

ANNUAL REPORT OF THE MUNICIPAL OFFICERS

Westport Island, Maine

JULY 1, 2018 TO JUNE 30, 2019



WITH COMMITTEE REPORTS THROUGH 2020

2019 Annual Report

of the

Municipal Officers

TOWN OF

WESTPORT ISLAND,

MAINE



www.westportisland.us

Fiscal year July 01, 2018 through June 30, 2019
With committee reports through 2020

DEDICATION

In 2017, when Dennis Dunbar was researching what funds were available for supporting the island's public lands, he found that our Comprehensive Plan had lapsed and needed to be updated. Without a current Comprehensive Plan, Westport Island was not eligible for grant funds from Land for Maine's Future, the Land and Water Conservation Fund, and other federal funding programs. He consulted with the Selectmen, and work began to appoint and charge a volunteer committee.

In February 2018, a group of islanders was appointed representing subject matter areas relevant to developing the plan. We owe our gratitude to those who agreed to serve. Updating Westport Island's 2002 Comprehensive Plan was a daunting task.

After 21 months of regular Thursday work sessions gathering data, discussing, debating, and drafting narratives for 15 required areas -- with guidance from a community survey, public meetings, and public votes -- our Comprehensive Planning Committee completed its plan. The Plan was approved by the town in November 2019 and by the state in January 2020.

Comprehensive Plans are town blueprints for the future. They are developed by looking at the past, taking a snapshot of the present, and creating a vision for what happens next with the involvement and approval of the people who live and work in the community. Now that we once again have a current approved plan, we will have preferred access to a variety of state and federal grants designed to improve communities.

We thank our volunteers for developing the Comprehensive Plan and expanding our options for moving forward. More importantly, we thank them for doing this job within the expectations expressed in the community survey:

...most people like the town as it is and want to preserve its essential character and abundant natural resources. The town overwhelmingly wishes to preserve Westport Island's assets and manage any future changes while maintaining the fundamental character of the island, which its residents highly value.

Thank you to the committee members for their work, time and dedication on behalf of our community,

Bob Mooney, Chair - Retired Chief, Westport Volunteer Fire Department

Jason Kates, Vice Chair - Chair, Broadband & Cable Committee

Jeff Tarbox, Secretary - Chair, History Committee

Ted Christie - Harbor Master

Jim Cromwell - Chair, Road Committee

Richard DeVries - Chair, Wright Landing Committee; School Board Member

Dennis Dunbar - Treasurer, Conservation Commission

Joanna Jacobs - Planning Board

Gary Richardson - Code Enforcement Officer

Ron Stoodley - Deputy Code Enforcement Officer

With appreciation to contributing initial members:

Jerry Bodmer - 2nd Selectman & Plumbing Inspector

Dick Barker - Planning Board

Bud Gallagher - Harbor Master

Neil Cavanaugh - Board of Appeals

Credits: Cover design by Jean Wilhelmsen-Exter. Cover photos clockwise from top: 09-26-2019 public hearing at the town hall (courtesy of J. Tarbox); 09-26-2019 public hearing; 10-03-2019 public hearing at the town hall (courtesy of J. Tarbox); Officers (l-r) Bob Mooney, Chair; Jeff Tarbox, Secretary; and Jason Kates, Vice Chair at the first meeting of the Comprehensive Planning Committee 04-12-2018 (courtesy of Charlotte Boynton, Lincoln County News)

Meetings are held at the Town Office Building
(*unless otherwise posted*)

Every Monday at 7:00 pm, (every other week in the summer months) unless otherwise posted.

2nd Wednesday of each month at 7:00 pm

1st Tuesday of each month at 6:30 pm (May-September meetings at the Town Hall) unless otherwise posted

2nd Monday of each month at 6:00 pm

1st & 3rd Wednesday of each month at 6:00 pm

1st Wednesday of each month at 6:30 pm

Town Office Hours:

	Tuesdays: 11:00 am to 6:00 pm
	Thursdays: 9:00 am to 2:00 pm

Westport Island Town Office
6 Fowles Point Road
Westport Island, Maine 04578
Phone: (207) 882-8477 Fax: (207) 882-8347
Website: *www.westportisland.us*

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DATES TO REMEMBER

- ❖ Property is assessed each year to the owner of record as of April 1st. Property tax bills are mailed to owners in August. Property Taxes are Due 30 days after they are mailed out.
- ❖ Snowmobile & ATV Registrations Expire: June 30th
- ❖ Boat Registrations Expire: December 31st
- ❖ Hunting & Fishing Licenses Expire: December 31st
- ❖ Shellfish Licenses Expire: April 30th
- ❖ Dog Licenses: Dogs must be licensed with the Town Clerk. Annual licensing sales run from October 15 to December 31st; a late fee accrues after January 31st.
- ❖ Annual Town Meeting: one of the two last Saturdays in June beginning at 9:00 a.m. at the Town Hall. Selectmen will post the actual date on the website in March.
- ❖ Annual Municipal Election: A day within the 14-day time period before the Annual Town Meeting in June. The date will be posted on the Town Website in March.
- ❖ School District Budget Meeting & Budget Validation Election – to be determined by the School Board. When possible, the election will be in conjunction with the Municipal Election.
- ❖ The Town Office is closed on the following holidays: New Year's Day, Presidents Day, Memorial Day, Independence Day, Labor Day, Veterans Day, Thanksgiving Day, and Christmas.

REMINDERS FOR CONDUCTING TOWN BUSINESS

WHAT TO BRING WHEN REGISTERING A VEHICLE:

Re-Registration: Your old registration, current insurance card & mileage.

New Registration (Dealer Sale): Proof of sales tax paid (this is usually found on the financing statement), blue title application form, window sticker (if new vehicle), current insurance card & mileage.

New Registration (Private Sale): Bill of Sale, title for vehicles 1995 or newer, insurance card & mileage.

New Registration (Transfer): Same as private sale registration above PLUS registration of the vehicle the plates are being transferred from. This vehicle must no longer be owned by you in order to receive excise tax credit.

WHAT TO BRING WHEN REGISTERING A SNOWMOBILE/ATV/BOAT/CAMPER:

Re-Registration: Old registration.

New Registration (Dealer Sale): Proof of sales tax paid (this is usually found on the financing statement), ME-assigned number on used recreational vehicles.

New Registration (Private Sale): Bill of sale, ME-assigned number and serial number; horsepower and length for boats.

New Registration (Transfer): Same as private sale above PLUS registration of the vehicle the plates are being transferred from.

WHAT TO BRING WHEN LICENSING A DOG:

Current rabies certificate and neutering/spay certificate if not already on file with the Town Clerk. Call the Town Clerk if you need information about low-cost programs for rabies vaccinations or spaying/neutering.

TOWN OFFICIALS 2018-2019

Selectmen, Assessors, and Overseers of the Poor

George D. Richardson, Jr., <i>Chairman</i>	882-8477 ext. 4
Gerald A. Bodmer	882-9244
Ross A. Norton	882-6242

Municipal Agent & Excise Tax Collector

Dedee Greenleaf-Hodgdon	882-8477 ext. 2
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Tax Collector, Treasurer & Administrative Assistant

Martha Hayward	882-8477 ext. 1
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Town Clerk & Registrar of Voters

Julie Casson	882-8477 ext. 3
Gaye Wagner, <i>Deputy</i>	

RSU 12 School Board:

	Election Date	Term Ends
Susan Stires	07/01/2017	06/30/2020
Richard DeVries	07/01/2018	06/30/2021

Road Commissioner

Garry Cromwell	882-9889
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Constable/Animal Control Officer

Amos (Bud) Greenleaf	882-7139
Gary Webber, <i>Deputy</i>	751-0084

Health Officer

Tamara Tyler	329-9840
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General Assistance Administrator

George D. Richardson, Jr.	882-8477 ext. 4
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E-911 Coordinator

Richard Gray	882-8477
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Code Enforcement Officer

Gary Richardson	882-6537
Ronald Stoodley, <i>Deputy</i>	

Plumbing Inspector

Gerald A. Bodmer	882-9244
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Emergency Management & Civil Defense

Roger Higgins, <i>Director</i>	882-6084
Gaye Wagner, <i>Deputy</i>	

Westport Volunteer Fire Department

Stacey Hutchison, <i>Chief</i>	837-3944
Jason Abbott, <i>Deputy Chief</i>	

Harbor Master and Port Warden

Ted Christie	882-9005
Daniel Bradford, <i>Deputy</i>	

Tree Warden

Kyle DePietro	522-0840
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TOWN BOARDS, COMMITTEES & VOLUNTEER NON-PROFITS FOR 2018 - 2019

BOARD OF APPEALS

Neil Cavanaugh, Chair
E. Davies Allan
Cathy Fuller
Donna Gregory
Raye Amirault, Alternate

BROADBAND & CABLE COMMITTEE

Jason Kates, Chair
Allan Doman
Joseph Donohue
Ralph Jacobs
Ross Norton
Jack Swanton
Jeffery Tarbox

CEMETERY COMMITTEE

Calvin Cromwell, Co-Chair
William Cooney, Co-Chair
Archie Bonyun
Julie Casson
William Hopkins
George D. Richardson, III
John Wallace

COMPREHENSIVE PLANNING COMMITTEE

Robert Mooney, Chair
Richard Barker
Jerry Bodmer
Neil Cavanaugh
Ted Christie
James Cromwell
Richard DeVries
Dennis Dunbar
Joanna Jacobs
Jason Kates
Gary Richardson
Ronald Stoodley
Jeffery Tarbox

CONSERVATION COMMISSION

Richard Tucker, Chair
Dennis Dunbar, Treasurer
Daniel Bradford
Donna Curry
Ann Springhorn
Kyle DePietro, Associate
William Hopkins, Associate
April Thibodeau, Associate

DOGGETT TRUST COMMITTEE

William Cooney
Calvin Cromwell
Ruth Nelson, In Memoriam

HARBOR COMMITTEE

Dana Faulkingham, Chair
Dennis Baker
Michael Cromwell
Ronald Stoodley
James Swist

HISTORY COMMITTEE

Jeffery Tarbox, Chair & Treasurer
Gaye Wagner, Secretary
Mary Ellen Barnes
Paul Bonyun
Dennis Dunbar
Dedee Greenleaf-Hodgdon
Amy Mussman
Sandra Besecker, Associate
Carolyn "Callie" Connor, Associate
Mary Coventry, Associate
Ruth-Laurayne Presby, Associate
George D. Richardson, Jr., Associate
Jean Wilhelmsen-Exter, Associate
Deborah Williams, Associate

