

The University of Maine

DigitalCommons@UMaine

Maine Town Documents

Maine Government Documents

3-8-2022

Town of Swan's Island Annual Report 2021

Swan's Island, (Me.).

Follow this and additional works at: <https://digitalcommons.library.umaine.edu/towndocs>



Part of the [United States History Commons](#)

Repository Citation

Swan's Island, (Me.), "Town of Swan's Island Annual Report 2021" (2022). *Maine Town Documents*. 9658.
<https://digitalcommons.library.umaine.edu/towndocs/9658>

This Report is brought to you for free and open access by DigitalCommons@UMaine. It has been accepted for inclusion in Maine Town Documents by an authorized administrator of DigitalCommons@UMaine. For more information, please contact um.library.technical.services@maine.edu.

TOWN OF SWAN'S ISLAND ANNUAL REPORT



2021

2021

ANNUAL REPORT

TOWN OF

SWAN'S ISLAND, MAINE

Incorporated 1897

For the year ending December 31, 2021

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: swanisle@tdstelme.net ~ Administrative Assistant to the Selectmen
e-mail: sitownclerk@gmail.com ~ Town Clerk
e-mail: sitaxcollector@gmail.com ~ Tax Collector
e-mail: sitreasurer@gmail.com ~ Treasurer
Website ~ www.swansisland.org (a work in progress)

Cover: F/V Daily Bread
Courtesy of
Brian Krafjack - Photographer
Owner – The Island Market and Supply (TIMS)
and Hopkins Freight

TOWN OFFICERS

Moderator

Terry A. Staples

Town Clerk

Gwen J. May
Jill A. Philbrook - Deputy

Term Expires 2024

Registrar of Voters

Gwen J. May
Jill A. Philbrook - Deputy

Selectmen, Assessors and Overseers of the Poor

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

Term Expires 2024
Term Expires 2022
Term Expires 2023

Treasurer

Julie A. MacDonald
Monica L. Cease - Deputy

Term Expires 2024

Tax Collector

Gwen J. May
Jill A. Philbrook – Deputy

Term Expires 2022

Administrative Assistant to the Selectmen

Karen Griffin

Road Commissioner

Lawrence L. Stanley

Term Expires 2023

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 2022
Term Expires 2022
Term Expires 2023
Term Expires 2023

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 (resigned)

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

Robert D. Morang – Hancock County Deputy Sheriff

Shellfish Warden

Robert D. Morang

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
Jason B. Matthews – Secretary
Daniel V. Johnson
Seth G. Joy
David K. LeMoine

Term Expires 2022
Term Expires 2024
Term Expires 2022
Term Expires 2023
Term Expires 2023

Municipal Advisory Council

Carol B. Loehr - Chair
Jeffrey S. Clapp – Co-Chair
Lesley A. Ranquist - Secretary
Nevora E. Stanley
Lisa M. Stanley
Benjamin S. Tongue

Term Expires 2023
Term Expires 2024
Term Expires 2023
Term Expires 2022
Term Expires 2022
Term Expires 2024

Board of Appeals

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

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

Comprehensive Planning Committee

Sonja J. Philbrook - Chair, Christal A. LeMoine – Vice-Chair,
Robert Pickup – Secretary, William H. Banks Jr, Dexter Lee, Myron A. Sprague Jr,
Wesley W. Staples II, Russell Scholl, Thomas Macfie. Sue Estler (In Memoriam)

Broadband Committee

Thomas Ploch – Chair, Jeffrey Ellison, Michael Butera,
Keith Harriton, Reese Morang, Dexter Lee, Katharine Chapman

Shellfish Conservation Committee

Carol B. Loehr – Chair, Jason M. Matthews – Vice-Chair,
Caitlin S. Trafton – Secretary, Kevin L. Staples, Lisa B. Pelkey

Mill Pond Park Committee

John P. Follis - Chair, Iver W. Lofving - Vice-Chair, Maili J. Bailey - Secretary,
Christal A. LeMoine, Thomas Duchesneau, Suzette L. Wheaton

Nursery School Committee

Kathleen M. LeMoine - Chair, Emmie M. Sawyer - Secretary,
Sarah L. Joyce, Amelia B. Joy

Recreation Committee

Deborah D. Staples - Chairman, Leah M. Staples - Secretary,
Lacey K. Freelove – Co-Secretary, Lily L. Ellison,
Betsy R. Philbrook, Meghan E. Joyce

Lighthouse Committee

Keith Harriton – Chair, Eric Chetwynd - Secretary, Frances Chetwynd,
P. Sterling Hitchcock, Alice Hitchcock, George Kuck Jr, Fern Burns, Annette Joyce,
Isolina Meeks, Sarah Mirkin, Elizabeth Natsios, Robert Pickup, David Pease,
Stephen Dock, Franklin Hart, Barbara Howland, John Bryan, Kimberly Haller,
Kim Colbeth - Site Manager, Sage Dentremont – Assistant Site Coordinator

Swan's Island Educational Society Board of Trustees

Carol Petraitis – President, Laurie K. Farley – Vice-President,
Kathleen M. LeMoine – Secretary, Jill H. Trask – Treasurer

Members:

Nancy L. Davis, Jerry J. Goto, Jessica L. Harrington,
Dennis A. Kranyak, Siobhan Ryan, Wesley W. Staples II, Caitlin S. Trafton

Ex Officio:

Jeanne S. Hoye, Executive Director

Swan's Island Lobster & Marine Museum Committee

Executive Committee:

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

Operational Coordinators:

Kathy Turner – President, Ted 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

Dale A. Joyce – Chairman, Barbara M. Howland - Vice-Chairman,
Karen Dougherty - Secretary, Gwen J. May – Treasurer

Board Members:

Dexter Lee, Gary W. Turner, Benjamin S. Tongue,
James L. Wheaton, Beverly G. McLoon, Jessica L. Harrington,
Dale A. Joyce, Gwen J. May, Nancy J. Carter

Election Clerks

Christal A. LeMoine - Warden, Jill A. Philbrook,
Bonnie L. Turner, Wendy L. Joyce,
Nancy A. Ordway, Dexter Lee

Select Board Report 2021

The Select Board members thank the Swan's Island community for its continued support in 2021 and we welcome Town participation in the Select Board meetings via Zoom and in person. The Select Board meets bi-weekly (2nd and 4th Thursdays) at 7 pm.

We thank our Emergency Medical Service, the Fire Department volunteers and the staff of the Mill Pond Health Center who served faithfully this past year despite strict protocols, mandates and risks to their own personal health.

Hancock County Sheriff Rob Morang continued to provide law enforcement services to our community as well as furthering his professional DARE training in anticipation of meeting the needs of our youth who have experience 2 years of pandemic lockdowns and restricted in-person teaching.

Public service whether paid or unpaid is an important calling that ensures our community survival. Many of our citizens excel in volunteerism year after year; our town is blessed with their dedication and willingness to expend their time and effort to improve our community. No one is of more importance than another. We respect the different talents and abilities utilized that continue to fulfill our communities needs. We thank all volunteers serving on our committees and boards.

We welcome Caitlyn Trafton as the new Code Enforcement Officer and Plumbing Inspector. This position carries much responsibility and we anticipate Caitlyn will excel in all aspects of this position. The Select Board ask that contractors/owners please contact Caitlyn before undertaking work requiring permits and/or planning board actions. Maintaining contact with her office will speed the process and avoid unnecessary delays.

The 2021 Annual Town Meeting was postponed in March indefinitely due to Governor Janet Mill's Executive Order 14 FY 19/20 prohibiting gatherings of more than 10 people. The Select Board were authorized by Executive Order 27-A FY 20/21 that allowed municipalities to extend the prior year's municipal budget 2020 to 2021. We finally held our 2021 Annual Town Meeting on July 24th once the restrictions for public gatherings were revised to allow public meetings. After explanation of the budget extension process, the Town voted to extend the budget. The following elections were held: Myron Sprague, Jr., Selectman, Julie MacDonald, Treasurer replacing Monica

Cease and Gwen May as Town Clerk. Tammy Tripler was re-elected to the School Board, Jason Matthews to the Planning Board and Jeff Clapp and Ben Tongue were elected to the Municipal Advisory Committee. A special town meeting was held on July 12th regarding an investment in broadband. The townspeople voted to spend up to 1.3 million in a joint venture with TDS Telecom to upgrade broadband availability and reliability.

The Maine State Ferry Service (MSFS) continued to deliver reliable service in 2021 in spite of the State of Maine's Center for Disease Control (CDC) constant changes and directives. Kathy Clark, Swan's Island Maine State Ferry Service Representative along with contractors and Select Board took on a major issue with the Ferry Service. A State ferry is prohibited from transporting a running vehicle during transit. This is a Coast Guard regulation and applies to commercial trucking as well. As construction continues on our Island, the restriction has had a significant impact on any construction project requiring cement. Due to the fact, cement must be maintained in a fluid state during transit requiring the truck's motor to run to spin the drum, it is not possible for cement to be delivered via the ferry service. To hire a barge to transport cement trucks is extremely cost prohibitive as well. In the final days of the year, we learned a new cement company would be locating in the Ellsworth area that has experience treating cement with chemicals to prevent an "early set" of the cement while the truck is not running. We are optimistic that with the introduction of this company and their cement treatment process, this issue will be resolved. We are grateful to all involved in the lengthy research to resolve this issue which negatively affected our builders and contractors. Mrs. Clark and the Select Board will continue to follow the cement situation in 2022 as it unfolds and we are optimistic this new company. will be able to provide cement for the needs of the Island in the new year.

Installation of fencing around the newly installed second construction debris dumpster at the Solid Waste Facility has allowed for increased construction debris capacity. Facility Manager Lawrence Smith continues to keep things operating smoothly and in compliance with Department of Environmental Protection (DEP) regulations. If you have any questions on specific acceptability of items to bring to the dump or general questions, please contact Lawrence at 526-4171.

Browntail moths were a problem for much of the year. The pests nest in many deciduous trees as well as shrubs and bushes. The emerging caterpillars defoliate the tree and their toxic hairs can cause severe allergic reactions and painful rashes. If the loose hairs are inhaled they can trigger dangerous respiratory conditions. The best possible time to eradicate these pests is in

the winter when they are small and within their web-like nests. When removing, use proper protection while avoiding skin contact. The Select Board discourage pesticide use citing the possible runoff into the surrounding water table and shoreline. Many pesticide products are toxic to lobsters and are prohibited within 250 feet of the shore.

Versant continues to keep our power grid in good working order. We are thankful for their responsiveness to line issues when they arise on our Island. 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 Sheriff Deputy Rob Morang (207-667-7575) or Bill Banks (207-460-1113). 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.

The Fish Plant Committee was formed in 2019 and continued to explore options in 2021 regarding the future of the current wharf. The Committee continued to work with the G.F. Johnston and Associates of Southwest Harbor. Greg and his staff worked in support of our project and at year's end completed their research and planning. The preferred dock design is a stone wharf located inside of the current wooden perimeter. The Committee approved of the final design which is at the town office and the Select Board instructed G.F. Johnston to apply for the necessary permits required for demolition of the current structure and its replacement. The Committee agreed to seek the most all-inclusive grant which accounts for the use of town quarry stone as an in-kind contribution resulting in the fewest possible town funds. This item will be discussed at the Annual Town Meeting to determine the voters' wishes based upon the committee's recommendations.

The Lighthouse Committee wrapped up their final major rebuild tower project. Thanks to their hard work and planning, the beautiful keeper's house and light continues to guide another generation of island fishermen home after their day at sea as well as provide numerous educational programs and exhibits during the summer months to residents and visitors alike. Tours are given of the Lighthouse Tower as well as the opportunity to walk the numerous trails that are maintained by volunteers associated with the Lighthouse Committee.

Paving of Town Roads was a major project this year. Eaton Paving Company out of Stonington was awarded the job via the bid process. The following roads and locations were paved: Morse's Hill Road, Section of Atlantic Loop, Rose Hill Road from Church of God to Swan's Island School, Minturn Road

adjacent to Minturn Advent Church, Crossroads Hill, and a partial paving in front of the Town Office/Post Office. Albert Withee from Wethee Material Testing, a certified paving inspector was hired to oversee the job and worked well with Eaton Paving.

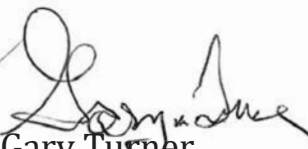
Karen Griffin submitted her resignation near year's end. Citing her wish to spend more time with family in California, Karen offered to stay on to assist the Select Board with advertising for her replacement and to aid in the training of her replacement. Karen served as the town's first Administrative Assistant for a period of 5 years and has been a pleasure for the Select Board to work with at the town office. She has given 110% of herself personally and professionally to everything she does and has spent countless hours dealing with all manner of town matters while respectfully serving our citizens. The Select Board and our townspeople will miss her presence at the town office and in our community. We wish her well as she moves on to a warmer climate and precious times spent with family.

In closing, 2021 was another year of restrictions and mandates, variants and outbreaks. Inflation and rising energy costs coupled with two additional threats emerging to threaten our fishing families' livelihoods. Excessive regulations resulting from multiple environmental whale protection lawsuits as well as the construction of wind farms located in and near lobster fishing domains, our future as commercial lobstermen and women is not certain. With environmentalists protecting the Right Whale as well as politically pushing for alternative energy sources such as wind farms, we have a challenge ahead. We need to work together to protect our way of life on this Island.

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



Myron A. Sprague, Jr.
Swan's Island
Select Board



Gary Turner
Swan's Island
Select Board



Jason Joyce
Swan's Island
Select Board

Municipal Advisory Council (MAC)

2021 Annual Report

The Swan's Island Municipal Advisory Council (MAC) has completed its eighth year. Two members had terms that were up this year: Jennifer Helman and Gary Farley. Both members did not run again and were replaced by Jeff Clapp and Ben Tongue. Zeke Freelove stepped down from his term earlier this year; his seat will be filled at the next Town Meeting. MAC members elected the following Officers for the remainder of this year- Chairman: Carol Loehr, Co-Chairman: Jeff Clapp, and Secretary: Lesley A. Ranquist.

Meetings are held the first Thursday of each month at 5:30 PM in the Town Office, or via ZOOM. Minutes are posted at these locations: Town Office, Library, Ferry Terminal, Kent's Wharf, Fisherman's Co-Op, and Underwater Taxi. Minutes will also be posted on the Town Website.

The following is the mission of the MAC:

1. To assist, research, and make recommendations to the Board of Selectman in developing and expressing a long-range vision for the community, one that will meet the goals 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 Selectman on matters of concern to the community.

Below is a partial list of topics discussed during the year 2021 and any progress that was made as a result:

***Comprehensive Planning Committee:** The progress made so far and challenges they've faced.

***Covid-19:** Many people have had to start working from home and committees have not been allowed to meet together in public settings as freely as before. Zoom has made online meetings a possibility but there are still issues with that since the island doesn't always get the best internet connection.

***Town Transfer Station:** The Transfer Station has finally had their second open dumpster installed. This issue started as a complaint brought to the MAC committee and was then taken to the Selectmen. Action was taken that secured us a second open dumpster for the community.

***Tick Mitigation:** MAC is continuing to look into different options for the town to combat the ongoing tick crisis. Talks with the Fire Department to continue field burning as well as informing property owners of the importance of doing so.

***Light at Mallye's Pond:** This light was installed as a result of a community member bringing the idea to the MAC, to keep it safer for the kids to ice skate in the winter. It was also suggested that a life ring and rope could be left at the pond in the winter, just as a precaution in case any skaters go through the ice.

***Broadband Committee:** MAC continues to support the Broadband Committee.

***Tree limbs overhanging the road:** Tree limbs overhanging the road near the Carrying Place Beach were taken care of after a complaint to the MAC. The trees were also loaded with Brown Tail Moths which were taken care of. Other tree limbs overhanging have also been take care of.

***Mill Pond Park:** The old restaurant on the waterfront's roof was enclosed with a fence after a citizen complained about it being dangerous to kids playing in the area.

***Ferry Advisory Board**

***Fires on island:** We had two fires within a small time period this summer during a very hot and dry time when the wind was also blowing. The Fire Department is asking the public to practice extreme caution with campfires during the summer months. This also brought up the question of why the Goose Pond Road hasn't been cleared out again in recent years. This was brought to the Selectmen, who agreed to pursue it as an ongoing issue.

***No Dog Allowed Signs:** The Carrying Place Beach sign for "No Dogs Allowed" was replaced after a resident said they had blown away. The same signs were replaced at all other public beaches.

***Moorings at the Ferry Terminal:** Residents complained that the boat moorings around the Ferry Dock were very crowded and close to the town floats. Residents stated that it made them nervous having to navigate through all the traffic in the summer months and suggested the moorings be shifted to create more space

between them. MAC members agreed and brought this issue to the Selectmen. Selectmen felt it was not an issue and that it didn't need addressing.

***Training for Town Officials:** Trainings for town office positions, as well as anyone interested, is available annually through the Maine Municipal Advisory. MAC feels it is a great opportunity for anyone wanting to learn the ins and outs of any town position as well as those who already hold them.

***Workers needed:** There is a dire need for trade workers in our community, as well as around the country, right now. MAC would strongly urge anyone looking for a new career to look into the many different trades available. Electricians, plumbers, and truck drivers are to name a few of the jobs.

***Quarry Wharf:** There is a trap lot opening at the end of this year with a fisherman retiring. David Lemoine is next on the list to rent a lot. The hoist has also been fixed recently.

***Town Employment opportunities:** Complaints were brought to the MAC about Town employment opportunities not always being advertised before a position is filled. Residents feel that any employment opening should be posted both online and around town, with plenty of time for applications to be sent in, before it is filled. MAC has brought the complaint to the Selectmen and will continue to look into it.

