hennigar and Roberta Joyce, and serving over the years with fellow citizens Richard Kent, David Joyce, Frederick Ranquist, John Carroll, Steven Wheaton, Roger May, Bruce Colbeth and Dexter Lee until 1993. Before being re-elected to the Select Board again in 2007, he served on the school board for ~7+ years – 1999 - 2007. During his last 17 years on the Select Board, he served with Dexter Lee, Nancy Carter, Jeffrey Ellison, Gary Turner, Jason Joyce and Gary Farley. Completing his term in 2024, with a total service to the town of 49 years. The Select Board is grateful for his many sacrifices and guidance over the years and wish him well. Sonny will continue to serve the town as our MSFS Advisory Board Alternate and we are fortunate he is willing to serve in that capacity.

We were saddened with the passing of Dexter Lee in May. He served our community as a Selectman for a very long time. He will be missed.

The Sheriff's office in the midst of another difficult year with low recruitment was unable to send an officer here full time, but are still searching for placement of a full-time officer on Swan's Island in 2024. Meanwhile, we receive part-time coverage from various officers. We respect the dedication by all who continue to fulfill our communities' first responder needs.

We welcome Marissa Rozenski as the new Mill Pond Health Center director and are thankful for a newly shingled roof at the clinic as well. Marissa has overseen an increase in clinic services and is doing a great job. We thank outgoing director Donna Weigle for her service over the years and wish her well in her future endeavors.

Utilizing town raised funds and a \$1,697,997 grant, the broadband committee under Tom Ploch's leadership, finalized the fiber agreement. The initial installation of broadband fiber to homes began in late fall with an anticipated completion in late spring. Please thank members of the committee and Tom for all their hard work in bringing faster internet to our Island.

The town purchased a backhoe which was utilized by Road Commissioner Chris Sawyer and has been helpful in maintaining the roads and loading the sanders on the town plow trucks. The Commissioner oversaw the successful tarring project this summer. Thank Chris and Dennis for doing a good job plowing and sanding in the winter months. We are very blessed by their hard work and dedication to keeping our roads safe.

The Maine State Ferry Service (MSFS) continued to deliver reliable service in 2023 with no crew shortages on the Swan's Island run. Kathy Clark, Swan's Island Ferry Advisory Board

Member, continues to serve our town well in that position and we thank her for her dedicated service.

Solid Waste Facility Manager, Lawrence Smith, continues to keep things operating smoothly and in compliance with the Department of Environmental Protection (DEP) regulations. The purchase of a new larger construction dumpster was a welcome addition. The project of installing a burn pit was not completed in 2023 but the plan is to prioritize its completion in 2024. If you have any questions on specific acceptability of items to bring to the dump or general questions, please contact Lawrence at 207-526-4171. If you would like to help your town by taking your universal waste [TVs/ electronics/batteries/lightbulbs] to EMR Transfer Station in Southwest Harbor on the 2nd Saturday of each month from 9a.m. to 1p.m., it would be much appreciated.

The cemeteries received another facelift from "Grave Matters" and volunteers paid and unpaid resulting in stones straighter, whiter, and brighter. Thank you to those who dedicated time to this important task honoring the memories and lives of citizens passed such as David Smith (as pictured on the cover of this year's town report). Work is scheduled to continue again next year. If you would like to participate in this community project, contact the town office or speak to the town sexton, Seth Joy at 207-266-4378.

Versant continues to go above and beyond for their customers here on Swan's Island. They prioritize the repairing of our lines and restoration of our power in the most extreme conditions and we are truly blessed to have them as our electricity provider. In the event of a power related issue, please take note of the nearest pole number before you call the Versant helpline (855-363-7211). If the power problem is urgent and you are unsure or unable to reach the proper department, feel free to contact Bill Banks (207-460-1113) and/or Fire Chief Robert Gardner (207-460-3898). They will contact the Versant line repair crew if it is a time sensitive emergency and can follow up directly to ensure the issue is addressed. Thank your linemen when you have the opportunity.

The Fish Plant Committee continues to search for a commercial appraiser to assist with finishing our \$225,000.00 grant requirement and also continues to seek more funding with G.F. Johnston & Associates.

The Select Board joined the State's "Climate Resiliency Partnership" in hopes of accessing state funds to engineer a plan for the Carrying Place Beach. The waters breached the beachhead back in the winter of 77'/78' and it is felt the most responsible use of funds would be in at for the Carrying Place Beach.


A special town meeting was held on June 21, 2023 approving the town comprehensive plan. This is a snapshot of where we are in many facets and a vision statement of where the town seeks to be in the future. Many hands helped with this project, but a special thanks to Sonja Philbrook for seeing it to completion. It is an asset as the town seeks grant opportunities in the future.

"School Reorganization of the AOS" discussions began to form in late December. We will monitor and remain involved. For more information, reach out to a school board member and thank them for their hard work managing and defending the education system here on our small island.

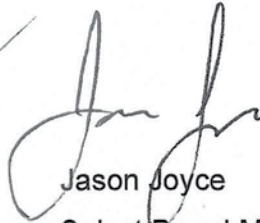
In a major victory for the Maine's lobster industry, a federal appeals court ruled on June 16<sup>th</sup> ordering the national Marine Fisheries Service (NMFS) to go back to the drawing board and re-work the most recent federal regulations to protect the endangered North Atlantic Right Whales. Many fishermen locally have donated to the MLA's legal defense fund, and many fishing communities have contributed as well. The Select Board recommend folks consider contributing to this worthy effort in support of our year-round fishing community.

Browntail moth nests thankfully were reduced in number this year. Though there appears to be fewer nests, we ask residents to continue to remove nests when possible. Use caution when removing due to the toxicity of the hairs. For more information search "Browntail Moth FAQ" @maine.gov.

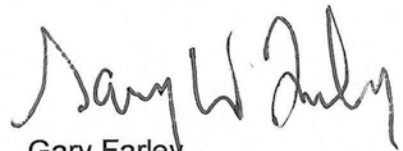
We appreciate your support, patience and understanding during another year and pledge to continue to constantly protect our community and heritage as best we can. Thank you for the opportunity to serve.



Myron A. Sprague, Jr.  
Select Board Member



Jason Joyce  
Select Board Member



Gary Farley  
Select Board Member

## Code Enforcement Officer and Licensed Plumbing Inspector 2023 Report

This office issued 11 Building Permits inside the Shoreland Zone, 5 Subsurface and Wastewater Disposal System Permits (4 of which were First Time Systems), 6 Internal Plumbing Permits and 2 Electric Installation Authorizations.

Fees collected: \$ 2,741.83

### Planning Board

Eight meetings were held by the Planning Board this year.

- 02/26/23** - 38 City Point Road (Map 4, Lot 65) 35' 6" x 23' 4" x 27' 6" residence, 17' 4" x 23' 4" x 24' 6", 6' 8" x 9' x 12' 6" additions and 27' 9" x 9' 8" x 12' 6" and 23' 4" x 4' 8" decks. Application reviewed and resubmission requested.
- 03/31/23** - 38 City Point Road (Map 4, Lot 65) 35' 6" x 23' 4" x 27' 6" residence, 17' 4" x 23' 4" x 24' 6", 6' 8" x 9' x 12' 6" additions and 27' 9" x 9' 8" x 12' 6" and 23' 4" x 4' 8" decks. Application approved.
- 05/26/23** - Carrying Place Beach (Map 2, 19) 16' x 3' ½" beach ramp. Application approved.
- 06/08/23** - 83 Island Retreat Road (Map 3, Lot 8) 16' x 16' addition, 14' x 16' accessory and 16' x 14' deck. Application approved.
- 08/16/23** - 571 Jericho Bay Road (Map 1, Lot 4) 7' x 12' accessory, 5' x 7' and 5' x 12' deck. Application approved.
  - 102B Harbor Road (Map 4, Lot 19a) 17' x 14' accessory structure, 10' x 4' and 21' x 4' decks. Application denied.
- 09/04/23** - 10 West Duck Cove Road (Map 8, Lot 21) 40' x 36' accessory structure. Application approved.
  - Jericho Bay Road (Map 1, Lot 18) 3' x 50' pier, 3' x 50' ramp and 12' x 24' float. Application denied.
- 10/03/23** - Grindle Hill (Map 4, Lot 9-E-1) 24' x 24' residential structure and 12' x 36' deck. Application approved.
  - Grindle Hill (Map 4, Lot 9-E) 24' x 24' residential structure and 12' x 36' deck. Application approved.
  - 102B Harbor Road (Map 4, Lot 19a) 14' x 17' accessory and 10' x 21' deck. Application approved.
- 10/24/23** - 332 Harbor Road (Map 6, Lot 26) 45' x 60' structure. Application approved.
  - 1 Scallop Cove Road (Map 2, Lot 10) Subdivision application approved.

Respectfully submitted:

Caitlin Trafton – CEO/LPI

### Electrical Inspections

Permits Issued in 2023: 12

David Niquette is the Town Electrical Inspector.

Scott A. Kane  
*Sheriff*



Jonathan H. Mahon  
*Chief Deputy*

Hancock County Sheriff's Department  
50 State Street, Suite 10  
Ellsworth, Maine 04605  
(207) 667-7575  
Fax (207) 667-7516

## **TO THE RESIDENTS OF SWANS ISLAND, MAINE**

### **GREETINGS,**

Enclosed is general list of complaints and calls for service that the Hancock County Sheriff's Office handled on Swan's Island in 2023. Deputy Morang was assigned to the island for a portion of the year, but after several years he and his family requested to return him to regular patrol off the island. Since that time due to the nationwide and local lack of people choosing law enforcement as a career, we have been unable to hire a deputy who wishes to be assigned to the island on a full time basis. We are still advertising for the position and if and when a suitable candidate can be found and trained, we will assigned the deputy to the island. We have a proposal that we will be taking to the Selectman that hopefully will give the island residents some presence of law enforcement on the island.

I encourage citizens to call our office if you have any concerns about any suspicious, criminal, or drug activity. We always need your help to do our job. No complaint is too small, so please contact us and together we can make our communities a safe place to live and raise a family.

|   |           |
|---|-----------|
| <b>911 Call</b>                           | <b>19</b> |
| <b>Animal Problem</b>                     | <b>4</b>  |
| <b>Civil Problem</b>                      | <b>1</b>  |
| <b>Shots Fire, Shots Heard</b>            | <b>1</b>  |
| <b>Information Report</b>                 | <b>6</b>  |
| <b>Medical Emergency</b>                  | <b>1</b>  |
| <b>Property Damage,<br/>Non-Vandalism</b> | <b>1</b>  |
| <b>Traffic Accident</b>                   | <b>6</b>  |
| <b>Any Special Detail</b>                 | <b>34</b> |
| <b>Theft</b>                              | <b>2</b>  |
| <b>Threatening</b>                        | <b>2</b>  |
| <b>Traffic Control</b>                    | <b>1</b>  |
| <b>Trespassing</b>                        | <b>1</b>  |

Respectfully submitted,

A handwritten signature of Scott A. Kane in black ink. The signature is written in a cursive style. Above the signature, the name "Scott Kane" is printed in a small font. Below the signature, the date and time "07/19/2024 09:10:41 am" are printed in a small font.

Scott A. Kane  
Sheriff, Hancock County



## **Municipal Advisory Council (MAC)**

### **2023 Annual Report**

The Swan's Island Municipal Advisory Council (MAC) has completed its tenth year. Two members had terms that were up this year, Carol Loehr and Lesley A. Ranquist. There was also a third seat that needed to be filled due to Jessica Stoehr stepping down from the committee, to focus on her education. Carol Loehr chose not to run for her seat again, Lesley A. Ranquist did run. The three individuals elected were Lesley A. Ranquist, Dori LeMoine, and Shepard Walker. MAC members elected the following Officers for the year- Chairman: Jeff Clapp, Co-Chairman: Donna Wiegler, and Secretary: Lesley A. Ranquist.

Meetings are held the third Wednesday of every month at 6:30 PM in the Town Office, date and time are subject to change. Minutes are posted at the Town Office, as well as on Facebook on the MAC page. Minutes are available to be emailed to anyone interested in reading them who is not on Facebook.

#### **The following is the mission of the MAC:**

1. To assist, research, and make recommendations to the Board of Selectmen in developing and expressing a long-range vision for the community, one that will meet the goal of its residents for an improved quality of life, protection of the environment, and sound economic planning.
2. To contribute to the community's awareness of issues of public importance by providing a forum for discussion by sponsoring meetings, discussions, and other events which will contribute to the general welfare, knowledge and awareness of the community regarding such issues.
3. To provide the community with an alternative means to express its views to the Board of Selectmen on matters of concern to the community.

#### **Below is a partial list of topics that were brought to the MAC by town residents, both part and full time, resulting in discussions during the year 2023 and any progress that was made as a result:**

\*Snow Removal- Discussions about the current arrangements as well as potential changes that may benefit the town in future years

\*Post Office Hours and if there is any way to make it more convenient for all customers

\*Possibility of a Town Budget Committee

\*Possibility of Recycling again on the island and what that may look like

\*Cemetery Stones- Jeff Clapp, Betsy Philbrook, Dori LeMoine, and Shepard Walker have voluntarily taken on the task of cleaning up the stones in our island cemeteries. They have cleaned many of the older ones and the results have been impressive. Residents are encouraged to check out the current progress.

\*Looking into getting a Public Electronic Bulletin Board for the town with approval from Selectmen- Currently checking the purchase and operation costs, will be working with Selectmen on final decision for the bulletin board.

\*Carrying Place Beach Access Ramp- Taken from a suggestion brought to the MAC by an island resident, Jeff Clapp headed a project approved by the Selectmen to create an easier way for somewhat mobility challenged individuals to be able to reach the Carrying Place Beach. The ramp that was put in this season was a group effort with many volunteers and was widely enjoyed by many residents.

\*Brown Tail Moths- brainstorming ways to combat the issue our island faces with them.

\*Quarry Wharf- brainstorming ways to make the space more accessible to a wider group of people.

\*Affordable Housing- looking into creating an Affordable Housing Committee, looking into ways other towns deal with this issue, brainstorming solutions specific to our island.

\*Health Center- conversations about what the future of the Health Center may look like and ways to better improve access to healthcare for individuals and families of all kinds.

\*Old Power Lines and Cables- across the country many old lines are being found in the ground, left from years ago, that are seeping lead into the earth. Conversations about if this may be an issue for our island and how we may deal with this issue locally.

\*Financial Advice Seminar- Ben Tongue had asked Jeff Clapp if he would be willing to share his knowledge, experience, and advice on financial planning in a seminar that would be opened to the public. Jeff agreed to do this and will look into dates this coming year, 2024.

\*Ferry Line Parking- brainstorming ways to make it work better for the space available.

\*Eels in the Quarry Pond- The town purchased two new eel traps for the project and trapping began in the fall. The eel mitigation program has been a huge success so far.

\*Animal Control- Conversations about how to deal with this if the need arises, looking into potentially getting an Animal Control Officer.

\*Beautification- Conversations about how to make certain areas of the island look more visually appealing to visitors and what residents can do to contribute to this.

Any questions or concerns may be brought to the MAC at any time. MAC will bring any questions or suggestions to the Selectmen for further discussion. MAC members include: Jeff Clapp, Donna Wiegler, Betsy Philbrook, Dori LeMoine, Lesley A. Ranquist, Ben Tongue, and Shepard Walker.

## **Swan's Island Emergency Medical Service 2023 Report**

The ambulance service responded to 51 calls this year. All 911 medical calls are transported by the Maine State Ferry Service, Life Flight of Maine, U.S. Coast Guard, Southwest/Tremont Ambulance Service and Jason Joyce. We would like to thank them all for their continued service in transporting patients off the island and to the hospital. The Swan's Island Fire Department also deserves a big thank you as well for helping with lift assist and driving the ambulance.

We have a dedicated group of EMS responders, and would like to thank them all for their dedication and hard work. All EMT's are required to take training courses to complete a certain number of credit hours required each year by the state and national level. This year four crew members attended the annual training weekend at the Samoset Resort. We also have had Scott Luciano from Specialty Response Solutions come out to the island. Scott stays from a Friday night to Sunday afternoon and will do trainings on any subject we want to improve on or to learn new.

This year we offered a lift assist course for fire and ambulance with a AVOC EVOC course. The AVOC EVOC course is for those individuals who want to drive emergency vehicles and lift assist is to help move patients.

Eldercare Outreach Director of Swan's Island Donna Wieggle donated the funds left after discontinuing the Eldercare Program this year to the Ambulance Service. We used the funds to purchase a "Lucus" CPR device. This piece of equipment will aid in the delivery of CPR. A new vitals monitor was also purchased, and both are wonderful additions to the service. This generous donation is very much appreciated.

The Fire Department and EMS hosted The Annual Fire and Rescue picnic in July. We would like to thank you all that helped serve, set up, clean up and for all who attended.

*Respectfully submitted,*

Debbie Staples

Director of EMS

## **Mill Pond Health Center 2023 Report**

This year brought some impactful changes to the Health Center.

Leading with the positive, we are thrilled to announce that in addition to monthly visits from Melissa Lower, FNP, Dr. Gabriel Plourde's services have been increased to monthly visits. These supplementary visits will provide much needed flexibility in scheduling.

Dr. Plourde has also accepted the role of Medical Director for the Health Center, and will oversee the primary care provided to our community.

We are grateful to Mount Desert Island Hospital for partnering with us to offer phlebotomy and other services, as well as direct patient care from these dedicated medical providers.

We are happy to continue to partner with the Maine Sea Coast Mission to deliver services as the opportunities arise, most recently a flu vaccine clinic and a series of video events that will take place over the winter months. The Mission has been a great source of support for many years.

We are fortunate to have Dr. Scovin bring his Podiatry expertise to the island every other month, and Dr. Oh, of Caring Hands of Maine, who brings out his incredible team to provide Dentistry services quarterly.

The clinic is currently working on a needs assessment, to look for expanding opportunities to bring health care to island residents.

Please take a moment to join the clinic's Facebook page, "Mill Pond Health Center on Swan's Island", where the monthly schedule is posted, as well as reminders for upcoming medical provider visits and other events. The Health Center has reached an astonishing number of people since its debut in July, over 1000 views a month, on average. The schedule is still recorded on the Health Center's answering machine for those not on Facebook.

Unfortunately, 2023 also marks the year that Donna Wiegler, Director of Services for the Health Center for over 15 years, has shifted her considerable talents (and energy) to other endeavors. Donna became a certified EMT in 2022, joined our Swan's Island EMS Department, and has recently been selected to be an Advocate Leader at the Ovarian Cancer Research Alliance. Donna's knowledge and expertise in this position will be missed greatly. She was a driving force in the clinic's founding, and her unparalleled empathy and dedication to island residents cannot be matched. Please join me in wishing Donna all the great things she deserves!

Lastly, I would like to extend my most sincere thanks to Donna, my colleague and mentor Laurie Farley, and the Swan's Island community for your patience, grace, and understanding as I endeavor to fill Donna's formidable shoes and continue to bring health and wellness to our island.

Respectfully,

Marissa Rozenski, Director of Services

# **Town of Swan's Island Lighthouse Committee Report**

## ***In our midst there is Light and our Community Light is Bright***

2023 was the Burnt Coat Harbor Lighthouse's 12th year welcoming visitors and guests. Lighthouses tell stories, and those who visit this one learn about its impact on our island home. And ours continues as a working Light, serviced throughout the year by the U.S. Coast Guard.

In 2023, the Lighthouse welcomed visitors from all over the world -- more than 2,200 visitors averaging 185 persons per week. The Town's Lighthouse apartment was rented for 19 weeks during the 2023 season which provides an active stream of revenue to support our operating and maintenance costs.

In 2022 the restoration was complete. The Town Lighthouse Committee is naturally shifting to providing Tender Loving Care to our beloved Town-owned Light. Last year's beautiful paint job of the Keeper's House is just the beginning. In 2023, after 17 years of being buffeted by wind and sea that resulted in the loss of more than 40 roofing shingles, the TLC contracted for a new red asphalt shingle roof to be installed in May 2024.

As with any old building dating back to 1872, maintenance is critical and demanding of expertise and significant volunteer time. We are fortunate to have Charlie Wiegler as our caretaker, assisted by a dedicated volunteer maintenance team -- Clark Howland, Link Hart, Jerry Goto, Dave Fornaro and Eric Chetwynd. Special recognition goes to Dave Fornaro who spent a week of time stripping and repainting the Fuel House trim and did a beautiful job painting the Keeper's House porch and ceiling. This team gives the Light the TLC it needs!

In addition, we are privileged to have once again connected with Zander Williamson, our resident volunteer, who is an accomplished carpenter and construction worker. Originally a Mainer, Zander comes up from Mississippi each year to stay in the apartment in exchange for a week of maintenance chores.

We wish to thank the seasonal staff responsible for the success of the first-floor operations and apartment. The volunteers and staff deeply respect the history, culture and people of Swan's Island and are motivated to bring the island to life for those who visit: We are grateful for the time and effort spent by Kim Colbeth, Kathleen Lemoine, Savannah Hedgepeth and Katelyn Lemoine to keep the Lighthouse operational and in service to the public. We appreciate the many volunteers who dedicate countless hours to ensure seasonal operations run smoothly: Eric Chetwynd, Link Hart and Tom Ploch as lighthouse tour guides; Keith and Cathy Harriton who curate our amazing local artist art show each year, Fern Burns, Margaret Schleiff, Tom McAloon and Corey and Dave Fornaro who tidy up the trails and Hal Minis who engineered the rerouting of part of Burying Point Trail.

Each year the Lighthouse is fortunate to display a unique island historical exhibit designed by the Swan's Island Historical Society. The exhibit educates visitors and provides a glimpse of life at the Light and on Swan's Island.

Go to our website to see views from the top of the Tower. Fiber optics will soon bring high definition and real-time frame rates to serve our fishing community. [www.burntcoatharborlight.com](http://www.burntcoatharborlight.com)

We encourage everyone to stop by for stunning views from the porch, visit with your neighbors and enjoy the daily hikes along this rugged Coast. We challenge all island residents to engage with us -- make us better -- and offer your suggestions and support. The Lighthouse is a valuable shared Community treasure which reflects the rich history of life on Swan's Island.

*Respectfully submitted,  
Barbara Howland  
President, Town of Swan's Island Lighthouse Committee*



## 2023 Report

In January 2023, we were finally successful in the grant process and were awarded \$1,697,997 by the Maine Connectivity Authority (MCA). Due to increases in labor, fuel, and materials, the total project increased to \$2,894,505 but the contribution required from the Town (\$173,254) and Hancock County (\$173,254) remains unchanged. TDS will contribute \$850,000. In the end, the town will only be responsible for 6% of the total cost of \$2,884,505 for this project.

Soon after the January award, TDS started the project to bring a broadband fiber optic network to every home and business on the Island. We then had to wait for the state to finalize the grant agreement with the town. Finally in June, the MCA approved our grant agreement and released the initial payments for the project. This did not delay TDS as they continued to work on the engineering and other activities needed to begin the actual construction.

The chairman continued to meet with the TDS project team every two weeks to resolve problems and answer questions for TDS throughout the 2023.

TDS and the chairman also worked together along with individual Island residents to ensure that all locations on the Island would be served.

The construction of the underground portions of the network began during the summer. The aerial portions of the network started soon after that. In total, approximately four miles of fiber were buried with the remainder connected to existing telephone/power poles to complete the nearly 35 miles of fiber needed to service everyone. In December 2023, the "drops" or final fiber from the pole to the individual residences were in the process of being installed.

Scheduling for the final installation at subscribers' homes or businesses has begun for those who have placed orders. If you have ordered service, you will be contacted by TDS for the final installation. This will continue in the spring and into the summer. For those that are interested in service, you can sign up at [www.tdsfiber.com](http://www.tdsfiber.com).

Thank you to everyone that has contributed to the project for more than five years. I also would like to thank both TDS and their contractors for the professional way that they have managed this project.

I am expecting that this will be my last report.

Thomas Ploch  
Chair, Swan's Island Broadband Committee

## Swan's Island Educational Society (SIES) "The Library"

So much happens throughout the year!!

In early 2023, we shook out the **winter** blahs with a book club featuring Maine memoirs. An unexpected highlight was author Monica Woods, who joined in and declared we were not the usual sort of book club as we explored her book: *When We Were Kennedys: A Memoir from Mexico Maine*. Thank you, **Pamela Macfie**, for coordinating.

The winter/**spring** children's after-school program went splendidly! From November to April, students explored different themes and media. We used clay to make miniature foods, created our own stress toys, learned about abstract paper art, made fantasy maps, and more! In 2024, due to our donors' generosity to the **Wayne Lemoine Legacy Fund**, we were able to add a second day each week.

The children's *Summer of Magic*, began each week with a story time followed by art projects again led by **Jessica DeFrenn**. We had 82 children spread across 7 sessions. With the 2024 theme – art history – expect to see kids out in the field throwing paint à la Jackson Pollack. The reading bingo challenge was huge. 34 children signed up and were awarded 33 prizes. A shout-out to **Siobhan Ryan** for creating a fun reading opportunity and to those donating prizes: TIMS, the Lighthouse, the Lobster & Marine Museum, Iver Studio, Coffee Love, Fisherman's Coop, and the Historical Society.

On Tuesday evenings in **summer**, adults enjoyed stellar presentations and lively audiences. We learned about 25+ years of intertidal research, visited color photographs of diverse global populations, followed the story of the last lightkeeper's family on Eagle Island, listened to the poetry of Ellie O'Leary, took solace from a collaborative art project commemorating lives lost to Covid-19, and audience members performed a scene from Shakespeare's *A Midsummer Night's Dream*. Friday movie nights, hosted by **Maili Bailey** and **Iver Lofving**, brought some glamor to our weekends.

In **fall**, a dozen island residents participated in four in-person workshops focused on writing memoir led by recently retired Prof. **Pamela Macfie**. Pamela was bowled over by the experiences islanders shared about their lives, their willingness to experiment with writing exercises, and the camaraderie they created in reflecting upon what it means to write about the things we can't leave behind.