HORTICULTURE COMMITTEE

Donna Curry, Chair
Emily Adler
Elizabeth Lee
Martha Landorf
Deborah Lorensen
Gretchen McNamara
Deborah Williams

**LINCOLN COUNTY REGIONAL PLANNING
COMMISSION**

George Richardson, Selectmen's Representative
Ross Norton, Selectmen's Alternate
April Thibodeau, Public Representative
Vacant, Public Alternate

PLANNING BOARD

Richard Lorensen, Chair
Archie Bonyun
Joanna Jacobs
Jeffery Tarbox
Richard Barker, 1st Alternate
Richard Gray, 2nd Alternate
Ruth Nelson, In Memoriam

SHELLFISH COMMITTEE

Lincoln Richardson, Chair & Warden
Adam Webber, Vice Chair & Warden
George D. Richardson, III
Neil Stanton
John Wallace, Alternate

**TOWN ADMINISTRATOR - LINCOLN COUNTY
REGISTRY OF DEEDS**

Gerald A. Bodmer

TOWN HALL COMMITTEE

William Hopkins, Chair
Emily Adler
Betsy Forrest
Ronald Stoodley
Jeffery Tarbox
Arthur Weber

WESTPORT ISLAND ROAD COMMITTEE

James Cromwell, Chairman
E. Davies Allen
Andrew Bradford
Garry Cromwell
Roger Higgins

WRIGHT HOUSE COMMITTEE

Richard DeVries, Chairman
Alton Andrews
John Henry Geschwinder
Craig Hudson
Robert Morris
Kenneth Parsons
John Nelson, In Memoriam

Volunteer 501(c)(3) Non-Profits:

WESTPORT COMMUNITY ASSOCIATION

Drew Porter, Co-President
Deborah Lorensen, Co-President
Jim Hatch, Secretary
Arthur Weber, Treasurer
Richard Barker
Rose Bodmer
Carol Covill
Barbara Cray
Sarah Griffiths
Teg Griffiths
Lisa Gross
Christina Hopkins
Joe Huggins
Jeannie Laub
Kim Lynch
John McBee
Ruth Nelson, In Memoriam

HELPING HANDS (Food Pantry, Assistance)

Michael Cromwell, President
Linda Davis, Vice President
Adam Webber, Treasurer
Donna Gregory, Secretary
Marcia Richardson, Director

**WESTPORT VOLUNTEER FIRE DEPARTMENT
(BOD)**

Roger Higgins, President
Stacey, Hutchison, Chief, Treasurer
Dedee Greenleaf-Hodgdon, Secretary
Paul Bonyun
Mary Ellen Barnes
Julie Casson
Richard Coventry
Michael Hughes
Jason Kates
Stanley Lane
Robert Mooney

2019 REPORT OF THE WESTPORT ISLAND BOARD OF SELECTMEN

The Selectmen wish to thank our dedicated staff members who work hard to look out for taxpayer's needs and best interests. They go beyond what they have to do in their required duties and provide services beyond the hours we pay them. We, as a Board, thank Martha, Tax Collector, Treasurer & Administrative Assistant; Dedee, Municipal Agent & Excise Tax Collector; Julie, Town Clerk & Registrar and Gaye, Deputy Town Clerk.

We also thank our many appointed town officials, volunteer committee members, and non-profit organizations that provide services and time to support the management of this town and its properties. We sincerely appreciate each volunteer individual's time and dedication.

We thank all of our public safety personnel, the volunteers of the Westport Volunteer Fire Department – both firefighters and Emergency Medical Technicians (EMT's) who respond to our health and safety emergencies. We appreciate their dedication to keep us safe; and we appreciate all the time they devote to training for certification and to maintaining our fire department building and vehicles.

We extend our gratitude to all the members of the Comprehensive Planning Committee who worked many hours to update our Comprehensive Plan as required by the State.

We extend our thanks to Helping Hands for all the work they completed installing new freezers and shelving and stocking the shelves as part of moving the pantry to the basement of the Wright Landing House. They have created a welcoming service for those who need assistance.

Road work is underway on Phase 1 of the Road Committee's long-range plan for improving town roads. There will be no Phase 2 this year; it is planned to begin after the final payment of Phase 1 in 2021.

Town business became more complicated this year for citizens, office staff, and Selectman because of the COVID-19 virus. We hope this will pass soon, as our annual Town Meeting has been extended to July 14, 2020 for elections, with warrant articles on July 18th. We may have to extend the date taxes are due to assess new building permits that have been more complicated because of COVID-19.

And finally, we extend our sympathy to all Westport Island loved ones we lost this past year: Bruce Barlow, Robert Baxter, Madeleine Broutin, Linda Delong, Richard David Drummey, Frank T. Greenleaf, Jr., Gretchen Greenleaf, Murlyn Greenleaf, Lois "Jerry" Mason, and Ruth Nelson.

We welcome all new property owners to our island. Citizens are encouraged to contact us with questions or problems that we may help with; and we invite all to attend our Selectmen's meetings on Monday evenings at 7:00 pm.

The Selectmen of Westport Island thank you for the opportunity to serve you,

George D. Richardson, Jr., Chair and 1st Selectman
Gerald "Jerry" Bodmer, 2nd Selectman
Ross Norton, 3rd Selectman

Selectmen's Report
APPROPRIATIONS BUDGET FOR FYE 6/30/2020
As passed at the June 22, 2019 Town Meeting

ART. NO	DESCRIPTION	RAISE & APPROPRIATE	CARRY * FORWARD	TRANSFERS	TOTAL BUDGET
3	Squam Creek Loan	5,870.00			5,870.00
4	Fund transfers			-17,195.72	-17,195.72
8	Salaries	84,344.00			84,344.00
9	State Payroll Taxes & S.S.	7,500.00			7,500.00
11	Certified Assessor	5,000.00	11,385.00		16,385.00
12	Boards & Committees	500.00	1,400.00		1,900.00
13	CAI Digital Tax Maps	3,000.00			3,000.00
14	Town Hall Operation	1,500.00	4,366.47		5,866.47
15	Town Hall Capital Expenses	2,500.00			2,500.00
16	History Committee	500.00	1,506.63		2,006.63
17	Comp. Planning Committee		4,410.00		4,410.00
18	Committee Insurance	206.00			206.00
19	Sand & Salt Facility		11,495.03		11,495.03
20	Grant Matching Funds		10,000.00		10,000.00
21	Ferry Landing Loan	24,000.00			24,000.00
22	Conservation Commission		1,200.00		1,200.00
23	Town Office Maint. & Operation	40,320.67	3,942.33		44,263.00
24	Town Office Reserve		6,500.00	2,000.00	8,500.00
25	Town Record Preservation	2,000.00			2,000.00
26	Contingency	811.53	9,188.47		10,000.00
27	Legal Fund	10,982.82	4,017.18		15,000.00
28	Baker Road Appeal			37,980.00	37,980.00
29	Wiscasset Transfer Station	88,698.22			88,698.22
30	Snow Removal		4,278.89	139,451.11	143,730.00
31	Road Maintenance	120,000.00			120,000.00
32	Paving	25,000.00	92,944.96		117,944.96
33	Emergency Road Maintenance	10,000.00			10,000.00
34	Long-term Paving Program **	144,552.25			144,552.25
35	Fire Department	56,000.00			56,000.00
36	Fire Truck Loan	28,201.76			28,201.76
37	Emergency Medical Training		1,000.00		1,000.00
38	Fire Department Insurance	5,661.00			5,661.00
39	Support of the Poor		2,000.00		2,000.00
40	Service Organizations	3,516.00			3,516.00
41	Midcoast Humane	825.70			825.70
42	Wiscasset Community Center	4,308.00			4,308.00
43	Wiscasset Ambulance Service	7,000.00			7,000.00
44	Wiscasset Public Library	4,350.00			4,350.00
Total		687,147.95	169,634.96	162,235.39	1,019,018.30
Educational Assessment		753,993.98			753,993.98
County Tax		291,033.51			291,033.51
Overlay - to be determined		8,665.48			8,665.48
TOTALS		1,740,840.92	169,634.96	162,235.39	2,072,711.27

* Carry forward amounts estimated as of 06/04/2019

** \$465,000.00 approved to be paid by loan in 3 annual installments beginning this fiscal year

ASSESSOR'S REPORT FOR FYE JUNE 30, 2019

Assessment for Commitment

Municipal Appropriations	\$	607,082.79	
County Tax		272,473.04	
Town Education		719,464.60	
Overlay		<u>8,841.69</u>	
Total Appropriation	\$		1,607,862.12
Less Allowable Deductions			
Homestead Reimbursement	\$	(18,397.50)	
State Revenue Sharing		(13,836.09)	
Other Revenue		<u>(97,396.00)</u>	
			<u>(129,629.59)</u>
Assessment for Commitment	\$		1,478,232.14
Net Appropriation for Commitment	\$		1,478,232.14

Assessed Valuation

Real Estate	\$	230,001,603.00	
Exemptions & Exempt Property:			
Homestead Exemptions		(4,460,000.00)	
Veterans' Exemptions		(180,000.00)	
Exempted Real Estate		<u>(2,994,203.00)</u>	
		(7,634,203.00)	\$ 264,011,194.00
Personal Property, Machinery and Business Equipment	\$	1,606,166.00	
Exempted Personal Property		<u>-</u>	
			<u>1,914,555.00</u>
Total Taxable Valuation	\$		265,925,749.00

	Taxes		
Real Estate Tax	\$	1,467,631.44	
Personal Property		<u>10,600.70</u>	
Total Taxes	\$		1,478,232.14

EXEMPTIONS

Town Real Estate

Veterans' Exemptions

30 Exemptions @ \$6,000.00

\$180,000.00

Exempt Property

<u>Property</u>	<u>Map/Lot</u>	<u>Amount</u>
Jewett/Schweppe Cemetery	001/16	\$0.00
Richardson Cemetery	001/26	\$4,287.00
North End Church	006/82	\$59,746.00
Webber Family Cemetery	006/06.01	\$0.00
Westport Community Assoc. Church	004/05	\$159,907.00
Ferry Landing	006/78	\$433,700.00
Flag Pole Site	007/74	\$714.00
Adjacent to Clough Point	007/64	\$72,000.00
Clough Point	007/60	\$536,682.00
Westport Island Fire Department	005/36	\$200,347.00
Bridge Hill Parkway	007/05	\$27,111.00
Town Hall	004/04	\$301,342.00
Ferry Landing	006/77.01	\$451,539.00
Town Office Building	005/32.06	\$232,011.00
Tax Acquired	005/54	\$62,716.00
Tax Acquired	007/39A	\$101,662.00
Total Exemptions		<hr/> \$2,643,764.00