Contact Information for MAC members:

Carol Loehr	207-526-4435	cbloehr@yahoo.com
Jeff Clapp	615-243-8290	jeff.s.clapp@gmail.com
Lesley A. Ranquist	207-479-2149	lesley.ranqui@gmail.com
Lisa Stanley	207-479-2378	doubles@tds.net
Nevora Stanley	207-479-9931	nevora.27@gmail.com
Ben Tongue	774-245-2745	bentongue@verizon.net

Respectfully submitted,
Lesley A. Ranquist
Secretary

Comprehensive Plan Committee Annual Report

2021

A great deal of progress was made this year, despite another year of Pandemic and unforeseen circumstances. Committee members are currently reviewing second drafts of the majority of plan sections and there is only one complete section that has not had an initial review.

The plan format has been selected. It is unique to other town plans we have reviewed as it concentrates on bullet point presentation rather than narrative paragraphs. The plan has an executive summary that describes the key findings of each section and then gives a brief description of the contents of the section. While this allows the casual reader to absorb the plan's direction, the heart of the plan is in the individual sections. Each section describes key findings of our research and describes the State's required goals for the town for each of the thirteen sections. Following those goals, are established objectives for the town within each section as well as detailed strategies and actions to be considered and pursued to achieve the objectives. These strategies and actions charge town responsible parties with carrying out activities to achieve the objectives. In a few cases, it was necessary to push the boundaries of the State's requirements so that the unique needs of Swan's Island could be accounted for. In all, there is a tremendous amount of work to be done once the plan has been approved by the town. The plan challenges not only the plan committee members but the entire community to work together with the Select Board and other existing town committees for the improvement of our island life.

The plan promises to have a large amount of historical and current data about the island and its people. It is a clear and easily read document that will broaden the readers knowledge of the island, its history and challenges it currently faces. The committee anticipates that the final drafts will be available for the Select Board and town committee comment by the end of March 2022 and available for full town review by late spring or early summer.

For the Comprehensive Plan Committee

Bob Pickup, Acting Secretary

Scott A. Kane
Sheriff



Patrick W. Kane
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 a general list of complaints and calls for service that the Hancock County Sheriff's handled on Swans Island in 2021. In addition, Deputy Morang has been providing other services to your community that are not quantified as law enforcement services such as, Shellfish warden, tagging deer, taking water samples and other tasks requested on an as needed basis. This has proven to be yet another of many stressful years for all residents and the law enforcement community as we continue to battle the Coronona Virus. This has directly impacted services which would normally be provided and opportunities for law enforcement to interact with the youth, elderly and underserved citizens in all communities. We all hope for a brighter upcoming year.

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.

911 Call	37	Check Well Being	1
Agency Assist	5	Information	8
Assist First Resp.	4	Keep the Peace	2
Assist Law Enforcement	5	Parking Problem	1
Assist Other	10	Suspicious Person/Incident	2
Alarm	1	Theft	2
Animal Problem	5	Traffic Control/Hazard	4
Check Well Being	1	Trespassing	1
Citizen Request Assist	2	Unattended Death	1
Bail Check	1	Traffic Accident w/Damage	5
Civil Problem	1	Warrant Arrest	1
Criminal Mischief	1	Trees in Power Lines	1
Found Property	1	Found Property	1
Disorderly Conduct	1		
Domestic Call	1		

Respectfully submitted,

Scott A. Kane
Sheriff, Hancock County

SWAN'S ISLAND EMERGENCY MEDICAL SERVICE (EMS) REPORT 2021

With assistance from the Fire Department, the Swan's Island EMS responded to approximately 45 emergency calls in 2021. 35 of these were then transported to a higher level of care by Life Flight of Maine, the Southwest Harbor/Tremont Ambulance service, the Maine State Ferry, or the US Coast Guard. Many thanks to the numerous individuals involved in this extensive transport system including the pilots, ambulance drivers, Jason Joyce, and the Maine State Ferry crew.

This year we welcomed Cammie Phalan as our newest member of the Swan's Island EMS Team. Including Cammie, we have a total of 9 fully-licensed EMS responders: Tammy Tripler, Jil Lewis, Debbie Staples, Sonja Philbrook, Ben Tongue, Leah Ranquist, Seth Joy, and Lisa Pelkey.

All members continue to attend training by enrolling in both refresher courses in familiar techniques as well as courses in new procedures. EMTs are required to complete a total of 52 hours of education every three years, and EMRs require 32 hours. This training is obtained through both in-person and online courses, and our members continue to stay up-to-date on their licensures.

Over the last year, all EMS providers completed online classes through the Maine EMS website in order to update to new state protocols. We anticipate additional training this year for new equipment and procedures. Furthermore, upcoming licensing cycles will be shortening from 3 to 2 years, yet with the same amount of education hours required. I want to thank all the EMS members for their ongoing commitment to meeting these training requirements and for the vital services they provide.

Together with the Fire Department, we held the annual lobster bake fundraiser last July. Thanks to all who made this important fundraiser event a success by attending, donating food and supplies, cooking, and serving up a great meal. Thanks to everyone who continues to donate to our departments—your support helps us to both update old equipment and purchase new types of equipment every year.

I would like to thank all the team members for their dedication to Swan's Island EMS and the community it serves. In light of the ongoing pandemic, every call the crews responded to over the last year had the potential to put them in harm's way. By following all of the Maine EMS guidelines as well as the CDC, you all did a fantastic job staying safe and caring for the community.

Respectfully submitted,

Debbie Staples, EMT-B
Director, Swan's Island EMS

MILL POND HEALTH CENTER

2021 Annual Report

I did not expect that we would still be in the middle of the Covid-19 pandemic when it came time to sit down in January 2022 to write the 2021 year-end report for the Mill Pond Health Center. For two years, the health center has been operating under extraordinary circumstances, just like the rest of the world. Maine's reported cases are reaching record numbers nearly every day as we enter 2022. As I write, the Swan's Island community is experiencing its largest outbreak since the start of the pandemic.

Despite the up and down roller coaster ride that the pandemic has had us on, medical services at the Mill Pond Health Center have remained consistent. Many suggested early in the pandemic that the clinic should close, like other organizations, offices, and businesses were doing. I could not see closing a medical facility during a medical crisis. The doors have remained open for medical services throughout the two-year long pandemic. Although we have not been able to find a way to safely resume the social programming that we hosted at the clinic I do hope to be able to resume that in the not-too-distant future.

Since the start of the pandemic, I have worked with Maine CDC and the Department of Health and Human Services to bring a steady supply of rapid antigen Covid tests to the island. We have been able to offer Covid testing as needed for any community members exhibiting symptoms and those with known exposure to someone testing positive for Covid. This has been helpful in early detection of positive cases and has helped reduce community spread.

Working with the Maine Sea Coast Mission, we hosted five Covid vaccination clinics at the Mill Pond Health Center in 2021. Starting in the early Spring, we offered two doses of the Moderna vaccine to residents age 65 and older. In May, we hosted two vaccine clinics for all residents age 18 and over. In November, we held a Moderna booster clinic. I would like to thank the Maine Sea Coast Mission, as well as Laurie Farley and Tammy Tripler, who worked to help keep things running smoothly at each one of our vaccine clinics.

Mount Desert Island Hospital providers, Family Nurse Practitioner Melissa Lower and Dr. Gabriel Plourde, have continued to provide primary care at the clinic on a regular basis. Dr. Plourde also serves as the medical director of the hospital's palliative care team. With help from Mount Desert Island Hospital staff, we hosted a seasonal flu vaccine clinic in late October.

My co-worker Laurie Farley and I entered a job share arrangement in 2021. I reduced my hours so that Laurie's hours could increase. Our arrangement is going well. Laurie has been a great asset at the health center. She brings her vast medical experience to the job and is a delight to work with. Together, we do our best to meet the needs of our community—to help when we can and to refer patients off island when necessary. We are both currently enrolled at Eastern Maine Community College in their EMT program and hope to use our medical knowledge and skills to help Swan's Island patients, not only with primary care, but in emergency situations as well once we have completed our training.

2022 will be my 15th year at the Mill Pond Health Center. I have been there since the beginning, when it was just an idea. I am proud of the work I do and have enjoyed my time working at the health center. I look forward to more years of working for the greater good of the Swan's Island community.

Respectfully submitted,

Donna Wiegle

Director of Services

ELDERCARE OUTREACH OF SWAN'S ISLAND

2021 Annual Report

Life on Swan's Island can become quite challenging as you age—Eldercare Outreach of Swan's Island (EOSI) is here to help. Our mission is to assist those in need as they are aging in place on the island.

Throughout the year, we get many different requests from residents and visitors. Each person's needs are unique—physical health, mental health, financial, and social services—all require attention. Don't hesitate to contact us for yourself, a loved one, or a neighbor. EOSI can help navigate the challenges to getting the care you need.

EOSI has an inventory of medical equipment that we loan out—walkers, crutches, canes, wheelchairs, shower seats, elevated toilet seats, bedside commodes, and more. Residents can keep the equipment for as long as they need it. We can help you with filling out advanced directives, which are end of life wishes so you are better prepared. EOSI works with Mount Desert Island's Palliative Care team and Northern Light's Homecare and Hospice, along with many other mainland organizations.

If you or an elderly loved one lives alone, perhaps a Lifeline call button would be helpful. It will give you and your family members peace of mind knowing you can get assistance if you need it. Working with Birch Bay Retirement Village in Bar Harbor, we can help get you outfitted with a Lifeline bracelet or necklace and get the landline base unit installed in your home.

EOSI has been unable to resume our social activities due to the Covid pandemic, but we want to stay in touch with the island's seniors. In 2022, we will be sending birthday cards out with a \$20 TIMS gift card to seniors living here year-round. We plan to bring seniors back together for social gatherings like senior BINGO and other programs once it is safe to do so.

We hope that by providing our services at no cost to seniors that we are making life a bit easier and safer for our older neighbors. Requests are welcome and we look forward to serving your needs.

We would like to express our gratitude to our donors. Without your support, we would not be able to do what we do. We are funded solely through private donations. We would also like to thank past board members Thomas Duchesneau and Sonja Philbrook for their service.

EOSI is a 501c3 non-profit organization. If you would like to make a tax-deductible charitable contribution to support our work, you can contact us at: Eldercare Outreach of Swan's Island - PO Box 92, Swan's Island, ME 04685

Respectfully submitted,

Alice Hitchcock

President

Donna Wiegler

Director

2022 Board of Directors

*Alice Hitchcock, President | Carolyn McMullin, Secretary | Kim Colbeth
Resigned in 2021 - Thomas Duchesneau and Sonja Philbrook*

Code Enforcement Officer and Licensed Plumbing Inspector Report 2021

This office issued 8 Building Permits inside the Shoreland Zone, 8 Subsurface and Wastewater Disposal System Permits (4 of which were First Time Systems), 4 Internal Plumbing Permits and 10 Electric Installation Authorizations.

Fees collected: \$ 1,824.00

Respectfully submitted:

Caitlin Trafton - CEO/LPI

Planning Board

Six meetings were held by the Planning Board this year.

2/19/2021 - 6 Finney Lane (Map 4, Lot 6) Demolition of Existing Structure and allowing existing deck on old structure to remain. Application approved.

3/12/2021 - Island Retreat (Division 14) After review of request, Planning Board approved division of properties.

4/6/2021 - 280 Red Point Road (Map 16, Lot 17) Application to build 42' by 50' one story building and deck 18' by 24'. Application approved.

5/18/2021 - 1 Scallop Cove Map 2, Lot 10 Application for Construction of Road and Driveway. Application approved.

5/18/2021 - Approval of amended and restated easement adding land and further restricting a conservation easement to protect Stanley Point. Dexter Lee representing Ms. Mills stated the amended easement would not affect the tax base. Amended easement approved.

9/17/2021 - 1 Scallop Cove Map 2, Lot 10 Application for constructing an accessory building (1) 28' by 10 (One Story) Application approved.

10/27/2021 - 65 Ferry Road (Map 13, Lots 20/21) Building a single residence with porch and driveway. Application approved.

Electrical Inspections

Permits Issued: 11 Permits Issued.

David Niquette is the Town Electrical Inspector.

Swan's Island Historical Society

2021 Annual Report

This past year has been a very exciting period for the rejuvenated Swan's Island Historical Society. We officially moved into our new home in the Methodist Church building, we gathered up a majority of our various artifacts and documents from various storage locations, and even opened the doors to the public.

The museum, located in the prior sanctuary area, was setup to allow visitors to safely wander about, and the doors were open at least three days a week from June until well into October. Two well attended ice cream socials were held along with an ongoing yard sale. The portfolio of prior islander Tom Hindman's donated photographs was a huge draw and success.

Behind the scenes, we applied for and received grants from the 1772 Foundation and the Maine Steeples Fund, both of which have been used to offset the cost of an engineering analysis study performed by part-time islander Ethan Rhile. The report from this study indicates we have quite a substantial project ahead of us, both in effort and in cost to correct some stability issues and restore the building to its former glory.

After years of dedicated service as Secretary, Bev McAloon stepped down in order to focus more energy with the exhibits. Karen Dougherty was nominated and elected to replace Bev, quickly settling into her new role. Nancy Carter, Gwen May, and Dale Joyce were re-elected to the Board. The monthly board meetings, held the first Monday of each month, were moved from online only to a hybrid setup with in-person meetings held at the Historical Society office while including offsite participants via Zoom.

We made a public appeal for contributions in November to help launch projects to replace the Annex heating source and repair the building foundation. To date we have raised over \$13,000 from our very generous donors.

Thank you so much to everyone who has contributed this year, either monetary, artifact, and/or services. You are the reason this year has been such a success.

A newsletter, The Colonel's Journal, was created by editor Wesley Staples with assistance from Laurie Easton Parker, with a premier edition published during the summer. The Journal will be published quarterly going forward with the next issue coming out in January 2022. If you would like to be on our distribution list, either hardcopy or digital, please contact newsletter@swansislandhistory.org.

We are already excited about 2022. Work is in progress to create formal exhibits in the museum, hang photographs, bring in speakers and presenters, and hold other fun events such as the ice cream socials. In 2022, we will apply to the Inland Institute for an Island Fellow to bolster the interest and support we have received from our small but loving island community. We will also begin work on the building, based on our engineering report, and look forward to holding various fundraising events to help finance the work in addition to the grants we are pursuing.

There are plentiful opportunities to volunteer to help us out, from cataloging artifacts to working on exhibits to helping with the events. We look forward to your amazing support as we get our boots firmly on the ground during 2022!

Respectfully submitted, Dale Joyce, SIHS President

Swan's Island Educational Society (The Library)

2021 Report

We are delighted to report that the Library remained open through all of 2021. Throughout the year, we slowly extended our hours, and a grant from the federal covid relief fund allowed us to improve air circulation and upgrading our computers. The building was opened several times during power outages to serve as a place for people without heat or electricity to warm up or use the Internet.

Unsure of how covid might limit indoor gatherings, the board decided to create an outdoor summer program for children. Maybe you saw the happy, energetic children on a Monday morning between July 5 and August 23. Workshops were centered on scientific discovery and paired with an art project coordinated by Jessica DeFrenn. Our presenters drew mainly from the island summer community with a couple from off island. Board members volunteered each week to help keep the sessions running smoothly and chaos to a minimum.

Besides all the fun and learning, we were very pleased at the mix of participants – island kids, summer kids and even a few renters. Some came every week and some just for a session or two. Altogether we had 138 children at the 8 sessions and 43 attendees at the culminating art show. Plans for the summer of 2022, centered on crafts, are coming along!!!

The SIES Board of Trustees is excited to announce the start a campaign for a special fund to offset major expenses related to maintaining our building and excellence in our programming. The need to create a fund for the future is critical as the building ages and upkeep expenses are expected to rise. We wish to ensure the Library celebrates not only its 10th anniversary, but also its 50th and 100th.

As part of our campaign, we will be asking you to help us “Pave the Way to the Future” by purchasing a personalized brick (or bricks). They can be engraved with the name of a family member, a pet or even a boat, or in honor of or in memory of a loved one. The bricks will replace the gravel path on the street-facing side of the building leading from the parking lot to the Internet porch. The bricks will cost \$150, with a \$100 or more going into the fund and \$50 or less paying for the engraving. All other costs related to the project will be paid from the SIES operating budget. We plan to install the first bricks in the Spring/Summer of 2022. Detailed information, order forms, etc. will be available shortly through a mailing, on our website, and in the Library. Opportunities for larger gifts are available as well.

A word about our finances – over the ten years since we moved into the new building (2011-2020), our expenses and income have tracked fairly evenly. Our income has exceeded expenses an average of \$3,013 per year. The Annual Contribution voted on at Town Meeting is critical to our operations, but the bulk of our operating funds (60-70%) comes from individuals, fundraisers, and the occasional grant. *The support of the Town and everyone who contributes by donating or volunteering is greatly needed and always appreciated.*

Carol Petraitis, Board President
Swan's Island Educational Society

Mill Pond Park Committee Report 2021

We are pleased to provide an enjoyable open public space for all.

The town provides about half 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 volunteer work and donations.

2021 report:

- No large gatherings took place due to the covid-19 pandemic (again).
- The park provides a pleasant place for informal gatherings.
- The park followed state and local, forever changing, mandated social distancing and masking procedures.
- Thanks to Tom McAloon for doing volunteer clearing of vegetation in the park.
- Thanks to Sue Wheaton for keeping the lawns cut and grounds picked up.
- The annual 4th of July B.Y.O. picnic was quite an enjoyable noontime gathering.
- There was a successful annual raffle.
- Iver Lofving gave water color classes weekly during the summer.
- Tom Duchesneau and Carolyn worked on the garden.
- Normal maintenance was done.
- The park provides a launch site for small craft.