We welcomed two new board members in 2023. **John Conley**, who has a great depth of experience with non-profits, is serving as our treasurer. **Lisa Bamford**, a marketing wizard, will be helping us expand communications with the community. At the very end of 2023, the **Davis Family Foundation** granted us the funds to upgrade the Internet porch. Look for new windows, a new storm door, and possible upgrades to the furniture.

And speaking of money – you may not be aware that only about one-fifth of our budget comes from the Town. We are not a public library, but rather a non-profit (SIES) that raises most of its budget from individual donors and occasional grants. As ever, it is the generosity of the community that keeps our doors open 12 months of the year and we thank each of you for your support.

*Trustees of the Swan's Island Educational Society*

## Swan's Island Historical Society Annual Report

2023 was a challenging year for the Swan's Island community. We lost a number of long-time, memorable Islanders who will always remain in our hearts. Two of them were Swan's Island Historical Society (SIHS) board members: Jimmy Wheaton and Dexter Lee. Each of their celebrations of life were amazing tributes to who they were and what they meant to Swan's Island. The memories we have of them and all those gone before us will live on forever in the stories we share and the memories we cherish.

SIHS celebrated our own cherished memories this year when we showed the videos of the historical and fun Swan's Island "A Living History" plays from 1986 and 2001. Written and directed by Kim Colbeth and Janice Staples, these plays showcased the student body of Swan's Island School. The set, the music and the acting were all done by the students. Rumor has it that a new version is in the works! Can't wait to see it!

Aside from our well-attended and yummy Ice Cream Socials, we learned about lobstering from Betsy Philbrook and Joe Staples. Betsy showed us how to make ropes ladders and gave us a tour of a typical lobster trap. Joe showed us how to knit a bait bag and regaled us with fun lobstering stories.

Katy Blake gathered together a number of musical Islanders and visitors including Eliza Carney, Matt Joy, Bob Kohut, Iris Kubler-Dudgeon, Alice Limoges, Monica Passin, Russ Scholl, and Shep Walker with sound by Mike Butera and treated us to a wonderful and fun evening of "Hootenanny". Hal Minis and Seth Joy gave us an amazing and informative presentation "All About Apples" where we learned about the history of apple trees on Swan's Island and got a chance to sample the wide variety of apples grown here.

We also received some amazing donations to our museum. To name a few: Debbie Staples donated a beautiful display case that was perfect for the Civil War rifle that Franklin Hart donated to SIHS. Karen Ames Boivin donated treasured artifacts from her family homestead and Dexter Lee graciously passed us his exceptional historical archives. Many thanks to all who brought us their artifacts, photos and memories to share.

Our newsletter, produced by Wesley Staples and edited by Laurie Easton Parker, continues to be well received. The newsletter includes not only historical articles but also live links to some entertaining audio and video files and general news about Swan's Island. If you haven't already, you can sign up for the newsletter on our website at [swansislandhistory.org](http://swansislandhistory.org).

This past year, we opened our gift shop complete with hats, water bottles, drawstring bags and stickers. Many thanks to Ed Wheaton for his generous donation of wonderful books he'd written called "Images of Swan's Island Past and Present" and "A Pocketful of Maine Island Life" with illustrations by Gary Hoyle. They were very popular with our visitors to the Museum.

We received some much-appreciated surprise support from our community. The Open Studio Artists donated a percentage of their proceeds to us in memory of Dexter Lee. SIHS will set up a "Dexter Lee Genealogy" space in our building to provide a place for folks to research their own family history on Swan's Island. Thanks again to Margot Crawshaw who organized and ran the Friday craft fairs from which we received some of their proceeds. We are so thankful to all our volunteers who have helped and continue to help us with their time and energy. Thanks also to all of you who continue to support us through your generous financial donations.

While we are still wrestling with getting large scale drainage and foundation work done, our amazing Island Fellow, Olivia Jolley, and her father, Vince, began the task of painting our building. While it is not yet completed, the work they did certainly brings our building back to life!

We would like to thank the town of Swan's Island for its continuing support. We couldn't do what we are doing to record, preserve and share the wonderful rich history of Swan's Island without our dedicated and caring Board of Directors, committee chairs, volunteers and community support. More than ever, we could use additional volunteers to help us carry out our mission. We have lots of great events planned but If you have any ideas for programs or if you can give us any of your time, please contact us at [historyswansisland@gmail.com](mailto:historyswansisland@gmail.com).

Respectfully submitted, Karen A. Dougherty, SIHS President



## Lobster & Marine Museum 2023 Report



The Lobster and Marine Museum welcomed 600+ visitors in 2023 and we continue to enjoy sharing information about the Island's maritime history with one and all. The construction on our new addition progressed with Allen Harrington & Jerry Goto, providing countless hours to this project. Overall, with their time and that of our docents the museum benefitted from 500 volunteer hours this year. Finishing inside and out is scheduled for early spring 2024 and this will include a handicapped ramp as well as completion of the French drain installation. Watch our FB page for the announcement of our grand reopening.

We held our third annual yard sale, craft fair and cookout which was again a great success and provided funds which we will use to develop new exhibits.

The Museum is an important resource of the Island's marine and natural history and there are many folks who help us in this process and our thanks go out to you all. **We are always looking for new volunteers to help us meet our goals. Please consider becoming actively involved with our forward progress.** Contact Kathy Turner or Jess Harrington to join us in:

- Recruiting a leader to help oversee restoration of the *Betsy L.*
- Recruiting technology assistance for our website and bookkeeping
- Offering more educational events for adults and youth
- Continued work researching and developing museum exhibits
- Ongoing improvements to museum building and grounds

We operate on a small budget generated by donations, and the continuing support of the Town is vital in enabling us to maintain and improve the condition of the facility.

**Plan a visit to the Museum in 2024 to explore the Island's maritime history.**

Respectfully,

Jessica Bailey Harrington

## **Recreation 2023 Report**

The recreation committee was able to set up a day and night program over the summer. The daytime program offered crafts for the children to work on as well as outdoor games.

Our nighttime program offers indoor table games such as pool, air hockey and ping pong.

We were able to purchase some new supplies for the program which included a new air hockey table, a picnic table, outdoor seating, and some heavy-duty indoor storage lockers for keeping supplies.

One of the biggest projects the recreation committee completed was the completion of a new roof on our building. With the help of many volunteers throughout the community we were able to complete the project within 2 days. All the volunteers helped with the deconstruction of the old roof and assisted with any of the projects needing assistance to move us forward. We extend our heartfelt thank you to all who were able to help.

In August we had our 10<sup>th</sup> annual variety show and cook-off. We had a wonderful turnout at each event. The proceeds that were raised will go into our building fund. We appreciate all the participants and all the helping hands to make this event possible.

Finally, we would like to thank the community for all your continued support, all your donations, and help on the grounds and building throughout the year.

Respectfully submitted,

Lacey Freelove

## **Mill Pond Park Committee Report 2023**

This year was mostly annual maintenance, care and events you come to expect.

The town appropriated \$15,000 for the shelter roof at the budget meeting. Iver Lofving is heading up this project and is waiting on a chosen builder to become available to do the work.

Jason Joyce and Joshua Joyce continue to wait for a final permit from the state regarding the application for a 20-year oyster aquaculture lease in the Mill Pond for oysters.

- We expect to offer potable drinking water at the shelter in 2024 during busy months.
- The park provides a pleasant place for formal and informal gatherings.
- Thanks to Tom McAloon for doing volunteer clearing of vegetation in the park.
- Thanks to Sue Wheaton for keeping the lawn cut and grounds picked up.
- The annual 4th of July B.Y.O. picnic was an enjoyable noontime gathering.
- There was a successful annual raffle. Thanks to Maili for running this.
- Iver Lofving gave water color classes weekly during the summer.
- Normal maintenance, lawn care, tree cutting, keeping the picnic area clean.
- The park provides a launch site for small craft as well as picnic tables and grilling.

### **2023 PLAN**

- In addition to the normal maintenance and park use, we hope to have the entire shelter roof replaced.
- Tom McAloon has volunteered to do pruning and tree cutting on a volunteer basis.

We are pleased to provide an enjoyable open public space for all. It's always a pleasant change of pace to use our picnic and recreational areas. The park is also home to the Mill Pond Medical Center and Nursery School, and playground equipment area.

The town provides about a third of the cost of basic park care and maintenance. Please consider donating to the Mill Pond Park, Town of Swan's Island. Thanks to those who help by volunteering their time and/or donating.

John Follis, Chairman  
Iver Lofving, Vice Chairman  
Maili Bailey, Secretary  
Sue Wheaton,  
Karin Hagopian Draper

# **Swans Island Nursery School**

## **2023 Report**

This year has been our first year open for school full time since 2020!

We started using our new curriculum that aligns with the Maine state preschool guidelines and our school has joined the required rising stars program of Maine preschools.

We have been doing lots of fun activities including learning how to make a pizza from scratch, from grinding our own wheat berries to make flour, to washing, cutting, cooking and blending our own pizza sauce.

For literacy, we have been learning the parts of a book, author, setting, main character, and characters.

For math, we have been doing colors, numbers to 20, months of the year, days of the week, patterns, shapes, measuring and simple adding.

For phonics, we have been learning upper and lowercase letters, letter sounds, letter formation, and simple words. Each week we have two vocabulary words, and we learn what they are through seeing the word, sorting pictures and doing activities with them.

The learning for all of our subjects happens through various activities including things like games, hands on activities and some work pages.

We always try to include fine motor, gross motor, and social emotional activities to help our young students to be prepared for their upcoming attendance in kindergarten. The most important thing we do is have fun while our students experience their first learning environment.

We do have a private Facebook group for nursery school that you can join to see our daily preschool fun!

Respectfully submitted: Chelsea Riedel, Nursery School Head Teacher

## Maine Islands Coalition 2023 Annual Report

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

## 2023 TOWN CLERK'S REPORT

### 2022 Comparison

|   |                        |
|---|------------------------|
| <b>38 ~ Hunting &amp; Fishing Licenses Issued:</b>        | 36                     |
| <b>98 ~ Dog Licenses Issued:</b>                          | 111                    |
| 28 ~ Male/Female (intact)                                 | 28                     |
| 70 ~ Neutered/Spayed (altered)                            | 83                     |
| <b>45 ~ Shellfish License Issued:</b>                     | 47                     |
| 4 ~ Resident Commercial                                   | 7                      |
| 1 ~ Non-Resident Commercial                               | 1                      |
| 25 ~ Resident Recreational                                | 25                     |
| 3 ~ Non-Resident Recreational                             | 1                      |
| 12 ~ Complimentary  | 13                     |
| <b>101 ~ Oaths of Office Issued</b>                       | 125                    |
| <b>3 ~ Births</b>   | 2                      |
| <b>4 ~ Marriages</b>                                      | 6                      |
| David Linwood Sanborn Jr & Megan C. Bowden, July 12       |                        |
| Joseph Michael Valenti & Brenna Mirian Sellars, August 31 |                        |
| Jeffrey Matthew Heimerman & Karen Lynn Lang, September 14 |                        |
| Jesse Adam Summerlin & Amie Renay Spade, September 20     |                        |
| <b>6 ~ Deaths</b>   | 1                      |
| James Lester Wheaton, 74                                  | January 21, Bangor     |
| Dexter Lee, 78  | May 26, Swan's Island  |
| Kenneth Dana Ranquist, 63                                 | June 29, Ellsworth     |
| Dusty Don Staples, 67                                     | September 9, Ellsworth |
| Belinda Doliber, 83                                       | November 22, Hermon    |
| Theo Phyllis May, 95                                      | November 23, Bangor    |

## 7 ~ Burials

15

|                              |              |
|------------------------------|--------------|
| James L. Wheaton             | Rose Hill    |
| Kenneth D. Ranquist          | Rose Hill    |
| Kimberly Collins Eixenberger | Rose Hill    |
| Dexter Lee                   | Rose Hill    |
| Dorothy Follis               | Rose Hill    |
| Theo Buswell May             | Rose Hill    |
| Fredric A. Pease Jr.         | Grindle Hill |

## 352 ~ Registered Voters

347

|                        |     |
|------------------------|-----|
| 87 ~ Democrats         | 89  |
| 33 ~ Green Independent | 34  |
| 128 ~ Republicans      | 128 |
| 101 ~ Unenrolled       | 96  |
| 2 ~ Libertarian        |     |
| 1 ~ No Labels          |     |

Annual Town Meeting ~ March 11

Special Town Meeting (Comprehensive Plan) ~ June 12

Referendum Election ~ November 7

### Dates to remember:

January 1 ~ Boat excise tax is renewable for registered & documented boats

January 1 ~ Dog licenses are due for any dog over 6 months old

January 1 ~ Appointed board/committee members need to be sworn in annually

February 1 ~ Dog license fine of \$25 is imposed on unlicensed dogs

April 1 ~ Shellfish licenses are renewable

July 1 ~ ATV/Snowmobile registrations are renewable

July 1 ~ ATV Swan's Island permits are renewable

Respectfully submitted,

*Gwen J. May*



## 2023 TAX COLLECTOR'S REPORT

Mil rate is 12.700 and interest rate is 8%

|   |                     | <b>2022 Comparison</b> |
|---|---------------------|------------------------|
| Total value of land:                            | \$110,270,200       | \$109,835,700          |
| Total value of buildings, wharves, floats, etc: | <u>\$48,889,900</u> | <u>\$48,222,400</u>    |
|   | \$159,160,100       | \$158,058,100          |
| Exemptions (124 homestead, 16 veterans):        | <u>\$3,196,000</u>  | <u>\$3,146,000</u>     |
| Total assessed                                  | \$155,964,100       | \$154,912,100          |

### **Automobiles, Boats, ATVs & Snowmobiles:**

|                                   |     |     |
|-----------------------------------|-----|-----|
| Vehicles registered               | 560 | 547 |
| Documented boats                  | 40  | 41  |
| Maine registered boats & dinghies | 125 | 126 |
| ATV registrations                 | 14  | 16  |

### **Liens:**

|                          |    |    |
|--------------------------|----|----|
| 30-day lien notices sent | 25 | 36 |
| Liens placed             | 15 | 16 |

### **Training classes attended:**

Bureau of Motor Vehicle Webinar ~ Swan's Island ~ September 13  
Bureau of Motor Vehicle Workshop ~ Ellsworth ~ October 26

### **Reminders:**

**February 28** ~ Trailers over 2000 gross weight are due (trailers under 2000 are staggered according to the month they were first registered)

**March 31** ~ Motorcycle registrations are renewable

Tax bills are **due upon receipt**

**September 15** ~ Interest begins on unpaid real estate taxes

When registering a motor vehicle please remember to have **proof of current insurance and the mileage**

Respectfully submitted,

*Gwen J. May*

## 2023 Delinquent Taxpayers

|  |    |           |                |
|--|----|-----------|----------------|
| Bennett, Aaron                             | \$ | 826.77    |                |
| Boyland Heights                            | \$ | 374.65    |                |
| Carel heirs, Alex                          | \$ | 7.00      | Partially Paid |
| Carter, Eugene                             | \$ | 201.93    |                |
| Carter, Eugene                             | \$ | 321.31    |                |
| Cook, Mellard                              | \$ | 1,579.88  |                |
| Donohoe, Kathleen                          | \$ | 4,761.23  | Partially Paid |
| Ferreira, William                          | \$ | 340.36    | PAID IN FULL   |
| Gregerson, Peter                           | \$ | 1,557.02  |                |
| Heller, David / Nancy                      | \$ | 6,258.60  |                |
| Johnson, Liela                             | \$ | 525.78    |                |
| Johnson, Liela                             | \$ | 297.18    |                |
| Johnson, Liela                             | \$ | 1,408.43  |                |
| Kierstead, Kathleen                        | \$ | 820.42    |                |
| Kent, Darrell                              | \$ | 402.59    |                |
| Kent, Dwayne                               | \$ | 18.46     | Partially Paid |
| LeMoine etal, Gilbert (Jeff)               | \$ | 1,700.00  | Partially Paid |
| LeMoine, Lori                              | \$ | 928.37    |                |
| May, Leonard / Jackie                      | \$ | 792.25    | Partially Paid |
| McCarty heirs, D. James / Kimberly Rollins | \$ | 155.57    | Partially Paid |
| McLaughlin, Aaron                          | \$ | 507.62    | Partially Paid |
| McLaughlin, Carolyn                        | \$ | 245.77    | PAID IN FULL   |
| Morey, Kenneth                             | \$ | 1,625.60  |                |
| Morrison, Richard & Denise                 | \$ | 1,148.88  | Partially Paid |
| Roseberry, Jeff                            | \$ | 3,928.11  |                |
| Smith, Kendall                             | \$ | 285.75    |                |
| Smith, Kendall                             | \$ | 285.75    |                |
| Smith, Todd                                | \$ | 372.11    |                |
| Tapley, Dennis                             | \$ | 643.89    |                |
| Thomas, Jeff                               | \$ | 410.21    |                |
| Turner, Ted                                | \$ | 1,106.17  |                |
| Uber, Albert                               | \$ | 304.80    | Partially Paid |
| York, Becky                                | \$ | 1,408.43  | Partially Paid |
| Due  | \$ | 35,550.89 |                |

## TREASURER'S REPORT

As of December 31, 2023

### Current Assets

|                          |                |
|--------------------------|----------------|
| Checking Account Balance | \$1,024,147.56 |
| Lighthouse Checking      | \$26,175.98    |
| Lighthouse Cash          | \$155.00       |
| Cash - Scholarship CD    | \$7,899.48     |
| Cash - Cem Trust Fund CD | \$34,200.67    |
|                          | <hr/>          |
|                          | \$1,092,578.69 |

### Other Current Assets

|                              |              |
|------------------------------|--------------|
| Accounts Receivable          | \$7,910.50   |
| Undeposited Funds            | \$67,037.72  |
| Tax Liens & Taxes Receivable | \$85,981.99  |
|                              | <hr/>        |
|                              | \$160,930.21 |

|              |             |                |
|--------------|-------------|----------------|
| Total Assets | <hr/> <hr/> | \$1,253,508.90 |
|--------------|-------------|----------------|

### Current Liabilities

|                            |              |
|----------------------------|--------------|
| Accounts Payable           | \$1,707.75   |
| Payroll Liabilities        | \$8,615.46   |
| Taxes Overpaid (Liability) | \$180.73     |
| Due Cemetery Trust Fund    | \$37,839.19  |
| Due Special Reserves       | \$96,115.43  |
|                            | <hr/>        |
| Total Current Liabilities  | \$144,458.56 |

### Equity

|                              |                |
|------------------------------|----------------|
| Unreserved Fund & Net Income | \$163,268.05   |
| Reserved Fund Balance        | \$945,782.29   |
|                              | <hr/>          |
| Total Equity                 | \$1,109,050.34 |

|                            |             |                |
|----------------------------|-------------|----------------|
| Total Liabilities & Equity | <hr/> <hr/> | \$1,253,508.90 |
|----------------------------|-------------|----------------|

Respectfully Submitted,

*Julie MacDonald*

Treasurer

## 2023 Treasurer's Report on Liens/Tax Acquired

### ***Liens Maturing November 30, 2024***

|                              |                   |
|------------------------------|-------------------|
| Boylan Heights Land Co., LLC | \$467.29          |
| Eugene Carter                | \$696.83          |
| Mellard H. Cook              | \$1,721.50        |
| Darrell Kent                 | \$554.11          |
| Lori Lemoine                 | \$1,049.65        |
| Kenneth Morey                | \$1,794.08        |
| Jeffrey T. Roseberry         | \$503.96          |
| Todd Smith                   | \$464.62          |
| Kendall Smith                | \$746.23          |
| Dennis & Colleen Tapley      | \$750.46          |
| Jeffrey Thomas               | \$515.82          |
| Theodore & Bonnie Turner     | <u>\$1,252.68</u> |
|                              | \$10,517.23       |

### ***Tax Acquired as of December 31, 2023***

|                              |                 |                   |
|------------------------------|-----------------|-------------------|
| Boylan Heights Land Co., LLC | \$31.17         |                   |
| Mellard H. Cook              | \$11,304.29     |                   |
| Kathleen Kierstead           | \$18,345.31     |                   |
| Lori Lemoine                 | \$10,075.90     |                   |
| Malcolm & Heidi Martin       | \$2,223.53      | Payment Agreement |
| Todd Smith                   | \$3,291.90      |                   |
| Dennis & Colleen Tapley      | \$7,034.32      |                   |
| Theodore & Bonnie Turner     | <u>\$702.66</u> |                   |
|                              | \$53,009.08     |                   |

## CEMETERY TRUST FUNDS

| Fund Name                    | Principal Balance | Prior Interest | Fund Balance Dec. 31, 2022 | Principal Added | Interest Earned | Fund Balance Dec. 31, 2023 | Interest Bal. Dec. 31, 2023 | Principal Balance Dec. 31, 2023 | Interest | Gen'l Fund Balance | CD Balance   |
|------------------------------|-------------------|----------------|----------------------------|-----------------|-----------------|----------------------------|-----------------------------|---------------------------------|----------|--------------------|--------------|
| Bridges, Moses               | \$ 100.00         | \$ 88.14       | \$ 188.14                  |                 | \$0.36          | \$ 188.50                  | \$ 88.50                    | \$ 188.50                       | \$0.36   | \$ 21.27           | \$ 167.24    |
| Buswell & Sprague            | \$ 500.00         | \$ 149.52      | \$ 649.52                  |                 | \$1.82          | \$ 651.34                  | \$ 151.34                   | \$ 651.34                       | \$1.82   | \$ 106.34          | \$ 545.00    |
| Conary, Lottie               | \$ 500.00         | \$ 1,427.93    | \$ 1,927.93                |                 | \$1.82          | \$ 1,929.75                | \$ 1,429.75                 | \$ 1,929.75                     | \$1.82   | \$ 106.34          | \$ 1,823.41  |
| Gross, Everett               | \$ 150.00         | \$ 151.65      | \$ 301.65                  |                 | \$0.54          | \$ 302.19                  | \$ 152.19                   | \$ 302.19                       | \$0.54   | \$ 31.90           | \$ 270.29    |
| Kast                         | \$ 500.00         | \$ 1,222.72    | \$ 1,722.72                |                 | \$1.82          | \$ 1,724.54                | \$ 1,224.54                 | \$ 1,724.54                     | \$1.82   | \$ 106.34          | \$ 1,618.20  |
| Kent, Everett                | \$ 1,000.00       | \$ 1,277.89    | \$ 2,277.89                |                 | \$3.63          | \$ 2,281.52                | \$ 1,281.52                 | \$ 2,281.52                     | \$3.63   | \$ 212.67          | \$ 2,068.85  |
| Merrithew, Winfield          | \$ 100.00         | \$ 98.72       | \$ 198.72                  |                 | \$0.36          | \$ 199.08                  | \$ 99.08                    | \$ 199.08                       | \$0.36   | \$ 21.27           | \$ 177.82    |
| Milan, Prock, McCabe         | \$ 500.00         | \$ 484.59      | \$ 984.59                  |                 | \$1.82          | \$ 986.41                  | \$ 486.41                   | \$ 986.41                       | \$1.82   | \$ 106.34          | \$ 880.07    |
| Morse, Sylvester             | \$ 1,000.00       | \$ 1,150.00    | \$ 2,150.00                |                 | \$3.63          | \$ 2,153.63                | \$ 1,153.63                 | \$ 2,153.63                     | \$3.63   | \$ 212.67          | \$ 1,940.96  |
| Moulden & Joyce              | \$ 600.00         | \$ 1,188.51    | \$ 1,788.51                |                 | \$2.18          | \$ 1,790.69                | \$ 1,190.69                 | \$ 1,790.69                     | \$2.18   | \$ 127.60          | \$ 1,663.08  |
| Norwood & Sprague            | \$ 1,000.00       | \$ 762.86      | \$ 1,762.86                |                 | \$3.63          | \$ 1,766.49                | \$ 766.49                   | \$ 1,766.49                     | \$3.63   | \$ 212.67          | \$ 1,553.82  |
| Scott, Gleason & Cassie      | \$ 1,000.00       | \$ 1,336.69    | \$ 2,336.69                |                 | \$3.63          | \$ 2,340.32                | \$ 1,340.32                 | \$ 2,340.32                     | \$3.63   | \$ 212.67          | \$ 2,127.65  |
| Smith, Alonzo & Flora        | \$ 200.00         | \$ 221.01      | \$ 421.01                  |                 | \$0.73          | \$ 421.74                  | \$ 221.74                   | \$ 421.74                       | \$0.73   | \$ 42.53           | \$ 379.20    |
| Smith, Burt & Lillian        | \$ 500.00         | \$ 1,129.36    | \$ 1,629.36                |                 | \$1.82          | \$ 1,631.18                | \$ 1,131.18                 | \$ 1,631.18                     | \$1.82   | \$ 106.34          | \$ 1,524.84  |
| Smith, George & Nellie       | \$ 300.00         | \$ 639.53      | \$ 939.53                  |                 | \$1.09          | \$ 940.62                  | \$ 640.62                   | \$ 940.62                       | \$1.09   | \$ 63.80           | \$ 876.82    |
| Smith, J. L. H & R           | \$ 1,000.00       | \$ 2,163.42    | \$ 3,163.42                |                 | \$3.63          | \$ 3,167.05                | \$ 2,167.05                 | \$ 3,167.05                     | \$3.63   | \$ 212.67          | \$ 2,954.38  |
| Sprague, James & Nina        | \$ 240.51         | \$ 621.82      | \$ 862.33                  |                 | \$0.87          | \$ 863.21                  | \$ 622.70                   | \$ 863.21                       | \$0.87   | \$ 51.15           | \$ 812.06    |
| Sprague, Vira                | \$ 588.03         | \$ 973.23      | \$ 1,561.26                |                 | \$2.14          | \$ 1,563.40                | \$ 975.37                   | \$ 1,563.40                     | \$2.14   | \$ 125.06          | \$ 1,438.34  |
| Staples, Herman & Amy        | \$ 500.00         | \$ 432.30      | \$ 932.30                  |                 | \$1.82          | \$ 934.12                  | \$ 434.12                   | \$ 934.12                       | \$1.82   | \$ 106.34          | \$ 827.78    |
| Stockbridge, Calvin & Sophia | \$ 300.00         | \$ 278.44      | \$ 578.44                  |                 | \$1.09          | \$ 579.53                  | \$ 279.53                   | \$ 579.53                       | \$1.09   | \$ 63.80           | \$ 515.73    |
| Torrey, Ira                  | \$ 300.00         | \$ 299.43      | \$ 599.43                  |                 | \$1.09          | \$ 600.52                  | \$ 300.52                   | \$ 600.52                       | \$1.09   | \$ 63.80           | \$ 536.72    |
| Walker, Olive                | \$ 200.00         | \$ 192.60      | \$ 392.60                  |                 | \$0.73          | \$ 393.33                  | \$ 193.33                   | \$ 393.33                       | \$0.73   | \$ 42.53           | \$ 350.79    |
| Zaiss, Alma                  | \$ 500.00         | \$ 1,054.76    | \$ 1,554.76                |                 | \$1.82          | \$ 1,556.58                | \$ 1,056.58                 | \$ 1,556.58                     | \$1.82   | \$ 106.34          | \$ 1,450.24  |
| General Cemetery Fund        | \$ 7,230.00       | \$ 1,617.23    | \$ 8,847.23                |                 | \$26.27         | \$ 8,873.49                | \$ 1,643.49                 | \$ 8,873.49                     | \$26.27  | \$ 1,176.08        | \$ 7,697.41  |
|                              | \$ 18,808.54      | \$ 18,962.32   | \$ 37,770.86               | \$ -            | \$ 68.33        | \$ 37,839.19               | \$ 19,030.65                | \$ 37,839.19                    | \$ 68.33 | \$ 3,638.52        | \$ 34,200.67 |