Rate of Taxation 0.0066 (\$6.60 per thousand) based on valuation 122%

Respectfully submitted,

Board of Assessors

George D. Richardson, Jr., Chairman

Gerald Bodmer

Ross Norton

Tax Collector's Report

2018 - 2019

Owner	Map/Lot	Valuation	Original Tax
Abbott, Jason C.	004-12.28B	\$274,280	\$1,810.25
Adams, Donald A.	002-73	\$405,580	\$2,676.83
Adler, Bradford C.	007-16	\$351,429	\$2,319.43
Adler, David	002-21	\$324,797	\$2,143.66
Affordable Home Solutions	007-68.01A	\$171,286	\$1,130.49
Ahlers, Jr., Hendrik	003-59	\$2,000	\$13.20
Ahlers, Jr., Hendrik	003-60	\$1,000	\$6.60
Ahlers, Jr., Hendrik	003-66	\$739,869	\$4,883.14
Alexander, Fleming Heirs	007-68.07	\$209,526	\$1,382.87
Alfred B.Loranz Trust	002-67	\$655,717	\$4,327.73
Allan, E. Davies Trust	004-56	\$1,094,687	\$7,224.93
Amirault, Leigh M.	002-09.02	\$69,256	\$457.09
Amirault, Leigh M.	002-09.01	\$54,130	\$357.26
Amirault, Leigh M.	002-11	\$592,227	\$3,908.70
Amirault, Leigh M.	002-40	\$65,542	\$432.58
Amistadi, Richard	001-65.01	\$675,795	\$4,460.25
Anderson, Jeffrey	007-66	\$145,577	\$960.81
Andrews, Alton W.	006-72	\$205,144	\$1,353.95
Appleton, John	001-44	\$106,157	\$700.64
Appleton, John	002-45.02	\$35,000	\$231.00
Appleton, John	002-47	\$185,708	\$1,225.67
Appleton, Nancy L.	007-04	\$489,674	\$3,231.85
Arsenault, Ann	004-02	\$233,090	\$1,538.39
Arthur, Paul H.	006-91.03	\$185,215	\$1,222.42
Avery, David, Trust	005-25.02	\$653,242	\$4,311.40
Axelrad, Marcy	003-12.01	\$195,031	\$1,287.20
Bailey, Debbie	006-42	\$67,852	\$447.82
Bailey, Erin	006-42.03	\$155,439	\$1,025.90
Baker, Dennis Trust	002-19	\$791,776	\$5,225.72
Baker, E.A., Trust	005-58.02	\$427,186	\$2,819.43
Baker, Eloise, Trust	005-59	\$228,941	\$1,511.01
Barker, Richard A.	004-11	\$221,652	\$1,462.90
Barlow, Bruce Trust	006-38.01	\$593,547	\$3,917.41
Barnes, Mary Ellen	004-10	\$144,293	\$952.33
Baxter, Robert C.	007-45	\$418,153	\$2,759.81
Bebko, David	002-60	\$712,464	\$4,702.26
Becker, Robert F.	003-50.11	\$211,549	\$1,396.22
Behringer, Scott	005-53	\$606,870	\$4,005.34
Benner, Bruce	006-106	\$52,177	\$344.37
Benner, Bruce	006-107	\$585,458	\$3,864.02
Bennett, Thomas L.	006-32	\$370,298	\$2,443.97
Benoit, Robert E.	007-55	\$179,665	\$1,185.79
Berkowitz, Joshua L.	004-12.28A	\$508,940	\$3,359.00
Bertran Trust, David R.	007-69.03	\$151,310	\$998.65
Bertran Trust, David R.	007-69.04	\$468,615	\$3,092.86
Bertran Trust, David R.	007-69.05	\$1,156,226	\$7,631.09
Bertran Trust, David R.	007-69.06	\$360,781	\$2,381.15
Bertran Trust, David R.	007-68.03	\$50,344	\$332.27
Besecker, David M.	006-35.01	\$262,706	\$1,733.86
Bladow, Jr., Lloyd Wesley	006-60.02	\$672,601	\$4,439.17
Blaisdell Trust, John	002-29	\$341,443	\$2,253.52

Owner	Map/Lot	Valuation	Original Tax
Blake, Carol J.	006-30	\$245,404	\$1,619.67
Blakesley, C. Newton	004-14.04	\$424,900	\$2,804.34
Blatt, Robin R	001-03	\$468,820	\$3,094.21
Bodmer, Daniel J.	006-36	\$442,298	\$2,919.17
Boll Investments LLC	002-23	\$789,148	\$5,208.38
Boll, Gregory George	002-26	\$499,817	\$3,298.79
Bonyun, Paul	002-57.02	\$196,009	\$1,293.66
Bonyun, William A.	002-57.01A	\$128,652	\$849.10
Bonyun, William, Estate	002-55	\$55,670	\$367.42
Bonyun, William, Estate	002-56.01	\$17,783	\$117.37
Bowditch, Nathaniel H.	006-58.02	\$409,780	\$2,704.55
Bowman, Scott D. Trustee	007-69.08	\$374,850	\$2,474.01
Bowman, Scott Daniel	003-52.02	\$5,503	\$36.32
Bowman, Scott Daniel	002-82	\$1,016,838	\$6,711.13
Boyd, Garth W.	007-33	\$450,589	\$2,973.89
Boyd, Garth W.	003-14	\$534,635	\$3,528.59
Boyle, Sharon L.	004-29	\$316,844	\$2,091.17
Bradford Trust, E.M.A.	001-64.05	\$376,005	\$2,481.63
Bradford, Daniel E.	001-64.02	\$358,842	\$2,368.36
Bradford, David	001-64.03	\$537,399	\$3,546.83
Bradford, Robert F.	001-64.01	\$291,060	\$1,921.00
Bradford, Robert F.	001-64.04	\$713,145	\$4,706.76
Braim, Eleanor M.	007-35	\$173,001	\$1,141.81
Broutin, Claude A.	007-36	\$559,594	\$3,693.32
Brown, Alice May	003-10.02	\$386,972	\$2,554.02
Brown, Dorothy,Heirs of	003-11.01	\$706,406	\$4,662.28
Brown, Jeanette H.	004-60.02	\$35,000	\$231.00
Brown, Jeanette H.	004-58	\$590,688	\$3,898.54
Brown, Jeanette H.	004-60.01	\$407,330	\$2,688.38
Brown, Jeanette H.	004-14.02A	\$56,611	\$373.63
Brown, Jeanette H.	006-67	\$51,432	\$339.45
Brown, Jeanette Hodgdon	006-03	\$54,390	\$358.97
Brown, Jeanette, Trustee	004-15.07	\$28,577	\$188.61
Brown, Jeanette, Trustee	003-53	\$5,304	\$35.01
Brown, Jeanette, Trustee	003-42	\$5,073	\$33.48
Brown, Randy J.	005-19	\$259,952	\$1,715.68
Brown, Raymond K.	004-15.05	\$42,348	\$279.50
Burhoe, John W.	005-40	\$566,044	\$3,735.89
Buscanera, Mark A.	007-72.02	\$167,110	\$1,102.93
Cadman, Ralph W.	006-47.12	\$229,053	\$1,511.75
Canning, James	001-10	\$841,262	\$5,552.33
Cappers, Paul K.	007-28	\$174,727	\$1,153.20
Cappers, Paul K.	007-27	\$256,056	\$1,689.97
Carantit, Revocable Trust	004-14.19	\$203,585	\$1,343.66
Carlton, Henry, Heirs	001-05	\$2,021	\$13.34
Carver, Joan	001-59	\$91,496	\$603.87
Caswell, Carole B.-Trust	005-33	\$564,128	\$3,723.24
Cavallari, Christopher	007-01.01	\$166,433	\$1,098.46
Cavanaugh, Neil	007-71.02	\$149,657	\$987.74
Chartier, Michelle	006-37	\$156,590	\$1,033.49
Chartier, Michelle	005-57	\$442,023	\$2,917.35
Chase, Jr., Lawrence R.	007-15	\$508,720	\$3,357.55
Chesterfield Associates	004-14.05	\$56,532	\$373.11
Christie, Theodore L.	003-17.03	\$303,608	\$2,003.81
Christie, Theodore L.	003-17.02	\$414,259	\$2,734.11
Christman, William A.	004-14.20B	\$375,154	\$2,476.02
Churchill, Victor M.	003-03.05	\$213,809	\$1,411.14