2022 plan:

In addition to the normal maintenance and park use, the coming year may require sustained efforts on several fronts.

- Tom McAloon has volunteered to do more pruning and tree cutting.
- We are planning a musical event and social gatherings, if permitted.

The park is a great island asset, and it's free to the public. What a wonderful view of our working harbor and newly renovated lighthouse!

John Follis, Chairman
Iver Lofving, Vice Chairman
Maili Bailey, Secretary
Sue Wheaton
Christal LeMoine

Lobster & Marine Museum Report

2021

The Lobster Museum has survived two unusual seasons beginning with the 2020 pandemic. While we did not achieve all our goals for the year, forward progress still occurred on several fronts. Visitor numbers were well over 700 which was substantially better than we have experienced in the last few years. Improvements to the building and grounds moved forward with new volunteers assisting greatly and the annex has been removed and is now ready for new construction this Spring. We held our first annual yard sale, craft fair and cookout which was a great success and look forward to a repeat of this in 2022. Our fund-raising quilt raffle raised \$2800.00 which will be put to good use with our upcoming building project.

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.

Our works recently have included:

- New and improved LED lights in all first-floor rooms
- Removal of old furnace and water tank from the basement
- Continuing removal of materials on the second floor which remain from the Library
- Furnace repair and new stove pipe into the chimney
- Harbor View Studio video of museum exhibits to develop a virtual on-line tour
- Grant received from the Maine Arts Commission for 2020 timeline display of 200+ years of island maritime history, while delayed by the pandemic it will be available in 2022
- Landscape work, tree removal and continued development of the front gardens.
- Kept the museum open 5 days a week mid-June through mid-September with reduced staffing

Ongoing works:

- Reconstruction of rear entry annex which will include a handicapped accessible entry.
- Ongoing website development
- Continued interior cleaning & painting
- Improved exhibit development & display
- Development of a series of educational lectures each summer
- Continued cleaning and repairs on the second floor
- Lead paint abatement on and restoration of the *Betsy L.*

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.

We are always looking for new volunteers to help us meet our goals. Please consider becoming actively involved with our forward progress. Watch for specific volunteer opportunities this Spring.

Plan a visit to the Museum in 2022 to explore the Island's maritime history.

Respectfully,

Jessica Bailey Harrington

Swan's Island Lighthouse Committee Report 2021

Congratulations to all on the 2021 season which saw the expansion of last season's Bev McAloon Historical Society exhibit that tells the story of the construction, rescue and salvation of the Burnt Coat Harbor Light Station, and featured the children's art exhibit, essays and a speech contest on their favorite parts of Island life at the Keeper's House porch on a beautiful spring evening supervised by Michelle Whitman, the addition of a personal archeological display by Cameron Colbeth and the works of seven new Swan's artists in the Art Show, curated by Cathy Harriton, with many more artists to come next summer. It was one of the most successful years ever for visitors to our Keeper's House and apartment managed by Kim Colbeth and maintained by Angie Lemoine; we definitely appreciated the highest number of Tower tours ever, thanks to Sage Dentremont, Savannah Hedgepeth and Kathleen Lemoine; and the folks enjoyed the dramatic hiking trails in person as well as on Dale Joyce's exciting virtual tours and drone footage on the website and Jenn Sytsma's beautifully reimagined Instagram page which brought the Light and all of Hockamock Head to life for people all over the world. The paintings, clothing, crafts, books, and other merchandise, much of which were Maine and American made and delivered, sold like never before! Esther Joy-LeMoine's signature wreaths put an exclamation point on our holidays and, along with her big red bow on the bell, helped guide Santa's way to our brilliant respite for the third year in a row!

In the fall, after some 15 years of planning, fundraising, volunteer work and preservation by dozens of contractors, Swan's proudly completed the impeccable restoration of all structures on Hockamock Head with the final tower and bell house repairs funded by the sale of the Ferry Road property to an Island girl and her family as well as grants. That Island girl, Agnes Robinson nee Stanley, treated her delightful middle grade students to a nature, geography and history tour of Swan's and its iconic Light in September. We all loved it! The Endowment Fund formed to keep all structures forever strong is off to an impressive start thanks to the generosity of our committed donors. Look for changes in the management and operations of the Committee so as to maintain its independence from the fund raising efforts of the Friends of Swan's Island Lighthouse.

The party is on Hockamock Head on August 20, 2022 and all year long to celebrate 150 years at Burnt Coat Harbor Light!

The Swan's Island Lighthouse Committee - Barbara Howland, Eric Chetwynd (Secretary), John Bryan, Frances Chetwynd, Bob Pickup, Annette Joyce, Jessica Harrington, Elizabeth Natsios, Sarah Mirkin, George Kuck, Jr., Fern Burns, P. Sterling Hitchcock, Alice Hitchcock, Joseph Boisvert, Isolina Meeks, David Pease, Julie Pease, Stephen Dock, Franklin Hart, Serena Walker, Michelle Whitman, Karen Griffin, Kim Colbeth, Sage Dentremont, Kimberly Haller, John Blake, Katy Blake, Clark Howland, Eric Hermanson, David Fornaro, Jerry Goto, Mathew Kuria, Angela Lemoine, Kathleen Lemoine, Jenn Sytsma, Tracy Townshend and Barry Wilson.

Respectfully Submitted, Keith S. Harriton (Chair)



Town Report 2021

Committee

Thomas Ploch, Chair
Mike Butera
Katie Chapman
Jeffrey Ellison

Keith Harriton
Dexter Lee
Reese Morang

Committee Activities

- With help from Casco Bay Advisors, we created a Request for Proposal and made it available to interested Internet Providers to bid on a Fiber Optic to the home system designed to deliver 1,000 Mb/s
- Received multiple bids for both Town owned solutions at a cost of \$3.3 million and a TDS owned solution for a cost of \$1.3 million to the town
- Committee presented options during a Town meeting in July 2021
- Voters approved \$1.3 million solution for a TDS owned solution by 58 to 28 votes
- Committee is currently in the process of finalizing a legal agreement with TDS for the project
- Committee is also finalizing an agreement with Versant to include fiber optic fibers in new sub-sea electric cable to be install in 2022
- Working with a municipal attorney to ensure both the town and the project is properly protected by agreements with TDS and Versant

Grants

- Received a directed grant from a summer resident through the Island Institute for Committee operations including grant writing, planning, and project management
- Attended meetings with Hancock County and with State Connect Maine Authority to be properly positioned for grants
- Preparing grant applications for significant State and/or Federal Funding which is expected to be available in 2022

Implementation

- Project will begin once Selectmen determine we have sufficient funding in terms of grants and loans
- Completion is expected within approximately 12 months of the start of construction

Thomas Ploch, Chairperson

RECREATION COMMITTEE 2021 ANNUAL REPORT

This past summer, the recreation committee organized the 3rd Annual Chowder Cook-off immediately followed by the 8th Annual Variety Show. Thanks in part to the success of these two fundraisers, we were able to raise over \$3,000. All fundraising proceeds and additional donations are reserved in a fund that will be applied toward some much-needed improvements to the recreation building itself as well as the neighboring basketball court and ball field.

After much consideration, we decided not to run either our day or evening programs at the recreation center in 2021. We are hopeful, however, that we will be able to fill the two staffing positions that these programs require in order to resume fun activities for children and teens in summer 2022. Both the day and evening positions will be advertised later this spring.

Donations are always welcomed and are greatly appreciated—many thanks to our past donors for your support!

Sincerely,

The Swan's Island Recreation Committee:

Debbie Staples, Chairperson
Lacey Freelove, Co-chair
Leah Staples, Secretary
Lily Ellison, Member
Megan Joyce, Member
Betsy Philbrook, Member
Nancy Colbeth, Member

**2021
TAX COLLECTOR'S REPORT**

Mil rate is 13.000 and interest rate is 6%

		2020 Comparison
Total value of land:	\$109,429,300	\$109,201,800
Total value of buildings, wharves, floats, etc:	<u>\$48,174,700</u>	<u>\$47,927,600</u>
	\$157,604,000	\$157,129,400
Exemptions:	<u>\$3,066,000</u>	<u>\$3,160,000</u>
Total assessed	\$154,538,000	\$153,969,400

Automobiles, Boats, ATVs & Snowmobiles:

Vehicles registered	581	526 Vehicles
Documented boats	51	53 Documented
Maine registered boats & dinghies	114	115 Registered
ATV registrations	21	21 ATV

Liens:

29 - 30-day lien notices sent	38
16 - liens placed	32

Training classes attended:

- Trio Webinar Training ~ Swan's Island ~ April 29
- Bureau of Motor Vehicle online workshop ~ Swan's Island ~ November 18

Reminders:

- February 28 ~ Trailers over 2000 gross weight are due
- March 31 ~ Motorcycle registrations are due
- 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

2021 Delinquent Taxpayers

Ann Allen heirs	\$1,782.30	
AT&T	\$608.40	
Christopher Bennett	\$846.30	
Boyland Heights Land Co, LLC	\$382.31	
Eugene Carter	\$205.67	
Eugene Carter	\$328.90	
Richard & Sandra Carter	\$280.80	
William Chewning	\$2,731.30	
Mellard Cook	\$1,604.20	
Crowley, John & Gayle	\$662.95	
Flynn, Henry	\$374.40	
Peter & Annette Gregerson	\$1,593.80	
David Heller & Nancy Heller	\$6,734.00	
Kenneth Holbert	\$46.28	Partially Paid
Liela B. Johnson	\$538.20	
Liela B. Johnson	\$304.20	
Liela B. Johnson	\$1,441.70	
Candis L. Joyce	\$2,193.10	
Dwayne Kent	\$468.00	Paid in Full
Dennis Kranyak	\$1,731.60	Paid in Full
Lori A. LeMoine	\$950.30	
Nicholas & Jodie Mauger	\$330.20	Paid in Full
Leonard M. May II	\$32.50	
Travis A. May	\$32.50	
Drew Memmott/Drew Hermanson	\$4,804.80	Paid in Full
Kenneth & Laura Morey	\$1,664.00	
Nancy E. Ordway	\$1,977.30	Paid in Full
Jeffrey Roseberry	\$4,020.90	
Robert Schwoebel heirs	\$325.00	
Lyndon D. Smith	\$460.28	Paid in Full
Todd K. Smith	\$380.90	
Dale A. Stockbridge, Sr.	\$1,220.70	
Dale A. Stockbridge, Sr.	\$1,575.60	
Dennis & Colleen Tapley	\$659.10	
Daniel Theall	\$1,310.40	
Theodore & Bonnie Turner	\$1,162.20	
	\$45,765.09	

2021
TOWN CLERK'S REPORT

2020 Comparisons

43 ~ Hunting & Fishing Licenses Issued:	49
119 ~ Dogs Licensed:	132
18 ~ Male/Female (intact)	23
100 ~ Neutered/Spayed (altered)	108
1 ~ Service dog	1
55 ~ Shellfish Licenses Issued:	28
6 ~ Resident Commercial	7
36 ~ Resident Recreational	10
1 ~ Non-Resident Commercial	1
1 ~ Non-Resident Recreational	1
11 ~ Complimentary	9
1 ~ Birth	2
2 ~ Marriages	2
Caleb Charles MacDonald & Rachel Marie Chavarie, September 12	
Thomas Philip Huber & Melissa Erin Meier, September 25	
5 ~ Deaths	3
Wayne Elliott LeMoine, 63	January 1, Swan's Island
Gilbert E. LeMoine, 67	March 27, Blue Hill
Roy Martin Clark, 72	June 15, Bar Harbor
Terie Lynn Laws, 49	July 19, Lewiston
Donald Maynard Staples, 87	August 19, Bar Harbor
15 ~ Burials	7
Roy Martin Clark	Rose Hill
Loretta Jean (Orcutt) Hedlon	Rose Hill
Mayhew "Toby" Iszard	Rose Hill
Sandra Evelyn Johnson	Rose Hill
Gayle Theolyn (Smith) Kent	Rose Hill
Terie Lynn (Pooser) Laws	Scattered

Wayne Elliott LeMoine	Scattered
Judith Wilson Monroe	Rose Hill
Richard "Rick" Navarro	Scattered
Harris Alphonso Orcutt	Rose Hill
Theresa Lynette (Buswell) Orcutt	Rose Hill
Jane Pomeroy	Rose Hill
Pamela (Johnson) Schreiber	Rose Hill
Donald Maynard Staples	Rose Hill
Josephine Loretta (Nelson) Swann	Rose Hill

92 ~ Oaths of Office Issued:

322 ~ Registered Voters:	335
89 ~ Democrats	88
27 ~ Green Independent	28
118 ~ Republicans	127
88 ~ Unenrolled	92

Special Town Meeting (Broadband) ~ July 12
 Annual Town Meeting ~ July 24
 General Referendum Elections ~ November 2

Due to COVID-19 our Annual Town Meeting was postponed until July 24

Dates to remember:

January 1 ~ Boat excise tax is renewable for registered & documented boats
 January 1 ~ Dog licenses are due for any dog over 3 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 due
 July 1 ~ ATV Swan's Island permits are due

Respectfully submitted,

Gwen J. May

Treasurer's Report

December 31, 2021

Current Assets

Checking Account Balance	\$1,018,175.58
Cash - Scholarship CD	\$7,867.95
Cash - Cem Trust Fund CD	\$34,064.15
	<hr/>
	\$1,060,107.68

Other Current Assets

Undeposited Funds	\$55,961.00
Other Receivables	\$11,910.50
Tax Liens & Taxes Receivable	\$118,513.12
	<hr/>
	\$186,384.62

Total Assets	<hr/> <hr/>	\$1,246,492.30
--------------	-------------	----------------

Current Liabilities

Payroll Liabilities & Taxes Overpaid	\$10,183.10
Due Cem. Trust Funds & Special Reserves	\$349,268.95
Due Witness Compensation Fund	\$441.00
DPS Equipment Reserve	\$32,000.00
	<hr/>
Total Current Liabilities	\$391,893.05

Unreserved Fund & Net Income	\$198,677.27
Reserved Fund Balance	\$655,921.98
	<hr/>

Total Equity	\$854,599.25
--------------	--------------

Total Liabilities & Equity	<hr/> <hr/>	\$1,246,492.30
----------------------------	-------------	----------------

Respectfully submitted,
Julie MacDonald
Treasurer

CEMETERY TRUST FUNDS

Fund Name	Principal Balance	Prior Interest	Fund Balance December 31, 2020	Principal Added	Interest Earned	Fund Balance December 31, 2021	Interest Bal. December 31, 2021	Principal Balance December 31, 2021	Interest 85.02	Gen'l Fund Balance	CD Balance
Bridges, Moses	\$ 100.00	\$ 87.33	\$ 187.33		\$ 0.45	\$ 187.78	\$ 87.78	\$ 100.00	\$ 0.45	\$ 21.27	\$ 166.51
Buswell & Sprague	\$ 500.00	\$ 145.45	\$ 645.45		\$ 2.26	\$ 647.71	\$ 147.71	\$ 500.00	\$ 2.26	\$ 106.34	\$ 541.37
Conary, Lottie	\$ 500.00	\$ 1,423.85	\$ 1,923.86		\$ 2.26	\$ 1,926.12	\$ 1,426.12	\$ 500.00	\$ 2.26	\$ 106.34	\$ 1,819.78
Gross, Everett	\$ 150.00	\$ 150.43	\$ 300.43		\$ 0.68	\$ 301.11	\$ 151.11	\$ 150.00	\$ 0.68	\$ 31.90	\$ 269.20
Kast	\$ 500.00	\$ 1,218.65	\$ 1,718.65		\$ 2.26	\$ 1,720.91	\$ 1,220.91	\$ 500.00	\$ 2.26	\$ 106.34	\$ 1,614.57
Kent, Everett	\$ 1,000.00	\$ 1,269.74	\$ 2,269.74		\$ 4.52	\$ 2,274.26	\$ 1,274.26	\$ 1,000.00	\$ 4.52	\$ 212.67	\$ 2,061.59
Merrithew, Winfield	\$ 100.00	\$ 97.91	\$ 197.91		\$ 0.45	\$ 198.36	\$ 98.36	\$ 100.00	\$ 0.45	\$ 21.27	\$ 177.09
Milan, Prock, McCabe	\$ 500.00	\$ 480.52	\$ 980.52		\$ 2.26	\$ 982.78	\$ 482.78	\$ 500.00	\$ 2.26	\$ 106.34	\$ 876.44
Morse, Sylvester	\$ 1,000.00	\$ 1,141.85	\$ 2,141.85		\$ 4.52	\$ 2,146.37	\$ 1,146.37	\$ 1,000.00	\$ 4.52	\$ 212.67	\$ 1,933.70
Moulden & Joyce	\$ 600.00	\$ 1,183.62	\$ 1,783.62		\$ 2.71	\$ 1,786.33	\$ 1,186.33	\$ 600.00	\$ 2.71	\$ 127.60	\$ 1,658.73
Norwood & Sprague	\$ 1,000.00	\$ 754.71	\$ 1,754.71		\$ 4.52	\$ 1,759.23	\$ 759.23	\$ 1,000.00	\$ 4.52	\$ 212.67	\$ 1,546.56
Scott, Gleason & Cassie	\$ 1,000.00	\$ 1,328.54	\$ 2,328.54		\$ 4.52	\$ 2,333.06	\$ 1,333.06	\$ 1,000.00	\$ 4.52	\$ 212.67	\$ 2,120.39
Smith, Alonzo & Flora	\$ 200.00	\$ 219.38	\$ 419.38		\$ 0.90	\$ 420.28	\$ 220.28	\$ 200.00	\$ 0.90	\$ 42.53	\$ 377.75
Smith, Burt & Lillian	\$ 500.00	\$ 1,125.29	\$ 1,625.29		\$ 2.26	\$ 1,627.55	\$ 1,127.55	\$ 500.00	\$ 2.26	\$ 106.34	\$ 1,521.21
Smith, George & Nellie	\$ 300.00	\$ 637.09	\$ 937.09		\$ 1.36	\$ 938.44	\$ 638.44	\$ 300.00	\$ 1.36	\$ 63.80	\$ 874.64
Smith, J. L. H & R	\$ 1,000.00	\$ 2,155.26	\$ 3,155.27		\$ 4.52	\$ 3,159.79	\$ 2,159.79	\$ 1,000.00	\$ 4.52	\$ 212.67	\$ 2,947.12
Sprague, James & Nina	\$ 240.51	\$ 619.86	\$ 860.37		\$ 1.09	\$ 861.46	\$ 620.95	\$ 240.51	\$ 1.09	\$ 51.15	\$ 810.31
Sprague, Vira	\$ 588.03	\$ 968.44	\$ 1,556.47		\$ 2.66	\$ 1,559.13	\$ 971.10	\$ 588.03	\$ 2.66	\$ 125.06	\$ 1,434.07
Staples, Herman & Amy	\$ 500.00	\$ 428.23	\$ 928.23		\$ 2.26	\$ 930.49	\$ 430.49	\$ 500.00	\$ 2.26	\$ 106.34	\$ 824.15
Stockbridge, Calvin & Sophia	\$ 300.00	\$ 276.00	\$ 576.00		\$ 1.36	\$ 577.35	\$ 277.35	\$ 300.00	\$ 1.36	\$ 63.80	\$ 513.55
Torrey, Ira	\$ 300.00	\$ 296.99	\$ 596.99		\$ 1.36	\$ 598.34	\$ 298.34	\$ 300.00	\$ 1.36	\$ 63.80	\$ 534.54
Walker, Olive	\$ 200.00	\$ 190.97	\$ 390.97		\$ 0.90	\$ 391.87	\$ 191.87	\$ 200.00	\$ 0.90	\$ 42.53	\$ 349.34
Zaiss, Alma	\$ 500.00	\$ 1,050.68	\$ 1,550.69		\$ 2.26	\$ 1,552.95	\$ 1,052.95	\$ 500.00	\$ 2.26	\$ 106.34	\$ 1,446.61
General Cemetery Fund	\$ 7,230.00	\$ 1,558.32	\$ 8,788.33		\$ 32.68	\$ 8,821.01	\$ 1,591.01	\$ 7,230.00	\$ 32.68	\$ 1,176.08	\$ 7,644.93
	\$ 18,808.54	\$ 18,809.11	\$ 37,617.65	\$ -	\$ 85.02	\$ 37,702.67	\$ 18,894.13	\$ 18,808.54	\$ 85.02	\$ 3,638.52	\$ 34,064.15