## 12/31/2023 PROJECTED LONG TERM DEBT

| Swan's Island - Projected Long Term Debt |            |         |       |             |              |             |             |             |             |             |             |
|--|------------|---------|-------|-------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Debt Loan Item                           | Borrow     | Term    | Rate  | 2023        | 2024         | 2025        | 2026        | 2027        | 2028        | 2029        | 2030        |
| Dec. 2014 Paving                         | \$ 175,000 | 10 - YR | 1.71% | \$19,829.45 | \$19,830.58  |             |             |             |             |             |             |
| Mar. 2015 Paving                         | \$ 431,000 | 10 - YR | 1.71% | \$53,342.77 | \$53,345.65  |             |             |             |             |             |             |
| May 2018 Town Office Apt Add.            | \$ 100,000 | 10 - YR | 2.15% | \$11,202.94 | \$11,202.94  | \$11,202.94 | \$11,202.94 | \$11,202.94 |             |             |             |
| Feb '23 Broadband                        | \$ 173,254 | 10 - YR | 4.41% | -           | \$21,868.31  | \$21,868.31 | \$21,868.31 | \$21,868.31 | \$21,868.31 | \$21,868.31 | \$21,868.31 |
| Totals                                   |            |         |       | \$84,375.16 | \$106,247.48 | \$33,071.25 | \$33,071.25 | \$33,071.25 | \$21,868.31 | \$21,868.31 | \$21,868.31 |

(Interest rates shown decreased in 2020 for all loans. Final payoff year is an approximate value.)

| APPROPRIATIONS 2023   | RAISED                 | TRANSFERS            |
|---|------------------------|----------------------|
| Administration  | \$ 115,000.00          |                      |
| Municipal Buildings   | \$ 45,000.00           |                      |
| Lighthouse - Transfer from Surplus                              |                        | \$ 5,000.00          |
| Insurance   | \$ 33,000.00           |                      |
| FICA, Medicare, Unemployment Taxes                              | \$ 14,500.00           |                      |
| Comprehensive Planning Committee - Transfer from Surplus        |                        | \$ 3,000.00          |
| Mill Pond Health Services                                       | \$ 12,500.00           |                      |
| General Assistance  | \$ 24,500.00           |                      |
| Recreation - Transfer from Surplus (beach ramp)                 | \$ -                   | \$ 5,000.00          |
| Fire Department   | \$ 75,000.00           |                      |
| Ambulance Service   | \$ 38,000.00           |                      |
| Law Enforcement   | \$ 20,000.00           |                      |
| Shellfish Conservation Acct - Transfer from Surplus             |                        | \$ 2,000.00          |
| Senior Luncheons  | \$ 900.00              |                      |
| Solid Waste   | \$ 110,000.00          |                      |
| Town Roads  | \$ 155,000.00          |                      |
| Town Roads - Transfer from Vehicle Excise Tax                   |                        | \$ 30,000.00         |
| Snow Removal  | \$ 75,000.00           |                      |
| Nursery School  | \$ 27,000.00           |                      |
| Island Fellow - Transfer from Surplus                           |                        | \$ 14,000.00         |
| S.I. Educational Society/Library - Transfer from Surplus        |                        | \$ 18,000.00         |
| S.I. Historical Society - Transfer from Surplus                 |                        | \$ 5,000.00          |
| Lobster & Marine Museum - Transfer from Surplus                 |                        | \$ 5,000.00          |
| IOOF Hall - Transfer from Surplus                               |                        | \$ 3,000.00          |
| Town Floats   | \$ 10,000.00           |                      |
| Town Floats - Transfer from Surplus                             |                        | \$ 26,500.00         |
| Town Floats - Transfer from Watercraft Excise                   |                        | \$ 6,640.60          |
| Cemeteries - Transfer from Surplus                              |                        | \$ 20,000.00         |
| Cemeteries - Sales go to Cemetery Account                       |                        |                      |
| Mill Pond Park - Transfer from Surplus                          |                        | \$ 15,000.00         |
| <b>Total Raised at Town Meeting</b>                             | <b>\$ 755,400.00</b>   | <b>\$ 158,140.60</b> |
| SAD #76 Assessment  | \$ 1,164,678.50        |                      |
| County Tax  | \$ 80,795.76           |                      |
| Overlay   | \$ 94,076.01           |                      |
| <b>Total Assessments</b>  | <b>\$ 2,094,950.27</b> |                      |
| Less - Anticipated State Revenue Sharing                        | \$ 51,285.00           |                      |
| Less - Anticipated Homestead Reimbursement                      | \$ 29,921.20           |                      |
| Less - Other Revenues Anticipated                               | \$ 28,000.00           |                      |
| <b>Total Deductions</b>   | <b>\$ 109,206.20</b>   |                      |
| <b>Charged to Collector (Total Assessments - Deductions)</b>    | <b>\$ 1,985,744.07</b> |                      |
| Total Valuation \$155,964,100 x mil rate .0127 = \$1,980,070.47 |                        |                      |

## **ADMINISTRATION**

|   |    | Credits    |               |
|---|----|------------|---------------|
| Appropriations by Town                              | \$ | 115,000.00 |               |
| Auto Registrations                                  | \$ | 23,763.50  |               |
| Auto Titles   | \$ | 1,518.00   |               |
| ATV/Snowmobile Registrations                        | \$ | 1,222.00   |               |
| Auto Sales Tax Collected                            | \$ | 23,435.56  |               |
| State - Snowmobile Refund                           | \$ | 19.86      |               |
| Town Clerk Fees                                     | \$ | 3,329.00   |               |
| Dog Licenses  | \$ | 830.00     |               |
| Hunting Licenses                                    | \$ | 1,434.50   |               |
| Vital Record Fees                                   | \$ | 355.00     |               |
| 30 Day Real Estate Notice Fee                       | \$ | 89.04      |               |
| Treasurer Fees                                      | \$ | 208.00     |               |
| Reimbursements (legal, zoom, supplies, bank credit) | \$ | 1,195.71   |               |
| Check Redeposit                                     | \$ | 577.19     |               |
|   |    |            | \$ 172,977.36 |
|   |    | Debits     |               |
| M.Sprague Jr., J.Joyce, G.Farley- Selectmen         | \$ | 15,000.00  |               |
| Theresa Munch - Administrative Assistant            | \$ | 28,578.00  |               |
| Julie McDonald - Treasurer                          | \$ | 10,325.02  |               |
| Gwen J. May - Tax Collector & Town Clerk            | \$ | 10,500.00  |               |
| Dorothy A. LeMoine - Clerk/Collector Deputy         | \$ | 237.50     |               |
| Gwen J. May - Clerk/Collector Fees                  | \$ | 5,359.00   |               |
| Consulting (computer issues, deed)                  | \$ | 4,607.50   |               |
| RJD Appraisal                                       | \$ | 3,275.00   |               |
| Harris Computer Systems & Software Upgrades         | \$ | 5,510.05   |               |
| Postage   | \$ | 2,504.37   |               |
| Printing (Town Report)                              | \$ | 1,646.25   |               |
| Supplies  | \$ | 6,696.64   |               |
| Elections   | \$ | 1,815.00   |               |
| Training  | \$ | 360.00     |               |
| Telephone   | \$ | 4,519.52   |               |
| Travel  | \$ | 450.50     |               |
| Lien Costs  | \$ | 803.00     |               |
| Bank Fees   | \$ | 336.30     |               |
| NSF Checks  | \$ | 577.19     |               |
| Audit & Auditor Consulting Expense                  | \$ | 6,896.50   |               |
| Dues  | \$ | 2,358.61   |               |
| Contributions                                       | \$ | 300.00     |               |
| Advertisements                                      | \$ | 31.36      |               |
| Legal   | \$ | 986.22     |               |
| Recording Fees                                      | \$ | 40.88      |               |
| Vital Statistics                                    | \$ | 8.00       |               |
| State - Registrations/Sales Tax/Titles              | \$ | 49,814.56  |               |
| State - Hunting Licenses                            | \$ | 1,407.50   |               |
| State - Dog Licenses                                | \$ | 477.00     |               |
|   |    |            | \$ 165,421.47 |
| Balance to Surplus                                  |    |            | \$ 7,555.89   |

## **MUNICIPAL BUILDINGS/LAND**

|                                      | Credits |           |              |
|--------------------------------------|---------|-----------|--------------|
| Balance from 2022                    | \$      | 10,527.53 |              |
| Raised by Town                       | \$      | 45,000.00 |              |
| Beach Ramp from Surplus              | \$      | 5,000.00  |              |
| US Post Office - Rent                | \$      | 11,375.00 |              |
| US Post Office - Fuel Reimbursement  | \$      | 2,905.52  |              |
|                                      |         |           | \$ 74,808.05 |
|                                      | Debits  |           |              |
| Municipal Payroll                    | \$      | 1,246.50  |              |
| Mowing/Shoveling/Landscaping Payroll | \$      | 2,108.00  |              |
| Repair/Maintenance                   | \$      | 39,406.97 |              |
| Supplies/Freight                     | \$      | 998.07    |              |
| Beach Ramp                           | \$      | 2,275.93  |              |
| Addition Loan Payment                | \$      | 11,202.94 |              |
| Building Heat/Propane                | \$      | 8,617.33  |              |
| Electricity                          | \$      | 2,770.71  |              |
|                                      |         |           | \$ 68,626.45 |
| Balance Carried to 2024              |         |           | \$ 6,181.60  |

## **INSURANCE**

|                        | Credits |           |               |
|------------------------|---------|-----------|---------------|
| Raised by Town         | \$      | 33,000.00 |               |
| Dividends & Refunds    | \$      | 397.37    |               |
|                        |         |           | \$ 33,397.37  |
|                        | Debits  |           |               |
| M. B. Grindle Agency   | \$      | 35,993.00 |               |
| MEMIC - Workers Comp.  | \$      | 5,441.00  |               |
|                        |         |           | \$ 41,434.00  |
| Overdraft from Surplus |         |           | \$ (8,036.63) |

## **FICA / MEDICARE / STATE PAYROLL TAXES**

|                        | Credits |           |               |
|------------------------|---------|-----------|---------------|
| Raised by Town         | \$      | 14,500.00 |               |
|                        | Debits  |           |               |
| FICA / Medicare/FUTA   | \$      | 17,739.28 |               |
| Overdraft from Surplus |         |           | \$ (3,239.28) |

## **COUNTY TAX**

|                               | Credits |           |              |
|-------------------------------|---------|-----------|--------------|
| Assessed by Town              | \$      | 80,795.76 |              |
|                               |         |           | \$ 80,795.76 |
|                               | Debits  |           |              |
| Paid Hancock County Treasurer | \$      | 65,795.76 |              |
| Transfer to Law Enforcement   | \$      | 15,000.00 |              |
|                               |         |           | \$ 80,795.76 |



## **SWAN'S ISLAND RECOVERY FUND**

|                         |         |          |             |
|-------------------------|---------|----------|-------------|
|                         | Credits |          |             |
| Balance from 2022       | \$      | 4,383.76 |             |
|                         |         |          | \$ 4,383.76 |
|                         | Debits  |          | \$ -        |
| Balance Carried to 2024 |         |          | \$ 4,383.76 |

## **OVERLAY LESS ABATEMENTS**

|                               |         |           |              |
|-------------------------------|---------|-----------|--------------|
|                               | Credits |           |              |
| Assessed by Town              | \$      | 94,076.01 |              |
|                               |         |           | \$ 94,076.01 |
|                               | Debits  |           |              |
| Commitment variance           | \$      | 316.23    |              |
| Lee & Charles Clark Abatement | \$      | 269.24    |              |
| Kimo Bailey Abatement         | \$      | 19.05     |              |
|                               |         |           | \$ 604.52    |
| Balance to Surplus            |         |           | \$ 93,471.49 |

## **INTEREST**

|                             |         |           |              |
|-----------------------------|---------|-----------|--------------|
|                             | Credits |           |              |
| Taxes                       | \$      | 2,544.35  |              |
| Liens                       | \$      | 7,527.39  |              |
| Interest - Checking (@ 1st) | \$      | 756.38    |              |
| Interest - Sweep & others   | \$      | 20,998.47 |              |
|                             |         |           | \$ 31,826.59 |
|                             | Debits  |           |              |
| TAN Interest                | \$      | 12,215.55 |              |
| Balance to Surplus          |         |           | \$ 19,611.04 |

## **STATE MUNICIPAL REVENUE SHARING**

|  |         |           |              |
|--|---------|-----------|--------------|
|  | Credits |           |              |
| Balance from 2022                            | \$      | 32,943.25 |              |
| State Municipal Revenue Sharing              | \$      | 52,740.76 |              |
|  |         |           | \$ 85,684.01 |
|  | Debits  |           |              |
| State Muni. Rev. Sharing from Net Assessment | \$      | 51,285.00 |              |
|  |         |           | \$ 51,285.00 |
| Balance Carried to 2024                      |         |           | \$ 34,399.01 |

## **VEHICLE EXCISE TAX**

|                                    |         |            |               |
|------------------------------------|---------|------------|---------------|
|                                    | Credits |            |               |
| Excise Tax                         | \$      | 101,111.50 |               |
|                                    |         |            | \$ 101,111.50 |
|                                    | Debits  |            |               |
| Transfer to Law Enforcement        | \$      | -          |               |
| Transfer to Town Roads             | \$      | 45,000.00  |               |
|                                    |         |            | \$ 45,000.00  |
| Balance Transfer to Paving Reserve |         |            | \$ 56,111.50  |

**WATERCRAFT REGISTRATION & EXCISE TAX**

|  |         |           |              |
|--|---------|-----------|--------------|
|  | Credits |           |              |
| Balance from 2022                      | \$      | 6,640.60  |              |
| Watercraft Registrations               | \$      | 3,045.00  |              |
| Sales Tax                              | \$      | 7,480.80  |              |
| Excise Tax/Documentation               | \$      | 5,769.90  |              |
|  |         |           | \$ 22,936.30 |
|  | Debits  |           |              |
| State - Boat Registrations & Sales Tax | \$      | 10,688.74 |              |
| Transfer to Town Floats                | \$      | 6,640.60  |              |
|  |         |           | \$ 17,329.34 |
| Balance Carried to 2024                |         |           | \$ 5,606.96  |

**PLANNING BOARD**

|                                      |         |           |              |
|--------------------------------------|---------|-----------|--------------|
|                                      | Credits |           |              |
| Balance from 2022                    | \$      | 11,129.73 |              |
| Raised by Town                       | \$      | -         |              |
| Electrical Permits                   | \$      | 300.00    |              |
| Internal Plumbing Permits            | \$      | 440.00    |              |
| Septic Permits/Septic Project Reimb. | \$      | 15,222.48 |              |
| Shoreland Zoning Permits             | \$      | 1,206.83  |              |
| Subdivision Permits                  | \$      | 300.00    |              |
|                                      |         |           | \$ 28,599.04 |
|                                      | Debits  |           |              |
| Caitlin Trafton - CEO                | \$      | 1,680.00  |              |
| Septic Projects                      | \$      | 14,027.48 |              |
|                                      |         |           | \$ 15,707.48 |
| Balance Carried to 2024              |         |           | \$ 12,891.56 |

**COMPREHENSIVE PLAN**

|                         |         |          |             |
|-------------------------|---------|----------|-------------|
|                         | Credits |          |             |
| Tranferred from Surplus | \$      | 3,000.00 |             |
|                         |         |          | \$ 3,000.00 |
|                         | Debits  |          |             |
| Consultants             | \$      | 1,352.50 |             |
| Supplies                | \$      | 1,169.54 |             |
|                         |         |          | \$ 2,522.04 |
| Balance to Surplus      |         |          | \$ 477.96   |

**BROADBAND COMMITTEE**

|                                       |         |            |               |
|---------------------------------------|---------|------------|---------------|
|                                       | Credits |            |               |
| Balance from 2022                     | \$      | 38,208.38  |               |
| Broadband Loan                        | \$      | 173,254.00 |               |
| Hancock Cty Grant                     | \$      | 173,254.00 |               |
|                                       |         |            | \$ 384,716.38 |
|                                       | Debits  |            |               |
| Broadband Install Project (TDS fiber) | \$      | 86,627.00  |               |
| Consulting                            | \$      | 5,921.50   |               |
|                                       |         |            | \$ 92,548.50  |
| Balance Carried to 2024               |         |            | \$ 292,167.88 |

## **LIGHTHOUSE TOWN ACCOUNT**

|   |         |           |              |
|---|---------|-----------|--------------|
|   | Credits |           |              |
| Town Account Balance Carried From 2022    | \$      | 2,872.06  |              |
| Transferred from Surplus                  | \$      | 5,000.00  |              |
| Lighthouse Rentals                        | \$      | 19,240.00 |              |
|   |         |           | \$ 27,112.06 |
|   | Debits  |           |              |
| Payroll expenses                          | \$      | 14,429.41 |              |
| Laundry & Garbage                         | \$      | 2,400.00  |              |
| Building Maintenance, Repairs, & Supplies | \$      | 2,823.70  |              |
| Caretaking                                | \$      | 1,800.00  |              |
| Landscaping                               | \$      | 150.00    |              |
| Mowing                                    | \$      | 451.00    |              |
| Refunds                                   | \$      | 445.71    |              |
| Electricity                               | \$      | 1,527.84  |              |
| Telephone                                 | \$      | 1,143.16  |              |
|   |         |           | \$ 25,170.82 |
| Balance Carried to 2024                   |         |           | \$ 1,941.24  |

## **LIGHTHOUSE COMMITTEE ACCOUNT**

|  |         |           |              |
|--|---------|-----------|--------------|
|  | Credits |           |              |
| Donations  | \$      | 2,111.09  |              |
| Art Sales (Net)                                      | \$      | 3,017.10  |              |
| Lighthouse Rentals                                   | \$      | 20,605.42 |              |
| Gift Shop Sales (net cost of goods sold & sales tax) | \$      | 17,184.80 |              |
|  |         |           | \$ 42,918.41 |
|  | Debits  |           |              |
| Advertising & Marketing                              | \$      | 1,027.64  |              |
| Historical Society Display                           | \$      | 400.00    |              |
| Laundry & Garbage                                    | \$      | 2,400.00  |              |
| Furniture  | \$      | 109.87    |              |
| Software & apps                                      | \$      | 555.00    |              |
| Payroll expenses                                     | \$      | 14,429.41 |              |
| Credit Card Fees                                     | \$      | 650.61    |              |
| Building Maintenance                                 | \$      | 2,820.10  |              |
| Caretaking   | \$      | 1,800.00  |              |
| Landscaping & Mowing                                 | \$      | 601.00    |              |
| Roof Repair  | \$      | 3,312.55  |              |
| Resident Volunteer Expense                           | \$      | 700.00    |              |
| Maintenance Supplies                                 | \$      | 4,552.88  |              |
| Office and Apartment Supplies                        | \$      | 79.38     |              |
| Landscaping/Trails Reserves for 2024                 | \$      | 500.00    |              |
| Resident Volunteer Reserve for 2024                  | \$      | 700.00    |              |
| Caretaking Fee Reserves for 2024                     | \$      | 1,800.00  |              |
| Historical Society Display Reserve for 2024          | \$      | 400.00    |              |
| Building Maintenance Reserve for 2024                | \$      | 5,000.00  |              |
| Credit Card Fees Reserve for 2024                    | \$      | 700.00    |              |
|  |         |           | \$ 42,538.44 |
| Balance Carried to 2024                              |         |           | \$ 379.97    |

**SENIOR LUNCHEON**

|                    |         |        |        |
|--------------------|---------|--------|--------|
|                    | Credits |        |        |
| Raised by Town     | \$      | 900.00 |        |
|                    | Debits  | \$     | -      |
| Balance to Surplus |         | \$     | 900.00 |

**SAD #76 - EDUCATION**

|                    |         |              |      |
|--------------------|---------|--------------|------|
|                    | Credits |              |      |
| Assessed by Town   | \$      | 1,164,678.50 |      |
|                    | Debits  |              |      |
| SAD # 76           | \$      | 1,164,678.48 |      |
| Balance to Surplus |         | \$           | 0.02 |

**NURSERY SCHOOL**

|                         |         |           |              |
|-------------------------|---------|-----------|--------------|
|                         | Credits |           |              |
| Balance from 2022       | \$      | -         |              |
| Raised from Town        | \$      | 27,000.00 |              |
|                         |         |           | \$ 27,000.00 |
|                         | Debits  |           |              |
| Payroll                 | \$      | 11,999.00 |              |
| Electricity             | \$      | 637.41    |              |
| Building Heat/Propane   | \$      | 1,264.25  |              |
| Telephone               | \$      | 1,141.19  |              |
| Building Maintenance    | \$      | 472.16    |              |
| Supplies                | \$      | 910.17    |              |
|                         |         |           | \$ 16,424.18 |
| Balance Carried to 2024 |         | \$        | 10,575.82    |

**MILL POND HEALTH CENTER**

|  |         |           |              |
|--|---------|-----------|--------------|
|  | Credits |           |              |
| Balance from 2022                                | \$      | 18,124.92 |              |
| Raised by Town                                   | \$      | 12,500.00 |              |
| Donation   | \$      | 200.00    |              |
| A/R Maine Seacoast Mission                       | \$      | 4,000.00  |              |
|  |         |           | \$ 34,824.92 |
|  | Debits  |           |              |
| Marissa Rozenski - Health Center Director        | \$      | 10,530.00 |              |
| Laurie Farley - HC Co-worker/Town Health Officer | \$      | 2,313.00  |              |
| Donna Wiegler - Former Health Center Director    | \$      | 6,618.50  |              |
| Mowing and Shoveling                             | \$      | 367.00    |              |
| Insurance (Medical) & Training                   | \$      | 284.00    |              |
| Cleaning   | \$      | 650.00    |              |
| Electricity                                      | \$      | 956.12    |              |
| Heat & Propane                                   | \$      | 1,896.41  |              |
| Telephone  | \$      | 1,732.96  |              |
| Building Repairs/Maintenance                     | \$      | 1,799.06  |              |
| Supplies   | \$      | 3,502.49  |              |
| Travel   | \$      | 2,227.25  |              |
| Freight Charges                                  | \$      | 795.00    |              |
| Outside Contributions                            | \$      | 500.00    |              |
|  |         |           | \$ 34,171.79 |
| Balance Carried to 2024                          |         | \$        | 653.13       |

## GENERAL ASSISTANCE

|                                     | Credits |           |              |
|-------------------------------------|---------|-----------|--------------|
| Raised by Town                      | \$      | 24,500.00 |              |
| GA Reimbursements and Repayments    | \$      | 6,452.46  |              |
|                                     |         |           | \$ 30,952.46 |
|                                     | Debits  |           |              |
| GA Overall Assistance               | \$      | 9,263.57  |              |
| American Red Cross                  | \$      | 250.00    |              |
| Eastern Agency on Aging             | \$      | 300.00    |              |
| Downeast Transportation             | \$      | 165.00    |              |
| Families First Community            | \$      | 200.00    |              |
| Northern Lights Home Care & Hospice | \$      | 250.00    |              |
| Downeast Community Partners         | \$      | 1,000.00  |              |
| Yesterday's Children                | \$      | 100.00    |              |
| Community Health & Counseling       | \$      | 100.00    |              |
| WIC                                 | \$      | 200.00    |              |
|                                     |         |           | \$ 11,828.57 |
| Balance to Surplus                  |         |           | \$ 19,123.89 |

## NEW RECREATION COMMUNITY BUILDING

|                            | Credits |           |              |
|----------------------------|---------|-----------|--------------|
| Balance from 2022          | \$      | 26,484.67 |              |
| New Bldg Fund/Variety Show | \$      | 4,840.00  |              |
|                            |         |           | \$ 31,324.67 |
|                            | Debits  |           |              |
| Bldg Roof Supplies         | \$      | 2,732.71  |              |
|                            |         |           | \$ 2,732.71  |
| Balance Carried to 2024    |         |           | \$ 28,591.96 |