Owner	Map/Lot	Valuation	Original Tax
Clarke, Allan M.	004-16	\$120,954	\$798.30
Clarke, Allan M.	004-17	\$35,000	\$231.00
Clarke, Allan M.	004-27	\$184,641	\$1,218.63
Clarke, Jean Robin	006-91.06	\$63,684	\$420.31
Clarridge, Chester H.	002-28	\$314,639	\$2,076.62
Cleaves Family Trust	002-63	\$82,954	\$547.50
Cleaves Family Trust	002-65	\$52,752	\$348.16
Cleaves Family Trust	002-62	\$242,241	\$1,598.79
Clifford, Ann E.	006-19	\$172,084	\$1,135.75
Clunie Trust, Robert M.	006-10.04	\$112,775	\$744.32
Coastal Acres	004-15.10	\$62,947	\$415.45
Coastal Acres	004-15.03	\$29,972	\$197.82
Coastal Acres	004-15.08	\$44,581	\$294.23
Cody, Richard J.	005-RC-04	\$325,058	\$2,145.38
Coggon, Robert W.	005-38	\$68,178	\$449.97
Coggon, Robert W.	005-39	\$489,985	\$3,233.90
Colby, Clarence R. Jr.	006-07	\$112,459	\$742.23
Colby, Daniel P.	006-99	\$150,509	\$993.36
Colety, Claudia & Jeffrey	005-32.05	\$64,182	\$423.60
Collier Trust, John R.	004-36	\$257,981	\$1,702.67
Collins, Sr., Timothy J.	003-51.03	\$58,036	\$383.04
Colucci, Nicholas D. Jr.	004-31	\$265,667	\$1,753.40
Comeau, James A.	006-95	\$623,216	\$4,113.23
Connor, Walter, Trust	002-70.01	\$494,052	\$3,260.74
Connors, Matthew	001-35	\$207,243	\$1,367.80
Cook, Richard W.	004-43.05	\$121,645	\$802.86
Cook, Richard W.	004-12.33B	\$47,296	\$312.15
Cooney, Jill A.	004-42A	\$34,257	\$226.10
Cooney, Jill A.	004-42	\$28,577	\$188.61
Cooney, William T.	004-44.02	\$187,455	\$1,237.20
Cornish, Brad	004-14.23	\$57,839	\$381.74
Cornish, Jr., William J.	004-43.04	\$370,867	\$2,447.72
Covelly Farm LLC	002-69.03	\$184,954	\$1,220.70
Coventry, Richard Trust	005-34	\$228,284	\$1,506.67
Coventry, Richard B.	005-28	\$656,479	\$4,332.76
Covill, Carol A.	003-12.03	\$435,038	\$2,871.25
Crawford, Deborah H.	003-28	\$84,608	\$558.41
Crawford, Deborah H.	003-29	\$198,830	\$1,312.28
Crawford, Deborah H.	003-30	\$55,076	\$363.50
Cray, Albert M.	005-44	\$89,328	\$589.56
Cray, Barbra A.	004-14.13A	\$676,338	\$4,463.83
Crehore, Sandra S.	007-52.02	\$542,660	\$3,581.56
Crispin, John L.	001-02.02	\$599,294	\$3,955.34
Cromwell Althea F.	005-35.02A	\$307,991	\$2,032.74
Cromwell, Alden D.	002-37.02	\$132,323	\$873.33
Cromwell, Althea F.	005-35.02	\$45,917	\$303.05
Cromwell, Brian	005-35.03	\$93,235	\$615.35
Cromwell, Calvin A.	006-61.01	\$581,030	\$3,834.80
Cromwell, Calvin A.	006-81	\$49,208	\$324.77
Cromwell, Daphne L.	006-80	\$132,605	\$875.19
Cromwell, Dennis A.	006-41	\$191,804	\$1,265.91
Cromwell, Dennis A.	005-43	\$99,677	\$657.87
Cromwell, Dennis A.	005-47	\$698,090	\$4,607.39
Cromwell, Francis	003-02.01	\$213,858	\$1,411.46
Cromwell, Francis	003-03.01	\$113,754	\$750.78
Cromwell, Francis L.	006-87.01	\$132,820	\$876.61
Cromwell, Garry	002-56.02	\$183,001	\$1,207.81

Owner	Map/Lot	Valuation	Original Tax
Cromwell, James A.	005-09	\$129,125	\$852.23
Cromwell, Rebecca L	002-48	\$89,312	\$589.46
Cromwell, Thomas A	005-35.01	\$139,803	\$922.70
Cromwell, Thomas A.	005-29	\$164,732	\$1,087.23
Cromwell, Thomas E.	006-56	\$216,181	\$1,426.79
Cromwell, Timothy	003-01.01	\$124,393	\$820.99
Crooker-Clemens, Valerie	006-49	\$645,957	\$4,263.32
Crooker-Clemens, Valerie	006-61.02	\$46,619	\$307.69
Crosman, Carl D.	006-04.02	\$258,062	\$1,703.21
Crosman, Carl D.	006-04	\$167,952	\$1,108.48
Crosman, Carl D.	006-05	\$58,857	\$388.46
Crosman, Carl D.	006-06	\$43,708	\$288.47
Crosman, Carl D.	007-68.05	\$42,982	\$283.68
Crossley, William S.	007-24	\$301,851	\$1,992.22
Cummings, William D.	004-43.10A	\$433,422	\$2,860.59
Curran, Michael J.	005-32.03	\$722,515	\$4,768.60
Curran, Michael J.	005-32.04	\$230,778	\$1,523.13
Curry, Donna S	006-38.12	\$44,000	\$290.40
Curry, Donna S.	006-38.02	\$500,464	\$3,303.06
Dalton, Dale E.	006-87.04	\$101,730	\$671.42
Danahy, Paul M.	002-32	\$398,192	\$2,628.07
Daniels, Ryan M.	003-05	\$158,498	\$1,046.09
Daniels, Scott	006-110	\$172,877	\$1,140.99
Daniels, Scott	006-112B	\$8,750	\$57.75
David Caine Jr.	004-59	\$260,342	\$1,718.26
Davidson, Sandra L.	006-70	\$283,303	\$1,869.80
Davis, B.F. Warren	003-61	\$279,230	\$1,842.92
Davis, B.F. Warren	003-63	\$231,889	\$1,530.47
Davis, B.F. Warren	003-64	\$208,977	\$1,379.25
Davis, Catherine Eaton	002-79	\$262,165	\$1,730.29
Davis, Catherine Eaton	003-50.02	\$233,778	\$1,542.93
Davis, Lorraine G.	002-45.01	\$184,560	\$1,218.10
Davis, Richard Jr.	003-53.01	\$93,248	\$615.44
Daxland-Drift Trust	007-03	\$404,324	\$2,668.54
Deedy, Thomas E.	005-48	\$177,202	\$1,169.53
Dekkers, David	001-47	\$112,034	\$739.42
Dekkers, David	001-48	\$3,500	\$23.10
Dekkers, David	003-03.31	\$43,168	\$284.91
Delano, Douglas	006-48	\$165,454	\$1,092.00
Delano, Kelly J.	007-07	\$144,660	\$954.76
Delano, Llewellyn H.	006-45	\$40,077	\$264.51
Delano, Llewellyn H.	006-44	\$150,935	\$996.17
DeLong, Linda H.	006-103	\$80,137	\$528.90
DeLong, Linda H.	006-104	\$339,573	\$2,241.18
DeLong, William W.	006-101	\$80,669	\$532.42
DeMella, Susan L.	002-49	\$47,496	\$313.47
DeMella, Susan L.	002-50	\$569,624	\$3,759.52
DeMella, Susan L.	002-51	\$57,288	\$378.10
Denson, Elias	006-102.01	\$502,186	\$3,314.43
Denzer, Richard L.	004-25	\$508,003	\$3,352.82
DePietro, Kyle S	003-44.02	\$137,270	\$905.98
DePietro, Mario	006-27.01	\$756,226	\$4,991.09
DePietro, Mario	006-27.02	\$169,171	\$1,116.53
DePietro, Veronica	004-15.06	\$174,983	\$1,154.89
Desai, Abhijit	006-40	\$104,501	\$689.71
Destito, David J.	006-42.01	\$138,942	\$917.02
Destito, David J.	006-42.01A	\$50,931	\$336.14

Owner	Map/Lot	Valuation	Original Tax
DeVries, Richard L.	006-74	\$315,407	\$2,081.69
Di Salvo, Louis	006-47.22	\$169,641	\$1,119.63
Dibenedetto, David	005-25.05	\$943,033	\$6,224.02
Dillon, David A, Trustee	001-49	\$198,015	\$1,306.90
DiPierro, Mark M.	004-15.02	\$170,821	\$1,127.42
Doggetts Castle	006-57	\$374,666	\$2,472.80
Doman, Allan	007-65	\$314,208	\$2,073.77
Donohue, Joseph P.	005-01	\$493,291	\$3,255.72
Donovan, Laurie, Trustee	007-63	\$350,784	\$2,315.17
Dow, Donald F.	005-46.04	\$52,112	\$343.94
Drummey, Richard D.	004-30	\$451,194	\$2,977.88
Duffy, Barbara	003-21.01	\$47,649	\$314.48
Duggan, William P.	004-45	\$546,572	\$3,607.38
Dunbar Family Trust	004-43.10B	\$1,058,211	\$6,984.19
Dunlop, Teresa J.	001-02.01C	\$44,000	\$290.40
Dunlop, Thomas	001-02.01B	\$44,000	\$290.40
Dunton Sr., William A.	003-19	\$118,690	\$783.35
Dunton Sr., William A.	003-41	\$27,840	\$183.74
Dunton Sr., William A.	003-47	\$145,143	\$957.94
Dunton, James F., Heirs	004-54	\$23,910	\$157.81
Dunton, James J.	003-47A	\$156,664	\$1,033.98
Durgin, Daniel C.	007-46.02	\$367,538	\$2,425.75
Durney, Peter M.	004-12.34	\$376,454	\$2,484.60
Dursee, John F.	005-RC-02	\$329,070	\$2,171.86
Dyer, Edward R.	005-27	\$115,526	\$762.47
Withers, Dylan	006-87.02	\$199,914	\$1,319.43
Eddy, David K.	003-50.01	\$481,327	\$3,176.76
Elbers, Caroline	003-23.01	\$224,321	\$1,480.52
Ell, John G.	003-10.04	\$367,285	\$2,424.08
Elliott, Richard W.	002-25	\$1,004	\$6.63
Ellis, Suzanne G.	006-50	\$175,838	\$1,160.53
Ellsworth Living Trust	007-68.06	\$105,946	\$699.24
Embler, Diana L.	005-25.10	\$131,252	\$866.26
Dilg, Eric	005-04.01	\$437,609	\$2,888.22
Evans, Margaret	004-13	\$893,715	\$5,898.52
Evertson, Sarah	005-26.08	\$58,898	\$388.73
Ewing, Melinda B., Trust	004-12.29	\$318,188	\$2,100.04
Exter, Jeffrey C.	004-28	\$184,641	\$1,218.63
Fadden, Douglas Charles	005-17	\$178,787	\$1,179.99
Fairfield, Eugene D.	003-02.06	\$130,264	\$859.74
Fairfield, Robert N.	005-46.03	\$45,624	\$301.12
Fairfield, Robert N.	002-81	\$210,672	\$1,390.44
Faulkingham, Dana M.	007-46.03	\$659,333	\$4,351.60
Feldman, Noah R. Trust	005-31	\$1,067,879	\$7,048.00
Fife, Robert M.	001-71	\$237,047	\$1,564.51
Forrest, David L.	004-03	\$9,532	\$62.91
Forrest, David L.	004-06.01	\$163,749	\$1,080.74
Foss, Jeffrey S.	006-21	\$131,084	\$865.15
Foss, Jeffrey S.	006-22.02	\$7,144	\$47.15
Foster, William K.	004-32	\$298,245	\$1,968.42
Foye, Joseph	006-42.02	\$92,551	\$610.84
Freeman, Karen	006-52.04	\$268,000	\$1,768.80
Frois Family Trust	004-52	\$1,854,369	\$12,238.84
Fuller, Andrew A.	007-67	\$240,478	\$1,587.15
Gale, Gregory	001-79	\$401,634	\$2,650.78
Gale, Timothy P., et al	001-79H	\$140,379	\$926.50
Gallagher, Frank D.	002-20	\$399,695	\$2,637.99