12/31/2021 PROJECTED LONG TERM DEBT

Swan's Island - Projected Long Term Debt

Debt Item	Borrow	Term	Rate	2022	2023	2024	2025	2026	2027
2014 Paving North Rd	\$175,000	10 YR	3.15%	\$21,584	\$21,584	\$21,584			
2015 Paving Stanley Pt/Atlantic Rd	\$431,000	10 YR	3.15%	\$55,612	\$55,612	\$55,612	\$55,612		
2016 Ambulance	\$85,000	5 YR	2.00%						
2018 Town Addition	\$100,000	10 YR	3.08%	\$11,645	\$11,645	\$11,645	\$11,645	\$11,645	\$11,645
Totals				\$88,841	\$88,841	\$88,841	\$67,257	\$11,645	\$11,645

APPROPRIATIONS 2021		
	RAISED	TRANSFERS
Administration	\$ 100,000.00	
Law Enforcement	\$ 80,000.00	
Law Enforcement - Transfer from Vehicle Excise		\$ 15,000.00
Law Enforcement - Transfer from Shellfish Conservation Account		\$ 2,000.00
FICA	\$ 14,000.00	
Nursery School		
Nursery School - Transfer from Surplus		\$ 18,000.00
Insurance	\$ 26,000.00	
Town Roads	\$ 155,000.00	
Town - Roads - Transfer From Vehicle Excise		\$ 30,000.00
Snow Removal	\$ 70,000.00	
Municipal Buildings	\$ 20,000.00	
Light House - Transfer from Surplus		\$ 5,000.00
Health Services	\$ 23,000.00	
Fire Department	\$ 68,000.00	
Fire Department Reserve- Transfer from Surplus		\$ 10,000.00
Ambulance	\$ 32,000.00	
Transfer from Surplus (Ambulance Note)		\$ 18,033.84
Planning Board	\$ 3,000.00	
Solid Waste	\$ 86,000.00	
-Purchase/Installation 2nd Open Dumpster	\$ 60,000.00	
General Assistance	\$ 24,500.00	
Senior Luncheons	\$ 900.00	
Cemeteries - Transfer from Surplus		\$ 9,000.00
Historical Society - Transfer from Surplus		\$ 5,000.00
Education Society/Library- Transfer from Surplus		\$ 18,000.00
Lobster/ Marine Museum - Transfer from Surplus		\$ 5,000.00
Recreation Department		\$ 8,500.00
Floats		
-Floats - Transfer from Watercraft Excise		\$ 6,386.60
-Floats - Transfer from Surplus		\$ 4,000.00
IOOF Hall - Transfer from Surplus		\$ 3,000.00
Mill Pond Park - Transfer from Surplus		\$ 1,500.00
Broadband Committee - Transfer from Surplus		\$ 10,000.00
Island Fellow -Transfer from Surplus		\$ 10,000.00
Total Raised at Town Meeting	\$ 762,400.00	\$ 178,420.44
SAD # 76 Assessment	\$ 1,166,784.00	
County Tax	\$ 76,597.30	
Overlay	\$ 71,450.57	
Total Assessments	\$ 2,077,231.87	
Less - Anticipated State Revenue Sharing	\$ 28,392.87	
Less - Anticipated Homestead Reimbursement	\$ 26,845.00	
Less - Other Revenues Anticipated	\$ 13,000.00	
Total Deductions	\$ 68,237.87	
Charged to Collector (Total Assessments - Deductions)		\$ 2,008,994.00
Total Valuation \$154,538,000 x mil rate .013 = \$ 2,008,994.00		

MUNICIPAL BUILDINGS

		Credits			
Raised by Town	\$	20,000.00			
US Post Office - Rent	\$	10,500.00			
US Post Office - Fuel Reimbursement	\$	1,232.69			
			\$	31,732.69	
		Debits			
Municipal Payroll	\$	874.00			
Mowing/Snow Payroll	\$	1,527.00			
Addition Loan Payment	\$	11,202.94			
Building Heat/Propane	\$	6,120.59			
Repair Maintenance	\$	752.37			
Supplies	\$	1,088.09			
Electricity	\$	2,081.71			
			\$	23,646.70	
		Balance Carried to Surplus			\$ 8,085.99

LIGHTHOUSE

		Credits			
Balance from 2020	\$	2,047.27			
Transferred from Surplus	\$	5,000.00			
Donations	\$	45.00			
Rental Receipts	\$	20,404.00			
Lighthouse Grants	\$	20,000.00			
Lighthouse Refunds	\$	30,000.00	\$	77,496.27	
		Debits			
Payroll	\$	14,959.25			
Tower Rehab Project	\$	50,500.00			
LH Refunds	\$	1,167.04			
Licenses/Dues	\$	20.00			
Supplies	\$	1,140.57			
Laundry & Garbage	\$	1,500.00			
Mowing	\$	440.00			
Repairs & Maintenance	\$	2,345.57			
Telephone	\$	1,060.30			
Electricity	\$	1,316.13			
			\$	74,448.86	
		Balance Carried to 2022			\$ 3,047.41

INSURANCE

		Credits			
Raised by Town	\$	26,000.00			
Dividends & Refunds	\$	996.28			
			\$	26,996.28	
		Debits			
M. B. Grindle Agency	\$	24,536.00			
MEMIC - Workers Comp.	\$	3,970.00			
			\$	28,506.00	
		Overdraft to Surplus			\$ (1,509.72)

FICA / MEDICARE / FUTA

	Credits		
Raised by Town	\$	14,000.00	
	Debits		
FICA / Medicare/FUTA	\$	11,992.35	
Balance Carried to Surplus			\$ 2,007.65

COUNTY TAX

	Credits	
Assessed by Town	\$	76,597.30
	Debits	
Paid Hancock County Treasurer	\$	76,597.30

OVERLAY LESS ABATEMENTS

	Credits		
Assessed by Town	\$	71,450.57	
			\$ 71,450.57
	Debits		
Abatements			
Swan's Island Baptist Church	\$	1,168.70	
Julie Metz (Adjustment of Acreage)	\$	802.10	\$ 1,970.80
Balance Carried to Surplus			\$ 69,479.77

INTEREST

	Credits		
Taxes	\$	2,889.74	
Liens	\$	11,793.31	
Interest - Sweep	\$	853.67	
Interest - Checking	\$	37.15	
Balance Carried to Surplus			\$ 15,573.87

STATE REVENUE SHARING

	Credits		
Balance from 2020	\$	22,629.29	
State of Maine	\$	36,910.04	
			\$ 59,539.33
	Debits		
Deducted from Net Assessment	\$	28,392.87	
			\$ 28,392.87
Balance Carried to 2022			\$ 31,146.46

VEHICLE EXCISE TAX

	Credits		
Excise Tax	\$	96,206.80	
			\$ 96,206.80
	Debits		
Transferred to Law Enforcement	\$	15,000.00	
Transferred to Town Roads	\$	30,000.00	
			\$ 45,000.00
Balance Transferred to Paving Reserve			\$ 51,206.80

WATERCRAFT REGISTRATION & EXCISE TAX

		Credits			
Balance from 2020	\$	7,399.30			
Watercraft Registrations	\$	2,820.00			
Sales Tax	\$	7,034.94			
Excise Tax/Documentation	\$	6,143.10			
			\$	23,397.34	
		Debits			
State - Boat Registrations & Sales Tax	\$	9,869.94			
Transferred to Floats	\$	6,386.60			
			\$	16,256.54	
Balance Carried to 2022					\$ 7,140.80

PLANNING BOARD

		Credits			
Balance from 2020	\$	6,877.24			
Raised by Town	\$	3,000.00			
Construction Permits	\$	121.00			
Electrical Permits	\$	275.00			
Internal Plumbing Permits	\$	196.80			
Septic Permits	\$	1,144.60			
Shoreland Zoning Permits	\$	361.60			
			\$	11,976.24	
		Debits			
Caitlin Trafton - CEO	\$	2,565.00			
Dues/Subscriptions	\$	650.00			
Training/Travel	\$	20.25			
Supplies	\$	252.06			
			\$	3,487.31	
Balance Carried to 2022					\$ 8,488.93

BROADBAND COMMITTEE

		Credits			
Balance from 2020	\$	32,586.63			
Transferred from Surplus	\$	10,000.00			
Island Institute (Steve Rockefeller)	\$	12,500.00			
American Care	\$	17,109.76			
			\$	72,196.39	
		Debits			
Consulting	\$	21,296.00			
Supplies	\$	76.89			
Survey	\$	2,085.00			
Postage	\$	275.00			
			\$	23,732.89	
Balance Carried to 2022					\$ 48,463.50

COMPREHENSIVE PLAN

		Credits			
Balance From 2020	\$	6,423.22			
		Debits			
Consultants	\$	7,776.25			
Overdraft to Surplus					\$ (1,353.03)

HEALTH SERVICES

	Credits		
Balance from 2020	\$	10,873.72	
Raised by Town	\$	23,000.00	
Donation	\$	100.00	
Health Grant	\$	1,016.46	
A/R Maine Seacoast Mission	\$	4,000.00	
			\$ 38,990.18
	Debits		
Donna Wiegler -Public Health Officer	\$	12,144.00	
Laurie Farley - Health Assistant	\$	2,486.00	
Tammy Tripler (Covid Clinic)	\$	200.00	
Mowing and Snow Removal	\$	394.00	
Electricity	\$	754.33	
Heat	\$	1,397.27	
Telephone	\$	1,738.52	
Building Repairs/Maintenance	\$	1,556.48	
Capital Improvements	\$	2,198.99	
Supplies	\$	3,896.17	
Insurance	\$	345.00	
Travel	\$	2,833.75	
Freight Charges	\$	540.00	
Outside Contributions	\$	450.00	
			\$ 30,934.51
Balance Carried to 2022			\$ 8,055.67

SWAN'S ISLAND RECOVERY FUND

	Credits		
Balance from 2020	\$	4,607.53	
	Debits		
Supplies/Books		\$223.77	
Balance Carried to 2022			\$ 4,383.76

GENERAL ASSISTANCE

	Credits		
Raised by Town	\$	24,500.00	
GA Reimbursement	\$	1,133.72	
			\$ 25,633.72
	Debits		
Case # 37	\$	1,999.75	
Case # 12	\$	3,254.99	
American Red Cross	\$	300.00	
Eastern Agency on Aging	\$	250.00	
Downeast Transportation	\$	200.00	
Families First Community	\$	300.00	
Downeast Community Partners	\$	1,000.00	
Yesterday's Children	\$	300.00	
WIC	\$	180.00	
			\$ 7,784.74
Balance Carried to Surplus			\$ 17,848.98

SENIOR LUNCHEON

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

FIRE DEPARTMENT

	Credits		
Balance from 2020	\$	14,925.97	
Raised by Town	\$	68,000.00	
		\$	82,925.97
	Debits		
Robert Gardner - Fire Chief	\$	6,500.00	
Ezekiel Freelove	\$	3,000.00	
Mowing	\$	176.00	
Payroll Cleaning	\$	675.00	
Supplies	\$	2,560.11	
Building - Electricity	\$	2,890.78	
Fire Pond Electricity/Installation Light	\$	2,156.84	
Building - Heat	\$	4,126.27	
Fire Dept. - Gas & Fuel	\$	788.14	
Building Maintenance	\$	8,153.42	
Freight Charges	\$	30.00	
Truck & Equipment Maintenance	\$	1,130.00	
Telephone, Radios & Pagers	\$	10,356.39	
Training & Travel	\$	1,381.25	
Dues	\$	50.00	
Firefighters Insurance	\$	918.00	
Hancock County RCC - Dispatching	\$	860.56	
		\$	45,752.76
	Balance Carried to 2022		\$ 37,173.21

FIRE DEPARTMENT RESERVE

	Credits		
Balance from 2020	\$	22,000.00	
Transferred from Surplus	\$	10,000.00	
	Balance Carried to 2022		\$ 32,000.00

EMERGENCY TRIPS

	Credits		
Payments Received		\$	9,601.09
	Debits		
Emergency Trips		\$	18,670.00
	Overdraft to Surplus		\$ (9,068.91)

AMBULANCE

	Credits		
Balance from 2020	\$	13,114.56	
Raised by Town	\$	32,000.00	
Transfer from Surplus	\$	18,033.84	
Donations	\$	200.00	
			\$ 63,348.40
	Debits		
Deborah Staples - Director	\$	3,999.96	
Payroll	\$	4,450.00	
Ambulance Cleaning (Covid)	\$	774.00	
Ambulance Repair / Maintenance	\$	294.00	
New Ambulance Note	\$	18,036.99	
Contributions	\$	1,000.00	
Supplies	\$	8,195.21	
Electricity	\$	689.17	
Building Heat	\$	988.17	
Telephone	\$	978.10	
Ambulance Travel	\$	1,734.00	
Ambulance Training/Consultant/QA	\$	365.61	
Dispatch Services	\$	215.12	
Dues & Licenses	\$	583.32	
			\$ 42,303.65
Balance Carried to 2022			\$ 21,044.75

LAW ENFORCEMENT

	Credits		
Balance from 2020	\$	67.79	
Raised by Town	\$	80,000.00	
Law Enforcement County Reimbursement	\$	15,000.00	
Transfer from Shellfish Conservation Account	\$	2,000.00	
Transferred from Vehicle Excise Tax	\$	15,000.00	
			\$ 112,067.79
	Debits		
Hancock County Sheriff's Dept.	\$	105,582.75	
Equipment & Supplies	\$	63.69	
Travel	\$	3,845.50	
Cruiser Maintenance	\$	284.48	
Gas	\$	3,248.29	
			\$ 113,024.71
Overdraft to Surplus			\$ (956.92)

VICTIMS & WITNESS COMPENSATION FUND

Balance from 2020	\$	441.00	
Balance Carried to 2022			\$ 441.00

SHELLFISH CONSERVATION

	Credits		
Balance from 2020	\$	5,532.87	
Clam Licenses	\$	2,534.00	
	Debits		\$ 8,066.87
Transfer to Law Enforcement	\$	2,000.00	
Advertising	\$	261.00	
			\$ 2,261.00
Balance Carried to 2022			\$ 5,805.87

SOLID WASTE

	Credits		
Raised by Town	\$	86,000.00	
MRC - Dividends	\$	500.52	
Metal Sales	\$	1,493.55	
			\$ 87,994.07
	Debits		
Lawrence Smith - Facility Manager	\$	12,999.96	
Payroll	\$	589.00	
Mowing (Landfill)	\$	250.00	
Compacting	\$	8,309.52	
Tipping Fees	\$	11,055.41	
Trucking Fees	\$	48,536.13	
DEP Project 2020 Lab Testing Soil	\$	240.00	
Hazardous Waste Disposal	\$	2,356.85	
Recycling North Coast Services	\$	64.50	
Supplies/Signs	\$	751.16	
Travel	\$	12,202.50	
Maintenance	\$	5,556.49	
Electricity	\$	1,717.21	
Telephone	\$	605.47	
DEP License/Dues	\$	752.28	
			\$ 105,986.48
Overdraft to Surplus			\$ (17,992.41)