## RECREATION

|                                | Credits |           |              |
|--------------------------------|---------|-----------|--------------|
| Balance from 2022              | \$      | 23,200.78 |              |
| Raised by the Town             | \$      | -         |              |
| Fundraiser/Picnic/Rec Receipts | \$      | 342.36    |              |
| Lobster Co-op Lease            | \$      | 100.00    |              |
|                                |         |           | \$ 23,643.14 |
|                                | Debits  |           |              |
| Payroll                        | \$      | 3,999.60  |              |
| Mowing                         | \$      | 341.00    |              |
| Maintenance/Repair             | \$      | 385.49    |              |
| Supplies                       | \$      | 3,128.01  |              |
| QP Toilets                     | \$      | 1,040.00  |              |
| Electricity                    | \$      | 972.94    |              |
|                                |         |           | \$ 9,867.04  |
| Balance Carried to 2024        |         |           | \$ 13,776.10 |

## **AMBULANCE**

|                                      | Credits |           |              |
|--------------------------------------|---------|-----------|--------------|
| Balance Carried from 2022            | \$      | 23,947.17 |              |
| Raised by Town                       | \$      | 38,000.00 |              |
| Donations                            | \$      | 28,018.34 |              |
|                                      |         |           | \$ 89,965.51 |
|                                      | Debits  |           |              |
| Deborah Staples - Director           | \$      | 5,000.00  |              |
| Sonja Philbrook - Assistant Director | \$      | 3,000.00  |              |
| Payroll                              | \$      | 8,169.00  |              |
| Legal Consulting                     | \$      | 617.50    |              |
| Ambulance Cleaning (Covid)           | \$      | 270.00    |              |
| Ambulance Repair / Maintenance       | \$      | 133.75    |              |
| Donations                            | \$      | 1,188.50  |              |
| Supplies/Freight/New Equip.          | \$      | 36,842.91 |              |
| Electricity                          | \$      | 785.53    |              |
| Fuel & Gasoline                      | \$      | 742.78    |              |
| Building Heat                        | \$      | 1,406.43  |              |
| Telephone                            | \$      | 969.60    |              |
| Ambulance Travel                     | \$      | 325.03    |              |
| Ambulance Training/Consultant/QA     | \$      | 5,545.53  |              |
| Dispatch Services                    | \$      | 365.32    |              |
| Dues & Licenses                      | \$      | 180.00    |              |
|                                      |         |           | \$ 65,541.88 |
| Balance Carried to 2024              |         |           | \$ 24,423.63 |

## **EMERGENCY TRIPS**

|                        | Credits |  |               |
|------------------------|---------|--|---------------|
| Payments Received      |         |  | \$ 14,052.70  |
|                        | Debits  |  |               |
| Emergency Trips        |         |  | \$ 16,909.50  |
| Overdraft from Surplus |         |  | \$ (2,856.80) |

## **MILL POND PARK**

|                          | Credits |           |              |
|--------------------------|---------|-----------|--------------|
| Balance from 2022        | \$      | 3,601.47  |              |
| Transfer from Surplus    | \$      | 15,000.00 |              |
| Donations                | \$      | 1,992.00  |              |
|                          |         |           | \$ 20,593.47 |
|                          | Debits  |           |              |
| Electricity              | \$      | 276.18    |              |
| Supplies/Landscaping     | \$      | 121.54    |              |
| Water Testing            | \$      | 150.71    |              |
| Toilet Rental            | \$      | 1,040.00  |              |
| Mowing and Trash Removal | \$      | 528.00    |              |
|                          |         |           | \$ 2,116.43  |
| Balance Carried to 2024  |         |           | \$ 18,477.04 |

|   |    |           |                     |
|---|----|-----------|---------------------|
| <b><u>Sage Dentremont Scholarship Swim Fund</u></b> | \$ | 10,917.68 |                     |
| <b>Funds Expended</b>                               | \$ | -         |                     |
| <b>Balance Carried to 2024</b>                      |    |           | <b>\$ 10,917.68</b> |

## **FIRE DEPARTMENT**

|                                  |                |           |                      |
|----------------------------------|----------------|-----------|----------------------|
|                                  | <b>Credits</b> |           |                      |
| Carried from 2022                | \$             | 22,343.54 |                      |
| DPS - Donations                  | \$             | 300.00    |                      |
| Sale of Truck                    | \$             | 7,500.00  |                      |
| Raised by Town                   | \$             | 75,000.00 |                      |
|                                  |                |           | <b>\$ 105,143.54</b> |
|                                  | <b>Debits</b>  |           |                      |
| Robert Gardner - Fire Chief      | \$             | 6,500.00  |                      |
| Ezekiel Freelove                 | \$             | 3,000.00  |                      |
| Equipment Purchase               | \$             | 750.00    |                      |
| Payroll Cleaning                 | \$             | 330.00    |                      |
| Mowing                           | \$             | 264.00    |                      |
| Hancock County RCC - Dispatch    | \$             | 852.36    |                      |
| Building - Electricity           | \$             | 3,946.74  |                      |
| Fire Pond Electricity            | \$             | 232.79    |                      |
| Building - Heat / Propane        | \$             | 7,573.23  |                      |
| Fire Dept. - Gas & Fuel          | \$             | 337.58    |                      |
| Building Maintenance             | \$             | 6,275.41  |                      |
| Freight Charges                  | \$             | 135.00    |                      |
| Supplies                         | \$             | 4,415.87  |                      |
| Truck & Equipment Maintenance    | \$             | 51,251.79 |                      |
| Telephone                        | \$             | 3,160.98  |                      |
| Training & Travel                | \$             | 7,053.05  |                      |
| Firefighters Volunteer Insurance | \$             | 1,088.00  |                      |
|                                  |                |           | <b>\$ 97,166.80</b>  |
| <b>Balance Carried to 2024</b>   |                |           | <b>\$ 7,976.74</b>   |

## **LAW ENFORCEMENT**

|   |                |           |                     |
|---|----------------|-----------|---------------------|
|   | <b>Credits</b> |           |                     |
| Balance from 2022                           | \$             | 32,593.56 |                     |
| Raised by Town                              | \$             | 20,000.00 |                     |
| County Tax Reimbursement to Law Enforcement | \$             | 15,000.00 |                     |
| State Deer Tags                             | \$             | 351.00    |                     |
|   |                |           | <b>\$ 68,391.26</b> |
|   | <b>Debits</b>  |           |                     |
| Hancock County Sheriff's Dept.              | \$             | 47,784.16 |                     |
| Equipment/Supplies/Radios                   | \$             | 960.94    |                     |
| Travel                                      | \$             | 2,110.00  |                     |
| State Deer Tags                             | \$             | 186.00    |                     |
|   |                |           | <b>\$ 51,041.10</b> |
| <b>Balance Carried to 2024</b>              |                |           | <b>\$ 17,350.16</b> |

## **SHELLFISH CONSERVATION**

|                                  | Credits |          |             |
|----------------------------------|---------|----------|-------------|
| Balance from 2022                | \$      | 5,917.87 |             |
| Transfer from Surplus            | \$      | 2,000.00 |             |
| Clam Licenses                    | \$      | 1,787.00 |             |
|                                  |         |          | \$ 9,704.87 |
|                                  | Debits  |          |             |
| Payroll Clam Warden - Jeff Clapp | \$      | 2,684.69 |             |
| Training/Travel                  | \$      | 530.62   |             |
| Supplies                         | \$      | 323.51   |             |
| Advertising                      | \$      | 289.00   |             |
|                                  |         |          | \$ 3,827.82 |
| Balance Carried to 2024          |         |          | \$ 5,877.05 |

## **SOLID WASTE**

|                                       | Credits |            |               |
|---------------------------------------|---------|------------|---------------|
| Raised by Town                        | \$      | 110,000.00 |               |
| MRC (now MWS) - Reimbursement         | \$      | 918.69     |               |
| Metal Sales                           | \$      | 1,831.15   |               |
|                                       |         |            | \$ 112,749.84 |
|                                       | Debits  |            |               |
| Payroll - L. Smith - Facility Manager | \$      | 13,000.00  |               |
| Burn Pile - Landfill Trucking         | \$      | 12,754.36  |               |
| Compacting                            | \$      | 8,645.00   |               |
| MRC (MWS Tipping Fees & MRC Dues)     | \$      | 13,157.70  |               |
| Trucking Fees (EMR)                   | \$      | 50,738.80  |               |
| Hazardous Waste Disposal              | \$      | 2,833.98   |               |
| Supplies/Repairs                      | \$      | 1,722.43   |               |
| Travel                                | \$      | 11,286.75  |               |
| Electricity                           | \$      | 2,088.66   |               |
| Telephone                             | \$      | 598.00     |               |
| DEP License                           | \$      | 540.00     |               |
|                                       |         |            | \$ 117,365.68 |
| Overdraft from Surplus                |         |            | \$ (4,615.84) |

## **SOLID WASTE CAPITAL IMPROVEMENTS**

|                            | CREDIT |           |              |
|----------------------------|--------|-----------|--------------|
| Balance from 2022          | \$     | 49,058.09 |              |
| Sale - 40 YD Open Dumpster | \$     | 3,000.00  |              |
|                            |        |           | \$ 52,058.09 |
|                            | Debits |           |              |
| Capital Improvements       | \$     | 11,600.00 |              |
|                            |        |           | \$ 11,600.00 |
| Balance Carried to 2024    |        |           | \$ 40,458.09 |



## **TOWN ROADS**

|                                  | Credits       |               |
|----------------------------------|---------------|---------------|
| Balance From 2022                | \$ 115,022.92 |               |
| Raised by Town                   | \$ 155,000.00 |               |
| Transfer from Vehicle Excise Tax | \$ 30,000.00  |               |
| State FEMA/LRAP                  | \$ 17,448.00  |               |
|                                  |               | \$ 317,470.92 |

|                              | Debits       |               |
|------------------------------|--------------|---------------|
| The First- 2014 Paving Note  | \$ 19,829.45 |               |
| The First- 2015 Paving Note  | \$ 53,342.77 |               |
| Chris Sawyer - Foreman       | \$ 5,296.91  |               |
| Labor                        | \$ 4,360.00  |               |
| Mowing                       | \$ 2,100.00  |               |
| Equipment Purchase (Backhoe) | \$ 69,565.00 |               |
| Equipment                    | \$ 6,321.38  |               |
| Eq. Repairs/Maintenance      | \$ 14,205.57 |               |
| Fuel & Gasoline              | \$ 1,652.75  |               |
| Doug Gott (Grader)           | \$ 4,020.00  |               |
| Street Sweeping              | \$ 4,190.00  |               |
| Street Striping              | \$ 10,241.25 |               |
| Gravel/Cold Patch            | \$ 10,970.00 |               |
| Travel & Freight             | \$ 3,014.25  |               |
| Supplies/Signs               | \$ 4,288.66  |               |
|                              |              | \$ 213,397.99 |

|                         |               |
|-------------------------|---------------|
| Balance Carried to 2024 | \$ 104,072.93 |
|-------------------------|---------------|

## **PAVING RESERVE ACCOUNT**

|                                  | Credits       |               |
|----------------------------------|---------------|---------------|
| Balance from 2022                | \$ 366,035.17 |               |
| Transfer from Vehicle Excise Tax | \$ 56,111.50  |               |
|                                  |               | \$ 422,146.67 |

|        | Debits        |  |
|--------|---------------|--|
| Paving | \$ 366,037.21 |  |

|                         |              |
|-------------------------|--------------|
| Balance Carried to 2024 | \$ 56,109.46 |
|-------------------------|--------------|

## **SNOW REMOVAL**

|                   | Credits      |              |
|-------------------|--------------|--------------|
| Balance from 2022 | \$ 11,185.97 |              |
| Raised by Town    | \$ 75,000.00 |              |
|                   |              | \$ 86,185.97 |

|                                   | Debits       |              |
|-----------------------------------|--------------|--------------|
| Equipment for Snow Removal Trucks | \$ 8,290.00  |              |
| Plowing Hourly Payroll            | \$ 16,331.25 |              |
| Plowing Stipend                   | \$ 8,000.00  |              |
| Repairs & Maintenance             | \$ 18,787.49 |              |
| Gasoline                          | \$ 6,303.35  |              |
| Travel                            | \$ 4,679.00  |              |
| Sand & Salt                       | \$ 25,466.25 |              |
|                                   |              | \$ 87,857.34 |

|                        |               |
|------------------------|---------------|
| Overdraft from Surplus | \$ (1,671.37) |
|------------------------|---------------|

## TOWN FLOATS

|   |         |           |              |
|---|---------|-----------|--------------|
|   | Credits |           |              |
| Balance from 2022                       | \$      | 6,559.81  |              |
| Raised from Town                        | \$      | 10,000.00 |              |
| Transfer from Surplus                   | \$      | 26,500.00 |              |
| Transfer from Watercraft Excise         | \$      | 6,640.60  |              |
|   |         |           | \$ 49,700.41 |
|   | Debits  |           |              |
| Maintenance/Repair/Supplies             | \$      | 1,950.67  |              |
| Consulting (Ferry Float Grant)          | \$      | 3,474.25  |              |
| Town of Tremont - Use of Floats (2 yrs) | \$      | 2,000.00  |              |
|   |         |           | \$ 7,424.92  |
| Balance Carried to 2024                 |         |           | \$ 42,275.49 |

## SCHOLARSHIP FUND (BOOKS)

|  |         |          |             |
|--|---------|----------|-------------|
|  | Credits |          |             |
| 2023 Scholarship Balance               | \$      | 7,683.70 |             |
| 2023 Scholarship CD Balance w/interest | \$      | 15.78    |             |
|  |         |          | \$ 7,699.48 |
|  | Debits  |          |             |
| Book Request Paid Out                  | \$      | 249.00   |             |
| Balance Carried to 2024                |         |          | \$ 7,450.48 |

## ISLAND FELLOW

|                       |         |           |
|-----------------------|---------|-----------|
|                       | Credits |           |
| Transfer from Surplus | \$      | 14,000.00 |
|                       | Debits  |           |
| Paid Island Institute | \$      | 14,000.00 |

## SWAN'S ISLAND EDUCATIONAL SOCIETY

|                       |         |           |
|-----------------------|---------|-----------|
|                       | Credits |           |
| Transfer from Surplus | \$      | 18,000.00 |
|                       | Debits  |           |
|                       | \$      | 18,000.00 |

## SWAN'S ISLAND HISTORICAL SOCIETY

|                       |        |          |
|-----------------------|--------|----------|
|                       | Credit |          |
| Transfer from Surplus | \$     | 5,000.00 |
|                       | Debits |          |
|                       | \$     | 5,000.00 |

## LOBSTER & MARINE MUSEUM

|                       |        |          |
|-----------------------|--------|----------|
|                       | Credit |          |
| Transfer from Surplus | \$     | 5,000.00 |
|                       | Debit  |          |
|                       | \$     | 5,000.00 |

## ODD FELLOWS HALL

|                             |         |          |
|-----------------------------|---------|----------|
|                             | Credits |          |
| Transfer from Surplus       | \$      | 3,000.00 |
|                             | Debits  |          |
| Hancock Lodge No. 150, IOOF | \$      | 3,000.00 |

## AFFORDABLE HOUSING

|  |         |           |              |
|--|---------|-----------|--------------|
|  | Credits |           |              |
| Balance from 2022  | \$      | 63,274.66 |              |
| Lot & Loan Payments  | \$      | 4,920.00  |              |
|  |         |           | \$ 68,194.66 |
|  | Debits  |           | \$ -         |
| Balance Carried to 2024  |         |           | \$ 68,194.66 |
| <i>Note - Total of Delinquent Accounts as of 12/31/2022 Contact Town Office for more information</i> |         |           |              |
| <i>Lori LeMoine</i>  |         |           |              |
| <i>Nick &amp; Jodie Mauger</i>   |         |           |              |

## MINTURN BOAT/FLOAT STORAGE

|   |         |             |             |
|---|---------|-------------|-------------|
|   | Credits |             |             |
| Balance From 2022   | \$      | 4,015.00    |             |
| Storage Payments  | \$      | 1,662.00    |             |
|   | Debits  | \$ -        |             |
| Balance Carried to 2024                                     |         |             | \$ 5,677.00 |
| <i>Note - Total of Delinquent Accounts as of 12/31/2023</i> |         |             |             |
| <i>Carl LeMoine</i>   |         | \$ 1,375.00 |             |
| <i>Zack Harvey</i>  |         | \$ 700.00   |             |

## QUARRY WHARF

|                              |         |           |             |
|------------------------------|---------|-----------|-------------|
|                              | Credits |           |             |
| Balance from 2022            | \$      | 5,695.99  |             |
| Quarry Wharf - Section Rents | \$      | 1,625.00  |             |
|                              |         |           | \$ 7,320.99 |
|                              | Debits  |           |             |
| Electricity                  |         | \$ 678.38 |             |
| Balance Carried to 2024      |         |           | \$ 6,642.61 |

## CEMETERIES

|                          |         |              |              |
|--------------------------|---------|--------------|--------------|
|                          | Credits |              |              |
| Balance from 2022        | \$      | 755.86       |              |
| Transfer from Surplus    | \$      | 20,000.00    |              |
| Sale of Lots             | \$      | 1,200.00     |              |
|                          |         |              | \$ 21,955.86 |
|                          | Debits  |              |              |
| Travel                   | \$      | 217.25       |              |
| Repairs/Maintenance      | \$      | 9,590.50     |              |
| Supplies/Freight         | \$      | 765.12       |              |
| Mowing/Cleanup           | \$      | 4,257.00     |              |
| Flags, Flowers & Wreaths | \$      | 3,086.80     |              |
|                          |         | \$ 17,916.67 |              |
| Balance Carried to 2024  |         |              | \$ 4,039.19  |

## FEED SHED

|                         |         |           |              |
|-------------------------|---------|-----------|--------------|
|                         | Credits |           |              |
| Balance from 2022       | \$      | 25,845.57 |              |
| Feed Shed Rent          | \$      | 3,600.00  |              |
|                         |         |           | \$ 29,445.57 |
|                         | Debits  | \$ -      |              |
| Balance Carried to 2024 |         |           | \$ 29,445.57 |

## FISH PLANT

|                         |         |            |               |
|-------------------------|---------|------------|---------------|
|                         | Credits |            |               |
| Balance from 2022       | \$      | 147,469.94 |               |
|                         |         |            | \$ 147,469.94 |
|                         | Debits  |            | \$ -          |
| Balance Carried to 2024 |         |            | \$ 147,469.94 |

## SURPLUS

|   |         |            |               |
|---|---------|------------|---------------|
|   | Credits |            |               |
| Balance from 2022                           | \$      | 169,378.42 |               |
| State - Homestead Reimbursement             | \$      | 28,469.00  |               |
| State - Tree Growth Reimbursement           | \$      | 6,525.46   |               |
| State - Veterans Reimbursement              | \$      | 254.00     |               |
| State - Tax Stabilization Reimbursement     | \$      | 225.00     |               |
| Payments in Lieu of Taxes:                  |         |            |               |
| Maine Coast Heritage Trust                  | \$      | 6,257.00   |               |
| U.S. Dept of Interior                       | \$      | 860.00     |               |
| Balances to Surplus:                        |         |            |               |
| Administration                              | \$      | 7,555.89   |               |
| Sad #76 - Education                         | \$      | 0.02       |               |
| Overlay Less Abatements                     | \$      | 93,471.49  |               |
| Interest                                    | \$      | 19,611.04  |               |
| Comprehensive Plan                          | \$      | 477.96     |               |
| Senior Luncheons                            | \$      | 900.00     |               |
| General Assistance                          | \$      | 19,123.89  |               |
|   |         |            | \$ 353,109.17 |
|   | Debits  |            |               |
| Tree Growth Appropriation                   | \$      | 6,000.00   |               |
| Homestead Exemption Appropriation           | \$      | 29,921.20  |               |
| In Lieu of Tax Appropriation                | \$      | 7,000.00   |               |
| Beach Ramp                                  | \$      | 5,000.00   |               |
| Transfer to Administration                  | \$      | 5,000.00   |               |
| Transfer to Lighthouse                      | \$      | 5,000.00   |               |
| Transfer to Comprehensive Plan              | \$      | 3,000.00   |               |
| Transfer to IOOF Hall                       | \$      | 3,000.00   |               |
| Transfer to Island Fellow                   | \$      | 14,000.00  |               |
| Transfer to Library - Educational Society   | \$      | 18,000.00  |               |
| Transfer to Historical Society              | \$      | 5,000.00   |               |
| Transfer to Lobster & Marine Museum         | \$      | 5,000.00   |               |
| Transfer to Town Floats                     | \$      | 26,500.00  |               |
| Transfer to Cemeteries                      | \$      | 20,000.00  |               |
| Transfer to Mill Pond Park                  | \$      | 15,000.00  |               |
| Transfer to Shellfish                       | \$      | 2,000.00   |               |
| Overdraft Insurance                         | \$      | 8,036.63   |               |
| Overdraft FICA/Medicare/State Payroll Taxes | \$      | 3,239.28   |               |
| Overdraft Emergency Trips                   | \$      | 2,856.80   |               |
| Overdraft Solid Waste                       | \$      | 4,615.84   |               |
| Transfer to Snow Account                    | \$      | 1,671.37   |               |
|   |         |            | \$ 189,841.12 |
| Balance Carried to 2024                     |         |            | \$ 163,268.05 |

**TOWN OF SWAN'S ISLAND, MAINE**  
**FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

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## ***INDEPENDENT AUDITOR'S REPORT***

To the Board of Selectmen  
Town of Swans Island  
Swans Island, ME 04685

### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Swans Island, 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, each major fund and the aggregate remaining fund information of the Town of Swans Island, Maine, as of December 31, 2023, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***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 Swans Island, 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 Swans Island, 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 20 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 is presented for purposes of additional analysis and is not a required part of the financial statements. The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

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

Respectfully Submitted,

*James W. Wadman, C.P.A.*

James W. Wadman, C.P.A.  
February 8, 2024

**TOWN OF SWAN'S ISLAND, MAINE**  
**Management's Discussion and Analysis**  
**For the Fiscal Year Ended December 31, 2023**

Management of the Town of Swan's Island, Maine provides this *Management's Discussion and Analysis* of the Town's financial performance for readers of the Town's financial statements. This narrative overview and analysis of the financial activities of the Town is for the fiscal year ended December 31, 2023. We encourage readers to consider this information in conjunction with the financial statements and accompanying notes that follow.

The financial statements herein include all of the activities of the Town of Swan's Island, Maine (the Town) using the integrated approach as prescribed by Government Accounting Standards Board (GASB) Statement No. 34 and related subsequent statements.

**FINANCIAL HIGHLIGHTS – PRIMARY GOVERNMENT**

**Government-wide Highlights:**

*Net Position* – The assets of the Town exceeded its liabilities at fiscal year ending December 31, 2023 by \$6,566,910 (presented as “net position”). Of this amount, \$831,958 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 decreased by \$51,644 (a 0.78% decrease) for the fiscal year ended December 31, 2023.

**Fund Highlights:**

*Governmental Funds – Fund Balances* – As of the close of the fiscal year ended December 31, 2023, the Town's governmental funds reported a combined ending fund balance of \$1,125,850 with \$83,953 being general unassigned fund balance. This unassigned fund balance represents 3.6% of the Town's general fund expenditures for the year.

**Long-term Debt:**

The Town's general long-term debt obligations increased by \$92,693 (48%) during the current fiscal year. New long-term debt obligations were issued during the current fiscal year in the amount of \$173,254 for the Broadband project. Existing debt obligations were retired according to schedule.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis are 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. They present governmental activities and business-type activities (if applicable) separately. These statements include all assets of the Town (including infrastructure) as well as all liabilities (including long-term debt). Additionally, certain elimination entries have occurred as prescribed by the statement in regards to inter-fund activity, payables and receivables.

The government-wide financial statements can be found on pages 7-8 of this report.

**Fund Financial Statements**

The fund financial statements include statements for each of the three categories of activities – governmental, business-type (if applicable) and fiduciary. The governmental activities are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. Fiduciary funds are used to account for resources held for the benefit of parties outside the Town government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support the Town's own programs.



Reconciliation of the fund financial statements to the Government-wide financial statements is provided to explain the differences created by the integrated approach. 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 13-19 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). Required supplementary information can be found on page 20 of this report.

### **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

#### **Net Position**

82% of the Town's net position reflects its investment in capital assets such as land, buildings, equipment and infrastructure (roads, parking lots and other immovable assets), less any related debt used to acquire those assets that are still outstanding. The Town uses these 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<br/>Activities</i> | <i>Business-type<br/>Activities</i> | <i>Total 2023</i> | <i>Total 2022</i> |
|---|------------------------------------|-------------------------------------|-------------------|-------------------|
| Current Assets                              | 1,216,167                          | -                                   | 1,216,167         | 1,301,100         |
| Capital Assets                              | 5,649,537                          | -                                   | 5,649,537         | 5,534,692         |
| <b>Total Assets</b>                         | <b>6,865,703</b>                   | <b>-</b>                            | <b>6,865,703</b>  | <b>6,835,792</b>  |
| Other Liabilities                           | 107,383                            | -                                   | 107,383           | 104,352           |
| Long-Term Liabilities                       | 191,410                            | -                                   | 191,410           | 112,885           |
| <b>Total Liabilities</b>                    | <b>298,793</b>                     | <b>-</b>                            | <b>298,793</b>    | <b>217,237</b>    |
| <b>Net Position:</b>                        |                                    |                                     |                   |                   |
| Invested in Capital Assets                  | 5,361,744                          | -                                   | 5,361,744         | 5,339,592         |
| Restricted                                  | 373,207                            | -                                   | 373,207           | 118,229           |
| Unrestricted                                | 831,958                            | -                                   | 831,958           | 1,160,733         |
| <b>Total Net Position</b>                   | <b>6,566,910</b>                   | <b>-</b>                            | <b>6,566,910</b>  | <b>6,618,554</b>  |
| <b>Total Liabilities &amp; Net Position</b> | <b>6,865,703</b>                   | <b>-</b>                            | <b>6,865,703</b>  | <b>6,835,792</b>  |

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

Approximately 80 percent of the Town's total revenue came from property and excise taxes, approximately 3 percent came from State subsidies and grants, and approximately 17 percent came from services, investment earnings and other sources. Depreciation expense on the Town's governmental and business-type activity assets represents \$424,159 of the total expenses for the fiscal year.