Owner	Map/Lot	Valuation	Original Tax
Gallelo, Carlo	004-38	\$466,539	\$3,079.16
Gann, Robert D.	005-26.06	\$179,905	\$1,187.37
Gardner, Bertha C.	002-13	\$118,860	\$784.48
Gardner, Richard Trustee	001-43	\$161,509	\$1,065.96
Garland, James, Trustee	001-28	\$147,547	\$973.81
Garland, James, Trustee	001-30	\$341,523	\$2,254.05
Gillies, Nancy A.	007-02	\$335,175	\$2,212.16
Gillis, Deborah B.	005-25.13	\$155,614	\$1,027.05
Giulianti, Donald, Trustee	006-58.01	\$706,557	\$4,663.28
Graff, Theodore W.	005-07.01A	\$780,229	\$5,149.51
Graham, Bruce W.	002-71.01	\$400,544	\$2,643.59
Grant, Dana	003-23.02	\$629,397	\$4,154.02
Grant, David S. & Ellen M.	002-41	\$189,346	\$1,249.68
Grant, Donna E.	006-76.11	\$486,347	\$3,209.89
Grant, Earl	003-02.04	\$120,303	\$794.00
Grant, Ellen M.	002-08.01	\$427,969	\$2,824.60
Grant, Ellen M. & Dean N.	002-39B	\$47,883	\$316.03
Gratton, James E.	003-26	\$4,739	\$31.28
Gratton, James E.	003-27	\$123,995	\$818.37
Gray, Jeanne L.	005-32	\$221,512	\$1,461.98
Gray, Richard A.	006-10.03	\$115,014	\$759.09
Gray, Steven M.	007-08	\$390,049	\$2,574.32
Greenleaf Cove Homeowners	004-46	\$177,607	\$1,172.21
Greenleaf, Albert Jr.	005-08	\$41,841	\$276.15
Greenleaf, Albert, Jr.	005-18	\$68,664	\$453.18
Greenleaf, Amos R.	005-10	\$31,707	\$209.27
Greenleaf, Frank	006-18	\$186,553	\$1,231.25
Greenleaf, Frank T. Jr.	006-22.01	\$28,577	\$188.61
Greenleaf, Frank T., Jr.	006-23	\$206,185	\$1,360.82
Greenleaf, Mona	003-02.09	\$78,109	\$515.52
Greenleaf, Murlyn H. II	005-53.01	\$270,271	\$1,783.79
Greenleaf, Murlyn H., Sr.	006-13	\$210,886	\$1,391.85
Greenleaf, Murlyn H., Sr.	006-10.01A	\$47,728	\$315.00
Greenleaf, W. Eben	006-15	\$104,236	\$687.96
Greenleaf, Walter E. Jr.	005-12	\$131,250	\$866.25
Greenleaf, Walter E. Jr.	006-14	\$119,196	\$786.69
Greenleaf, Walter E., Jr.	006-10.01	\$42,348	\$279.50
Greenleaf-Hodgdon, Dedee	006-42A	\$42,348	\$279.50
Greenleaf-Hodgdon, Dedee	006-17	\$42,348	\$279.50
Greenleaf-Hodgdon, Dedee	006-16	\$122,742	\$810.10
Gregory, Donna L.	006-102.02	\$433,316	\$2,859.89
Gross, Andrew	007-53.03	\$436,159	\$2,878.65
Grott, Andrew R.	002-71.01A	\$366,242	\$2,417.20
Guimaraes, Pedro	006-51.02	\$128,262	\$846.53
Hale, Donald V.	007-69.01	\$562,599	\$3,713.15
Halla, Jan	005-07.02	\$495,056	\$3,267.37
Hammond, Zachary	005-24	\$215,457	\$1,422.02
Hanson, James	007-09	\$358,598	\$2,366.75
Harold Maine Realty Trust	006-60.03	\$331,528	\$2,188.08
Harper, Lorraine	002-39	\$50,939	\$336.20
Harper, Lorraine	002-39A	\$42,393	\$279.79
Harrington Jr., Philip M	005-05.05	\$52,154	\$344.22
Harris, Eldon D.	004-12.32	\$835,246	\$5,512.62
Harrison Estate, George	003-49	\$77,515	\$511.60
Harrison, Ronald L., Jr.	003-44.01	\$191,666	\$1,265.00
Hart, Joshua P.	003-04	\$151,274	\$998.41
Hartz, Robert S.	006-60.01	\$593,779	\$3,918.94

Owner	Map/Lot	Valuation	Original Tax
Haskell, Laurie	007-73	\$49,563	\$327.12
Hatch, James Edward	004-39	\$459,989	\$3,035.93
Hayes, Tania	006-60.05	\$546,163	\$3,604.68
Hempstead, Realty Trust	006-116	\$572,899	\$3,781.13
Hendsbee, Darrell E.	005-05.06	\$52,154	\$344.22
Hendsbee, Darrell E.	005-05.07	\$51,137	\$337.50
Hendsbee, Darrell E.	005-05.08	\$123,270	\$813.58
Higgins, Roger E.	004-14.18A	\$340,497	\$2,247.28
Hodgdon, Beverly J.	006-102	\$422,939	\$2,791.40
Hodgdon, Karen S.	006-105	\$53,407	\$352.49
Hodgdon, Sarah L.	003-34.01	\$77,297	\$510.16
Hodgkins, Cynthia J.	003-11.03	\$255,302	\$1,684.99
Hodgkins, Cynthia J.	002-05	\$46,619	\$307.69
Hodgkins, Cynthia J.	002-04	\$399,578	\$2,637.21
Hoffman, Edwin C., Jr.	001-60	\$366,832	\$2,421.09
Hoffman, William W.	007-53.02	\$153,106	\$1,010.50
Hopkins, William R.	006-11	\$173,200	\$1,143.12
Hopkins, William R.	004-50	\$586,686	\$3,872.13
Hopper, Richard R .	001-77.01	\$507,793	\$3,351.43
Howe Family Irr. Trust	001-80	\$408,795	\$2,698.05
Howell, Barbara L.	004-33	\$184,641	\$1,218.63
Howell, Barbara L.	004-35	\$288,941	\$1,907.01
Huggins, Joseph P.	005-46.03A	\$195,571	\$1,290.77
Hughes, Judith, Co-Trust	003-49.01	\$320,783	\$2,117.17
Hughes, Michael R.	004-14.06	\$448,418	\$2,959.56
Hunter, Kimberly A.	001-24.11	\$507,765	\$3,351.25
Hurlburt, Amelia T.	003-32.01	\$66,699	\$440.21
Hussey, Warren W.	002-61	\$221,994	\$1,465.16
Hutchison, Stacy L.	003-02.07	\$148,575	\$980.60
Jacobs,Ralph A.	007-56	\$418,498	\$2,762.09
Jacoby, Thomas	003-52.01	\$62,608	\$413.21
Jacques & Amelie, LLC	005-41	\$355,631	\$2,347.16
James Flaherty	003-13A	\$367,534	\$2,425.72
James Flaherty	003-13	\$173,558	\$1,145.48
James M. Carrigan LLC	006-96.01	\$366,214	\$2,417.01
Jansen, Andrew	006-12.02	\$100,241	\$661.59
Jaramillo, Orlando L.	004-12.25A	\$213,734	\$1,410.64
Johnson, C. Ronald	004-49	\$375,583	\$2,478.85
Johnson, George H.	003-18	\$641,526	\$4,234.07
Johnson, Karl H.	004-14.15	\$363,229	\$2,397.31
Jones, Brett A.	005-11.01	\$175,714	\$1,159.71
Jones, Channing P.	001-45	\$258,769	\$1,707.88
Jones, Darren M.	007-70.01	\$97,304	\$642.21
Jones, Heather E.	002-37.03	\$160,740	\$1,060.88
Joyce, Paul M.	007-21	\$210,643	\$1,390.24
Junker, C. Anthony	005-32.01	\$609,127	\$4,020.24
Kammann, Robert K.	002-57.04	\$138,514	\$914.19
Kates, Jason A.	007-51	\$793,356	\$5,236.15
Kearse, Jr., Lee A.	001-17.04	\$706,128	\$4,660.44
Kehail Point Owners Assoc	002-27.05	\$1,558	\$10.28
Kehail Point, LLC	002-24	\$1,349,239	\$8,904.98
Keiner, Paul G.	006-65	\$356,868	\$2,355.33
Kelley, David H.	002-30	\$376,512	\$2,484.98
Kelly , Kevin M.	004-12.33A	\$1,238,100	\$8,171.46
Kennebec Estuary	002-58	\$10,921	\$72.08
Kennebec Estuary	002-57.01	\$23,502	\$155.11
Killalea, James	004-12.25B	\$325,708	\$2,149.67