NEW CONSTRUCTION DEBRIS DUMPSTER

	Credits		
Balance From 2020	\$	24,250.00	
Raised by Town	\$	60,000.00	
Balance Carried to 2022			\$ 84,250.00

TOWN ROADS

		Credits			
Balance From 2020	\$	24,241.63			
Raised by Town	\$	155,000.00			
Transferred from Vehicle Excise Tax	\$	30,000.00			
State FEMA/LRAP	\$	15,212.00			
Transfer from Paving Reserve Account	\$	173,749.15			
			\$	398,202.78	
		Debits			
Transferred to Paving Reserve Account	\$	45,000.00			
The First- 2014 Paving Note	\$	53,342.77			
The First- 2015 Paving Note	\$	19,829.45			
Lawrence Stanley - Foreman	\$	2,566.73			
Robert Gardner - Labor	\$	4,048.79			
Mowing	\$	2,100.00			
Equipment	\$	17,799.63			
Paving Project	\$	173,749.15			
Gravel & Cold Patch	\$	15,304.66			
Travel	\$	8,738.00			
Printing/Advertisement	\$	676.00			
			\$	343,155.18	
					\$ 55,047.60
		Balance Carried to 2022			

STATE ROAD MAINTENANCE AGREEMENT

		Credits			
Contract Funds	\$	8,500.00	\$	8,500.00	
		Debits			
State Road Patch	\$	960.00	\$	-	
					\$ 7,540.00
		Balance Carried to 2022			

SNOW REMOVAL

		Credits			
Raised by Town	\$	70,000.00			
D. Gott & Son Salt/Sale of Material	\$	6,521.68			
			\$	76,521.68	
		Debits			
Double S Co.,Inc. Snow Contract	\$	49,995.00			
Travel	\$	311.00			
Sand & Salt	\$	22,968.18			
			\$	73,274.18	
		Balance Carried to Surplus			\$ 3,247.50

RESERVE ACCOUNT - PAVING

		Credits			
Balance from 2020	\$	350,821.37			
Transferred from Vehicle Excise Tax	\$	51,206.80			
Transferred from Town Roads	\$	45,000.00			
			\$	447,028.17	
		Debit			
Transferred to Town Road	\$	173,749.15			
			\$	173,749.15	
		Balance Carried to 2022			\$ 273,279.02

SAD # 76

	Credits		
Assessed by Town	\$ 1,166,784.00	\$ 1,166,784.00	
	Debits		
SAD # 76	\$ 1,166,782.98	\$ 1,166,782.98	
Balance Carried to Surplus			\$ 1.02

NURSERY SCHOOL

	Credits		
Transfer from Surplus	\$ 18,000.00	\$ 18,000.00	
	Debits		
Electricity	\$ 275.39		
Building Heat	\$ 244.54		
Telephone	\$ 1,034.10		
Building Maintenance	\$ 598.88		
Supplies	\$ 72.00		
Water Test	\$ 105.28		
		\$ 2,330.19	
Balance Carried to Surplus			\$ 15,669.81

SCHOLARSHIP FUND

	Credits		
Balance from 2020	\$ 7,648.31		
Interest	\$ 19.64		
		\$ 7,667.95	
	Debits	\$ -	
Balance Carried to 2022			\$ 7,667.95

ISLAND FELLOW

	Credits		
Transfer from Surplus	\$ 10,000.00		
	Debits	\$ -	
Balance Carried to Surplus		\$ 10,000.00	\$ 10,000.00

SWAN'S ISLAND LIBRARY

	Credits	
	\$ 18,000.00	
	Debits	
	\$ 18,000.00	

SWAN'S ISLAND HISTORICAL SOCIETY

	Credits	
Transfer from Surplus	\$ 5,000.00	
	Debits	
	\$ 5,000.00	

LOBSTER & MARINE MUSEUM

	Credits		
Transfer from Surplus	\$	5,000.00	
	Debits		
	\$	5,000.00	

ODD FELLOWS HALL

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

RECREATION

	Credits		
Balance from 2020	\$	11,392.14	
Transfer from Surplus	\$	8,500.00	
Quarry Rock Sales	\$	800.00	
			\$ 20,692.14
	Debits		
Mowing Payroll	\$	330.00	
Quarry Pond - Supplies	\$	249.95	
Quarry Pond - Toilets	\$	500.00	
QP Float	\$	255.00	
Electricity	\$	601.43	
			\$ 1,936.38
Balance Carried to 2022			\$ 18,755.76

NEW RECREATION COMMUNITY BUILDING

	Credits		
Balance from 2020	\$	21,066.78	
Fundraiser	\$	3,012.00	
Balance Carried to 2022			\$ 24,078.78

FLOATS

	Credits		
Balance from 2020	\$	4,831.15	
Transferred from Surplus	\$	4,000.00	
Transfer from Watercraft Excise	\$	6,386.60	
			\$ 15,217.75
	Debits		
Repairs and Maintenance	\$	478.54	
Move Floats	\$	3,425.00	
Supplies/Signs	\$	175.54	
Travel	\$	207.75	
			\$ 4,286.83
Balance Carried to 2022			\$ 10,930.92

QUARRY WHARF

	Credits			
Balance from 2020	\$	5,845.10		
Quarry Wharf - Section Rents	\$	1,125.00		
			\$	6,970.10
	Debits			
Payroll	\$	22.00		
Supplies	\$	33.70		
Hoist Repair	\$	626.37		
Electric	\$	436.14		
			\$	1,118.21
Balance Carried to 2022				\$ 5,851.89

MINTURN BOAT/FLOAT STORAGE

	Credits			
Balance From 2020	\$	1,765.00		
Storage Payments	\$	650.00		
			\$	2,415.00
Balance Carried to 2022				\$ 2,415.00

FEED SHED

	Credits			
Balance from 2020	\$	19,139.37		
Rent	\$	3,600.00	\$	22,739.67
	Debits			
	\$	-		
Balance Carried to 2022				\$ 22,739.67

FISH PLANT

	Credits			
Balance from 2020	\$	192,370.43		
Fish Plant Grants	\$	8,346.36		
			\$	200,716.79
	Debits			
Repair/Maintenance/Supplies	\$	52.83		
Easement Renewal (License)	\$	100.00		
G. F. Johnston & Assoc.	\$	1,732.50		
			\$	1,885.33
Balance Carried to 2022				\$ 198,831.46

CEMETERIES

	Credits			
Transferred from Surplus	\$	9,000.00		
Sale of Lots	\$	2,300.00		
			\$	11,300.00
	Debits			
New Road	\$	4,032.50		
Mowing/Cleanup	\$	4,422.00		
Supplies	\$	13.47		
Flags, Flowers & Wreaths	\$	1,645.24		
			\$	10,113.21
Balance to Surplus				\$ 1,186.79

CEMETERY REPAIR FUND

	Credits			
Balance carried from 2020	\$	1,050.96		
Balance Carried to 2022			\$	1,050.96

AFFORDABLE HOUSING

	Credits			
Balance from 2020	\$	54,964.66		
Lot & Loan Payments	\$	4,920.00		
			\$	59,884.66
	Debits			
Legal Fees	\$	1,530.00		
			\$	1,530.00
Balance Carried to 2022			\$	58,354.66

MILL POND PARK

	Credits			
Balance from 2020	\$	2,107.85		
Transfer from Surplus	\$	1,500.00		
Donations	\$	1,784.00		
			\$	5,391.85
	Debits			
Payroll Mowing/Trash Removal	\$	735.00		
Electricity	\$	376.52		
Supplies/Landscaping	\$	22.77		
Fence (Capital Improvement)	\$	817.00		
Toilet Rental	\$	500.00		
			\$	2,451.29
Balance Carried to 2022			\$	2,940.56
Sage Dentremont Scholarship Swim Fund	\$	11,219.93		
Funds Expended	\$	302.25		
			\$	10,917.68
Balance Carried to 2022			\$	10,917.68

8TH GRADE FUNDS

	Credits			
Balance from 2020	\$	100.00		
Funds Received	\$	7,403.23		
			\$	7,503.23
	Debits			
Fund Expended	\$	7,503.23		
				0 Balance

SURPLUS

	Credits	
Balance from 2020	\$ 207,802.15	
State - Homestead Reimbursement	\$ 30,950.00	
State - Tree Growth Reimbursement	\$ 3,512.03	
State - Veterans Reimbursement	\$ 256.00	
Payments in Lieu of Taxes		
Maine Coast Heritage Trust	\$ 6,257.00	
U.S. Dept of Interior	\$ 679.00	
Balances Lapsed to Surplus		
Administration	\$ 9,065.53	
Municipal Building	\$ 8,085.99	
Cemeteries	\$ 1,186.79	
FICA/Medicare/SUTA	\$ 2,007.65	
Interest	\$ 15,573.87	
General Assistance	\$ 17,848.98	
Nursery School	\$ 15,669.81	
Senior Luncheon	\$ 900.00	
Snow Removal	\$ 3,247.50	
Solid Waste	\$ -	
MSAD #76	\$ 1.02	
Overlay	\$ 69,479.77	
		\$ 392,523.09
	Debits	
Tree Growth Appropriation	\$ 3,600.00	
Veteran's Reimbursement Appropriation	\$ 400.00	
Homestead Exemption Appropriation	\$ 26,845.00	
In Lieu of Tax Appropriation	\$ 9,000.00	
Other Revenue Appropriation		
Transferred to Lighthouse	\$ 5,000.00	
Transferred to Fire Department Reserve Fund	\$ 10,000.00	
Transferred to DPS - Ambulance Note	\$ 18,033.84	
Transferred to IOOF Hall	\$ 3,000.00	
Transferred to Island Fellow	\$ 10,000.00	
Transferred to Nursery School	\$ 18,000.00	
Transferred to Library	\$ 18,000.00	
Transferred to Historical Society	\$ 5,000.00	
Transferred to Marine Museum	\$ 5,000.00	
Transferred to Cemeteries	\$ 9,000.00	
Transferred to Mill Pond Park	\$ 1,500.00	
Transfer to Recreation Dept	\$ 8,500.00	
Transferred to Town Floats	\$ 4,000.00	
Overdraft Insurance	\$ 1,509.72	
Overdraft Solid Waste	\$ 17,992.41	
Overdraft Law Enforcement	\$ 956.92	
Overdraft Comprehensive Plan	\$ 1,353.03	
Overdraft (Emergency Trips)	\$ 9,068.91	
		\$ 185,759.83
Balance Carried to 2022		\$ 206,763.26

TOWN OF SWAN'S ISLAND, MAINE
FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES
FOR THE YEAR ENDED DECEMBER 31, 2021

TABLE OF CONTENTS

	PAGE(S)
<i>INDEPENDENT AUDITOR'S REPORT</i>	1-2
<i>MANAGEMENT'S DISCUSSION AND ANALYSIS</i>	3-6
<i>EXHIBIT</i>	
<u>BASIC FINANCIAL STATEMENTS</u>	
<i>Government-wide Financial Statements</i>	
I Statement of Net Position	7
II Statement of Activities	8
<u>FUND FINANCIAL STATEMENTS</u>	
<i>Governmental Fund Financial Statements</i>	
III Balance Sheet	9
IV Statement of Revenues, Expenditures and Changes in Fund Balances	10
<i>Fiduciary Fund Financial Statements</i>	
V Statement of Fiduciary Net Position	11
VI Statement of Revenues, Expenditures and Changes in Net Position	12
<i>NOTES TO THE FINANCIAL STATEMENTS</i>	13-19
<u>REQUIRED SUPPLEMENTARY INFORMATION OTHER THAN MANAGEMENT'S DISCUSSION AND ANALYSIS</u>	
IX Budgetary Comparison Schedule - General Fund	20
<u>SUPPLEMENTARY INFORMATION</u>	
<i>General Fund</i>	
A-1 Schedule of Departmental Operations	21-22
A-2 Schedule of Changes in Unassigned Fund Balance	23
<i>Other Governmental Fund Financial Statements</i>	
B-1 Combining Balance Sheet	24
B-2 Combining Statement of Revenues, Expenditures and Changes in Net Position	25

James W. Wadman

CERTIFIED PUBLIC ACCOUNTANT

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

INDEPENDENT AUDITOR'S REPORT

Members of the Board of Selectmen
Town of Swan's Island
Swans Island, ME 04685

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Swan's Island, Maine (the Town) as of and for the fiscal year ended December 31, 2021, including the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Swan's Island, Maine, as of December 31, 2021, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and pension disclosure schedules on pages 3 through 6 and 20 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's financial statements as a whole. The supplementary information is presented for purposes of additional analysis and are not a required part of the financial statements. The supplementary information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the financial statements.

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

Respectfully Submitted,

James W. Wadman, C.P.A.

James W. Wadman, C.P.A.
January 22, 2022

TOWN OF SWAN'S ISLAND, MAINE
Management's Discussion and Analysis
For the Fiscal Year Ended December 31, 2021

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, 2021. 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, 2021 by \$6,567,973 (presented as “net position”). Of this amount, \$1,097,364 was reported as “unrestricted net position”. Unrestricted net position represents the amount available to be used to meet the Town's ongoing obligations to citizens and creditors.

Changes in Net Position – The Town's total net position increased by \$48,331 (a 0.74% increase) for the fiscal year ended December 31, 2021.

Fund Highlights:

Governmental Funds – Fund Balances – As of the close of the fiscal year ended December 31, 2021, the Town's governmental funds reported a combined ending fund balance of \$1,081,282 with \$81,533 being general unassigned fund balance. This unassigned fund balance represents 3.5% of the Town's general fund expenditures for the year.

Long-term Debt:

The Town's general long-term debt obligations decreased by \$95,690 (26%) during the current fiscal year. No new long-term debt obligations were issued during the current fiscal year. 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 Activities</i>	<i>Business-type Activities</i>	<i>Total 2021</i>	<i>Total 2020</i>
Current Assets	1,210,365	-	1,210,365	1,150,875
Capital Assets	5,644,014	-	5,644,014	5,791,337
<i>Total Assets</i>	6,854,379	-	6,854,379	6,942,212
Other Liabilities	91,307	-	91,307	146,885
Long-Term Liabilities	195,099	-	195,099	275,685
<i>Total Liabilities</i>	286,406	-	286,406	422,570
<i>Net Position:</i>				
Invested in Capital Assets	5,369,367	-	5,369,367	5,420,999
Restricted	101,243	-	101,243	76,231
Unrestricted	1,097,364	-	1,097,364	1,022,412
<i>Total Net Position</i>	6,567,973	-	6,567,973	6,519,642
<i>Total Liabilities & Net Position</i>	6,854,379	-	6,854,379	6,942,212

Changes in Net Position

Approximately 87 percent of the Town's total revenue came from property and excise taxes, approximately 2 percent came from State subsidies and grants, and approximately 11 percent came from services, investment earnings and other sources. Depreciation expense on the Town's governmental and business-type activity assets represents \$366,863 of the total expenses for the fiscal year.

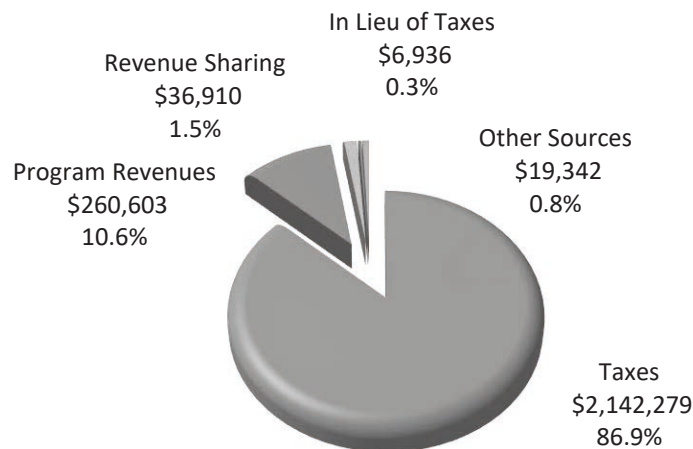
CAPITAL ASSET ADMINISTRATION

Capital Assets

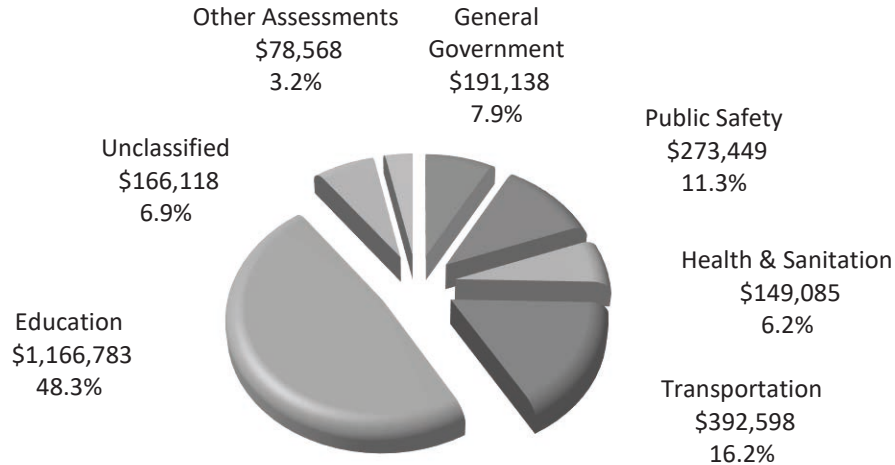
The Town’s investment in capital assets for its governmental and business-type activities amounts to \$16,063,852, net of accumulated depreciation of \$10,419,838 leaving a net book value of \$5,644,014. Current year additions include \$50,500 in building improvements, and \$169,040 in road improvements. There were no current year disposals.