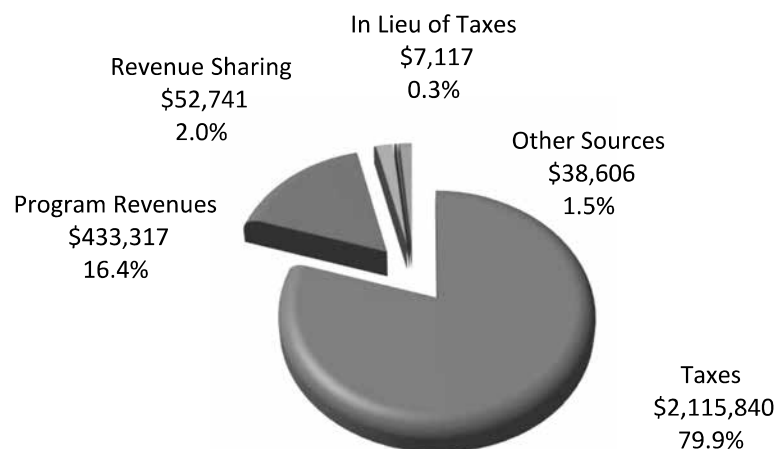
### **CAPITAL ASSET ADMINISTRATION**

#### **Capital Assets**

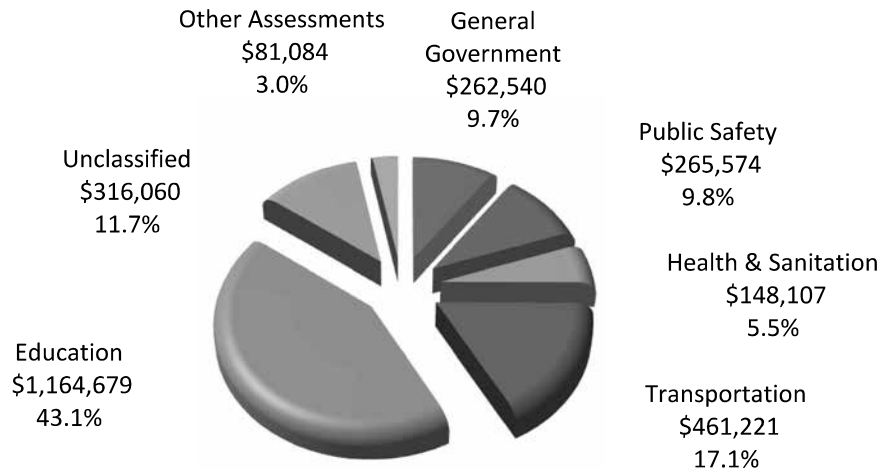
The Town's investment in capital assets for its governmental and business-type activities amounts to \$16,726,401, net of accumulated depreciation of \$11,076,865 leaving a net book value of \$5,649,536. Current year additions include \$30,951 in building improvements, \$142,016 in equipment and vehicle purchases and \$366,037 in road improvements. Current year disposals include the sale of a fully depreciated truck and solid waste container.

|                                | <i>Governmental<br/>Activities</i> | <i>Business-type<br/>Activities</i> | <i>Total 2023</i> | <i>Total 2022</i> |
|--------------------------------|------------------------------------|-------------------------------------|-------------------|-------------------|
| <b>Revenues:</b>               |                                    |                                     |                   |                   |
| Taxes                          | 2,115,840                          |                                     | 2,115,840         | 2,098,280         |
| Program Revenues               | 433,317                            |                                     | 433,317           | 272,550           |
| In Lieu of Tax                 | 7,117                              |                                     | 7,117             | 6,930             |
| Revenue Sharing                | 52,741                             |                                     | 52,741            | 48,689            |
| Other                          | 38,606                             |                                     | 38,606            | 15,542            |
| <b>Total</b>                   | <b>2,647,621</b>                   | <b>-</b>                            | <b>2,647,621</b>  | <b>2,441,991</b>  |
| <b>Expenses:</b>               |                                    |                                     |                   |                   |
| General Government             | 262,540                            |                                     | 262,540           | 262,540           |
| Protection                     | 265,574                            |                                     | 265,574           | 265,574           |
| Health / Sanitation            | 148,107                            |                                     | 148,107           | 148,107           |
| Transportation                 | 461,221                            |                                     | 461,221           | 461,221           |
| Education                      | 1,164,678                          |                                     | 1,164,678         | 1,164,678         |
| Unclassified                   | 316,060                            |                                     | 316,060           | 316,060           |
| Other Assessments              | 81,084                             |                                     | 81,084            | 81,084            |
| <b>Total</b>                   | <b>2,699,265</b>                   | <b>-</b>                            | <b>2,699,265</b>  | <b>2,699,265</b>  |
| <b>Changes in Net Position</b> | <b>(51,644)</b>                    | <b>-</b>                            | <b>(51,644)</b>   | <b>(257,274)</b>  |

## Revenues by Source - Governmental and Business-Type



## Expenditures by Source - Governmental and Business-Type



### **FINANCIAL ANALYSIS OF THE TOWN'S INDIVIDUAL FUNDS**

#### **Governmental Funds**

The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of expendable 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 fiscal year.

At the end of the fiscal year, the Town's governmental funds reported ending fund balances of \$1,125,850, a decrease of \$44,217 in comparison with the prior year. A balance of \$83,953 constitutes unassigned fund balance. The remainder is reserved to indicate that it is not available for spending because it has been committed to liquidate contracts and commitments of the prior fiscal year or for a variety of other purposes.

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

- \$152,664 positive variance in revenues. Property and excise tax revenues exceeded budget by \$84,148. In addition, the Town collected \$61,428 in unbudgeted lighthouse revenues.
- \$295,234 positive variance expenditures. This is primarily due to Broadband project revenues that were unexpended at year end.

### **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 Swan's Island, P.O. Box 11, Swan's Island, ME 04685.

**TOWN OF SWAN'S ISLAND, MAINE**  
**STATEMENT OF NET POSITION**  
**DECEMBER 31, 2023**

(Exhibit I)

|   | <i>Governmental<br/>Activities</i> |
|---|------------------------------------|
|   | <hr/>                              |
| <u>Assets</u>   |                                    |
| Cash and Cash Equivalents                                     | \$1,125,416                        |
| Accounts Receivable   | \$4,272                            |
| Taxes Due   | \$86,479                           |
| <u>Capital Assets:</u>  |                                    |
| Land  | \$1,261,612                        |
| Other Capital Assets, net of Accumulated Depreciation         | <hr/> \$4,387,925                  |
| <u>Total Assets</u>   | <hr/> <hr/> \$6,865,703            |
|   |                                    |
| <u>Liabilities and Deferred Inflows</u>                       |                                    |
| <u>Liabilities:</u>   |                                    |
| Accounts Payable  | \$10,504                           |
| <u>General Obligation Bonds Payable:</u>                      |                                    |
| Due within one year   | \$96,382                           |
| Due in more than one year                                     | <hr/> \$191,410                    |
| <u>Total Liabilities</u>                                      | <hr/> \$298,296                    |
|   |                                    |
| <u>Deferred Inflows of Resources:</u>                         |                                    |
| Taxes Collected in Advance                                    | <hr/> \$497                        |
| <u>Total Deferred Inflows of Resources</u>                    | <hr/> \$497                        |
|   |                                    |
| <u>Net Position</u>   |                                    |
| Net Investment in Capital Assets                              | \$5,361,744                        |
| Restricted  | \$373,207                          |
| Unrestricted  | <hr/> \$831,958                    |
| <u>Total Net Position</u>                                     | <hr/> \$6,566,910                  |
| <u>Total Liabilities, Deferred Inflows &amp; Net Position</u> | <hr/> <hr/> \$6,865,703            |

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

**TOWN OF SWAN'S ISLAND, MAINE**

(Exhibit II)

**STATEMENT OF ACTIVITIES****FOR THE YEAR ENDED DECEMBER 31, 2023**

| <b><u>Functions/Programs</u></b>            |                           | <b><u>Program Revenues</u></b> |                              | <b><u>Net (Expense)</u></b>       |
|---|---------------------------|--------------------------------|------------------------------|-----------------------------------|
|   |                           | <b><u>Charges for</u></b>      | <b><u>Operating/</u></b>     | <b><u>Revenue and Changes</u></b> |
| <b><u>Primary Government</u></b>            | <b><u>Expenses</u></b>    | <b><u>Services</u></b>         | <b><u>Capital Grants</u></b> | <b><u>in Net Position</u></b>     |
| <b><u>Governmental Activities</u></b>       |                           |                                |                              | <b><u>Governmental</u></b>        |
|   |                           |                                |                              | <b><u>Activities</u></b>          |
| General Government                          | \$262,540                 | \$89,727                       |                              | (\$172,813)                       |
| Public Safety                               | \$265,574                 | \$43,858                       | \$15,000                     | (\$206,716)                       |
| Health & Sanitation                         | \$148,107                 | \$2,750                        | \$4,200                      | (\$141,158)                       |
| Public Transportation                       | \$461,221                 | \$3,287                        | \$17,448                     | (\$440,486)                       |
| Unclassified                                | \$316,060                 | \$9,720                        | \$247,327                    | (\$59,013)                        |
| Assessments                                 | \$1,245,763               |                                |                              | (\$1,245,763)                     |
| <b><u>Total Governmental Activities</u></b> | <b><u>\$2,699,265</u></b> | <b><u>\$149,342</u></b>        | <b><u>\$283,975</u></b>      | <b><u>(\$2,265,948)</u></b>       |
| <b><u>Total Primary Government</u></b>      | <b><u>\$2,699,265</u></b> | <b><u>\$149,342</u></b>        | <b><u>\$283,975</u></b>      | <b><u>(\$2,265,948)</u></b>       |
| <b><u>General Revenues:</u></b>             |                           |                                |                              |                                   |
| Tax Revenues                                |                           |                                |                              | \$2,115,840                       |
| Interest Earned and Collected               |                           |                                |                              | \$31,827                          |
| State Revenue Sharing                       |                           |                                |                              | \$52,741                          |
| In Lieu of Taxes                            |                           |                                |                              | \$7,117                           |
| Tree Growth & Veteran's Reimbursement       |                           |                                |                              | \$6,779                           |
| <b><u>Total Revenues</u></b>                |                           |                                |                              | <b><u>\$2,214,304</u></b>         |
| <b><u>Changes in Net Position</u></b>       |                           |                                |                              | <b><u>(\$51,644)</u></b>          |
| <b><u>Net Position - Beginning</u></b>      |                           |                                |                              | <b><u>\$6,618,554</u></b>         |
| <b><u>Net Position - Ending</u></b>         |                           |                                |                              | <b><u>\$6,566,910</u></b>         |

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

**TOWN OF SWAN'S ISLAND, MAINE**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2023**

(Exhibit III)

|   | <i>General<br/>Fund</i> | <i>Other<br/>Governmental<br/>Funds</i> | <i>Total<br/>Governmental<br/>Funds</i> |
|---|-------------------------|---|---|
| <u>Assets &amp; Other Debits</u>  |                         |   |   |
| Cash and Cash Equivalents   | \$1,125,416             |   | \$1,125,416                             |
| Accounts Receivable   | \$7,911                 |   | \$7,911                                 |
| Taxes Due   | \$86,479                |   | \$86,479                                |
| Due From Other Funds  |                         | \$96,115                                | \$96,115                                |
| <u>Total Assets</u>   | <u>\$1,219,805</u>      | <u>\$96,115</u>                         | <u>\$1,315,920</u>                      |
| <u>Liabilities, Deferred Inflows &amp; Fund Balances</u>  |                         |   |   |
| <u>Liabilities:</u>   |                         |   |   |
| Accounts Payable  | \$10,504                |   | \$10,504                                |
| Due to Other Funds  | \$99,754                |   | \$99,754                                |
| <u>Total Liabilities</u>  | <u>\$110,258</u>        | <u>\$0</u>                              | <u>\$110,258</u>                        |
| <u>Deferred Inflows of Resources:</u>   |                         |   |   |
| Taxes Collected in Advance  | \$497                   |   | \$497                                   |
| Unavailable Tax Revenue   | \$79,315                |   | \$79,315                                |
| <u>Total Deferred Inflows of Resources</u>  | <u>\$79,812</u>         | <u>\$0</u>                              | <u>\$79,812</u>                         |
| <u>Fund Balances:</u>   |                         |   |   |
| Restricted  | \$338,808               | \$34,399                                | \$373,207                               |
| Committed   | \$606,974               | \$61,716                                | \$668,690                               |
| Unassigned  | \$83,953                |   | \$83,953                                |
| <u>Total Fund Balances</u>  | <u>\$1,029,735</u>      | <u>\$96,115</u>                         | <u>\$1,125,850</u>                      |
| <u>Total Liabilities, Deferred Inflows &amp; Fund Balances</u>  | <u>\$1,219,805</u>      | <u>\$96,115</u>                         | <u>\$1,315,920</u>                      |
| <u>Total Fund Balance - Governmental Funds</u>  |                         |   | \$1,125,850                             |
| <i>Net position reported for governmental activities in the statement of net position is different because:</i>   |                         |   |   |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds  |                         |   | \$5,649,536                             |
| Delinquent taxes are recognized as revenue in the period for which levied in the government-wide financial statements, but are reported as unearned revenue (a deferred inflow) in governmental funds |                         |   | \$79,315                                |
| Some liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds   |                         |   | (\$287,792)                             |
| <u>Net Position of Governmental Activities</u>  |                         |   | <u>\$6,566,910</u>                      |

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

**TOWN OF SWAN'S ISLAND, MAINE**

(Exhibit IV)

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

|   | <i>General<br/>Fund</i> | <i>Other<br/>Governmental<br/>Funds</i> | <i>Total<br/>Governmental<br/>Funds</i> |
|---|-------------------------|---|---|
| <u>Revenues:</u>  |                         |   |   |
| Tax Revenues, including Homestead Reimbursement   | \$2,038,701             |   | \$2,038,701                             |
| Excise Taxes  | \$101,112               | \$5,607                                 | \$106,718                               |
| State Revenue Sharing   |                         | \$52,741                                | \$52,741                                |
| Lighthouse Grants and Revenues  | \$61,428                |   | \$61,428                                |
| Other Grants and Donations  | \$179,446               |   | \$179,446                               |
| In Lieu of Taxes  | \$7,117                 |   | \$7,117                                 |
| Tree Growth & Veteran's Reimbursement   | \$6,779                 |   | \$6,779                                 |
| <u>Total Revenues</u>   | <u>\$2,394,583</u>      | <u>\$58,348</u>                         | <u>\$2,452,931</u>                      |
| <u>Expenditures (Net of Departmental Revenues):</u>   |                         |   |   |
| General Government  | \$142,939               |   | \$142,939                               |
| Public Safety   | \$208,068               |   | \$208,068                               |
| Health & Sanitation   | \$157,388               |   | \$157,388                               |
| Public Transportation   | \$288,624               | \$366,037                               | \$654,661                               |
| Unclassified  | \$261,584               |   | \$261,584                               |
| Assessments   | \$1,245,763             |   | \$1,245,763                             |
| <u>Total Expenditures</u>   | <u>\$2,304,365</u>      | <u>\$366,037</u>                        | <u>\$2,670,402</u>                      |
| <u>Excess Revenues Over Expenditures</u>  | <u>\$90,218</u>         | <u>(\$307,689)</u>                      | <u>(\$217,471)</u>                      |
| <u>Other Financing Sources (Uses):</u>  |                         |   |   |
| General Obligation Bond Proceeds  | \$173,254               |   | \$173,254                               |
| Operating Transfers In  | \$57,926                | \$56,112                                | \$114,037                               |
| Operating Transfers Out   | (\$56,112)              | (\$57,926)                              | (\$114,037)                             |
| <u>Excess Revenues and Other Financing Sources<br/>Over Expenditures and Other Financing Uses</u> | <u>\$265,286</u>        | <u>(\$309,504)</u>                      | <u>(\$44,217)</u>                       |
| <u>Beginning Fund Balance</u>   | <u>\$764,449</u>        | <u>\$405,619</u>                        | <u>\$1,170,068</u>                      |
| <u>Ending Fund Balance</u>  | <u>\$1,029,735</u>      | <u>\$96,115</u>                         | <u>\$1,125,850</u>                      |

**Reconciliation to Statement of Activities, change in Net Position:**

|  |  |  |             |
|--|--|--|-------------|
| Net Change in Fund Balances - Above  |  |  | (\$44,217)  |
| Delinquent taxes are recognized as revenue in the period for which levied in the Government-Wide financial statements, but are recorded as unearned revenue (a deferred inflow) in governmental funds                                    |  |  | (\$29,579)  |
| Repayment of bond principal is an expenditure in Governmental Funds, but the repayment reduces long-term liabilities in the Government-Wide Statement of Net Position. This amount represents long-term debt proceeds net of repayments. |  |  | (\$92,693)  |
| Governmental funds report capital outlays as expenditures, while in the Statement of Activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense   |  |  | \$539,004   |
| 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.   |  |  | (\$424,159) |

Change in Net Position of Governmental Activities (\$51,644)

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

**TOWN OF SWAN'S ISLAND, MAINE**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

(Exhibit V)

|   | <u>Assets</u>       | <u>Nonexpendable</u>   |
|---|---------------------|------------------------|
| Cash and Cash Equivalents                     |                     | \$34,201               |
| Due from Other Funds                          |                     | <u>\$3,639</u>         |
| <u>Total Assets</u>                           |                     | <u><u>\$37,839</u></u> |
|   | <u>Net Position</u> |                        |
| Reserved for Endowments                       |                     | \$18,809               |
| Designated for Subsequent Year's Expenditures |                     | <u>\$19,031</u>        |
| <u>Total Net Position</u>                     |                     | <u><u>\$37,839</u></u> |

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



**TOWN OF SWAN'S ISLAND, MAINE**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

(Exhibit VI)

|   | <u>Nonexpendable</u>   |
|---|------------------------|
| <u>Additions</u>  |                        |
| Investment Earnings   | \$68                   |
| <u>Total Additions</u>  | <u>\$68</u>            |
| <u>Reductions</u>   |                        |
| Cemetery Care   |                        |
| <u>Total Reductions</u>   | <u>\$0</u>             |
| <u>Excess Revenues Over Expenditures</u>  | \$68                   |
| <u>Other Financing Sources (Uses):</u>  |                        |
| Operating Transfers In  |                        |
| <u>Excess Revenues and Other Financing Sources</u><br><u>Over Expenditures and Other Financing Uses</u> | \$68                   |
| <u>Beginning Net Position</u>   | <u>\$37,771</u>        |
| <u>Ending Net Position</u>  | <u><u>\$37,839</u></u> |

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

**TOWN OF SWAN'S ISLAND, MAINE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

**Note 1 - Summary of Significant Accounting Policies**

The financial statements of the Town of Swans Island, 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 Swans Island, 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, police and fire protection, health and sanitation, highways and bridges and education. 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.

**B. Government-wide and Fund Financial Statements**

The government-wide financial statements (i.e. the statement of net position and statement of activities) report information on all of the nonfiduciary activities of the primary government. Fiduciary activities, whose resources are not available to finance the Town's programs are excluded from the government-wide statements. 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 activities*, which rely to a significant extent on fees and charges for support.

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

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

The government-wide financial statements are reported using the *total economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recognized when transactions occur and expenses and deductions are recorded 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 recorded only when payment is due.

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

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

The Town reports the following major and nonmajor governmental funds:

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

The special revenue fund accounts for specific projects or programs such as the watercraft excise and town capital reserve funds, as well as the state municipal revenue sharing reserve.

Fiduciary funds are used to account for assets held in a 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, interest earned and collected.

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 Balance

##### Deposits and Investments

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

Investments are carried at fair market value. Income from investments held by the individual funds are recorded in the respective funds as it is earned (if applicable).

##### Accounts Receivable and Payable

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

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

##### Capital Assets

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

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

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

Interfund Receivable and Payables

Interfund receivables and payables arise from interfund transactions and are recorded by all funds effected in the period in which transactions are executed.

Accumulated Unpaid Vacation and Sick Leave

Employees are granted vacation and sick leave in varying amounts based on length of service. The value of accumulated vacation and sick leave at December 31 is immaterial and is not recorded on the financial statements.

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, business type activities or proprietary fund type financial statements. In the fund financial statements, governmental funds recognize the face amount of debt issued as other financing sources.

Governmental Fund Balances

In accordance with GASB Statement 54, the Town classifies governmental fund balances as follows:

- Non-spendable* - includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.
- Restricted* - includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as grantors or creditors, or amounts 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 Town through formal action at the highest level of decision making authority and does not lapse at the end of the year.
- Assigned* - includes fund balance amounts that are intended to be used for specific purposes that are neither considered Restricted nor Committed.
- Unassigned* - includes fund balance amounts that are not considered to be Non-spendable, Restricted, Committed or Assigned.

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 Town has identified December 31, 2023 fund balances on the balance sheet as follows:

|                                   | <i>General<br/>Fund</i> | <i>Other<br/>Governmental</i> | <i>Total</i>       |
|-----------------------------------|-------------------------|-------------------------------|--------------------|
| <u><i>Restricted</i></u>          |                         |                               |                    |
| Lighthouse                        | \$1,941                 |                               | \$1,941            |
| Lighthouse Committee Reserves     | \$26,331                |                               | \$26,331           |
| Broadband Fund                    | \$292,168               |                               | \$292,168          |
| Scholarship Fund                  | \$7,450                 |                               | \$7,450            |
| State Revenue Sharing             |                         | \$34,399                      | \$34,399           |
| Swim for Swans Fund               | \$10,918                |                               | \$10,918           |
| <u><i>Committed</i></u>           |                         |                               |                    |
| Watercraft Excise                 |                         | \$5,607                       | \$5,607            |
| Town Reserve                      |                         | \$56,109                      | \$56,109           |
| Law Enforcement                   | \$17,350                |                               | \$17,350           |
| Municipal Building                | \$6,182                 |                               | \$6,182            |
| Department of Public Safety       | \$7,977                 |                               | \$7,977            |
| Ambulance                         | \$24,424                |                               | \$24,424           |
| Clam Conservation                 | \$5,877                 |                               | \$5,877            |
| Planning Board                    | \$12,892                |                               | \$12,892           |
| Town Roads                        | \$104,073               |                               | \$104,073          |
| State Road Contract               | \$7,540                 |                               | \$7,540            |
| Nursery School                    | \$10,576                |                               | \$10,576           |
| Town Floats                       | \$42,275                |                               | \$42,275           |
| Quarry Wharf                      | \$6,643                 |                               | \$6,643            |
| Quarry Wharf Storage              | \$5,677                 |                               | \$5,677            |
| Recreation                        | \$13,776                |                               | \$13,776           |
| Recreation - Building Fund        | \$28,592                |                               | \$28,592           |
| Solid Waste Debris Dumpster       | \$40,458                |                               | \$40,458           |
| Health Services                   | \$653                   |                               | \$653              |
| Mill Pond Park                    | \$18,477                |                               | \$18,477           |
| Recovery Fund                     | \$4,384                 |                               | \$4,384            |
| Cemetery                          | \$4,039                 |                               | \$4,039            |
| Affordable Housing                | \$68,195                |                               | \$68,195           |
| Feed Shed                         | \$29,446                |                               | \$29,446           |
| Fish Plant                        | \$147,470               |                               | \$147,470          |
| <u><i>Unassigned</i></u>          | \$83,953                |                               | \$83,953           |
| <u><i>Total Fund Balances</i></u> | <u>\$1,029,735</u>      | <u>\$96,115</u>               | <u>\$1,125,850</u> |

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.

#### *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 Invested in capital assets* - This component of net position consists 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 \$373,207 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 generally accepted accounting principles. 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 \$18,809 for cemetery purposes. 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.

### 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 institutions holding the Town's cash accounts are participating in the Federal Deposit Insurance Corporation (FDIC) program. For interest and non-interest bearing cash accounts, the Town's cash deposits, including certificates of deposit, are insured up to \$250,000 by the FDIC. In order to avoid exceeding the \$250,000 FDIC limits, the bank purchases additional collateral in order to collateralize those funds.

At year end, the carrying value of the Town's deposits was \$1,159,616 and the bank balance was \$1,394,831. The Town has no uninsured or uncollateralized deposits as of December 31, 2023.

### Note 3 - Property Taxes

Property taxes were assessed on April 1, 2023 and committed on July 10, 2023. Interest of 8% per annum is charged on delinquent taxes. Tax liens are recorded on property taxes remaining unpaid twelve 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, \$79,315 of the property taxes receivable have been classified as unavailable tax revenue on the general fund balance sheet.

### Note 4 - Insurance Coverage

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 recorded at December 31, 2023.