Owner	Map/Lot	Valuation	Original Tax
Kimball, Jr., George	001-20	\$79,751	\$526.36
King, Kerry	005-26.02	\$156,877	\$1,035.39
Kinney, Joyce	005-04.01A	\$331,363	\$2,187.00
Kitfield, Lydia A.	004-15	\$68,606	\$452.80
Kitfield, Lydia A.	004-41.01	\$656,831	\$4,335.08
Kitfield, Lydia A.	004-53	\$84,228	\$555.90
Knott Trust, Roger	004-26	\$346,841	\$2,289.15
Koob, Lawrence	005-42	\$578,120	\$3,815.59
Koughan, Sheila	003-62	\$209,773	\$1,384.50
Kull, Andrew J.	005-51	\$121,830	\$804.08
Landorf, Martha	005-25.04	\$557,484	\$3,679.39
Langley, Diane	006-66	\$65,040	\$429.26
Langlois, Dean	005-26.04	\$42,348	\$279.50
Laub, Kenneth J.	002-46	\$125,122	\$825.81
Lee, Reginald J.	003-16	\$305,149	\$2,013.98
Leeman , Susan	006-25	\$463,734	\$3,060.64
Legg, Charles R.	001-67	\$276,878	\$1,827.39
Leis, Donald G.	006-64	\$491,935	\$3,246.77
Lenz, David	004-14.22A	\$157,114	\$1,036.95
Lester, Danny A.	005-52	\$228,146	\$1,505.76
Lester, Danny A.	005-46.01	\$66,620	\$439.69
Lester, Danny A.	005-46.02	\$119,638	\$789.61
L'Heureux, Ronald L.	006-20	\$150,594	\$993.92
Lillian Layton Trust	007-10	\$400,600	\$2,643.96
Lillian Layton Trust	007-11	\$121,909	\$804.60
Lilly, Leslie	005-14	\$898,303	\$5,928.80
Lilly, Leslie B.	005-13	\$80,370	\$530.44
Linehan, Ryan M.	006-112W	\$8,750	\$57.75
Linehan, Ryan M.	006-114	\$161,546	\$1,066.20
Link, Jon A.	003-15	\$467,175	\$3,083.36
Lismi Joint Ventures,LLC	004-08.01	\$461,796	\$3,047.85
Lismi Joint Ventures,LLC	004-08	\$41,620	\$274.69
Longobardi, Vito	007-18	\$362,287	\$2,391.09
Lorenson, Richard	005-23	\$398,749	\$2,631.74
Lorenson, Richard R.	005-22	\$414,416	\$2,735.15
Lowen, Ann Self	006-111.11	\$558,056	\$3,683.17
Lowen, Ann Self	006-111.02	\$230,027	\$1,518.18
Lowen, Ann Self	006-111.12	\$35,000	\$231.00
Lowen, Ann Self	006-112L	\$8,750	\$57.75
MacFadden, Dean	001-53	\$29,472	\$194.52
MacFadden, Dean	001-54	\$120,000	\$792.00
Mackie Trust, Anne R.	002-76	\$291,729	\$1,925.41
Mackie Trust, Wilfred	002-72.02	\$112,490	\$742.43
Mackie Trust, Wilfred	002-72.03	\$301,625	\$1,990.73
Mackie Trust, Wilfred	002-75	\$165,849	\$1,094.60
Mackie, Brian	002-70.02	\$233,821	\$1,543.22
MacLaurin, Katharine B.	001-63	\$451,250	\$2,978.25
MacNamara Foundation	002-06	\$1,094,489	\$7,223.63
MacNamara Foundation	002-07	\$17,449	\$115.16
MacNamara Foundation	004-12.27B	\$55,106	\$363.70
MacNamara Foundation	004-12.24	\$57,143	\$377.14
MacNamara Foundation	004-12.26	\$58,086	\$383.37
Mahoney, James	002-69.02	\$428,352	\$2,827.12
Maine Yankee	006-09	\$3,400	\$22.44
Maine Yankee	005-55	\$14,289	\$94.31
Maine Yankee	005-56	\$114,142	\$753.34
Malliet, Chris	002-27	\$437,948	\$2,890.46

Owner	Map/Lot	Valuation	Original Tax
Malone, Michael P.	002-31	\$347,750	\$2,295.15
Malsch, Bonnie	002-38	\$46,274	\$305.41
Manning, Andrew	001-32	\$35,888	\$236.86
Marcinczyk, Clementina M.	004-21	\$93,861	\$619.48
Marcinczyk, Richard C.	004-20	\$120,000	\$792.00
Marden Builders	005-RC-17	\$45,196	\$298.29
Marjorie Gould Trust	001-11	\$674,324	\$4,450.54
Martel, Jr., Warren R.	006-94	\$422,173	\$2,786.34
Martin, Leo W.	007-20	\$388,471	\$2,563.91
Marx, Craig H.	005-11.02	\$167,165	\$1,103.29
Mason, Lois E.	002-33	\$49,880	\$329.21
Mason, Lois E.	002-34	\$543,284	\$3,585.67
Mason, Lois E.	002-35	\$74,432	\$491.25
Mason, Lois E.	002-36	\$499,773	\$3,298.50
Mason, Lois E.	002-42	\$1,039	\$6.86
Maynes, Robert R.	005-RC-10	\$42,348	\$279.50
McBee, John	005-25.01	\$478,015	\$3,154.90
McCarty Cove Homeowners	004-12	\$403,719	\$2,664.55
McCarty Cove Homeowners	004-12.01	\$146,487	\$966.81
McCulley, Darryl Jr.	003-02.08	\$92,712	\$611.90
McEwan, Reed F.	004-14.20A	\$48,748	\$321.74
McGaunn, Jr., Paul R.	002-80	\$283,690	\$1,872.35
McGrath, Richard	007-19	\$243,852	\$1,609.42
McIntosh, Terry L.	001-04	\$2,021	\$13.34
Mckay, Malcom K.	004-06.02	\$254,945	\$1,682.64
Mckay, Malcom K.	004-06.02A	\$150,134	\$990.88
McKinney, John E.	005-26.07	\$120,336	\$794.22
McLellan, Richard C.	004-22	\$323,477	\$2,134.95
McMahon, Elizabeth A.	001-15.01	\$215,217	\$1,420.43
McMahon, Kevin	001-02.03	\$43,680	\$288.29
McMahon, Kevin	001-14	\$87,247	\$575.83
McMahon, Kevin	001-15	\$126,785	\$836.78
McMahon, Kevin	001-17.01	\$688,724	\$4,545.58
McMahon, Kevin	001-74	\$219,906	\$1,451.38
McMahon, Kevin A	001-16.03	\$67,919	\$448.27
McMahon, Kevin A.	001-16.02	\$43,475	\$286.94
McManus, James	001-62	\$278,385	\$1,837.34
McNamara, Jay P.	007-47	\$462,802	\$3,054.49
McNamara, John D.	006-34	\$280,079	\$1,848.52
Meara, Joanne	002-69.01	\$167,193	\$1,103.47
Meixell, James R.	007-48.01	\$456,148	\$3,010.58
Meixell, Robert C.	007-48	\$750,212	\$4,951.40
Menacho, Carlos A.	004-14.21	\$113,515	\$749.20
Mendes Trust, Patricia M.	006-100	\$1,798,256	\$11,868.49
Mendonca, Walter J.	001-02.01A	\$44,000	\$290.40
Merlet, Constance M.	004-19.02	\$97,820	\$645.61
Meservier, Patrick	005-45	\$132,013	\$871.29
Metzger, Theodore Trust	001-61	\$194,957	\$1,286.72
Metzger, Theodore Trust	001-69	\$346,814	\$2,288.97
Miller, Diane E.	006-04.01	\$253,031	\$1,670.00
Miller, William C. Tara M.	004-57	\$1,454,500	\$9,599.70
Mirsky, Victor Seth	007-54	\$270,319	\$1,784.11
Misiolek, Joseph J.	003-51.04	\$146,929	\$969.73
Misner, Milton W.	002-66	\$466,673	\$3,080.04
Mitchell, Thomas E.	006-96.04	\$381,442	\$2,517.52
Mix, Earl B.	001-22	\$164,691	\$1,086.96
Mixer, Charles G. III	006-60.04	\$639,781	\$4,222.55

Owner	Map/Lot	Valuation	Original Tax
Monfort, Elizabeth A.	006-51.01	\$180,972	\$1,194.42
Mongeon, Robert	006-96.03	\$64,298	\$424.37
Mongeon, Robert & Marjorie	006-96.02	\$194,519	\$1,283.83
Mooney, Robert P.	007-32	\$538,985	\$3,557.30
Moran, Eileen Bernadette	001-40	\$371,467	\$2,451.68
Morgan, John	003-02.11T	\$13,306	\$87.82
Morris, Richard	007-62	\$647,240	\$4,271.78
Morris, Robert A.	006-75	\$499,464	\$3,296.46
Mosier, Herbert E.	006-02	\$55,625	\$367.13
Moss, Colin	006-98	\$190,357	\$1,256.36
Moss, Colin	006-97	\$218,600	\$1,442.76
Muchmore, Michael	003-65	\$69,284	\$457.27
Mulhall, Mark C.	001-55	\$58,944	\$389.03
Mulhall, Mark C.	001-56	\$430,252	\$2,839.66
Mulhall, Mark C.	001-57	\$54,390	\$358.97
Munroe, Dale	005-25.03	\$334,243	\$2,206.00
Murney, Timothy Edward	007-34	\$293,284	\$1,935.67
Murphy, John B.	004-43.01B	\$48,748	\$321.74
Murphy, John B.	005-03	\$501,908	\$3,312.59
Murray, Richard A. Jr.	006-91.04	\$141,485	\$933.80
Mussman, Amy	003-02.02	\$129,090	\$851.99
Napolitano, John P.	004-14.03	\$57,637	\$380.40
Nationstar Acquisition	005-25.07	\$555,904	\$3,668.97
Neill, Robert Lee Jr.	003-12.02	\$663,517	\$4,379.21
Nelson, Eric B.	001-09	\$236,836	\$1,563.12
Nelson, John C.	001-08.02	\$160,000	\$1,056.00
Nelson, John J.	001-08.01	\$263,090	\$1,736.39
Nelson, John J.	001-09H	\$209,156	\$1,380.43
Nelson, John J.	001-09.01	\$36,643	\$241.84
Nelson, Robert J	003-17.01	\$422,268	\$2,786.97
Nergaard, Paul L	006-53	\$251,697	\$1,661.20
NewMainer Assoc. LLC	007-53.01	\$459,021	\$3,029.54
Nichols, Todd	003-03.02	\$114,993	\$758.95
Nichols, Todd	003-03.02A	\$44,000	\$290.40
Nichols, Tyler	003-02.01B	\$48,787	\$321.99
Nickerson, Judy	002-54	\$144,429	\$953.23
Niederstadt, David C.	007-26	\$626,365	\$4,134.01
Norcott, Bryan A.	004-14.13	\$53,365	\$352.21
Norris, Carol A.	003-48	\$140,823	\$929.43
Norris, Marcia R.	006-68.01	\$198,705	\$1,311.45
North End Lobster Co-op	007-52.01	\$334,233	\$2,205.94
North End Lobster Co-op	007-50	\$200,299	\$1,321.97
Norton, Ross A.	007-72.01	\$182,829	\$1,206.67
O Reilly, Patricia J.	006-52.01	\$94,203	\$621.74
Oak Point Partners, Ltd.	001-65	\$561,348	\$3,704.90
Ober, Steven P.	004-14.17B	\$660,887	\$4,361.85
O'Brien, Peter H.	004-15.09	\$228,150	\$1,505.79
Olson, Christian	006-109	\$122,302	\$807.19
Olson, Christian	006-112G	\$8,750	\$57.75
OMO, LLC	002-18	\$583,300	\$3,849.78
O'Reilly, Elizabeth	005-43.01	\$56,144	\$370.55
Ostis, Connie	003-54	\$8,052	\$53.14
Ostis, Connie	003-56	\$56,510	\$372.97
Ostis, Connie	003-57	\$279,773	\$1,846.50
Ostis, Connie	003-58	\$473,815	\$3,127.18
Oullette, Dana Steven	004-24	\$180,924	\$1,194.10
Over the Hill LLC	006-52.03	\$423,770	\$2,796.88