	<i>Governmental</i>	<i>Business-type</i>		
	<i>Activities</i>	<i>Activities</i>	<i>Total 2021</i>	<i>Total 2020</i>
Revenues:				
Taxes	2,142,279		2,142,279	2,193,511
Program Revenues	260,603		260,603	235,238
In Lieu of Tax	6,936		6,936	6,979
Revenue Sharing	36,910		36,910	24,119
Other	19,342		19,342	24,558
Total	2,466,070	-	2,466,070	2,484,405
Expenses:				
General Government	191,138		191,138	174,900
Protection	273,449		273,449	256,029
Health / Sanitation	149,085		149,085	131,607
Transportation	392,598		392,598	451,723
Education	1,166,873		1,166,873	1,217,389
Unclassified	166,118		166,118	198,158
Other Assessments	78,478		78,478	82,682
Total	2,417,739	-	2,417,739	2,512,488
Changes in Net Position	48,331	-	48,331	(28,082)

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 \$1,081,282, an increase of \$119,528 in comparison with the prior year. A balance of \$81,353 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.

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

- \$183,0540 positive variance in revenues. Property and excise tax revenues exceeded budget by \$74,877. In addition, \$173,749 was transferred from Town reserve for paving.
- \$53,248 positive variance expenditures. The Town exercised strong control over budgetary accounts resulting in minimal overdraft departmental accounts.

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, 2021

(Exhibit I)

	<u>Assets</u>	<u>Governmental Activities</u>
Cash and Cash Equivalents		\$1,082,005
Accounts Receivable		\$8,272
Taxes Due		\$120,089
<u>Capital Assets:</u>		
Land		\$1,261,612
Other Capital Assets, net of Accumulated Depreciation		\$4,382,403
		<u>\$6,854,379</u>
<u>Total Assets</u>		<u>\$6,854,379</u>
	<u>Liabilities and Deferred Inflows</u>	
<u>Liabilities:</u>		
Accounts Payable		\$10,183
<u>General Obligation Bonds Payable:</u>		
Due within one year		\$79,548
Due in more than one year		\$195,099
		<u>\$284,831</u>
<u>Total Liabilities</u>		<u>\$284,831</u>
<u>Deferred Inflows of Resources:</u>		
Taxes Collected in Advance		\$1,575
		<u>\$1,575</u>
<u>Total Deferred Inflows of Resources</u>		<u>\$1,575</u>
	<u>Net Position</u>	
Net Investment in Capital Assets		\$5,369,367
Restricted		\$101,243
Unrestricted		\$1,097,364
		<u>\$6,567,973</u>
<u>Total Net Position</u>		<u>\$6,567,973</u>
<u>Total Liabilities, Deferred Inflows & Net Position</u>		<u>\$6,854,379</u>

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, 2021

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</u>
		<u>Charges for</u>	<u>Operating/</u>	<u>Revenue and Changes</u>
<u>Primary Government</u>		<u>Services</u>	<u>Capital Grants</u>	<u>in Net Position</u>
				<u>Governmental</u>
				<u>Activities</u>
<u>Governmental Activities</u>				
General Government	\$191,138	\$69,270		(\$121,868)
Public Safety	\$273,449	\$12,135	\$15,200	(\$246,114)
Health & Sanitation	\$149,085	\$3,111	\$4,000	(\$141,974)
Public Transportation	\$392,598	\$8,297	\$15,212	(\$369,089)
Unclassified	\$166,118	\$21,770	\$111,608	(\$32,740)
Assessments	\$1,245,351			(\$1,245,351)
<u>Total Governmental Activities</u>	<u>\$2,417,738</u>	<u>\$114,583</u>	<u>\$146,020</u>	<u>(\$2,157,136)</u>
<u>Total Primary Government</u>	<u>\$2,417,738</u>	<u>\$114,583</u>	<u>\$146,020</u>	<u>(\$2,157,136)</u>
<u>General Revenues:</u>				
Tax Revenues				\$2,142,279
Interest Earned and Collected				\$15,574
State Revenue Sharing				\$36,910
In Lieu of Taxes				\$6,936
Tree Growth & Veteran's Reimbursement				\$3,768
<u>Total Revenues</u>				<u>\$2,205,467</u>
<u>Changes in Net Position</u>				<u>\$48,331</u>
<u>Net Position - Beginning</u>				<u>\$6,519,642</u>
<u>Net Position - Ending</u>				<u>\$6,567,973</u>

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, 2021

(Exhibit III)

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<u>Assets & Other Debits</u>			
Cash and Cash Equivalents	\$1,082,005		\$1,082,005
Accounts Receivable	\$11,911		\$11,911
Taxes Due	\$120,089		\$120,089
Due From Other Funds		\$312,007	\$312,007
	<hr/>	<hr/>	<hr/>
<u>Total Assets</u>	<u>\$1,214,004</u>	<u>\$312,007</u>	<u>\$1,526,011</u>
 <u>Liabilities, Deferred Inflows & Fund Balances</u>			
<u>Liabilities:</u>			
Accounts Payable	\$10,183		\$10,183
Due to Other Funds	\$315,646		\$315,646
	<hr/>	<hr/>	<hr/>
<u>Total Liabilities</u>	<u>\$325,829</u>	<u>\$0</u>	<u>\$325,829</u>
 <u>Deferred Inflows of Resources:</u>			
Taxes Collected in Advance	\$1,575		\$1,575
Unavailable Tax Revenue	\$117,324		\$117,324
	<hr/>	<hr/>	<hr/>
<u>Total Deferred Inflows of Resources</u>	<u>\$118,900</u>	<u>\$0</u>	<u>\$118,900</u>
 <u>Fund Balances:</u>			
Restricted	\$70,097	\$31,146	\$101,243
Committed	\$617,825	\$280,861	\$898,686
Unassigned	\$81,353		\$81,353
	<hr/>	<hr/>	<hr/>
<u>Total Fund Balances</u>	<u>\$769,275</u>	<u>\$312,007</u>	<u>\$1,081,282</u>
	<hr/>	<hr/>	<hr/>
<u>Total Liabilities, Deferred Inflows & Fund Balances</u>	<u>\$1,214,004</u>	<u>\$312,007</u>	<u>\$1,526,011</u>
	<hr/>	<hr/>	<hr/>
<u>Total Fund Balance - Governmental Funds</u>			\$1,081,282
<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			\$5,644,014
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			\$117,324
Some liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds			(\$274,648)
			<hr/>
<u>Net Position of Governmental Activities</u>			<u>\$6,567,973</u>
			<hr/>

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

TOWN OF SWAN'S ISLAND, MAINE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

(Exhibit IV)

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<u>Revenues:</u>			
Tax Revenues, including Homestead Reimbursement	\$2,059,509		\$2,059,509
Excise Taxes	\$96,207	\$6,128	\$102,335
State Revenue Sharing		\$36,910	\$36,910
Lighthouse Grants and Donations	\$70,449		\$70,449
Other Grants and Donations	\$40,025		\$40,025
In Lieu of Taxes	\$6,936		\$6,936
Tree Growth & Veteran's Reimbursement	\$3,768		\$3,768
<u>Total Revenues</u>	<u>\$2,276,893</u>	<u>\$43,038</u>	<u>\$2,319,932</u>
<u>Expenditures (Net of Departmental Revenues):</u>			
General Government	\$96,439		\$96,439
Public Safety	\$220,187		\$220,187
Health & Sanitation	\$129,810		\$129,810
Public Transportation	\$354,286		\$354,286
Unclassified	\$154,331		\$154,331
Assessments	\$1,245,351		\$1,245,351
<u>Total Expenditures</u>	<u>\$2,200,404</u>	<u>\$0</u>	<u>\$2,200,404</u>
<u>Excess Revenues Over Expenditures</u>	<u>\$76,489</u>	<u>\$43,038</u>	<u>\$119,528</u>
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	\$208,529	\$96,207	\$304,735
Operating Transfers Out	(\$96,207)	(\$208,529)	(\$304,735)
<u>Excess Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</u>	<u>\$188,811</u>	<u>(\$69,284)</u>	<u>\$119,528</u>
<u>Beginning Fund Balance</u>	<u>\$580,464</u>	<u>\$381,291</u>	<u>\$961,755</u>
<u>Ending Fund Balance</u>	<u>\$769,275</u>	<u>\$312,007</u>	<u>\$1,081,282</u>
<u>Reconciliation to Statement of Activities, change in Net Position:</u>			
Net Change in Fund Balances - Above			\$119,528
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			(\$19,565)
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 repayment.			\$95,690
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			\$219,540
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.			(\$366,863)
<u>Change in Net Position of Governmental Activities</u>			<u>\$48,331</u>

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, 2021

(Exhibit V)

	<u>Nonexpendable</u>
<u>Assets</u>	
Cash and Cash Equivalents	\$34,064
Due from Other Funds	<u>\$3,639</u>
<u>Total Assets</u>	<u><u>\$37,703</u></u>
<u>Net Position</u>	
Reserved for Endowments	\$18,809
Designated for Subsequent Year's Expenditures	<u>\$18,894</u>
<u>Total Net Position</u>	<u><u>\$37,703</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, 2021

(Exhibit VI)

	<u>Nonexpendable</u>
<u>Additions</u>	
Investment Earnings	\$85
	<hr/>
<u>Total Additions</u>	<u>\$85</u>
	<hr/>
<u>Reductions</u>	
Cemetery Care	
	<hr/>
<u>Total Reductions</u>	<u>\$0</u>
	<hr/>
<u>Excess Revenues Over Expenditures</u>	\$85
	<hr/>
<u>Other Financing Sources (Uses):</u>	
Operating Transfers In	
	<hr/>
<u>Excess Revenues and Other Financing Sources</u> <u>Over Expenditures and Other Financing Uses</u>	\$85
	<hr/>
<u>Beginning Net Position</u>	\$37,618
	<hr/>
<u>Ending Net Position</u>	<u>\$37,703</u>
	<hr/> <hr/>

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, 2021

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:

<u>Assets</u>	<u>Years</u>
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, 2021 fund balances on the balance sheet as follows:

	<i>General Fund</i>	<i>Other Governmental</i>	<i>Total</i>
<u>Restricted</u>			
Lighthouse	\$3,047		\$3,047
Broadband Fund	\$48,464		\$48,464
Scholarship Fund	\$7,668		\$7,668
State Revenue Sharing		\$31,146	\$31,146
Swim for Swans Fund	\$10,918		\$10,918
<u>Committed</u>			
Watercraft Excise		\$7,141	\$7,141
Town Reserve		\$273,279	\$273,279
Witness Compensation Fund		\$441	\$441
Equipment Reserve	\$32,000		\$32,000
Municipal Building	\$8,086		\$8,086
Department of Public Safety	\$37,173		\$37,173
Ambulance	\$21,045		\$21,045
Clam Conservation	\$5,806		\$5,806
Planning Board	\$8,489		\$8,489
Town Roads	\$55,048		\$55,048
State Road Contract	\$7,540		\$7,540
Town Floats	\$10,931		\$10,931
Quarry Wharf	\$5,852		\$5,852
Quarry Wharf Storage	\$2,415		\$2,415
Recreation	\$18,756		\$18,756
Recreation - Building Fund	\$24,079		\$24,079
Solid Waste Debris Dumpster	\$84,250		\$84,250
Health Services	\$8,056		\$8,056
Mill Pond Park	\$2,941		\$2,941
Recovery Fund	\$4,384		\$4,384
Cemetery Repair	\$1,051		\$1,051
Affordable Housing	\$58,355		\$58,355
Feed Shed	\$22,740		\$22,740
Fish Plant	\$198,831		\$198,831
<u>Unassigned</u>	\$81,353		\$81,353
<u>Total Fund Balances</u>	<u>\$769,275</u>	<u>\$312,007</u>	<u>\$1,081,282</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 \$101,243 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 \$1,116,069 and the bank balance was \$1,337,041. The Town has no uninsured or uncollateralized deposits as of December 31, 2021.

Note 3 - Property Taxes

Property taxes were assessed on April 1, 2021 and committed on June 21, 2021. Interest of 6% 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, \$117,324 of the property taxes receivable have been classified as unavailable tax revenue on the general fund balance sheet.

Note 4 - Capital Assets

Capital asset activity for the year ended December 31, 2021 was as follows:

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<i><u>Governmental Activities:</u></i>				
<i><u>Capital assets not being depreciated</u></i>				
Land	\$1,261,612			\$1,261,612
<i><u>Capital assets being depreciated</u></i>				
Buildings and Improvements	\$2,992,217	\$50,500		\$3,042,717
Equipment	\$1,103,927			\$1,103,927
Infrastructure	\$10,486,557	\$169,040		\$10,655,597
<i>Total capital assets being depreciated</i>	<u>\$15,844,312</u>	<u>\$219,540</u>	<u>\$0</u>	<u>\$16,063,852</u>
<i><u>Less accumulated depreciation for</u></i>				
Buildings and Improvements	\$1,465,558	\$70,840		\$1,536,398
Equipment	\$874,322	\$46,463		\$920,785
Infrastructure	\$7,713,095	\$249,560		\$7,962,655
<i>Total accumulated depreciation</i>	<u>\$10,052,975</u>	<u>\$366,863</u>	<u>\$0</u>	<u>\$10,419,838</u>
<i>Net capital assets being depreciated</i>	<u>\$5,791,337</u>	<u>(\$147,322)</u>	<u>\$0</u>	<u>\$5,644,014</u>
<i><u>Governmental Activities Capital Assets, net</u></i>	<u>\$5,791,337</u>	<u>(\$147,322)</u>	<u>\$0</u>	<u>\$5,644,014</u>

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

<i><u>Governmental Activities:</u></i>	
General Government	\$19,486
Public Safety	\$43,611
Health and Sanitation	\$12,164
Unclassified	\$39,383
Public Transportation, including depreciation of general infrastructure assets	<u>\$252,218</u>
Total Depreciation Expense - Governmental Activities	<u>\$366,863</u>

Note 5 - Long-Term Debt

The following is a summary of long-term debt transactions of the Town for the fiscal year ended December 31, 2021:

<i><u>Long-Term Debt payable at January 1,</u></i>	\$370,338
<i>Long-term Debt Issued</i>	\$0
<i>Long-term Debt Retired</i>	<u>(\$95,690)</u>
<i><u>Long-Term Debt payable at December 31,</u></i>	<u>\$274,648</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, 2021, was \$57,497.

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, 2021, was \$154,671.

In 2015, the Town entered into a general obligation bond with The First, N.A. for the purpose of purchasing an ambulance. The debt is for five years with interest at 2.00%. Annual principal and interest payments of \$18,033 are payable each August. The outstanding balance at December 31, 2021, was \$0.

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, 2021, was \$62,480.

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

<u>Year</u>	<u>Principal</u>	<u>Estimated Interest</u>	<u>Total</u>
2022	\$79,548	\$4,971	\$84,520
2023	\$82,214	\$3,568	\$85,783
2024	\$80,433	\$2,119	\$82,552
2025	\$10,632	\$698	\$11,330
2026	\$10,960	\$469	\$11,429
2027	\$10,860	\$233	\$11,093
	<u>\$274,648</u>	<u>\$12,059</u>	<u>\$286,706</u>

Note 6 - 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, it was not necessary for the Town to exercise this authorization.

Note 6 - 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, 2021.