### Note 5 - Capital Assets

Capital asset activity for the year ended December 31, 2023 was as follows:

|  | <i>Beginning<br/>Balance</i> | <i>Increases</i> | <i>Decreases</i> | <i>Ending<br/>Balance</i> |
|--|------------------------------|------------------|------------------|---------------------------|
| <u>Governmental Activities:</u>                        |                              |                  |                  |                           |
| <u>Capital assets not being<br/>depreciated</u>        |                              |                  |                  |                           |
| Land   | \$1,261,612                  |                  |                  | \$1,261,612               |
| <u>Capital assets being<br/>depreciated</u>            |                              |                  |                  |                           |
| Buildings and Improvements                             | \$3,042,717                  | \$30,951         |                  | \$3,073,668               |
| Equipment  | \$1,375,812                  | \$142,016        | \$148,340        | \$1,369,488               |
| Infrastructure   | \$10,655,597                 | \$366,037        |                  | \$11,021,634              |
| <u>Total capital assets<br/>being depreciated</u>      | <u>\$16,335,737</u>          | <u>\$539,004</u> | <u>\$148,340</u> | <u>\$16,726,401</u>       |
| <u>Less accumulated<br/>depreciation for</u>           |                              |                  |                  |                           |
| Buildings and Improvements                             | \$1,607,237                  | \$71,785         |                  | \$1,679,022               |
| Equipment  | \$981,595                    | \$78,411         | \$148,340        | \$911,666                 |
| Infrastructure   | \$8,212,214                  | \$273,962        |                  | \$8,486,177               |
| <u>Total accumulated<br/>depreciation</u>              | <u>\$10,801,046</u>          | <u>\$424,159</u> | <u>\$148,340</u> | <u>\$11,076,865</u>       |
| <u>Net capital assets<br/>being depreciated</u>        | <u>\$5,534,691</u>           | <u>\$114,845</u> | <u>\$0</u>       | <u>\$5,649,536</u>        |
| <u>Governmental Activities<br/>Capital Assets, net</u> | <u>\$5,534,691</u>           | <u>\$114,845</u> | <u>\$0</u>       | <u>\$5,649,536</u>        |

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

#### Governmental Activities:

|  |                  |
|--|------------------|
| General Government   | \$19,747         |
| Public Safety  | \$51,209         |
| Health and Sanitation  | \$14,801         |
| Unclassified   | \$38,303         |
| Public Transportation, including depreciation of general infrastructure assets | \$300,099        |
| Total Depreciation Expense - Governmental Activities                           | <u>\$424,159</u> |

### Note 6 - Long-Term Debt

The following is a summary of long-term debt transactions of the Town for the fiscal year ended December 31, 2023:

|   |                   |
|---|-------------------|
| <u>Long-Term Debt payable at January 1,</u>   | \$195,099         |
| Long-term Debt Issued                         | \$173,254         |
| Long-term Debt Retired                        | <u>(\$80,561)</u> |
| <u>Long-Term Debt payable at December 31,</u> | <u>\$287,792</u>  |

In 2014, the Town entered into a general obligation bond with The First, N.A. for the purpose of paving the North Road. The debt is for ten years with interest at 3.15%. Annual principal and interest payments of \$20,721 are payable each December. The outstanding balance at December 31, 2023, was \$19,497. The debt is to be retired with general revenues.

In 2015, the Town entered into a general obligation bond with The First, N.A. for the purpose of paving the Stanley and Atlantic Roads. The debt is for ten years with interest at 3.15%. Annual principal and interest payments of \$55,612 are payable each December. The outstanding balance at December 31, 2023, was \$52,449. The debt is to be retired with general revenues.

In 2018, the Town entered into a general obligation bond with The First, N.A. for the purpose of a Town office addition. The debt is for ten years with interest at 3.08%. Annual principal and interest payments of \$11,646 are payable each December. The outstanding balance at December 31, 2023, was \$42,592. The debt is to be retired with general revenues.

In 2023, the Town entered into a general obligation bond with The First, N.A. for the purpose of Broadband accessibility. The debt is for ten years with interest at 4.41%. Annual principal and interest payments of \$21,855 are payable each February. The outstanding balance at December 31, 2023, was \$173,254. The debt is to be retired with general revenues.

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

| <i>Year</i> | <i>Principal</i> | <i>Estimated<br/>Interest</i> | <i>Total</i>     |
|-------------|------------------|-------------------------------|------------------|
| 2024        | \$96,382         | \$9,880                       | \$106,262        |
| 2025        | \$25,450         | \$7,735                       | \$33,185         |
| 2026        | \$26,362         | \$6,922                       | \$33,284         |
| 2027        | \$26,777         | \$5,997                       | \$32,775         |
| 2028        | \$16,811         | \$5,044                       | \$21,855         |
| 2029        | \$17,551         | \$4,305                       | \$21,856         |
| 2030        | \$18,347         | \$3,508                       | \$21,855         |
| 2031        | \$19,168         | \$2,688                       | \$21,855         |
| 2032        | \$20,025         | \$1,831                       | \$21,855         |
| 2033        | \$20,918         | \$938                         | \$21,855         |
|             | <u>\$287,792</u> | <u>\$48,847</u>               | <u>\$336,639</u> |

#### **Note 7 - Short-Term Debt**

The Town is authorized by the Town voters to borrow funds on a short term basis for cash flow purposes in anticipation of tax collections. During the fiscal year, the Town borrowed and repaid \$400,000 along with \$12,216 in interest.

#### **Note 8 - 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 fiscal year ended December 31, 2023 the Town had no material lease or SBITA activity to report. Town has no material lease agreements in effect. The Town has immaterial SBITA agreements in effect related to accounting software and other software in use.

#### **Note 9 - Interfund Receivables and Payables**

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. On the Governmental Fund financial statements, the payables are classified as Due to Other Funds with offsetting receivables on the Governmental Fund financial statements classified as Due from Other Funds. At December 31, 2023, the offsetting receivable and payable balances were \$99,754. The entire balance represents reserve accounts held in cash deposits by the general fund.



**TOWN OF SWAN'S ISLAND, MAINE**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

(Exhibit VII)

|   | <i>Original<br/>Budget</i> | <i>Final<br/>Budget</i> | <i>Actual</i>      | <i>Variance<br/>Favorable<br/>(Unfavorable)</i> |
|---|----------------------------|-------------------------|--------------------|---|
| <u>Revenues:</u>  |                            |                         |                    |   |
| Tax Revenues  | \$2,010,665                | \$2,010,665             | \$2,038,701        | \$28,036  |
| Excise Taxes  | \$45,000                   | \$45,000                | \$101,112          | \$56,112  |
| Lighthouse Grants and Revenues  | \$0                        | \$0                     | \$61,428           | \$61,428  |
| Other Grants and Donations  | \$173,254                  | \$173,254               | \$179,446          | \$6,192   |
| In Lieu of Taxes  | \$7,000                    | \$7,000                 | \$7,117            | \$117   |
| Tree Growth & Veteran's Reimbursement   | \$6,000                    | \$6,000                 | \$6,779            | \$779   |
| <u>Total Revenues</u>   | <u>\$2,241,919</u>         | <u>\$2,241,919</u>      | <u>\$2,394,583</u> | <u>\$152,664</u>                                |
| <u>Expenditures (Net of Department Revenues):</u>   |                            |                         |                    |   |
| General Government  | \$168,000                  | \$168,000               | \$142,939          | \$25,061  |
| Public Safety   | \$168,000                  | \$168,000               | \$208,068          | (\$40,068)                                      |
| Health & Sanitation   | \$122,500                  | \$122,500               | \$157,388          | (\$34,888)                                      |
| Public Transportation   | \$303,141                  | \$303,141               | \$288,624          | \$14,517  |
| Unclassified  | \$498,408                  | \$498,408               | \$261,584          | \$236,824                                       |
| Assessments   | \$1,339,550                | \$1,339,550             | \$1,245,763        | \$93,788  |
| <u>Total Expenditures</u>   | <u>\$2,599,599</u>         | <u>\$2,599,599</u>      | <u>\$2,304,365</u> | <u>\$295,234</u>                                |
| <u>Excess Revenues Over Expenditures</u>  | <u>(\$357,680)</u>         | <u>(\$357,680)</u>      | <u>\$90,218</u>    | <u>\$447,898</u>                                |
| <u>Other Financing Sources (Uses):</u>  |                            |                         |                    |   |
| General Obligation Bond Proceeds  | \$173,254                  | \$173,254               | \$173,254          | \$0   |
| Operating Transfers In  | \$57,926                   | \$57,926                | \$57,926           | \$0   |
| Operating Transfers Out   | \$0                        | \$0                     | (\$56,112)         | (\$56,112)                                      |
| <u>Excess Revenues and Other Financing Sources<br/>Over Expenditures and Other Financing Uses</u> | <u>(\$126,500)</u>         | <u>(\$126,500)</u>      | <u>\$265,286</u>   | <u>\$391,786</u>                                |
| <u>Beginning Fund Balances</u>  | <u>\$764,449</u>           | <u>\$764,449</u>        | <u>\$764,449</u>   | <u>\$0</u>                                      |
| <u>Ending Fund Balances</u>   | <u>\$637,949</u>           | <u>\$637,949</u>        | <u>\$1,029,735</u> | <u>\$391,786</u>                                |

**TOWN OF SWAN'S ISLAND, MAINE**  
**SCHEDULE OF DEPARTMENTAL OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

| <i>Department</i>               | <i>Encumbered<br/>January 1</i> | <i>Appropriations</i> | <i>Departmental<br/>Revenues</i> | <i>Total<br/>Available</i> | <i>Expenditures/<br/>Transfers Out</i> | <i>Lapsed<br/>Unexpended<br/>(Overdraft)</i> | <i>Encumbered<br/>December 31</i> |
|---------------------------------|---------------------------------|-----------------------|----------------------------------|----------------------------|--|--|-----------------------------------|
| <i>General Government:</i>      |                                 |                       |                                  |                            |  |  |                                   |
| Administration                  |                                 | \$115,000             | \$57,977                         | \$172,977                  | \$165,421                              | \$7,556                                      |                                   |
| Municipal Buildings             | \$10,528                        | \$50,000              | \$14,281                         | \$74,808                   | \$68,626                               | \$0  | \$6,182                           |
| Planning Board                  | \$11,130                        |                       | \$17,469                         | \$28,599                   | \$15,707                               | \$0  | \$12,892                          |
| Comprehensive Plan              |                                 | \$3,000               |                                  | \$3,000                    | \$2,522                                | \$478  |                                   |
| Interest                        |                                 |                       | \$31,827                         | \$31,827                   | \$12,216                               | \$19,611                                     |                                   |
|                                 | \$21,657                        | \$168,000             | \$121,554                        | \$311,211                  | \$264,493                              | \$27,645                                     | \$19,073                          |
| <i>Public Safety:</i>           |                                 |                       |                                  |                            |  |  |                                   |
| Law Enforcement                 | \$32,594                        | \$20,000              | \$15,351                         | \$67,945                   | \$50,594                               | \$0  | \$17,350                          |
| Insurance                       |                                 | \$33,000              | \$397                            | \$33,397                   | \$41,434                               | (\$8,037)                                    |                                   |
| Clam Conservation               | \$5,918                         | \$2,000               | \$1,787                          | \$9,705                    | \$3,828                                | \$0  | \$5,877                           |
| Public Safety Department        | \$22,344                        | \$75,000              | \$7,800                          | \$105,144                  | \$97,167                               | \$0  | \$7,977                           |
| Ambulance                       | \$23,947                        | \$38,000              | \$28,018                         | \$89,966                   | \$65,542                               | \$0  | \$24,424                          |
| Emergency Trips                 |                                 |                       | \$14,053                         | \$14,053                   | \$16,910                               | (\$2,857)                                    |                                   |
|                                 | \$84,802                        | \$168,000             | \$67,406                         | \$320,209                  | \$275,474                              | (\$10,893)                                   | \$55,628                          |
| <i>Health &amp; Sanitation:</i> |                                 |                       |                                  |                            |  |  |                                   |
| Solid Waste                     |                                 | \$110,000             | \$2,750                          | \$112,750                  | \$117,366                              | (\$4,616)                                    |                                   |
| Debris Dumpster                 | \$49,058                        |                       | \$3,000                          | \$52,058                   | \$11,600                               | \$0  | \$40,458                          |
| Health Services                 | \$18,125                        | \$12,500              | \$4,200                          | \$34,825                   | \$34,172                               | \$0  | \$653                             |
|                                 | \$67,183                        | \$122,500             | \$9,950                          | \$199,633                  | \$163,137                              | (\$4,616)                                    | \$41,111                          |
| <i>Public Transportation:</i>   |                                 |                       |                                  |                            |  |  |                                   |
| Town Roads                      | \$115,023                       | \$185,000             | \$17,448                         | \$317,471                  | \$213,398                              | \$0  | \$104,073                         |
| State Road Maintenance          | \$7,540                         |                       |                                  | \$7,540                    |  | \$0  | \$7,540                           |
| Snow Removal                    | \$11,186                        | \$75,000              |                                  | \$86,186                   | \$87,857                               | (\$1,671)                                    |                                   |
| Town Floats                     | \$6,560                         | \$43,141              |                                  | \$49,700                   | \$7,425                                | \$0  | \$42,275                          |
| Quarry Wharf                    | \$5,696                         |                       | \$1,625                          | \$7,321                    | \$678                                  | \$0  | \$6,643                           |
| Quarry Wharf Storage            | \$4,015                         |                       | \$1,662                          | \$5,677                    |  | \$0  | \$5,677                           |
|                                 | \$150,020                       | \$303,141             | \$20,735                         | \$473,895                  | \$309,359                              | (\$1,671)                                    | \$166,208                         |

**TOWN OF SWAN'S ISLAND, MAINE**  
**SCHEDULE OF DEPARTMENTAL OPERATIONS - (CONTINUED)**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

| <u>Department</u>          | <u>Encumbered</u><br><u>January 1</u> | <u>Appropriations</u> | <u>Departmental</u><br><u>Revenues</u> | <u>Total</u><br><u>Available</u> | <u>Expenditures/</u><br><u>Transfers Out</u> | <u>Lapsed</u><br><u>Unexpended</u><br><u>(Overdraft)</u> | <u>Encumbered</u><br><u>December 31</u> |
|----------------------------|---------------------------------------|-----------------------|--|----------------------------------|--|--|---|
| <u>classified</u>          |                                       |                       |  |                                  |  |  |   |
| General Assistance         |                                       | \$24,500              | \$6,452                                | \$30,952                         | \$11,829                                     | \$19,124   |   |
| Library & Museum           |                                       | \$23,000              |  | \$23,000                         | \$23,000                                     | \$0  |   |
| Historical Society         |                                       | \$5,000               |  | \$5,000                          | \$5,000                                      | \$0  |   |
| Recreation                 | \$23,201                              |                       | \$442                                  | \$23,643                         | \$9,867                                      | \$0  | \$13,776                                |
| Recreation - Building Fund | \$26,485                              |                       | \$4,840                                | \$31,325                         | \$2,733                                      | \$0  | \$28,592                                |
| Mill Pond Park             | \$3,601                               | \$15,000              | \$1,992                                | \$20,593                         | \$2,116                                      | \$0  | \$18,477                                |
| Lighthouse                 | \$2,872                               | \$5,000               | \$19,240                               | \$27,112                         | \$25,171                                     | \$0  | \$1,941                                 |
| Lighthouse Committee       | \$25,604                              |                       | \$42,188                               | \$67,793                         | \$41,462                                     | \$0  | \$26,331                                |
| Nursery School             |                                       | \$27,000              |  | \$27,000                         | \$16,424                                     | \$0  | \$10,576                                |
| Social Security / Medicare |                                       | \$14,500              |  | \$14,500                         | \$17,739                                     | (\$3,239)  |   |
| Scholarship Fund           | \$7,684                               |                       | \$16                                   | \$7,699                          | \$249  | \$0  | \$7,450                                 |
| Cemeteries                 | \$756                                 | \$20,000              | \$1,200                                | \$21,956                         | \$17,917                                     | \$0  | \$4,039                                 |
| Affordable Housing         | \$63,275                              |                       | \$4,920                                | \$68,195                         |  | \$0  | \$68,195                                |
| IOOF Hall                  |                                       | \$3,000               |  | \$3,000                          | \$3,000                                      | \$0  |   |
| Island Fellow              |                                       | \$14,000              |  | \$14,000                         | \$14,000                                     | \$0  |   |
| Senior Luncheons           |                                       | \$900                 |  | \$900                            |  | \$900  |   |
| Recovery Fund              | \$4,384                               |                       |  | \$4,384                          |  | \$0  | \$4,384                                 |
| Broadband Grant            | \$38,208                              |                       | \$346,508                              | \$384,716                        | \$92,549                                     | \$0  | \$292,168                               |
| Feed Shed                  | \$25,846                              |                       | \$3,600                                | \$29,446                         |  | \$0  | \$29,446                                |
| Fish Plant                 | \$147,470                             |                       |  | \$147,470                        |  | \$0  | \$147,470                               |
| Swim for Swans Fund        | \$10,918                              |                       |  | \$10,918                         |  | \$0  | \$10,918                                |
| <u>essments</u>            |                                       |                       |  |                                  |  |  |   |
| County Tax                 | \$380,303                             | \$151,900             | \$431,399                              | \$963,602                        | \$283,055                                    | \$16,785   | \$663,762                               |
| M.S.A.D. #76               |                                       | \$80,796              |  | \$80,796                         | \$80,796                                     | \$0  |   |
| Overlay                    |                                       | \$1,164,679           |  | \$1,164,679                      | \$1,164,678                                  | \$0  |   |
|                            |                                       | \$94,076              |  | \$94,076                         | \$288  | \$93,788   |   |
|                            | \$0                                   | \$1,339,550           | \$0                                    | \$1,339,550                      | \$1,245,763                                  | \$93,788   | \$0                                     |
| <u>TALS</u>                | \$703,965                             | \$2,253,091           | \$651,044                              | \$3,608,100                      | \$2,541,281                                  | \$121,037  | \$945,782                               |

**TOWN OF SWAN'S ISLAND, MAINE**  
**SCHEDULE OF CHANGES IN UNASSIGNED FUND BALANCE**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

(Exhibit A-2)

|   |           |           |
|---|-----------|-----------|
| <u>Beginning Unassigned Fund Balance</u>              |           | \$169,378 |
| <u>Additions:</u>                                     |           |           |
| Lapsed Accounts (Schedule of Departmental Operations) | \$121,037 |           |
| In Lieu of Taxes (Net of Appropriation)               | \$117     |           |
| State Property Tax Stabilization Reimbursement        | \$225     |           |
| Veteran's Reimbursement (Net of Appropriation)        | \$254     |           |
| Tree Growth Reimbursement (Net of Appropriation)      | \$525     |           |
|   |           |           |
| <u>Total Additions</u>                                |           | \$122,158 |
| <u>Reductions:</u>                                    |           |           |
| Appropriated Revenues                                 | \$126,500 |           |
| Homestead Reimbursement (Net of Appropriation)        | \$1,452   |           |
| Commitment Variance                                   | \$316     |           |
|   |           |           |
| <u>Total Reductions</u>                               |           | \$128,268 |
| <u>Ending Unassigned Fund Balance</u>                 |           | \$163,268 |
| <u>Ending Balance Consists of:</u>                    |           |           |
| Unassigned Fund Balance                               | \$83,953  |           |
| Unavailable Property Tax Revenue                      | \$79,315  |           |
|   |           |           |
|   |           | \$163,268 |

**TOWN OF SWAN'S ISLAND, MAINE**

(Exhibit B-1)

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

|   | <i>State<br/>Revenue<br/>Sharing</i> | <i>Watercraft<br/>Excise<br/>Tax</i> | <i>Town<br/>Reserve</i> | <i>Total<br/>Other<br/>Governmental</i> |
|---|--------------------------------------|--------------------------------------|-------------------------|---|
| <u><i>Assets &amp; Other Debits</i></u> |                                      |                                      |                         |   |
| Due From Other Funds                    | \$34,399                             | \$5,607                              | \$56,109                | \$96,115                                |
| <u><i>Total Assets</i></u>              | <u>\$34,399</u>                      | <u>\$5,607</u>                       | <u>\$56,109</u>         | <u>\$96,115</u>                         |
| <u><i>Net Position:</i></u>             |                                      |                                      |                         |   |
| Restricted                              | \$34,399                             |                                      |                         | \$34,399                                |
| Committed                               |                                      | \$5,607                              | \$56,109                | \$61,716                                |
| <u><i>Total Net Position</i></u>        | <u>\$34,399</u>                      | <u>\$5,607</u>                       | <u>\$56,109</u>         | <u>\$96,115</u>                         |
| <u><i>Total Net Position</i></u>        | <u>\$34,399</u>                      | <u>\$5,607</u>                       | <u>\$56,109</u>         | <u>\$96,115</u>                         |

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

**TOWN OF SWAN'S ISLAND, MAINE**

(Exhibit B-2)

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN NET POSITION - OTHER GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

|  | <i>Municipal<br/>Revenue<br/>Sharing</i> | <i>Watercraft<br/>Excise<br/>Tax</i> | <i>Town<br/>Reserve</i> | <i>Total<br/>Other<br/>Governmental</i> |
|--|--|--------------------------------------|-------------------------|---|
| <u>Revenues:</u>   |  |                                      |                         |   |
| Revenue Sharing  | \$52,741                                 |                                      |                         | \$52,741                                |
| Excise Taxes & Registrations   |  | \$5,607                              |                         | \$5,607                                 |
| <u>Total Revenues</u>  | <u>\$52,741</u>                          | <u>\$5,607</u>                       | <u>\$0</u>              | <u>\$58,348</u>                         |
| <u>Expenditures:</u>   |  |                                      |                         |   |
| Program Expenditures   |  |                                      | \$366,037               | \$366,037                               |
| <u>Total Expenditures</u>  | <u>\$0</u>                               | <u>\$0</u>                           | <u>\$366,037</u>        | <u>\$366,037</u>                        |
| <u>Excess of Revenues Over Expenditures</u>  | <u>\$52,741</u>                          | <u>\$5,607</u>                       | <u>(\$366,037)</u>      | <u>(\$307,689)</u>                      |
| <u>Other Financing Sources (Uses)</u>  |  |                                      |                         |   |
| Operating Transfers In   |  |                                      | \$56,112                | \$56,112                                |
| Operating Transfers Out  | (\$51,285)                               | (\$6,641)                            |                         | (\$57,926)                              |
| <u>Excess of Revenues and Other Financing Sources<br/>Over Expenditures and Other Financing Uses</u> | <u>\$1,456</u>                           | <u>(\$1,034)</u>                     | <u>(\$309,926)</u>      | <u>(\$309,504)</u>                      |
| <u>Beginning Net Position</u>  | <u>\$32,943</u>                          | <u>\$6,641</u>                       | <u>\$366,035</u>        | <u>\$405,619</u>                        |
| <u>Ending Net Position</u>   | <u>\$34,399</u>                          | <u>\$5,607</u>                       | <u>\$56,109</u>         | <u>\$96,115</u>                         |

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

# Swan's Island School

## **Students and Staff**

Currently, the Swan's Island School has 22 students enrolled in grades K-8. There are five students in the K-2 classroom, eight students in the 3-5 classroom, and nine students in the 6-8 classroom. There are currently 10 students enrolled at MDIHS and two other high school students attending boarding schools.

The Swan's Island School experienced only a few changes to our teaching staff this year. We hired Rebecca Edmonsson as our Music Teacher this past August. She retired from teaching full time at the Conners Emerson School in Bar Harbor and joined our teaching team one day a week to balance instruction in music theory with chorus and band for the 3rd-8th grade students. The youngest group is working on rhythms and singing. She has worked hard to update and fix equipment and instruments. Kristin Eberdt joined us as the Guidance Counselor in September. She sees students in whole classroom groups, small groups, and one on one if needed or requested. Our staff returning include Mimi Rainford as the part-time principal and the Special Services Teacher. Nevora Stanley is the K-2 Teacher, Rachael MacDonald is the 3-5 Teacher, and Michelle Whitman is the 6-8 Teacher. Lacey Freelove is our full time Ed. Tech. She supports classroom learning, and specializes in teaching Foundations, our school phonics program for K-3rd grade students.

Beyond our core academic learning, we have a great staff dedicated to teacher specials: Sam Dy is our Tech Coordinator, Vivian Phillips is our Spanish Teacher, Leah Staples is our PE Teacher. Jessica DeFrenn is our Art Teacher. She also runs an afterschool art program twice a week at the library for all the school age students. One change coming next year will be the Admin Assistant/Ed Tech position Raylene Banks has held for many years. As she is planning to retire and we prepare for this transition, we are discovering more and more of what Raylene does on a daily basis to support the Swan's Island School, our students, and the staff. She will be greatly missed.

Students requiring special services are provided Speech and Language therapy with Danielle Spagnuolo, Physical Therapy with Liz Oppewall, and Occupational Therapy with Kaity Walsh and Jenny Byrne while Kaity was out on maternity leave.

We are very thankful to be fully staffed by a group of dedicated professionals.

## **Classroom, Curriculum, and Extracurricular Activities**

### **Our School Goal for 2023-2024 is Consolidation of Learning**

*Evidence for this element might include:*

- *The teacher builds in regular opportunities for students to summarize and reflect upon what they have learned (verbally and/or in writing), whether as an exit ticket, an opening activity, or part of an assessment.*
- *The teacher provides frequent opportunities for students to reflect on their learning, their mistakes, and on teacher or peer feedback; the teacher and students work together to use that reflection to set individual goals for revision and future growth.*
- *The teacher expects students to make and share connections to life and other learning and allows time in class discussion and/or task work for students to practice making those connections.*
- *The teacher regularly provides opportunities for students to discuss how they would apply what they have learned in a different context (real-life situations, future opportunities, “what if…”).*

K-8 continues to use the Big Ideas Math Program. It has been a good fit with our multi-grade classrooms and center style classroom flow. We continue to use Foundations, a phonics program for K-3 students, and have also recently incorporated the Geodes decodables that round out a more comprehensive Science of Reading balanced program. We have added Wit and Wisdom for grades K-5. It is a comprehensive English Language Arts program that builds knowledge and skills needed for successful readers, writers and communicators. However, it is a beast of a program and we are still working on how to implement it with our mixed grade classrooms. These are some of the foundational programs our teachers use to help students access the curriculum to help them improve their skills in all academic areas.

Our school has worked closely with Great School Partnerships to continue our work in creating and implementing a Multi-Tiers System of Support (MTSS) with the goal of meeting the needs of ALL our students. This may include interventions to teach lagging skills for some, extensions to build on stronger foundational skills for others, or a mix of both. Each student is looked at individually within our classroom populations to help round out their academic needs.