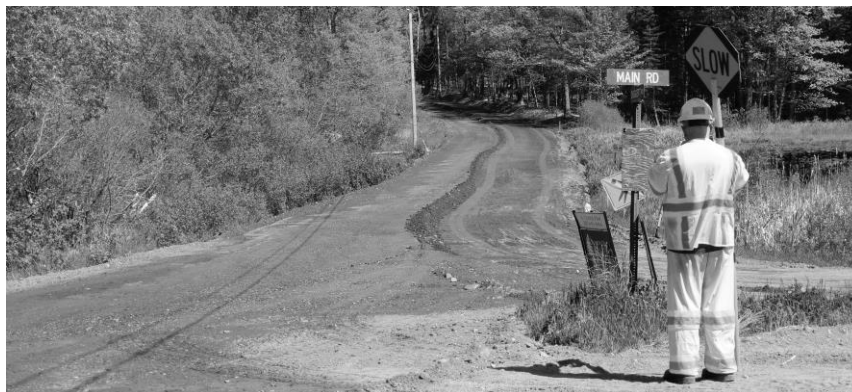
Owner	Map/Lot	Valuation	Original Tax
Owens, Karta S.	001-17.02	\$768,641	\$5,073.03
Pagenkopf, Ingo	003-51.05	\$114,236	\$753.96
Pagenkopf, Monika	003-51.01	\$164,290	\$1,084.31
Pagon, Nicholas and Judith	002-14	\$203,412	\$1,342.52
Palm, Edward S.	003-03.04	\$190,372	\$1,256.46
Parsons, Jr., Kenneth P.	006-71	\$332,132	\$2,192.07
Passes, Philip G.	004-37	\$328,911	\$2,170.81
Patterson, Valerie	006-69	\$308,821	\$2,038.22
Patterson, Valerie J.	006-68	\$49,325	\$325.55
Peaslee, Steven W.	001-02.01D	\$44,000	\$290.40
Peavey, Jeffrey W.	005-25.09	\$49,475	\$326.54
Peavey, Judith B.	005-25.08	\$794,051	\$5,240.74
Peck, Clifford	006-79	\$119,799	\$790.67
Pelletier, Donald	007-70.02	\$92,279	\$609.04
Pendergast, Paul J.	007-52.03	\$149,234	\$984.94
Perkins, Edythe P.	001-50	\$255,367	\$1,685.42
Perkins, Edythe P.	001-51	\$58,944	\$389.03
Perkins, Edythe P.	001-52	\$58,944	\$389.03
Perry, Lester S. Jr.	002-64	\$340,923	\$2,250.09
Peters, Leon	004-14.11A	\$330,372	\$2,180.46
Peters, Leon	004-14.11B	\$53,848	\$355.40
Peterson, Martha Jane	005-43T	\$80,772	\$533.10
Philbrook, Jason A.	003-03.03	\$50,239	\$331.58
Phipps Family Trust	003-35	\$59,207	\$390.77
Piela, Nancy	007-58	\$4,739	\$31.28
Piela, Nancy	007-59	\$220,719	\$1,456.75
Pierce, III, Elisha G.	001-78	\$572,510	\$3,778.57
Pierce, III, Elisha G.	001-79.01	\$201,442	\$1,329.52
Pino, Parkinson	001-21	\$77,976	\$514.64
Plummer, Brett E.	003-50.03	\$594,588	\$3,924.28
Plummer-Stead, Mary	004-15.04	\$143,623	\$947.91
Pollak, Richard J. & Mary J.	006-76.02	\$333,009	\$2,197.86
Porter, Thomas L.	004-41.02	\$518,531	\$3,422.30
Posey Family Trust	004-14.07A	\$49,173	\$324.54
Powell, Zachary	002-37.01	\$223,152	\$1,472.80
Presby, Ruth-Laurayne	006-28	\$432,569	\$2,854.96
Pullen, Nancy	005-32.02	\$255,314	\$1,685.07
Quirion, Arlene	005-02	\$159,807	\$1,054.73
Quirion, J. E. Wilfred	005-25.14	\$41,448	\$273.56
Quirion, J. E. Wilfred	005-25.15	\$40,596	\$267.93
Quirion, Jesse A. JR.	006-73.01	\$82,184	\$542.41
Quirion, Jesse A. JR.	006-73.02	\$20,207	\$133.37
Rainey, Brent O.	006-83.01	\$208,677	\$1,377.27
Reiss, David	005-26.01	\$205,586	\$1,356.87
Rhineland, Edward D.	003-55.02	\$177,878	\$1,173.99
Rhineland, Sarah	002-52	\$113,488	\$749.02
Rhineland, Sarah	002-53	\$35,000	\$231.00
Rice, Clifton	006-47.01	\$148,293	\$978.73
Richard A. Pollak, Trustee	002-08.02	\$771,936	\$5,094.78
Richard Auch & Kitty Chang	005-26.03	\$308,047	\$2,033.11
Richardson, Caleb B.	005-43.03	\$38,674	\$255.25
Richardson, Gary B.	001-01.01	\$71,118	\$469.38
Richardson, Gary Brian	001-01.02	\$165,614	\$1,093.05
Richardson, Gary Brian	001-12	\$190,038	\$1,254.25
Richardson, Gary Brian	001-02.01	\$57,464	\$379.26
Richardson, George D., Jr.	001-23	\$264,551	\$1,746.04
Richardson, Gordon	007-61	\$721,618	\$4,762.68

Owner	Map/Lot	Valuation	Original Tax
Richardson, III, George D.	002-43	\$48,738	\$321.67
Richardson, III, George D.	002-44	\$65,444	\$431.93
Richardson, III, George D.	001-25	\$521,335	\$3,440.81
Richardson, III, George D.	001-16.04	\$68,168	\$449.91
Richardson, James J.	005-43.04	\$38,674	\$255.25
Richardson, Judy A. R.	001-16.01	\$240,386	\$1,586.55
Richardson, Lincoln K.	001-01.03	\$42,707	\$281.87
Richardson, Lincoln K.	001-24.12	\$139,787	\$922.59
Richardson, Stacy L.	001-02.04	\$38,674	\$255.25
Rider, Nancy A.	005-RC-20	\$372,859	\$2,460.87
Roberts , John R.	007-33.01	\$447,828	\$2,955.66
Robison, Constance E.	005-25.12	\$167,789	\$1,107.41
Roche, John A.	001-72	\$393,653	\$2,598.11
Roche, Shawn	001-46	\$126,069	\$832.06
Roddy, Dennis M.	002-16	\$397,704	\$2,624.85
Rogers, Alexander	006-26	\$593,387	\$3,916.35
Rosman, Jay B.	003-17.01A	\$247,798	\$1,635.47
Rubly, Jeanne	007-53.04	\$354,297	\$2,338.36
Rucci Trust	006-113	\$354,254	\$2,338.08
Rum Cove LLC	005-58.01	\$256,776	\$1,694.72
Rum Cove LLC	005-60A	\$417,547	\$2,755.81
Rum Cove LLC	005-RC-11	\$44,859	\$296.07
Rum Cove LLC	005-RC-12	\$45,392	\$299.59
Rum Cove LLC	005-RC-13	\$81,857	\$540.26
Rum Cove LLC	005-RC-14	\$119,375	\$787.88
Rum Cove LLC	005-RC-15	\$100,362	\$662.39
Rum Cove LLC	005-RC-16	\$40,196	\$265.29
Rum Cove LLC	005-RC-18	\$40,196	\$265.29
Rum Cove LLC	005-RC-19	\$102,431	\$676.04
Rum Cove LLC	005-RC-21	\$90,607	\$598.01
Rum Cove LLC	005-RC-23	\$147,158	\$971.24
Rum Cove LLC	005-RC-26	\$40,196	\$265.29
Rum Cove LLC	005-RC-05	\$390,514	\$2,577.39
Rum Cove LLC	005-RC-06	\$45,392	\$299.59
Rum Cove LLC	005-RC-07	\$343,593	\$2,267.71
Rum Cove LLC	005-RC-08	\$354,451	\$2,339.38
Rum Cove LLC	005-RC-09	\$42,348	\$279.50
Russell, Rebecca	005-49	\$399,590	\$2,637.29
Ruth, Benjamin	006-62	\$192,081	\$1,267.73
Ruzycki, Joseph	006-91.01	\$202,474	\$1,336.33
Sacchetti, Sally C.	007-40	\$233,190	\$1,539.05
Sacchetti, Sally C.	007-42	\$263,850	\$1,741.41
Sacchetti, Stephen	007-38	\$241,939	\$1,596.80
Salatino, Cheryl	007-44	\$644,297	\$4,252.36
Sallick, Hilary W.	004-40	\$466,454	\$3,078.60
Saltonstall, Endicott P.	007-17	\$234,176	\$1,545.56
Saputo, Vincent C., Jr.	007-57	\$203,500	\$1,343.10
Sartoris, William & Joan	004-43.06	\$874,005	\$5,768.43
Sawyer, Becky Jean	007-23	\$283,398	\$1,870.43
Scarborough, James M.	007-68	\$156,009	\$1,029.66
Scarborough, James M.	004-01	\$28,577	\$188.61
Scarborough, Linda	006-87.03A	\$76,208	\$502.97
Scarborough, Linda	006-87.03	\$113,045	\$746.10
Schulmeisters, Vizbulite I.	006-55	\$47,296	\$312.15
Schulze, Paul F.	006-90	\$434,524	\$2,867.86
Schulze, Paul F.	006-84	\$18,739	\$123.68
Schulze, Paul F.	006-85	\$125,298	\$826.97