Note 7 - 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, 2021, the offsetting receivable and payable balances were \$315,646. 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, 2021

(Exhibit VII)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>				
Tax Revenues	\$2,035,839	\$2,035,839	\$2,059,509	\$23,670
Excise Taxes	\$45,000	\$45,000	\$96,207	\$51,207
Lighthouse Grants and Donations	\$0	\$0	\$70,449	\$70,449
Other Grants and Donations	\$0	\$0	\$40,025	\$40,025
In Lieu of Taxes	\$9,000	\$9,000	\$6,936	(\$2,064)
Tree Growth & Veteran's Reimbursement	\$4,000	\$4,000	\$3,768	(\$232)
<u>Total Revenues</u>	<u>\$2,093,839</u>	<u>\$2,093,839</u>	<u>\$2,276,893</u>	<u>\$183,054</u>
<u>Expenditures (Net of Department Revenues):</u>				
General Government	\$123,000	\$123,000	\$96,439	\$26,561
Public Safety	\$249,034	\$249,034	\$220,187	\$28,847
Health & Sanitation	\$169,000	\$169,000	\$129,810	\$39,190
Public Transportation	\$265,387	\$265,387	\$354,286	(\$88,899)
Unclassified	\$132,400	\$132,400	\$154,331	(\$21,931)
Assessments	\$1,314,832	\$1,314,832	\$1,245,351	\$69,481
<u>Total Expenditures</u>	<u>\$2,253,652</u>	<u>\$2,253,652</u>	<u>\$2,200,404</u>	<u>\$53,248</u>
<u>Excess Revenues Over Expenditures</u>	<u>(\$159,813)</u>	<u>(\$159,813)</u>	<u>\$76,489</u>	<u>\$236,303</u>
<u>Other Financing Sources (Uses):</u>				
Operating Transfers In	\$34,779	\$34,779	\$208,529	\$173,749
Operating Transfers Out	\$0	\$0	(\$96,207)	(\$96,207)
<u>Excess Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</u>	<u>(\$125,034)</u>	<u>(\$125,034)</u>	<u>\$188,811</u>	<u>\$313,845</u>
<u>Beginning Fund Balances</u>	<u>\$580,464</u>	<u>\$580,464</u>	<u>\$580,464</u>	<u>\$0</u>
<u>Ending Fund Balances</u>	<u>\$455,430</u>	<u>\$455,430</u>	<u>\$769,275</u>	<u>\$313,845</u>

TOWN OF SWAN'S ISLAND, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2021

<u>Department</u>	<u>Encumbered</u>	<u>Approp-</u>	<u>Departmental</u>	<u>Total</u>	<u>Expenditures/</u>	<u>Lapsed</u>	<u>Encumbered</u>
<u>January 1</u>	<u>riations</u>	<u>Revenues</u>	<u>Available</u>	<u>Transfers Out</u>	<u>Unexpended</u>	<u>December 31</u>	
					<u>(Overdraft)</u>		
<u>General Government:</u>							
Administration	\$100,000	\$55,439	\$155,439	\$146,373	\$9,066	\$8,086	
Municipal Buildings	\$20,000	\$11,733	\$31,733	\$23,647	\$0	\$8,489	
Planning Board	\$6,877	\$2,099	\$11,976	\$3,487	\$0		
Comprehensive Plan	\$6,423		\$6,423	\$7,776	(\$1,353)		
Interest		\$15,574	\$15,574		\$15,574		
	\$13,300	\$84,844	\$221,145	\$181,283	\$23,286	\$16,575	
<u>Public Safety:</u>							
Law Enforcement	\$68	\$15,000	\$112,068	\$113,025	(\$957)		
Insurance		\$996	\$26,996	\$28,506	(\$1,510)		
Clam Conservation	\$5,533	\$2,534	\$8,067	\$2,261	\$0	\$5,806	
Equipment Reserve	\$22,000		\$32,000		\$0	\$32,000	
Public Safety Department	\$14,926		\$82,926	\$45,753	\$0	\$37,173	
Ambulance	\$13,115	\$200	\$63,348	\$42,304	\$0	\$21,045	
Emergency Trips		\$9,601	\$9,601	\$18,670	(\$9,069)		
	\$55,641	\$28,331	\$335,006	\$250,518	(\$11,536)	\$96,024	
<u>Health & Sanitation:</u>							
Solid Waste		\$1,994	\$87,994	\$105,986	(\$17,992)		
Debris Dumpster	\$24,250		\$84,250	\$0	\$0	\$84,250	
Health Services	\$10,874	\$5,116	\$38,990	\$30,935	\$0	\$8,056	
	\$35,124	\$7,111	\$211,234	\$136,921	(\$17,992)	\$92,306	
<u>Public Transportation:</u>							
Town Roads	\$24,242	\$188,961	\$398,203	\$343,155	\$0	\$55,048	
State Road Maintenance	\$8,500		\$8,500	\$960	\$0	\$7,540	
Snow Removal		\$6,522	\$76,522	\$73,274	\$3,248		
Town Floats	\$4,831		\$15,218	\$4,287	\$0	\$10,931	
Quarry Wharf	\$5,845	\$1,125	\$6,970	\$1,118	\$0	\$5,852	
Quarry Wharf Storage	\$1,765	\$650	\$2,415		\$0	\$2,415	
	\$45,183	\$197,258	\$507,827	\$422,794	\$3,248	\$81,785	

TOWN OF SWAN'S ISLAND, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS - (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2021

(Exhibit A-1, Page 2 of 2)

<u>Department</u>	<u>Encumbered</u> <u>January 1</u>	<u>Approp-</u> <u>riations</u>	<u>Departmental</u> <u>Revenues</u>	<u>Total</u> <u>Available</u>	<u>Expenditures/</u> <u>Transfers Out</u>	<u>Lapsed</u> <u>Unexpended</u> <u>(Overdraft)</u>	<u>Encumbered</u> <u>December 31</u>
<u>Unclassified</u>							
General Assistance		\$24,500	\$1,134	\$25,634	\$7,785	\$17,849	
Library & Museum		\$23,000		\$23,000	\$23,000	\$0	
Historical Society		\$5,000		\$5,000	\$5,000	\$0	
Recreation	\$11,392	\$8,500	\$800	\$20,692	\$1,936	\$0	\$18,756
Recreation - Building Fund	\$21,067		\$3,012	\$24,079		\$0	\$24,079
Mill Pond Park	\$2,108	\$1,500	\$1,784	\$5,392	\$2,451	\$0	\$2,941
Lighthouse	\$2,047	\$5,000	\$70,449	\$77,496	\$74,449	\$0	\$3,047
Nursery School		\$18,000		\$18,000	\$2,330	\$15,670	
Social Security / Medicare		\$14,000		\$14,000	\$11,992	\$2,008	
Scholarship Fund	\$7,648		\$20	\$7,668		\$0	\$7,668
Cemeteries		\$9,000	\$2,300	\$11,300	\$10,113	\$1,187	
Cemetery Repair Fund	\$1,051			\$1,051		\$0	\$1,051
Affordable Housing	\$54,965		\$4,920	\$59,885	\$1,530	\$0	\$58,355
IOOF Hall		\$3,000		\$3,000	\$3,000	\$0	
Island Fellow		\$10,000		\$10,000		\$10,000	
Senior Luncheons		\$900		\$900		\$900	
Recovery Fund	\$4,608			\$4,608	\$224	\$0	\$4,384
Broadband Grant	\$32,587	\$10,000	\$29,610	\$72,196	\$23,733	\$0	\$48,464
Feed Shed	\$19,140		\$3,600	\$22,740		\$0	\$22,740
Fish Plant	\$192,370		\$8,346	\$200,717	\$1,885	\$0	\$198,831
Eight Grade Funds	\$100		\$7,403	\$7,503	\$7,503	\$0	
Swim for Swans Fund	\$11,220			\$11,220	\$302	\$0	\$10,918
	\$360,302	\$132,400	\$133,378	\$626,080	\$177,234	\$47,613	\$401,232
<u>Assessments</u>							
County Tax		\$76,597		\$76,597	\$76,597	\$0	
M.S.A.D. #76		\$1,166,784		\$1,166,784	\$1,166,783	\$1	
Overlay		\$71,451		\$71,451	\$1,971	\$69,480	
	\$0	\$1,314,832	\$0	\$1,314,832	\$1,245,351	\$69,481	\$0
<u>TOTALS</u>	\$509,550	\$2,255,652	\$450,922	\$3,216,124	\$2,414,102	\$114,100	\$687,922

TOWN OF SWAN'S ISLAND, MAINE
SCHEDULE OF CHANGES IN UNASSIGNED FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2021

(Exhibit A-2)

<u>Beginning Unassigned Fund Balance</u>		\$207,802
 <u>Additions:</u>		
Lapsed Accounts (Schedule of Departmental Operations)	\$114,100	
Homestead Reimbursement (Net of Appropriation)	\$4,105	
	<hr/>	
<u>Total Additions</u>		\$118,205
 <u>Reductions:</u>		
Appropriated Revenues	\$125,034	
Tree Growth Reimbursement (Net of Appropriation)	\$88	
Veteran's Reimbursement (Net of Appropriation)	\$144	
In Lieu of Taxes (Net of Appropriation)	\$2,064	
	<hr/>	
<u>Total Reductions</u>		<hr/> \$127,330
 <u>Ending Unassigned Fund Balance</u>		 <hr/> <u>\$198,677</u>
 <u>Ending Balance Consists of:</u>		
Unassigned Fund Balance	\$81,353	
Unavailable Property Tax Revenue	\$117,324	
	<hr/>	
		<hr/> <u>\$198,677</u>

TOWN OF SWAN'S ISLAND, MAINE
COMBINING BALANCE SHEET - OTHER GOVERNMENTAL FUNDS
DECEMBER 31, 2021

(Exhibit B-1)

	<u>State Revenue Sharing</u>	<u>Watercraft Excise Tax</u>	<u>Town Reserve</u>	<u>Witness Compensation & Reward</u>	<u>Total Other Governmental</u>
<u>Assets & Other Debits</u>					
Due From Other Funds	\$31,146	\$7,141	\$273,279	\$441	\$312,007
<u>Total Assets</u>	<u>\$31,146</u>	<u>\$7,141</u>	<u>\$273,279</u>	<u>\$441</u>	<u>\$312,007</u>
<u>Net Position:</u>					
Restricted	\$31,146				\$31,146
Committed		\$7,141	\$273,279	\$441	\$280,861
<u>Total Net Position</u>	<u>\$31,146</u>	<u>\$7,141</u>	<u>\$273,279</u>	<u>\$441</u>	<u>\$312,007</u>
<u>Total Net Position</u>	<u>\$31,146</u>	<u>\$7,141</u>	<u>\$273,279</u>	<u>\$441</u>	<u>\$312,007</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, 2021**

	<u>Municipal Revenue Sharing</u>	<u>Watercraft Excise Tax</u>	<u>Town Reserve</u>	<u>Witness Compensation & Reward</u>	<u>Total Other Governmental</u>
<i>Revenues:</i>					
Revenue Sharing	\$36,910				\$36,910
Excise Taxes & Registrations		\$6,128			\$6,128
<u>Total Revenues</u>	<u>\$36,910</u>	<u>\$6,128</u>	<u>\$0</u>	<u>\$0</u>	<u>\$43,038</u>
<i>Expenditures:</i>					
Program Expenditures					\$0
<u>Total Expenditures</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Excess of Revenues Over Expenditures</u>	<u>\$36,910</u>	<u>\$6,128</u>	<u>\$0</u>	<u>\$0</u>	<u>\$43,038</u>
<i>Other Financing Sources (Uses)</i>					
Operating Transfers In			\$96,207		\$96,207
Operating Transfers Out	<u>(\$28,393)</u>	<u>(\$6,387)</u>	<u>(\$173,749)</u>		<u>(\$208,529)</u>
<u>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</u>	<u>\$8,517</u>	<u>(\$259)</u>	<u>(\$77,542)</u>	<u>\$0</u>	<u>(\$69,284)</u>
<u>Beginning Net Position</u>	<u>\$22,629</u>	<u>\$7,399</u>	<u>\$350,821</u>	<u>\$441</u>	<u>\$381,291</u>
<u>Ending Net Position</u>	<u>\$31,146</u>	<u>\$7,141</u>	<u>\$273,279</u>	<u>\$441</u>	<u>\$312,007</u>

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

The Swan's Island School

Students and Staff

The Swan's Island School has 23 students enrolled in grades K-8. There are six students in Janice's K-2 classroom, nine students in the 3-5 classroom, and seven students in Michelle's 6-8 classroom. There are twelve students enrolled at MDIHS and two enrolled at MSSM.

Several new staff members joined the Swan's Island School this year. We welcomed Rachael MacDonald as the new grades 3-5 teacher. Angela Tapley came on for custodial and maintenance work, Annie Porter is our school guidance counselor and Hayley Fenton is serving as the one year interim principal.

We have incredible educational technicians Raylene Banks and Nevora Stanley. They provide support and interventions to each of our classrooms and keep things running smoothly whenever there are staffing shortages or changes. Sam Dy supports students and teachers with technology and supports classrooms when we have dealt with staffing shortages due to Covid-19.

Our special education team provides exceptional services to our students with special needs. The team includes Mimi Rainford, special services; Cindy Cowing, speech and language; Liz Oppewall, physical therapy; and Kathy Dunn, occupational therapy.

We are lucky to offer many specials to our students! Thank you so much to all our specialists including Chandra Raymond, Art; Leah Staples, PE and Health, Vivian Philips, Spanish; and Daniel Granholm, Music.

Covid-19 Restrictions, Modifications and Updates

The Covid-19 pandemic has continued to create many challenges for our students, staff and families. We are so appreciative of our nurse, Cathleen Goebel, who set up and administered pooled testing as one of our mitigation strategies, and guided us through our first positive cases of the pandemic. She has exceptional knowledge of the most current Standard Operating Procedures issued by the Department of Education.

The mitigation our school implements are masking indoors, physical distancing to the extent possible and pooled testing. We have been happy to see restrictions that were in place last year begin to lift. This year we were able to begin to offer clubs and sports and resume some outside use of the building.

Classroom, Curriculum and Extra Curriculum Activities

Our school goal for 21-22 is Connections

Evidence for this element might include examples of how the teacher/staff member:

- Uses a wide range of well-chosen effective instructional strategies
- Uses questions, materials, technology and groupings to foster student learning
- Involves students in active thinking, discussion, and use of the ideas/skills being taught
- Responds to students' interests and encourages students to make connections

Swan's Island School is part of the Mount Desert Island Regional School System, and our curriculum is adapted from the MDIRSS curriculum. Our teachers use the MDIRSS standards to guide their instruction and measure student growth. Our teachers participate in district-wide professional development to improve their instruction and receive support from the district's Curriculum Directors, Rhonda Fortin (PK-6) and Julie Keblinsky (7-12).

We are piloting an exciting new science curriculum called OpenSciEd. This curriculum is an inquiry based, hands-on curriculum that leads students through driving questions to explore natural phenomena through the scientific process.

We also participate in the annual assessments administered by the district. These assessments include the NWEA, a computer-based program that provides feedback about students' progress in math and reading, Developmental Reading Assessments (DRAs) which give information about a students' instructional and independent reading level, High Leverage Assessments (HLAs) which provide information on students' mathematical reasoning and the MEA, a state test measuring students' math, reading and writing. The MEA and NWEA are administered in grades 3-8, the DRA for grades K-5 and HLAs for grades K-6. Teachers use assessment data to help make individualized instructional decisions for each student. Results from the NWEA and MEA show that Swan's Island students are performing very well as compared to MDI and statewide peers.

We were very happy to be able to offer more extracurricular activities this year. A big thank you to Esther Lemoine who hosted Garden Club, Sam Dy who led Soccer and Eric Staples for coaching Basketball. Thank you to Mimi Rainford for organizing Walk to School month. We also were able to have Sonja Philbrook work with our grades 6-8 and certify them in First Aid. We had an outdoor Scholastic Book Fair as our Open House event. Students were able to attend ranger led field trips in the Fall at Acadia National Park.

Facilities and Transportation

The district hired a director of operations, Eric Hann, who has helped continue to develop our long term maintenance plan and assist in other maintenance projects. Angela Tapley has worked hard in coordinating repairs and routine maintenance. We also appreciate the help Billy Banks has provided, especially with our generator fix!

Thank you Paul Joy for transporting our students all year! Thank you to Sue Treadwell for planning and preparing delicious breakfasts and lunches.

Closing

A big thank you to the school board members (**Tammy Tripler, Richard Davis, Marissa Rozenski, Nancy Colbeth and Emmie Sawyer**) for their time and commitment to the education of the Swan's Island students.

Our teachers and staff have continued to go above and beyond to support our students, families and community during this past year. Without their dedication, ability to overcome all of the new obstacles and knowledge of our students, none of what our students accomplished would have been possible. Please join me in thanking them for all that they do on a daily basis!

I would like to thank the **Swan's Island families and community members** for their continued support.

Please visit our Facebook page at Swan's Island School or our website at www.swansislandschool.org to stay up to date on all of the exciting happenings at our school.

Respectfully submitted,

Hayley Fenton,
Interim Principal, Swan's Island School

This report focuses on the collective efforts of students, staff, and administrators working in the MDI Regional School System/AOS 91 during the 2020-21 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 2021-22 school year.

Goal 1: Improve Student Achievement and Engagement in School

Looking back, we... <i>(September 2020 to August 2021)</i>	Looking ahead, we plan to... <i>(September 2021 to August 2022)</i>
<ul style="list-style-type: none"> ● Explored the feasibility of Pre-K programs to serve Tremont, Southwest Harbor and Mount Desert. A program to serve Tremont and Southwest Harbor 4-year-olds was reviewed and approved by both local boards. ● Implemented the Touchstones Discussion Project in at least half of our social studies classrooms in grades 6-11 to support the new Civil Discourse standard adopted and launched this year. ● Launched the Superintendent’s Anti-Racism Task Force to engage students, staff, and community members in anti-racism work. <p><i>Specific to COVID-19 impact:</i></p> <ul style="list-style-type: none"> ● Established and implemented a voluntary K-8 Virtual Academy program to engage students attending school remote-only ● Designed instruction and hands-on learning experiences at the high school within a hybrid schedule. ● Followed the advice of the Safe Return to School Advisory Committee to prioritize daily in-school teaching and learning for students in grades K-4 and for middle school students to the extent possible. Beginning in December all students enrolled at our K-8 schools participated in in-person learning for the remainder of the school year. ● Provided hot spots where needed to improve connectivity for families. ● Worked with our educational partners to develop and implement curriculum-connected Virtual Field Trips and experiences. ● Worked proactively to design and implement safe graduation and promotion ceremonies that met COVID-19 requirements. 	<ul style="list-style-type: none"> ● Implement a Pre-K program to serve Tremont and Southwest Harbor, Mount Desert and explore the feasibility of implementing additional pre-K programming using a variety of partnership models. ● Support the Touchstones Discussion Project in all 6 - 11 social studies classrooms. ● Continue to support the Anti-Racism Task Force by collaborating with the co-leaders and working to carry out recommended action items. <p><i>Specific to COVID-19 impact:</i></p> <ul style="list-style-type: none"> ● Follow the continued advice of the Maine DOE, MDI Hospital, and the Jackson Lab for carrying out full-time in-person instruction in all of our schools and to support extra-curricular activities. ● Continue to collaborate with our educational partners to develop and implement curriculum-connected virtual and in-person Field Trips and experiences, following MDIRSS COVID-19 mitigation strategies. ● Expend grant funds to support hotspot services for students who must quarantine due to COVID-19.