A few students attended the district summer school program that ran out of the Trenton School. For two weeks these students traveled the ferry daily and were chaperoned in a school van to and from the Trenton School. The students always reported having fun days with many various activities based on a weekly theme. Michelle Whitman, our middle school teacher, was the middle school teacher for this summer program. Many wonderful things happened and despite the tiring commute, the students were amazing!



In the fall, the students helped harvest the garden and cleaned it out for the winter with Garden Club supervisor, Esther LeMoine. Many of the crops were shared in the lunch salad bar. Students also had the opportunity to learn and practice soccer skills with Coach Sam Dy. They then showed off their skills in students vs parents/staff games. This winter students are learning and practicing basketball skills with Coach Eric Staples. Games to be played at home and away are on the schedule.

We continue to open our doors to the community. The 6-8th graders organized a Veteran's lunch. The 8th graders were able to host their fundraising dinner again. And, we had a Holiday concert. Seeing the community in the school provides an energy we truly enjoy.

### **Facilities**

Angela Tapley is our custodian, Sue Gardner is our cook, and Paul Joy is our bus driver. They work daily to keep our students safe and healthy. Billy Banks continues to be a huge asset to our school. He volunteers his time, is knowledgeable about our systems, and always helps during equipment failure and other time sensitive emergencies.

Over the summer, more of the interior of the school was painted by Angela. The school also has all new windows, new siding, new exterior paint, and the last portion of the roof was finally redone. These were large projects in the works for many years. I'm very thankful they have been completed and we are now moving on to the next phase - internal infrastructure (heating, plumbing, electrical).

### **Closing**

Our teachers and staff are dedicated to our students and learning community. I would like to thank the Swan's Island community and School Board (Tammy Tripler, Marissa Rozenski, Emmie Sawyer, Nancy Colbeth, and Richard Davis) for continued support as we educate students in these ever changing times. Without your support and our teachers' dedication, the students wouldn't be making the gains we've seen them make.

Respectfully Submitted,

Mimi Rainford  
Special Services Teacher  
Principal

This report focuses on the collective efforts of students, staff, and administrators working in the MDI Regional School System/AOS 91 during the 2022-23 school year. The tables below summarize our collective efforts, specific areas of focus, and, in some cases, revisions to plans for each Goal Area, as well as steps we plan to take in the 2023-24 school year. All goals and objectives align with the New England Association of Schools and Colleges (NEASC) and support the MDIRSS Service Promise:

***AOS 91 works to interrupt educational inequities so that each child will thrive, one conversation at a time.***

### **Goal 1: Strengthen Learning Culture**

| Learning culture promotes shared values and responsibility for achieving the school's vision.   |   |
|---|---|
| Looking back, we...(September 2022 to August 2023)  | Looking ahead, we plan to...(September 2023 to August 2024)   |
| <ul style="list-style-type: none"> <li>In support of our service promise:<br/>Continued to steward the development of Anti-Bias Anti-Racist lessons and practices, strengthen social emotional learning through advisory programs and restorative practices in middle and high schools</li> </ul> | <ul style="list-style-type: none"> <li>March professional development day dedicated to Responsive Classroom training for all Pre-K-8 teachers and administrators.</li> <li>Assist schools in implementing supportive middle school structures, such as PBIS and Restorative Practices.</li> <li>Building staff support for wellness using Tools for Today and Tomorrow (resiliency support through mindfulness).</li> </ul> |

### **Goal 2: Improve Student Learning**

| Student learning practices maximize the impact of learning for each student.   |  |
|--|--|
| Looking back, we...(September 2022 to August 2023)   | Looking ahead, we plan to...(September 2023 to August 2024)  |
| <ul style="list-style-type: none"> <li>Offered Professional Learning Opportunities to interested administrators, teachers &amp; Ed Techs:               <ul style="list-style-type: none"> <li>The Science of Reading</li> <li>Early Childhood Education</li> <li>Math Workshop Model</li> <li>SEL Theater Integration</li> <li>Mentor Training</li> <li>What are We Grouping For?</li> <li>Talking Circles</li> <li>Better Conversations Book Study</li> <li>Left to Their Own Devices.</li> </ul> </li> <li>Utilized grant funding to purchase decodable texts for K-2 classrooms in support of Science of Reading</li> <li>Reviewed the newly updated MS and HS Maine DOE ELA and Math standards</li> </ul> | <ul style="list-style-type: none"> <li>PK-8 schools are piloting and adopting Science of Reading curriculums.</li> <li>Strengthening Tier 1 Practices</li> <li>Examine new state standards in Social Studies and Science, making needed adjustments to our programs as required.</li> <li>Strengthen Multi-Language Learner (MLL) Services</li> <li>Strengthen Equity-based Grading Practices</li> <li>Offer Professional Learning Opportunities to interested administrators, teachers &amp; Ed Techs:               <ul style="list-style-type: none"> <li>Early Childhood Education</li> <li>Mentor Training</li> <li>Common Study and Learning Area Leader Training</li> </ul> </li> </ul> |

### **Goal 3: Support Professional Practices**

| Professional practices ensure that practices and structures are in place to support and improve student learning.  |   |
|--|---|
| Looking back, we...(September 2022 to August 2023)   | Looking ahead, we plan to...(September 2023 to August 2024)   |
| <ul style="list-style-type: none"> <li>Continued to refine the Performance Evaluation and Professional Growth System:               <ul style="list-style-type: none"> <li>Formed Steering Committee</li> <li>Aligned student and parent surveys with new Frameworks</li> <li>Piloted updated documents</li> </ul> </li> </ul> | <ul style="list-style-type: none"> <li>Strengthen the role of school-based leadership teams.</li> <li>Continue job-embedded professional development through the use of instructional coaches.</li> <li>Continue training in the Science of Reading, Math Workshop Model, and the Thinking Classroom.</li> <li>Continue to train in the use of new technology tools: Schoology, AimswebPlus, and Special Programs.</li> </ul> |

## Goal 4: *Construct Learning Support*

| Learning support ensures that the school has appropriate systems to support student learning and well-being.   |  |
|--|--|
| Looking back, we...(September 2022 to August 2023)   | Looking ahead, we plan to...(September 2023 to August 2024)  |
| <ul style="list-style-type: none"> <li>Started a PreK program in Mount Desert</li> <li>Tremont School received a PreK Expansion Grant from the MDOE</li> <li>Continued to support and improve the Summer School and ESY experience</li> <li>Continued to strengthen our academic, behavior and SEL Multi-Tiered System of Support (MTSS) by:               <ul style="list-style-type: none"> <li>Contracted with a district coach from Great Schools Partnership</li> <li>Purchased PowerSchool Special Programs to house MTSS and 504 plans</li> <li>Determined K-10 Universal Screeners with cut scores</li> <li>Purchased AimswebPlus for Benchmark screening and progress monitoring</li> </ul> </li> </ul> | <ul style="list-style-type: none"> <li>Tremont Consolidated School started a PreK program.</li> <li>PreK and two kindergarten teachers are using the GOLD Assessment Tool, an authentic observation-based assessment system used to document children's learning over time, inform instruction, and facilitate communication with families.</li> <li>Expand summer school programming in grades 5-8.</li> <li>Continue to strengthen our academic, behavior, and SEL Multi-Tiered System of Support (MTSS) by:               <ul style="list-style-type: none"> <li>Continuing to contract with Danielle Pierre from the Great Schools Partnership for district-wide and individual school-based coaching and support in MTSS,</li> <li>Expand on MTSS screening and progress monitoring by purchasing the Shaywitz Dyslexia Screener, Rapid Automatized Naming assessment, and BASC-3 through AimswebPlus,</li> <li>Ensure all schools have an MTSS Coordinator and/or Team,</li> <li>Continue to train and support the MTSS Coordinators to strengthen our practices,</li> <li>Develop MTSS workflows and protocols to ensure meetings are efficient and interventions are monitored and adapted, if needed, and</li> <li>Strengthen the reach of building-based interventionists through teaming and scheduling.</li> </ul> </li> </ul> |

## Goal 5: *Ensure Learning Resources*

| Learning resources ensure that the school has resources necessary to meet the learning needs of all students.   |   |
|---|---|
| Looking back, we...(September 2022 to August 2023)  | Looking ahead, we plan to...(September 2023 to August 2024)   |
| <ul style="list-style-type: none"> <li>Continued to work with the school board to restructure and plan/implement a combined middle school and/or RSU structure.</li> <li>Continued to manage COVID relief grant funds.</li> <li>Hosted a Job Fair to recruit substitutes, ed techs, bus drivers and custodians</li> </ul> | <ul style="list-style-type: none"> <li>Strengthening and streamlining the Human Resources role through the central office to reduce current legal fee expenses, support business office personnel and principals, and provide a consistent response to staff needs.</li> <li>Include contracted service in the district budget for technology infrastructure and cyber security.</li> <li>Move the Technology Lead position from grant-funded to district budget.</li> <li>Continue to work with the school board to restructure and plan/implement a combined middle school(s) and/or RSU structure.</li> <li>Continue to manage COVID relief grant funds.</li> <li>Host a Job Fair to recruit substitutes, ed techs, bus drivers and custodians.</li> </ul> |

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

| SAD #76 (Swan's Island) |                                   |           |             |              |            |    |            |   |                                  | SC Approved |
|-------------------------|-----------------------------------|-----------|-------------|--------------|------------|----|------------|---|----------------------------------|-------------|
|                         | 22-23                             | 23-24     | 23-24       | 23-24        | 24-25      |    |            |   |                                  | 1/23/2024   |
|                         | Actual                            | Current   | Anticipated | Proposed     |            |    |            |   |                                  |             |
| Fund Balance            | Receipts                          | Budget    | Receipts    | Budget       | Difference | \$ | Difference | % | Explanation                      |             |
| Carryover               | 372,180                           | 221,077   | 331,662     | 176,732      | (44,345)   |    | -20.06%    |   |                                  |             |
| Revenues                |                                   |           |             |              |            |    |            |   |                                  |             |
| Misc/Interest Income    | 12,135                            | -         | 5,000       | 3,000        | 3,000      |    | -          |   |                                  |             |
| Transfer from Reserves  | -                                 | 25,000    | 25,000      | -            | (25,000)   |    | -100.00%   |   |                                  |             |
| State Subsidy           | 106,862                           | 70,000    | 75,159      | 54,000       | (16,000)   |    | -22.86%    |   | Prelim. Printout                 |             |
| Property Taxes          |                                   |           |             |              |            |    |            |   |                                  |             |
| Town Appropriation      | 1,155,364                         | 1,173,993 | 1,173,993   | 1,332,240    | 158,247    |    | 13.48%     |   |                                  |             |
| Articles 12, 13, & 14   | EPS, Debt Svc. & Additional Local |           |             | \$ 1,332,240 |            |    |            |   |                                  |             |
| Total Revenues          | 1,646,541                         | 1,490,070 | 1,610,814   | 1,565,972    | 75,902     |    | 5.09%      |   |                                  |             |
|                         |                                   |           |             |              |            |    | \$101.46   |   | Increase per \$100,000 Valuation |             |
|                         |                                   |           |             |              |            |    |            |   |                                  |             |
|                         |                                   |           |             |              |            |    |            |   |                                  |             |
|                         |                                   |           |             |              |            |    |            |   |                                  |             |
|                         |                                   |           |             |              |            |    |            |   |                                  |             |
| Reserves:               | Projected                         |           |             |              |            |    |            |   |                                  |             |
|                         | 6/30/24 Bal.                      |           |             |              |            |    |            |   |                                  |             |
| Tuition                 | \$ 63,093                         |           |             |              |            |    |            |   |                                  |             |
| Special Education       | \$ 140,844                        |           |             |              |            |    |            |   |                                  |             |
| Maintenance             | \$ 105,530                        |           |             |              |            |    |            |   |                                  |             |
| Bus                     | \$ 31,099                         |           |             |              |            |    |            |   |                                  |             |
|                         |                                   |           |             |              |            |    |            |   |                                  |             |
|                         |                                   |           |             |              |            |    |            |   |                                  |             |

| SAD #76 (Swan's Island)      |                            |         |             |                   |            |          |   |
|------------------------------|----------------------------|---------|-------------|-------------------|------------|----------|---|
|                              | 22-23                      | 23-24   | 23-24       | 24-25             |            |          |   |
|                              | Actual                     | Current | Anticipated | Proposed          | Difference | %        |   |
| Regular Instruction          | Expend.                    | Budget  | Expend.     | Budget            | Difference |          | Explanation                             |
| Teacher's Salaries 3-8       | 172,230                    | 185,612 | 186,839     | 199,463           | 13,851     | 7.46%    |   |
| Ed. Tech. Salaries           | 37,025                     | 38,586  | 30,933      | 43,462            | 4,876      | 12.64%   | 1.25 ETs Minus Title I                  |
| Substitutes                  | 5,524                      | 6,250   | 6,250       | 6,250             | -          | 0.00%    |   |
| Benefits - Tchrs. 3-8        | 8,919                      | 10,989  | 11,061      | 11,808            | 819        | 7.45%    |   |
| Benefits - Ed. Techs.        | 2,295                      | 2,900   | 1,835       | 2,572             | (328)      | -11.31%  |   |
| Benefits - Subs              | 165                        | 478     | 478         | 478               | -          | 0.00%    |   |
| BC/BS: Tchrs. 3-8            | 46,682                     | 55,841  | 45,027      | 49,530            | (6,311)    | -11.30%  | 10% rate incr. proj./82%S 1000          |
| BC/BS: Ed. Techs.            | 28,693                     | 25,814  | 19,072      | 33,747            | 7,933      | 30.73%   | 10% rate incr. proj./82%S 1000          |
| Deductible Coverage & Fees   | 6,048                      | 6,800   | 6,800       | 6,800             | -          | 0.00%    |   |
| Tuition Reimb.: Taxable      | -                          | 1,500   | 1,500       | 5,500             | 4,000      | 266.67%  |   |
| Tuition Reimb.: Non-Tax.     | 3,353                      | 1,500   | 1,500       | -                 | (1,500)    | -100.00% |   |
| Unemployment - Subs/Tutors   | -                          | -       | -           | -                 | -          | -        |   |
| W/C Ins. - Tchrs. 3-8        | 4,489                      | 5,600   | 5,000       | 5,600             | -          | 0.00%    |   |
| Other Prof. Svc. - Couns     | -                          | 150     | 150         | 150               | -          | 0.00%    |   |
| Repair & Maint - Equip.      | 125                        | 500     | 300         | 500               | -          | 0.00%    | Music Instrument repairs                |
| Staff Travel                 | 1,491                      | 2,000   | 2,000       | 2,000             | -          | 0.00%    | Off-Island Tchrs./Mentors/Visit Prof    |
| Teaching Supplies 3-8        | 2,385                      | 4,500   | 4,500       | 4,500             | -          | 0.00%    | Art/Band/Spanish/Rachel & Michelle      |
| Textbooks 3-8                | 1,853                      | 2,500   | 2,500       | 2,500             | -          | 0.00%    | 3-5 \$1000/6-8 \$1000/Spec. \$500       |
| Purch of Equipment (3-8)     | 2,052                      | 2,000   | 2,000       | 2,000             | -          | 0.00%    |   |
| Dues, Fees, Conf.            | 518                        | 1,000   | 1,000       | 1,000             | -          | 0.00%    | Art \$400 / Music \$ 225                |
| Miscellaneous/Field Trips    | 156                        | 1,000   | 1,000       | 1,000             | -          | 0.00%    |   |
| Special Academic Progr.      | 1,830                      | 2,000   | 2,000       | 2,000             | -          | 0.00%    | SEA/Beech Cliff/Field Trips             |
| Contingency                  | -                          | 2,500   | 2,500       | 2,500             | -          | 0.00%    |   |
| Teacher's Salaries K-2       | 44,676                     | 46,556  | 46,556      | 49,408            | 2,852      | 6.13%    |   |
| Benefits - Tchrs. K-2        | 2,364                      | 2,756   | 2,756       | 2,925             | 169        | 6.13%    |   |
| BC/BS: Tchrs. K-2            | 17,964                     | 19,792  | 19,072      | 20,980            | 1,188      | 6.00%    | 10% rate incr. proj./82%S 1000          |
| Deductible Coverage          | 1,600                      | 1,600   | 1,600       | 1,600             | -          | 0.00%    |   |
| Staff Travel K-2             | -                          | 200     | 200         | 200               | -          | 0.00%    |   |
| Teaching Supplies K-2        | 188                        | 1,200   | 1,200       | 1,200             | -          | 0.00%    | Art \$200/Band\$100/Span \$100/K-2\$700 |
| Textbooks K-2                | 647                        | 1,000   | 1,000       | 1,000             | -          | 0.00%    | Fundations/Stepping Stones.Level R      |
| Purch of Equipment (K-2)     | -                          | 500     | 500         | 500               | -          | 0.00%    |   |
| Dues, Fees, Conf. K-2        | -                          | 150     | 150         | 150               | -          | 0.00%    |   |
| Transfer to Tuition Reserve  | -                          | -       | -           | -                 | -          | -        | Proj Bal in Tuit Res 6/2024=\$ 63K      |
| Tuition: Regular - Secondary | 169,153                    | 169,736 | 172,900     | 167,580           | (2,156)    | -1.27%   | 12 2023-24 +1 / 12 2024-25              |
|                              | 562,425                    | 603,510 | 580,179     | 628,903           | 25,393     | 4.21%    | 5% Tuition Rate Incr. Estimated         |
| <b>Article 1</b>             | <b>Regular Instruction</b> |         |             | <b>\$ 628,903</b> |            |          | No Debt Svc Surcharge                   |

| SAD #76 (Swan's Island)       |                              |         |             |          |         |         |            |   |  |
|-------------------------------|------------------------------|---------|-------------|----------|---------|---------|------------|---|--|
|                               | 22-23                        | 23-24   | 23-24       | 23-24    | 24-25   |         |            |   |  |
|                               | Actual                       | Current | Anticipated | Proposed |         | \$      | Difference | % |  |
| Special Education             | Expend.                      | Budget  | Expend.     | Budget   |         |         |            |   | Explanation                            |
| Tuition: Spec. Ed. / Reserve  | 6,500                        | 5,000   | 5,000       | 5,000    | -       | -       | 0.00%      |   | Proj Bal in SI Spec Res 6/2024=\$ 140K |
| Res. Rm. - Tchr. Salaries     | 68,884                       | 61,789  | 71,639      | 76,295   | -       | 14,506  | 23.48%     |   | \$5K to Local 24-25 - no AOS transf    |
| Ed. Tech. Salaries            | -                            | 9,771   | 10,293      | -        | -       | (9,771) | -100.00%   |   | Position reduced & moved to Reg.       |
| Benefits - Res. Rm. Tchr.     | 3,600                        | 3,658   | 3,693       | 4,517    | -       | 859     | 23.48%     |   |  |
| Benefits - Ed. Techs.         | -                            | 579     | 1,157       | -        | -       | (579)   | -100.00%   |   |  |
| BC/BS: Tchrs.                 | 15,329                       | 16,862  | 16,249      | 17,874   | -       | 1,012   | 6.00%      |   | 10% rate incr. proj./82%S 1000         |
| BC/BS - Ed. Techs.            | -                            | 6,022   | 11,606      | -        | -       | (6,022) | -100.00%   |   |  |
| Deductible Coverage           | 2,400                        | 2,000   | 2,000       | 1,120    | -       | (880)   | -44.00%    |   |  |
| Tuition Reimbursement         | -                            | 2,000   | 2,000       | 2,000    | -       | -       | 0.00%      |   |  |
| Staff Travel: Special Ed.     | 63                           | 500     | 500         | 500      | -       | -       | 0.00%      |   |  |
| Teaching Supplies             | -                            | 500     | 500         | 500      | -       | -       | 0.00%      |   |  |
| Textbooks                     | 151                          | 500     | 500         | 500      | -       | -       | 0.00%      |   |  |
| Replace/Purchase of Equip.    | 101                          | 300     | 300         | 300      | -       | -       | 0.00%      |   |  |
| Dues, Fees, Conference        | 28                           | 1,200   | 1,200       | 1,200    | -       | -       | 0.00%      |   | Learning & Brain Conf & Travel         |
| Safety Factor Contingency     | -                            | 3,000   | 3,000       | 3,000    | -       | -       | 0.00%      |   |  |
| Other Prof - Spec Svcs Dir    | 23,364                       | 25,341  | 25,341      | 25,270   | -       | (71)    | -0.28%     |   | Part of Supt's. Office Assessm.        |
| Fees - IEP Anywhere/Enome     | 250                          | 300     | 275         | 30       | -       | (270)   | -90.00%    |   |  |
| Behavior Spec: Purch Svcs     | -                            | 2,500   | 2,500       | 2,500    | -       | -       | 0.00%      |   |  |
| Prof. Svcs.: Therapy/Counsel. | -                            | 2,000   | 1,500       | 2,000    | -       | -       | 0.00%      |   |  |
| Other Prof. Svcs.: Speech     | 10,059                       | 14,000  | 13,500      | 15,000   | -       | 1,000   | 7.14%      |   |  |
| Other Prof. Svcs.: OT         | 4,459                        | 8,000   | 6,500       | 8,000    | -       | -       | 0.00%      |   |  |
| Other Prof. Svcs.: PT         | 3,125                        | 5,000   | 4,500       | 5,000    | -       | -       | 0.00%      |   |  |
| Summer Schl: Tchr.            | 282                          | 2,500   | 2,500       | 2,500    | -       | -       | 0.00%      |   |  |
| Summer Schl: Benefits         | 15                           | 130     | 130         | 130      | -       | -       | 0.00%      |   |  |
| Spec. Ed.: Tuition (Sec)      | 6,633                        | 10,000  | 9,000       | 10,000   | -       | -       | 0.00%      |   |  |
| Spec. Ed.: Surcharge          | 3,233                        | 5,000   | 5,000       | 5,000    | -       | -       | 0.00%      |   | Special Programming - Secondary        |
| Spec. Ed.: Ed. Tech. (Sec)    | 9,003                        | 30,000  | 15,000      | 25,000   | -       | (5,000) | -16.67%    |   | 1 Secondary Ed. Techs.                 |
| Benefits - Ed. Techs.         | 476                          | 1,776   | 888         | 1,480    | -       | (296)   | -16.67%    |   |  |
| BC/BS - Ed. Techs.            | 2,862                        | 24,090  | 10,000      | 25,000   | -       | 910     | 3.78%      |   | 10% rate incr. proj./82%S 1000         |
| Staff Travel - Secondary      | -                            | -       | -           | -        | -       | -       | -          |   |  |
|                               | 160,817                      | 244,318 | 226,271     | 239,716  | -       | (4,602) | -1.88%     |   |  |
| Article 2                     | Special Education            |         |             | \$       | 239,716 |         |            |   |  |
| Article 3                     | Career & Technical Education |         |             | \$       | -       |         |            |   |  |

| SAD #76 (Swan's Island)            |                          |         |             |                  |            |            |                                   |
|------------------------------------|--------------------------|---------|-------------|------------------|------------|------------|-----------------------------------|
|                                    | 22-23                    | 23-24   | 23-24       | 24-25            |            |            |                                   |
|                                    | Actual                   | Current | Anticipated | Proposed         | \$         | %          |                                   |
| Other Instruction                  | Expend.                  | Budget  | Expend.     | Budget           | Difference | Difference | Explanation                       |
| <b>Co-Curricular</b>               |                          |         |             |                  |            |            |                                   |
| Stipends - Co-Curricular           | 5,822                    | 3,700   | 5,000       | 6,970            | 3,270      | 88.38%     | 8th Grade Adv., Clubs, Overnights |
| Benefits - Stipends - Co-C         | 292                      | 250     | 300         | 450              | 200        | 80.00%     |                                   |
| Fine Arts Performances             | 600                      | 600     | 600         | 600              | -          | 0.00%      |                                   |
| Supplies                           | 1,013                    | 1,600   | 1,600       | 1,600            | -          | 0.00%      | Club Supplies                     |
| Equipment                          | -                        | 200     | 200         | 200              | -          | 0.00%      |                                   |
| Co-Curricular: Misc. Exp.          | 100                      | 350     | 350         | 350              | -          | 0.00%      |                                   |
| Wellness Incentives                | 675                      | 750     | 750         | 750              | -          | 0.00%      |                                   |
| Stipends - Athletic                | 3,325                    | 8,250   | 4,650       | 4,700            | (3,550)    | -43.03%    | XC/Boys & Girls Basketball        |
| Stipends - Officials               | 200                      | 300     | 300         | 325              | 25         | 8.33%      |                                   |
| Benefits - Stipends - Athl.        | 229                      | 500     | 500         | 500              | -          | 0.00%      |                                   |
| Prof. Svcs. (YMCA)                 | 1,200                    | 1,200   | 1,200       | 1,200            | -          | 0.00%      |                                   |
| Supplies                           | -                        | 300     | 300         | 300              | -          | 0.00%      | After school sports/ basketb team |
| Equipment/Uniforms                 | -                        | 500     | 500         | 500              | -          | 0.00%      |                                   |
| Dues, Fees, Conf.                  | 83                       | 300     | 300         | 300              | -          | 0.00%      |                                   |
| Off-Island Trips                   | 1,374                    | 2,000   | 2,000       | 2,000            | -          | 0.00%      | X-C & Basketball                  |
| <i>Total Co-Curricular</i>         | 14,912                   | 20,800  | 18,550      | 20,745           | (55)       | -0.26%     |                                   |
| <b>Other Instruction</b>           |                          |         |             |                  |            |            |                                   |
| <b>Summer School</b>               |                          |         |             |                  |            |            |                                   |
| Summer School                      | 1,797                    | 2,500   | 2,500       | 2,500            | -          | 0.00%      |                                   |
| Benefits - Summ Schl               | 95                       | 133     | 147         | 147              | 14         | 10.53%     |                                   |
| <i>Total Summer School</i>         | 1,892                    | 2,633   | 2,647       | 2,647            | 14         |            |                                   |
| <i>Article 4</i>                   | <i>Other Instruction</i> |         |             | <b>\$ 23,392</b> |            |            |                                   |
| <b>Student &amp; Staff Support</b> |                          |         |             |                  |            |            |                                   |
| <b>Guidance</b>                    |                          |         |             |                  |            |            |                                   |
| Salaries: Guidance Counsel.        | 12,591                   | 13,203  | 9,508       | 12,956           | (247)      | -1.87%     | 4 Full Days / Mo.                 |
| Medicare                           | 681                      | 782     | 563         | 767              | (15)       | -1.92%     |                                   |
| BC/BS                              | -                        | -       | -           | -                | -          | -          |                                   |
| Staff Travel - Ferry               | -                        | 100     | 100         | 100              | -          | 0.00%      |                                   |
| <i>Total Guidance</i>              | 13,272                   | 14,085  | 10,171      | 13,823           | (262)      | -1.86%     |                                   |
| <b>Health Services</b>             |                          |         |             |                  |            |            |                                   |
| Nurse Salary                       | 2,334                    | -       | 2,450       | 2,650            | 2,650      | -          | 1/ mo.                            |
| Nurse: Benefits                    | -                        | -       | 145         | 157              | 157        | -          |                                   |
| Nurse - Contr. Svc.                | 2,334                    | 2,550   | -           | -                | (2,550)    | -100.00%   |                                   |
| Staff Travel                       | -                        | 100     | 100         | 100              | -          | 0.00%      |                                   |
| Supplies                           | 219                      | 1,500   | 1,500       | 1,500            | -          | 0.00%      |                                   |
| Dues, Fees, Conf.                  | -                        | -       | -           | -                | -          | -          |                                   |
| <i>Total Health Services</i>       | 4,887                    | 4,150   | 4,195       | 4,407            | 257        | 6.19%      |                                   |