Goal 2: Improve Teaching and Learning

Looking back, we... <i>(September 2020 to August 2021)</i>	Looking ahead, we plan to... <i>(September 2021 to August 2022)</i>
<ul style="list-style-type: none"> ● Continued online professional learning opportunities to improve K-12 math, reading, writing and science instruction. ● Expanded representation and inclusivity in the books selected for classroom and school libraries, and to be 	<ul style="list-style-type: none"> ● Continue to strengthen our academic and behavior Response-to-Intervention (RTI) programs in all MDIRSS schools. ● Provide opportunities, resources, and support for teachers to develop and refine Anti-Bias/Anti-Racism

<p>used as a part of the general classroom instruction.</p> <ul style="list-style-type: none"> ● Offered the following Collaboratories to interested administrators, teachers & Ed Techs: Restorative Justice, Diversity, Equity & Inclusion, Civil Discourse, and Trauma-Informed Practices. ● Revised social studies standards and curriculum. <p><i>Specific to COVID-19 impact:</i></p> <ul style="list-style-type: none"> ● Launched district-wide hybrid and remote learning using a variety of technology tools. ● Supported on-going and often peer-led professional development related to hybrid/remote teaching. ● Investigated and responded to learning interruptions due to COVID-19. 	<ul style="list-style-type: none"> ● lessons and practices. ● Provide opportunities, resources, and support for teachers to develop and refine Trauma-informed practices. ● Review the newly updated Maine DOE ELA and Math standards and revise the curriculum as needed (standards and scope and sequence) ● Continue to focus on social-emotional learning and mental health. ● Review the current Professional Growth and Evaluation System ● Increase opportunities for teacher leadership <p><i>Specific to COVID-19 impact:</i></p> <ul style="list-style-type: none"> ● Work to ensure that all students have access to high-quality instruction and can continue learning if they are not able to attend school in person.
--	--

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

Looking back, we... <i>(September 2020 to August 2021)</i>	Looking ahead, we plan to... <i>(September 2021 to August 2022)</i>
<ul style="list-style-type: none"> ● Supported four MDIRSS principals in achieving their superintendent certification. ● Continued to advance and expand conservation, sustainability, and alternative energy programs in all MDIRSS schools (ex. Electric Bus) ● Created a partnership with Acadia Family Center to provide social and emotional support for students and hired another school psychologist to facilitate this work. ● Hired an Operations Manager position to support transportation, maintenance, and logistical and building-based needs of schools. <p><i>Specific to COVID-19 impact:</i></p> <ul style="list-style-type: none"> ● Revised budgets downward as needed. ● Use federal COVID Relief Funds to safely open schools. ● Managed 24 new federal and state grants. ● Reorganized food services and publicized available community food resources to support families. ● Developed and implemented a Safe Return to School plan. 	<ul style="list-style-type: none"> ● Develop leadership pathways for ed techs and teachers. ● Complete major upgrade of technology infrastructure including replacement of firewalls, expansion of bandwidth and extension of wifi to areas outside of each school. ● Review and update the district website to improve communications with staff, families and MDIRSS communities. ● Contract with an external Human Resources provider to reduce current legal fee expenses, support business office personnel, principals and to provide a consistent response to staff needs. ● Hire a district nurse to provide supervision and building-based support. ● Hire a tech support specialist for Bar Harbor, Southwest Harbor, and the district. ● Continue to work with the school board to plan and implement a combined middle school. <p><i>Specific to COVID-19 impact:</i></p> <ul style="list-style-type: none"> ● Expend grant funds to partner with Acadia Family Center to support the social and emotional health of students and families in Trenton, Tremont and Southwest Harbor who have been adversely impacted due to COVID-19. ● Implement a pooled testing program for staff and students. ● Use federal COVID Relief Funds to safely open schools. ● Use federal funds to continue to provide food resources to support families in the community.

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

SAD #76 (SWAN'S ISLAND)

Regular Instruction	20-21	21-22	21-22	22-23	Difference	%	Explanation
	Actual Expend.	Current Budget	Anticipated Expend.	Proposed Budget			
Regular Instruction							
1100-1000-510100 Teacher's Salaries 3-8	180,147	179,997	166,358	181,340	1,343	0.75%	
1100-1000-510200 Ed. Tech. Salaries	40,429	42,809	25,860	35,857	(6,952)	-16.24%	1 ET Minus Title I & 1 / 4 ET
Negotiated Agreements	-	16,535	-	12,000	(4,535)	-27.43%	
1100-1000-512300 Substitutes	1,463	4,000	5,000	5,000	1,000	25.00%	
1100-1000-520100 Benefits - Tchrs. 3-8	9,781	10,098	8,800	9,593	(505)	-5.00%	
1100-1000-520200 Benefits - Ed. Techs.	2,192	2,402	1,368	1,900	(502)	-20.90%	
1100-1000-520300 Benefits - Subs	96	383	383	383	-	0.00%	
1100-1000-521100 BC/BS: Tchrs. 3-8	53,195	57,339	49,355	54,291	(3,048)	-5.32%	10% rate incr. proj./82%S 1000
1100-1000-521200 BC/BS: Ed. Techs.	27,619	29,903	17,213	24,695	(5,208)	-17.42%	10% rate incr. proj./82%S 1000
Deductible Coverage & Fe	4,228	6,848	6,048	6,048	(800)	-11.68%	
Tuition Reimb.: Taxable	-	2,000	-	3,000	1,000	50.00%	
1100-1000-525101 Tuition Reimb.: Non-Tax.	-	-	1,000	-	-	#DIV/0!	
1100-1000-526300 Unemployment - Subs/Tut	-	-	-	-	-	#DIV/0!	
1100-1000-527100 W/C Ins. - Tchrs. 3-8	5,570	5,500	5,000	5,500	-	0.00%	
1100-1000-534000 Other Prof. Svc. - Couns	-	150	150	150	-	0.00%	
1100-1000-543000 Repair & Maint - Equip.	-	500	500	500	-	0.00%	Music Instrument repairs
1100-1000-558000 Staff Travel	1,049	2,000	1,500	2,000	-	0.00%	Off-Island Tchrs./Mentors/Visit Prof
1100-1000-561000 Teaching Supplies 3-8	5,093	4,000	4,000	4,000	-	0.00%	Art/Band/Spanish/Crystal & Michelle
1100-1000-564000 Textbooks 3-8	1,099	2,500	2,200	2,500	-	0.00%	3-5 \$1000/6-8 \$1000/Spec. \$500
1100-1000-573000 Purch of Equipment (3-8)	100	500	500	500	-	0.00%	
1100-1000-581000 Dues, Fees, Conf.	-	1,000	1,000	1,000	-	0.00%	Art \$400 / Music \$ 225
1100-1000-589000 Miscellaneous/Field Trips	47	1,000	1,000	1,000	-	0.00%	
1100-1000-589001 Special Academic Progr.	1,815	2,000	2,000	2,000	-	0.00%	SEA/Beech Cliff
1100-1000-589002 Asymtomatic Testing	-	2,400	-	-	(2,400)	-100.00%	
1100-1000-590000 Contingency	-	2,500	2,500	2,500	-	0.00%	
1120-1000-510100 Teacher's Salaries K-2	65,700	65,700	68,200	72,256	6,556	9.98%	
1120-1000-520100 Benefits - Tchrs. K-2	2,693	2,734	2,620	3,823	1,089	39.83%	
1120-1000-521100 BC/BS: Tchrs. K-2	17,212	18,590	17,213	18,934	344	1.85%	10% rate incr. proj./82%S 1000
Deductible Coverage	96	1,600	1,600	1,600	-	0.00%	
1120-1000-558000 Staff Travel K-2	98	200	200	200	-	0.00%	
1120-1000-561000 Teaching Supplies K-2	559	1,100	900	1,100	-	0.00%	Art \$200/Band\$100/Span \$100/K-\$2\$700
1120-1000-564000 Textbooks K-2	420	1,000	1,500	1,000	-	0.00%	Fundations/Stepping Stones.Level R
1120-1000-573000 Purch of Equipment (K-2)	425	500	500	500	-	0.00%	
1120-1000-581000 Dues, Fees, Conf. K-2	-	150	150	150	-	0.00%	
1200-1000-591000 Transfer to Tuition Reserv	-	-	-	-	-	#DIV/0!	Proj Bal in Tuit Res 6/2022=\$ 62K
1200-1000-556000 Tuition: Regular - Second	179,863	165,743	165,000	197,808	32,065	19.35%	13 2021-22 +1 / 15 + 1 Ex 2022-23
Total Regular Instruction	600,988	633,681	559,618	653,128	19,447	3.07%	5% Tuition Rate Incr. Estimated
Article 1	Regular Instruction			\$ 653,128			No Debt Svc Surcharge

SAD #76 (SWAN'S ISLAND)

	20-21	21-22	21-22	21-22	22-23		
	Actual	Current	Anticipated	Proposed	Difference	%	
Special Education	Expend.	Budget	Expend.	Budget	\$	Difference	Explanation
Special Education							
2100-1000-556000	Tuition: Spec. Ed. / Reser	6,500	6,500	6,500	-	0.00%	Proj Bal in SI Spec Res 6/2022=\$ 129K
2200-1000-510100	Res. Rm. - Tchr. Salaries	53,001	55,450	60,405	4,955	8.94%	\$1,500 to AOS Res/\$5K to Local
2200-1000-510200	Ed. Tech. Salaries	-	-	17,878	9,400	#DIV/0!	Salary minus Local Entitem.
2200-1000-520100	Benefits - Res. Rm. Tchr.	2,873	2,943	3,196	253	8.60%	25% ET
2200-1000-520200	Benefits - Ed. Techs.	-	-	946	500	#DIV/0!	
2200-1000-521100	BC/BS: Tchrs.	19,218	22,626	23,045	419	1.85%	10% rate incr. proj./82%S 1000
2200-1000-521200	BC/BS - Ed. Techs.	-	-	10,475	5,761	#DIV/0!	
	Deductible Coverage	944	1,600	2,400	800	50.00%	
2200-1000-525100	Tuition Reimbursement	-	-	2,000	2,000	#DIV/0!	
2200-1000-558000	Staff Travel: Special Ed.	74	500	400	-	0.00%	
2200-1000-561000	Teaching Supplies	-	500	500	-	0.00%	
2200-1000-564000	Textbooks	262	500	550	-	0.00%	
2200-1000-573000	Replace/Purchase of Equi	100	500	500	-	0.00%	
2200-1000-581000	Dues, Fees, Conference	128	1,265	1,200	(65)	-5.14%	Learning & Brain Conf & Travel
2200-1000-590000	Safety Factor Contingency	-	3,000	3,000	-	0.00%	
2500-2330-534400	Other Prof - Spec Svcs Di	23,832	25,167	22,661	(1,667)	-6.62%	Part of Supt's. Office Assessm.
2500-2330-581200	Fees - IEP Anywhere/Eno	187	250	296	50	20.00%	
	Behavior Specialist	2,500	2,500	2,500	-	0.00%	
2800-2140-534400	Prof. Svcs.: Therapy/Cour	-	2,000	2,000	-	0.00%	
2800-2150-534400	Other Prof. Svcs.: Speech	10,418	13,000	13,000	-	0.00%	
2800-2160-534400	Other Prof. Svcs.: OT	7,120	7,000	7,500	500	7.14%	
2800-2180-534400	Other Prof. Svcs.: PT	4,843	7,000	6,500	(500)	-7.14%	
2810-1000-510100	Summer Schl: Tchr.	1,347	1,500	2,400	500	33.33%	
2810-1000-520100	Summer Schl: Benefits	75	85	106	21	24.71%	
2100-1000-556000	Spec. Ed.: Tuition (Sec)	16,185	15,000	15,000	-	0.00%	
2100-1000-556001	Spec. Ed.: Surcharge	4,559	5,000	6,000	1,000	20.00%	Special Programming - Secondary
2100-1000-510200	Spec. Ed.: Ed. Tech. (Sec	27,141	40,000	30,000	40,000	0.00%	2 Secondary Ed. Techs.
2100-1000-520200	Benefits - Ed. Techs.	1,523	2,244	1,600	2,244	0.00%	
2100-1000-521200	BC/BS - Ed. Techs.	17,552	22,626	20,000	419	1.85%	10% rate incr. proj./82%S 1000
2200-1000-558000	Staff Travel - Secondary	-	-	-	-	#DIV/0!	
Total Special Education		200,379	238,756	249,092	263,102	24,346	
Article 2	Special Education				\$ 263,102		
Article 3	Career & Technical Education				\$ -		

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, April 23, 2022 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 **Select Person** for a three-year term and fix compensation for all Select Board members for the ensuing year.
3. To choose a **Tax Collector** for a three-year term and fix compensation.
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 (3) members for the **Municipal Advisory Committee** for three-year terms.
7. To choose a **Road Commissioner** for a three-year term and fix compensation.
8. To choose (2) **Directors** for S.A.D. # 76 for three-year terms.
9. To choose (2) **Planning Board Members** 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 **Insurance.**
12. To see what sum of money the Town will vote to raise for **Social Security, Medicare, & Unemployment Taxes.**
13. To see what sum of money the Town will vote to raise for **Municipal Buildings.**
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 **Health Center.**
16. To see what sum of money the Town will vote to raise for **General Assistance.**
17. To see what sum of money the Town will raise for **Senior Luncheons.**
18. To see what sum of money the Town will vote to raise for the **Fire Department.**
19. To see what sum of money the Town will vote to raise for the **Ambulance Service.**
20. To see what sum of money the Town will vote to raise for **Law Enforcement.**
21. To see what sum of money the Town will vote to raise for **Town Roads.**
22. To see what sum of money the Town will vote to raise for **Snow Removal.**
23. To see what sum of money the Town will vote to raise for **Solid Waste.**
24. To see what sum of money the Town will vote to raise for **Nursery School.**
25. To see what sum of money the Town will vote to raise for **Cemeteries.**

26. To see what sum of money the Town will vote to raise for **Swan's Island Library.**
27. To see what sum of money the Town will vote to raise for the **Lobster & Marine Museum.**
28. To see what sum of money the Town will vote to raise for **Swan's Island Historical Society.**
29. To see what sum of money the Town will vote to raise for the **Swan's Island Shellfish Conservation Program.**
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 **Recreation.**
32. To see what sum of money the Town will vote to raise for **Mill Pond Park.**
33. To see what sum of money the Town will vote to raise for **I.O.O.F. Hall.**
34. To see what sum of money the Town will vote to raise for **Island Fellow Program.**
35. **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.**
36. **To see if the Town will authorize the Select Board on behalf of the Town to sell and dispose of any real estate acquired by the Town for non-payment of taxes, thereon, on such terms as they may deem advisable and execute quit-claim deeds for such property.**
37. **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, 2022 to April 23, 2022, the date of the Annual Town Meeting.**
38. **To see if the Town will vote to allow the Tax Collector to accept future year's taxes with no interest involved.**

39. To see if the Town will vote to increase the property tax limit of \$733,263.00 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 give 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 list of voters.

Given under our hand this day in April 14th , 2022.

<i>Myron A. Sprague, Jr.</i>	<i>Gary Turner</i>	<i>Jason Joyce</i>
<i>Select Person</i>	<i>Select Person</i>	<i>Select Person</i>

RETURN OF WARRANT

Hancock, ss
State of Maine _____ 2022

I, Theresa Munch, hereby swear on the _____ of _____ 2022, 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 Ferry Terminal in Atlantic, 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 reasonable 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 of their right to make 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 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 of their right to make 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 accord with the above, all taxpayers are hereby requested to bring into the Assessors of the Town of Swan's Island true and perfect lists of the estates, real and personal, as of April 1, 2022. 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 Friday,
April 1, 2022, from 1:00 P.M. to 4:00 P.M. for the purpose above stated.**

INDEX

REPORTS

Town Officers	2-5
Select Board	6-9
Municipal Advisory Committee	10-12
Comprehensive Plan	13
Hancock County Sheriff	14
Swan's Island Emergency Medical Services	15
Health Center - Mill Pond	16
ElderCare Outreach of Swan's Island	17
CEO/LPI/PB/Elec. Permits	18
Swan's Island Historical Society	19
Swan's Island Educational Society (Library)	20
Mill Pond Park	21
Lobster and Marine Musuem	22
Swan's Island Lighthouse Committee	23
Broadband Committee	24
Recreation Committee	25
Tax Collector's Report	26
Uncollected Taxes	27
Town Clerk Report	28-29
Treasurer's Report	30
Liens Maturing	31
Tax Acquired	31
Cemetery Trust Fund	32
Long Term Debt	33
Appropriations	34
Audit	49-74
Swan's Island School	75-77
MDIRSS/ AO91 Board	78-79
SAD # 76 Budget	80-87
Proposed Warrant	88-91
Doomsday Notice	92

ACCOUNTS

Administration	35
Municipal Buildings	36
Lighthouse	36
Insurance	36
FICA/Medicare/FUTA/SUTA	37
County Tax	37
Overlay Less Abatements	37
Interest	37
State Revenue Sharing	37
Vehicle Excise Tax	37
Watercraft Reg. & Excise Tax	38
Planning Board	38
Broadband	38
Comprehensive Plan	38
Health Services	39
Swan's Island Recovery Fund	39
General Assistance	39
Senior Luncheon	40
Fire Department & Reserve Fund	40
Emergency Trips	40
Ambulance	41
Law Enforcement	41
Victims/Witness Compensation Fund	41
Shellfish Conservation	42
Solid Waste	42
New Construction Debris Dumpster	42
Town Roads & State Roads Maint. Agree	43
Snow Removal	43
Paving Reserve	43
SAD #76	44
Nursery School	44
Scholarship Fund	44
Island Fellow	44
Library & Historical Society	44
Lobster & Marine Museum	45
Odd Fellows Hall	45
Recreation/New Community Building	45
Floats	45
Quarry Wharf	46
Minturn Boat/Float Storage	46
Feed Shed	46
Fish Plant	46
Cemeteries	46
Cemetery Repair Fund	47
Affordable Housing	47
Mill Pond Park	47
Sage Dentremont Scholarship	47
8th Grade Funds	47
Surplus	48