| SAD #76 (Swan's Island)       |                         |         |             |           |            |            |                                 |
|-------------------------------|-------------------------|---------|-------------|-----------|------------|------------|---------------------------------|
|                               | 22-23                   | 23-24   | 23-24       | 23-24     | 24-25      |            |                                 |
|                               | Actual                  | Current | Anticipated | Proposed  | Difference | %          |                                 |
| Student & Staff Support       | Expend.                 | Budget  | Expend.     | Budget    | Difference | Difference | Explanation                     |
| Improvement of Instruction    |                         |         |             |           |            |            |                                 |
| Assess: Curric./Techn.        | 20,336                  | 22,509  | 22,509      | 23,832    | 1,323      | 5.88%      | Part of Supt's. Office Assessm. |
| Instructional Grants          | -                       | -       | -           | -         | -          | -          | -                               |
| Mentor                        | 1,879                   | -       | -           | -         | -          | -          | -                               |
| Benefits - Mentor             | 98                      | -       | -           | -         | -          | -          | -                               |
| Benefits - Instr. Grts.       | -                       | -       | -           | -         | -          | -          | -                               |
| Curric. Work                  | 300                     | 300     | 276         | 480       | 180        | 60.00%     | \$20/student for 24-25          |
| Total Improve. Of Instruction | 22,612                  | 22,809  | 22,785      | 24,312    | 1,503      | 6.59%      |                                 |
| Library & Audio Visual        |                         |         |             |           |            |            |                                 |
| Salaries: Library Ed. Tech.   | 3,332                   | 3,586   | 3,586       | 3,808     | 222        | 6.19%      | 4 hrs.x 37 wks                  |
| Benefits - Libr. Ed. Tech.    | 176                     | 213     | 213         | 226       | 13         | 6.10%      |                                 |
| Supplies                      | -                       | 100     | 100         | 100       | -          | 0.00%      |                                 |
| Books                         | 154                     | 250     | 250         | 250       | -          | 0.00%      |                                 |
| Periodicals                   | 32                      | 300     | 300         | 300       | -          | 0.00%      |                                 |
| AV Material/Software          | -                       | -       | -           | -         | -          | -          |                                 |
| Replace/Purchase Equipment    | -                       | -       | -           | -         | -          | -          |                                 |
| Total Library & AV            | 3,694                   | 4,449   | 4,449       | 4,684     | 235        | 5.28%      |                                 |
| Technology                    |                         |         |             |           |            |            |                                 |
| Salaries: Techn               | 21,051                  | 20,193  | 20,193      | 20,785    | 592        | 2.93%      | 16 hrs. x 37 wks.               |
| Benefits - Techn.             | 1,114                   | 1,196   | 1,196       | 1,231     | 35         | 2.93%      |                                 |
| Repairs/ Contr. Svcs.         | 160                     | 2,000   | 1,500       | 2,000     | -          | 0.00%      | Laptop Self-Insured             |
| Staff Travel                  | -                       | 100     | 100         | 100       | -          | 0.00%      |                                 |
| Supplies                      | -                       | 300     | 300         | 300       | -          | 0.00%      |                                 |
| Software                      | 545                     | 800     | 800         | 800       | -          | 0.00%      |                                 |
| AOSSoftware/Site Licenses     | 3,406                   | 5,375   | 5,400       | 7,523     | 2,148      | 39.96%     |                                 |
| Tech. Related Hardware        | 2,355                   | 3,300   | 5,000       | 5,000     | 1,700      | 51.52%     | MLTI Laptop Lease               |
| Dues/Fees/Conf.               | -                       | 150     | 150         | 150       | -          | 0.00%      |                                 |
| Total Technology              | 28,630                  | 33,414  | 34,639      | 37,889    | 4,475      | 13.39%     |                                 |
| Article 5                     | Student & Staff Support |         |             | \$ 85,115 |            |            |                                 |
| System Administration         |                         |         |             |           |            |            |                                 |
| Office of Superintendent      |                         |         |             |           |            |            |                                 |
| Assessment: Administration    | 28,412                  | 26,682  | 26,682      | 26,556    | (126)      | -0.47%     | Percentage of AOS Costs -.17%   |
| Total Office of Supt.         | 28,412                  | 26,682  | 26,682      | 26,556    | (126)      | -0.47%     | 3.16%                           |
| School Committee              |                         |         |             |           |            |            |                                 |
| Salaries: School Committee    | 2,600                   | 2,600   | 2,600       | 2,600     | -          | 0.00%      |                                 |
| Benefits - Stipends Schl C    | 168                     | 200     | 200         | 200       | -          | 0.00%      |                                 |
| Prof. Svcs.: Audit            | 3,692                   | 6,300   | 5,000       | 6,000     | (300)      | -4.76%     |                                 |
| Prof. Svcs.- Legal            | -                       | 2,000   | 2,500       | 2,500     | 500        | 25.00%     |                                 |
| Staff Travel - SC             | 1,546                   | 3,000   | 2,500       | 3,000     | -          | 0.00%      |                                 |
| Dues / Fees / Conferences     | 521                     | 600     | 600         | 700       | 100        | 16.67%     |                                 |
| Total School Committee        | 8,526                   | 14,700  | 13,400      | 15,000    | 300        | 2.04%      |                                 |
| Article 6                     | System Administration   |         |             | \$ 41,556 |            |            |                                 |



| SAD #76 (Swan's Island)           |                                   |                |                |                   |               |              |                                  |
|-----------------------------------|-----------------------------------|----------------|----------------|-------------------|---------------|--------------|----------------------------------|
|                                   | 22-23                             | 23-24          | 23-24          | 23-24             | 24-25         |              |                                  |
|                                   | Actual                            | Proposed       | Anticipated    | Proposed          | Difference    | %            |                                  |
|                                   | Expend.                           | Budget         | Expend.        | Budget            | \$            |              | Explanation                      |
| <b>School Administration</b>      |                                   |                |                |                   |               |              |                                  |
| <b>Office of Principal</b>        |                                   |                |                |                   |               |              |                                  |
| Salaries: Principal               | 29,522                            | 30,702         | 30,702         | 32,698            | 1,996         | 6.50%        | 30%                              |
| Salaries: Secr/Bkpr.              | 17,089                            | 20,062         | 20,062         | 21,304            | 1,242         | 6.19%        | 20 Hours/wk. & Summ Hrs.         |
| Benefits - Principal              | 1,542                             | 1,818          | 1,818          | 1,936             | 118           | 6.49%        |                                  |
| Benefits - Secretaries            | 1,092                             | 1,535          | 1,535          | 1,630             | 95            | 6.19%        |                                  |
| BC/BS - Principal                 | 6,570                             | 7,227          | 6,964          | 7,660             | 433           | 5.99%        |                                  |
| BC/BS - Secretaries               | 11,282                            | 12,044         | 11,606         | 12,767            | 723           | 6.00%        | 10% rate incr. proj./82%\$ 1000  |
| Deductible Coverage               | 1,600                             | 1,600          | 1,600          | 960               | (640)         | -40.00%      |                                  |
| Tuition Reimb.                    | -                                 | -              | -              | -                 | -             | -            |                                  |
| Copier Lease/Purchase             | 1,117                             | 1,118          | 1,118          | 1,118             | -             | 0.00%        | 5 year lease/purchase            |
| Advertising                       | 997                               | 1,000          | 1,000          | 1,500             | 500           | 50.00%       |                                  |
| Staff Travel Incl. Lodging        | 1,473                             | 4,000          | 4,000          | 4,000             | -             | 0.00%        |                                  |
| Office Supplies / Postage         | 1,140                             | 1,500          | 1,500          | 1,500             | -             | 0.00%        |                                  |
| Books & Periodicals               | 54                                | 350            | 350            | 350               | -             | 0.00%        |                                  |
| Replace/Purchase Equipment        | -                                 | 200            | 200            | 200               | -             | 0.00%        |                                  |
| Dues / Fees / Conferences         | 1,111                             | 1,000          | 1,200          | 1,500             | 500           | 50.00%       | ILA/MPA Dues/A-Team Retreat      |
| Bank Svc. Charges                 | 240                               | 300            | 300            | 300               | -             | 0.00%        |                                  |
| Miscellaneous                     | 696                               | 2,000          | 2,000          | 2,000             | -             | 0.00%        |                                  |
| <b>Total Office of Principal</b>  | <b>75,524</b>                     | <b>86,456</b>  | <b>85,955</b>  | <b>91,423</b>     | <b>4,967</b>  | <b>5.75%</b> |                                  |
| <b>Article 7</b>                  | <b>School Administration</b>      |                |                | <b>\$ 91,423</b>  |               |              |                                  |
| <b>Transportation &amp; Buses</b> |                                   |                |                |                   |               |              |                                  |
| <b>Student Transportation</b>     |                                   |                |                |                   |               |              |                                  |
| Salaries: Bus Drivers             | 13,519                            | 14,500         | 14,500         | 15,500            | 1,000         | 6.90%        | Incl. Subs & Extra Trips         |
| Benefits - Bus Drivers            | 1,067                             | 1,109          | 1,109          | 1,186             | 77            | 6.94%        |                                  |
| Prof. Svcs.: Physicals            | 193                               | 300            | 300            | 300               | -             | 0.00%        |                                  |
| Contr. Svcs.: Bus Repairs         | 65                                | 2,000          | 2,000          | 2,000             | -             | 0.00%        |                                  |
| Contr. Svcs.: Schl Car Rep        | 736                               | 1,500          | 1,500          | 1,500             | -             | 0.00%        |                                  |
| Transp. Purch fr. Private Org.    | 87,650                            | 90,000         | 92,000         | 95,875            | 5,875         | 6.53%        | HS Transp & Special Boats        |
| Room & Board (In Lieu of Tran     | 21,120                            | 26,000         | 20,000         | 26,000            | -             | 0.00%        | \$20/day or \$10/day             |
| Insurance: Bus                    | 1,521                             | 1,675          | 1,610          | 1,850             | 175           | 10.45%       |                                  |
| Supplies                          | 189                               | 250            | 250            | 250               | -             | 0.00%        |                                  |
| Fuel                              | 4,729                             | 7,000          | 6,000          | 7,000             | -             | 0.00%        |                                  |
| Equip/Purchase of Vehicle         | -                                 | -              | -              | -                 | -             | -            | Purchase of Bus 20-21            |
| Dues/ Fees/ Conference            | -                                 | 300            | 300            | 300               | -             | 0.00%        |                                  |
| Transp. Purch. Priv - Elem        | 1,623                             | 1,200          | 1,500          | 1,500             | 300           | 25.00%       | Ferry Tickets for Bus Off-Island |
| Transfer Out to Reserve           | 5,000                             | -              | -              | 5,000             | 5,000         | -            | Proj Bal in Res 6/30/24= \$ 31K  |
| Transp. Purchased fr Private      | -                                 | -              | -              | -                 | -             | -            |                                  |
| <b>Total Transportation</b>       | <b>137,411</b>                    | <b>145,834</b> | <b>141,069</b> | <b>158,261</b>    | <b>12,427</b> | <b>8.52%</b> |                                  |
| <b>Article 8</b>                  | <b>Transportation &amp; Buses</b> |                |                | <b>\$ 158,261</b> |               |              |                                  |

| SAD #76 (Swan's Island)                |   |                  |                  |                     |               |               |                                      |
|--|---|------------------|------------------|---------------------|---------------|---------------|--------------------------------------|
|  | 22-23                                       | 23-24            | 23-24            | 24-25               |               |               |                                      |
|  | Actual                                      | Current          | Anticipated      | Proposed            | \$            | %             |                                      |
| Facilities Maintenance                 | Expend.                                     | Budget           | Expend.          | Budget              | Difference    | Difference    | Explanation                          |
| <b>Operation &amp; Maint. Of Plant</b> |   |                  |                  |                     |               |               |                                      |
| Salaries: Custodians                   | 30,344                                      | 33,317           | 33,317           | 35,923              | 2,606         | 7.82%         | Incl. Summ Hrs - 25/wk for 23-24     |
| Benefits - Custodians                  | 1,948                                       | 2,549            | 2,549            | 2,749               | 200           | 7.85%         |                                      |
| Blue Cross / Blue Shield               | 21,864                                      | 24,089           | 23,213           | 25,534              | 1,445         | 6.00%         | 10% rate incr. proj./82%S 1000       |
| Deductible Coverage                    | 1,600                                       | 1,600            | 1,600            | 1,600               | -             | 0.00%         |                                      |
| Insurance: Building/Equip.             | 3,978                                       | 4,375            | 4,611            | 5,300               | 925           | 21.14%        | Bldg./Liability                      |
| Telephone                              | 3,636                                       | 4,500            | 4,200            | 4,700               | 200           | 4.44%         |                                      |
| Supplies                               | 6,138                                       | 6,000            | 6,300            | 6,500               | 500           | 8.33%         |                                      |
| Electricity                            | 17,232                                      | 20,000           | 19,000           | 21,000              | 1,000         | 5.00%         |                                      |
| LP Gas                                 | 373   | 2,000            | 1,500            | 2,000               | -             | 0.00%         |                                      |
| Heating Oil                            | 24,762                                      | 28,000           | 27,000           | 29,500              | 1,500         | 5.36%         | Est. 7000 gallons                    |
| Replace/Purchase Equipment             | 124   | 1,000            | 1,000            | 1,000               | -             | 0.00%         |                                      |
| Dues / Fees / Conferences              | 595   | 600              | 600              | 600                 | -             | 0.00%         | Boiler & Water Testing Fees          |
| Miscellaneous                          | 25  | 200              | 200              | 200                 | -             | 0.00%         |                                      |
| Repair & Maint. : Building             | 20,095                                      | 35,000           | 35,000           | 35,000              | -             | 0.00%         | Maint./Repairs incl. Service Agreem. |
| Repair & Maint. : Grounds              | 3,315                                       | 5,000            | 5,000            | 5,000               | -             | 0.00%         | Incl. mowing and snow removal        |
| Repair & Maint.: Equip.                | 348   | 1,000            | 1,000            | 1,000               | -             | 0.00%         |                                      |
| <b>Total Oper. &amp; Maint.</b>        | <b>136,378</b>                              | <b>169,230</b>   | <b>166,090</b>   | <b>177,606</b>      | <b>8,376</b>  | <b>4.95%</b>  |                                      |
| <b>Capital Outlay</b>                  |   |                  |                  |                     |               |               |                                      |
| Land & Improvements                    | 6,087                                       | 10,000           | 10,000           | -                   | (10,000)      | -100.00%      | Playground Improvements              |
| Buildings                              | 39,400                                      | 27,000           | 27,000           | 50,000              | 23,000        | 85.19%        |                                      |
| Transfer to Maint Reserve              | 5,000                                       | -                | -                | 10,000              | 10,000        | -             | Proj. balance 6/30/24 = \$ 105,530   |
| Equipment                              | -   | -                | -                | -                   | -             | -             |                                      |
| <b>Total Capital Outlay</b>            | <b>50,487</b>                               | <b>37,000</b>    | <b>37,000</b>    | <b>60,000</b>       | <b>23,000</b> | <b>62.16%</b> |                                      |
| <b>Article 9</b>                       | <b>Facilities Maintenance</b>               |                  |                  | <b>\$ 237,606</b>   |               |               |                                      |
| <b>Article 10</b>                      | <b>Debt Service &amp; Other Commitments</b> |                  |                  | <b>\$ -</b>         |               |               |                                      |
| <b>All Other Expenditures</b>          |   |                  |                  |                     |               |               |                                      |
| <b>Food Services</b>                   |   |                  |                  |                     |               |               |                                      |
| Food Services Transfer                 | 60,000                                      | 60,000           | 60,000           | 60,000              | -             | 0.00%         | 7/1/22 Fund Bal \$ 15K               |
| <b>Total Food Services</b>             | <b>60,000</b>                               | <b>60,000</b>    | <b>60,000</b>    | <b>60,000</b>       | <b>-</b>      | <b>0.00%</b>  |                                      |
| <b>Article 11</b>                      | <b>All Other Expenditures</b>               |                  |                  | <b>\$ 60,000</b>    |               |               |                                      |
| <b>Subtotal Budget:</b>                | <b>1,309,879</b>                            | <b>1,490,070</b> | <b>1,434,082</b> | <b>1,565,972</b>    | <b>75,902</b> | <b>5.09%</b>  |                                      |
| <b>Article 15</b>                      | <b>Total Expenditures (Summary Article)</b> |                  |                  | <b>\$ 1,565,972</b> |               |               |                                      |
| <b>Adult Education</b>                 |   |                  |                  |                     |               |               |                                      |
| Adult Education                        | 5,000                                       | -                | -                | -                   | -             | -             | 7/1/22 Fund Bal. \$ 17,790           |
| <b>Total Adult Education</b>           | <b>5,000</b>                                | <b>-</b>         | <b>-</b>         | <b>-</b>            | <b>-</b>      | <b>-</b>      |                                      |
| <b>Article 17</b>                      | <b>Adult Education</b>                      |                  |                  | <b>\$ -</b>         |               |               |                                      |
| <b>Grand Totals:</b>                   | <b>1,314,879</b>                            | <b>1,490,070</b> | <b>1,434,082</b> | <b>1,565,972</b>    | <b>75,902</b> | <b>5.09%</b>  |                                      |
|  |   |                  | <b>55,988</b>    |                     |               |               |                                      |

**PROPOSED WARRANT**  
**ANNUAL TOWN MEETING**

Hancock, ss  
State of Maine

To: Theresa Munch, a resident of the Town of Swan's Island, County of Hancock

**Greetings:**

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of said Town of Swan's Island, qualified by law to vote in Town Affairs, to assemble at the Swan's Island School in said Town on Saturday, March 23<sup>rd</sup>, 2024, at 9 a.m. to act upon the following articles to wit:

1. To choose a **Moderator** to preside at the said meeting.
2. To choose a **Town Clerk** for a three-year term and fix compensation.
3. To choose a **Select Person** for a three-year term and fix compensation for all Select Board members for the ensuing year.
4. To choose (1) or more **Assessors** and fix compensation.
5. To choose (1) or more **Overseers of the Poor** and fix compensation.
6. To choose a **Treasurer** for a three-year term and fix compensation.
7. To choose (1) **Director** for S.A.D. # 76 for a three-year term.
8. To choose (2) **Planning Board** members for three-year terms.
9. To choose (2) members for the **Municipal Advisory Committee** for three-year terms.
10. To see what some of money the Town will vote to raise for **Administration**.
11. To see what sum of money the Town will vote to raise for **Municipal Buildings/Land**.
12. To see what sum of money the Town will vote to raise for **Insurance**.

13. To see what sum of money the Town will vote to raise for **FICA, Medicare, & State Payroll Taxes.**
14. To see what sum of money the Town will vote to raise for the **Planning Board.**
15. To see what sum of money the Town will vote to raise for the **Lighthouse Town Account.**
16. To see what sum of money the Town will raise for **Senior Luncheon.**
17. To see what sum of money the Town will vote to raise for **Nursery School.**
18. To see what sum of money the Town will vote to raise for the **Mill Pond Health Center.**
19. To see what sum of money the Town will vote to raise for **Mill Pond Park.**
20. To see what sum of money the Town will vote to raise for **General Assistance.**
21. To see what sum of money the Town will vote to raise for **Recreation.**
22. To see what sum of money the Town will vote to raise for the **Ambulance Service.**
23. To see what sum of money the Town will vote to raise for the **Fire Department.**
24. To see what sum of money the Town will vote to raise for **Law Enforcement.**
25. To see what sum of money the Town will vote to raise for **Shellfish Conservation.**
26. To see what sum of money the Town will vote to raise for **Solid Waste.**
27. To see what sum of money the Town will vote to raise for **Town Roads.**
28. To hear a report in regard to **Paving Reserve Account** and take action relative thereto.
29. To see what sum of money the Town will vote to raise for **Snow Removal.**

30. To see what sum of money the Town will vote to raise for **Town Floats.**
31. To see what sum of money the Town will vote to raise for **Island Fellow Program.**
32. To see what sum of money the Town will vote to raise for the **Swan's Island Educational Society (Library).**
33. To see what sum of money the Town will vote to raise for the **Swan's Island Historical Society.**
34. To see what sum of money the Town will vote to raise for the **Lobster & Marine Museum.**
35. To see what sum of money the Town will vote to raise for the **I.O.O.F. Hall.**
36. To see what sum of money the Town will vote to raise for **Cemeteries.**
37. To see if the Town will vote to collect interest on all taxes not paid on or before a certain date and the rate of interest to be collected.
38. To see if the Town will vote to authorize the municipal officers to dispose of tax acquired property as they deem in the best interests of the Town, except that the municipal officers shall first use the sale process as defined in 36 M.R.S. § 943-C.
39. To see if the Town will vote to authorize the Select Board to spend an amount not to exceed 3/12 of the budgeted amount in each budget category of the annual budget during the period January 1, 2025, to March 22<sup>nd</sup>, 2025, the date of the Annual Town Meeting.
40. To see if the Town will vote to allow the Tax Collector to accept future year's taxes with no interest involved.
41. To see if the Town will vote to increase the property tax limit of \$755,400.00 established for Swan's Island by State Law in the event the municipal budget approved under the preceding articles will result in a tax commitment that is greater than the property tax levy limit.

The Select Board hereby gives notice that the Registrar of Voters will be in session at the Swan's Island School at eight-thirty (8:30 am) o'clock in the morning of said meeting to correct the list of voters.

*Given under our hand this \_\_14<sup>th</sup>\_\_ day in February, 2024.*

*Myron A. Sprague, Jr.*  
*Select Person*

*Jason Joyce*  
*Select Person*

*Gary Farley*  
*Select Person*

#### RETURN OF WARRANT

Hancock, ss  
State of Maine

\_\_\_\_\_ 2024

I, Theresa Munch, hereby swear on the \_\_\_\_\_ 2024, pursuant to the Warrant for Town Meeting attached, I posted or caused to be posted, copies of the Warrant at the Swan's Island Post Office, Swan's Island Library, the Swan's Island Ferry Terminal, and The Island Market and Supply, all being public and conspicuous places with the Town of Swan's Island.

\_\_\_\_\_  
Theresa Munch

**Title 36, Section 706, Maine Revised Statutes Annotated Taxpayers to list property, notice, penalty, verification**

Before making an assessment, the assessor or assessors, the chief assessor of a primary assessing area or the State Tax Assessor in the case of the unorganized territory may give seasonable notice in writing to all persons liable to taxation in the municipality, primary assessing area or the unorganized territory to furnish to the assessor or assessors, chief assessor or State Tax Assessor true and perfect lists of all 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 the list, the taxpayer is barred from their right to make an application to the assessor or assessors, chief assessor or State Tax Assessor or any appeal therefrom for any abatement of their taxes, unless he/she furnishes the list with their application and satisfies them that he/she was unable to furnish it at the time appointed.

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

If the assessor or assessors, chief assessor, or the State Tax Assessor fail to give notice by mail, the taxpayer is not barred from their right to make an application for abatement provided that upon demand the taxpayer shall answer in writing all proper inquiries as to the nature, situation, and value of their property liable to be taxed in the State; and a refusal or neglect to answer the inquiries and subscribe the same bars an appeal, but the list and answers shall not be conclusive upon the assessor or assessors, chief assessor or the State Tax Assessor.

**=====NOTICE=====**

In accordance with the above, all taxpayers are hereby requested to bring to the Assessors of the Town of Swan's Island true and perfect lists of the estates, real and personal, as of April 1, 2024. The posting of this notice in the Town Office, on the Town's website, and/or the mailing of this Town Report to non-resident taxpayers will be considered a reasonable request by law.

**The Assessors will be in session at the Town Office on Monday, April 1, 2024, from 1:00 P.M. to 4:00 P.M. for the purpose above stated.**

DEDICATED  
to  
SONNY SPRAGUE  
In appreciation of  
OVER 49 YEARS OF SERVICE  
TO OUR COMMUNITY.



March 6, 1968 – March 23, 2024  
THANK YOU!!!