Owner	Map/Lot	Valuation	Original Tax
Schulze, Paul F.	006-88	\$490,372	\$3,236.46
Schulze, Paul F.	006-76.12	\$94,596	\$624.33
Schulze, Paul F.	006-86	\$240,000	\$1,584.00
Sedney, Damian & Katrina	006-24	\$377,493	\$2,491.45
Seigars, Gerald W	005-16	\$111,094	\$733.22
Sellers, Ronald W.	001-36	\$813,000	\$5,365.80
Sewall, Philip R.	004-14.17A	\$386,329	\$2,549.77
Shea, Anne	001-72.01	\$31,970	\$211.00
Shea, Anne J.	001-73	\$230,078	\$1,518.51
Sheehan Family Trust	007-31	\$536,015	\$3,537.70
Shepherd, Kenneth G.	006-92	\$517,887	\$3,418.05
Shepherd, Kenneth G.	006-93	\$12,374	\$81.67
Sherman, Norman P.	007-01	\$719,294	\$4,747.34
Sherwood, Jeffrey G.	004-34	\$23,910	\$157.81
Shields, James G.	005-05.01	\$342,418	\$2,259.96
Shockley, George W.	003-02.05	\$198,936	\$1,312.98
Sholedice, Thomas - P.I.P	005-RC-25	\$40,196	\$265.29
Shoreland LLC	005-RC-01	\$316,273	\$2,087.40
Shorey, Richard S.	005-25.16	\$213,267	\$1,407.56
Shuman, Evelyn	001-66	\$740,923	\$4,890.09
Sinacori, Stephen E.	007-69.02	\$690,892	\$4,559.89
Skeirik, Lynn P.	007-22	\$308,343	\$2,035.06
Skidmore, Margaret V.	002-22	\$522,624	\$3,449.32
Skidmore, Margaret V.	002-22H	\$92,117	\$607.97
SlackWater Holdings, LLC	006-59	\$198,011	\$1,306.87
Slater, Jan	005-04.02	\$45,649	\$301.28
Slater, Jan	005-05.02	\$67,762	\$447.23
Sledge, Clement B.	001-33	\$296,887	\$1,959.45
Sledge, Clement B.	001-34.01	\$737,998	\$4,870.79
Sledge, Clement B.	001-34.02	\$107,026	\$706.37
Sleeper, Gregory M.	005-07.01	\$333,254	\$2,199.48
Small, Allen M.	004-14.18B	\$216,385	\$1,428.14
Small, Bradley B.	004-14.12	\$342,687	\$2,261.73
Small, Matthew A.	003-02.03	\$96,141	\$634.53
Smith, Jeffrey P.	004-23	\$328,089	\$2,165.39
Smith, Tamar K.	002-15	\$176,656	\$1,165.93
Sorrentino, Charles P.	001-17.03	\$704,646	\$4,650.66
Soule, Jr., David B.	006-54	\$798,983	\$5,273.29
Soule, Samuel D.	007-49	\$400,234	\$2,641.54
Spear, John M.	007-41	\$547,305	\$3,612.21
Spencer, David M.	005-25.11	\$40,196	\$265.29
Springhorn, Robert E.	004-14.14	\$762,196	\$5,030.49
St Clair, Robert H. III	004-41.03A	\$411,229	\$2,714.11
St. Amour, Paul A.	003-10.01	\$527,738	\$3,483.07
Staats, John F.	005-20	\$62,078	\$409.71
Stacy, Andrew	001-31.02	\$196,793	\$1,298.83
Stacy, Edward, Jr.	003-51.02	\$28,577	\$188.61
Stacy, et al, John L.	001-38	\$15,652	\$103.30
Stacy, Frances M., Heirs	001-31	\$95,202	\$628.33
Stacy, Frances M., Heirs	001-39	\$472,449	\$3,118.16
Stacy, Mary E.	001-39.01	\$175,673	\$1,159.44
Stacy, Mary E.	001-31.01	\$56,995	\$376.17
Stanley, Wayne S.	006-115	\$224,361	\$1,480.78
Stanton, Neil G.	001-76	\$393,795	\$2,599.05
Stedman, Susan G.	005-30	\$642,419	\$4,239.97
Stern, Michael E.	006-42B	\$41,148	\$271.58
Stern, Michael E.	006-60.06	\$779,356	\$5,143.75

Owner	Map/Lot	Valuation	Original Tax
Stetz, Bernard D	004-18	\$203,095	\$1,340.43
Stires, A. McKinne	003-38	\$467,138	\$3,083.11
Stires, A. McKinne	003-39	\$8,360	\$55.18
Stone, Jeffrey A.	005-37	\$152,554	\$1,006.86
Stoodley, Ronald S.	003-69	\$645,635	\$4,261.19
Stoodley, Ronald S.	003-40	\$28,275	\$186.62
Stoodley, Ronald S.	003-46	\$188,790	\$1,246.01
Sullivan, John L.	005-RC-24	\$41,148	\$271.58
Sullivan, Michael D.	004-12.31	\$759,999	\$5,015.99
Sutherburg Trust	006-63	\$186,878	\$1,233.39
Swanton, John B.	003-21	\$245,372	\$1,619.46
Swanton, John B.	003-22	\$184,742	\$1,219.30
Swanton, Kenneth R.	003-09	\$6,946	\$45.84
Swanton, Kenneth R.	003-10.03	\$63,843	\$421.36
Swanton, Kenneth R.	003-21.02	\$2,191	\$14.46
Swanton, Kenneth R.	003-20	\$355,099	\$2,343.65
Swist, James A.	004-14.16	\$444,163	\$2,931.48
Szucs, Jr., Murrill	001-70	\$442,987	\$2,923.71
Tarbox, Jeffery H.	002-68	\$46,943	\$309.82
Tarbox, Ronald L.	002-69	\$233,813	\$1,543.17
Taylor, Joan	006-46	\$181,697	\$1,199.20
Taylor, Terence D.	005-RC-03	\$339,762	\$2,242.43
The Gabriel Trust	004-09	\$893,848	\$5,899.40
The Kain Trust	007-69.07	\$602,734	\$3,978.04
Theodore Bitomaki Trust	001-24.02	\$521,207	\$3,439.97
Thompson, Janet R.	004-43.01A	\$49,880	\$329.21
Thompson, Wendy L.	004-15.01	\$151,847	\$1,002.19
Tonry, Sandra	007-01.02	\$194,975	\$1,286.84
Townsend, Robert W.	003-34.03	\$55,396	\$365.61
Trudeau, Ann	007-30	\$494,473	\$3,263.52
Trust of Jeffrey Anderson	006-52.02	\$588,196	\$3,882.09
Tucker, Richard J.	004-12.27A	\$514,613	\$3,396.45
Tyler, Tamara	002-12	\$80,074	\$528.49
Valleau, Reed A.	004-12.30	\$346,030	\$2,283.80
Vantine, David	005-RC-22	\$696,873	\$4,599.36
Vercoe, John F.	006-43	\$293,364	\$1,936.20
Vesel, John E.	004-19.01	\$390,554	\$2,577.66
Vickrey, Crystal L.	003-37	\$186,285	\$1,229.48
Vignault/Bussiere	001-19	\$29,966	\$197.78
Wade, Denise Dorelle	004-43.02	\$431,735	\$2,849.45
Wade, Denise Dorelle	004-43.03	\$54,103	\$357.08
Walker, Douglas	005-26.04A	\$42,348	\$279.50
Walker Family Trust	005-15	\$826,843	\$5,457.16
Walker, Joanne T., Trustee	003-24	\$173,463	\$1,144.86
Walker, Joanne T., Trustee	003-25	\$42,080	\$277.73
Wallace, Jean, Estate of	006-01	\$494,862	\$3,266.09
Wallace, John R.	004-48	\$143,200	\$945.12
Wasilewski, Alex & Aida	003-68.01	\$46,422	\$306.39
Wasilewski, Alex & Aida	003-68.02	\$47,662	\$314.57
Wasilewski, Alex & Aida	003-68.03	\$48,932	\$322.95
Wasilewski, Alex & Aida	003-68.04	\$55,715	\$367.72
Waters, Elizabeth J.	001-58	\$97,806	\$645.52
Webber, Adam J.	003-34.02	\$120,178	\$793.17
Webber, Christopher C.	003-36.01	\$201,961	\$1,332.94
Webber, Gary C.	003-06	\$58,878	\$388.59
Webber, Gary C.	003-07	\$239,044	\$1,577.69
Webber, Gary C.	002-10	\$370,175	\$2,443.16

Owner	Map/Lot	Valuation	Original Tax
Webber, Gary C.	003-36	\$50,203	\$331.34
Weber, Arthur M.	004-43.01	\$403,696	\$2,664.39
Wenners, Denise L.	005-46.06	\$86,675	\$572.05
West, Nick	003-02.41T	\$15,072	\$99.48
Westport Captains Cottage	003-11.02	\$512,605	\$3,383.19
Westport Investment, Inc.	007-71.01	\$307,855	\$2,031.84
Westport Island Estate	005-25.06	\$135,142	\$891.94
Wheeler, Jeffrey Trust	004-14.22	\$268,661	\$1,773.16
Whitaker, Matthew B.	007-37.02	\$408,363	\$2,695.20
Whitaker, Nathan G.	007-37.01	\$464,068	\$3,062.85
Whitfield, Stephen	005-26.05	\$48,748	\$321.74
Whitney, Robert	003-12.12	\$424,613	\$2,802.45
Whittles, Thomas	004-14.07B	\$49,154	\$324.42
Wiglusz, Stanley J.	003-01	\$211,351	\$1,394.92
Wiles, James E III.	001-68	\$313,991	\$2,072.34
Wiles, James E. IV	003-44.03	\$166,439	\$1,098.50
Willcox, Faith M.	002-57.03	\$151,669	\$1,001.02
Williams Trust, James D.	007-46.01	\$632,176	\$4,172.36
Williams, Deborah	002-03	\$298,353	\$1,969.13
Williams, Deborah	003-31	\$49,797	\$328.66
Williams, Jean P.	002-01	\$359,874	\$2,375.17
Williams, John F.	007-68.01	\$41,448	\$273.56
Williams, Mark	004-14.09A	\$343,322	\$2,265.93
Williams, Peter J.	003-02.01A	\$57,288	\$378.10
Williams, Peter J.	002-02	\$493,987	\$3,260.31
Williams, Peter J.	003-11.04	\$309,341	\$2,041.65
Williams, Peter J.	003-32	\$63,365	\$418.21
Wills, Richard	001-41	\$230,618	\$1,522.08
Wills, Richard	001-42	\$127,350	\$840.51
Wilson, George M.	006-35	\$107,028	\$706.38
Wilson, Margaret R.	002-71	\$558,586	\$3,686.67
Winchester, William P.	004-14.08	\$56,768	\$374.67
Wirta, Arno	005-43.02	\$154,651	\$1,020.70
Wochner, Kent Trust	007-25	\$335,584	\$2,214.85
Wood, Harriet	005-10T	\$23,360	\$154.18
Wormwood, Christopher	006-08	\$166,489	\$1,098.83
Wright, II, Donald S.	006-89	\$155,130	\$1,023.86
Wright, II, Donald S.	006-91.02	\$190,013	\$1,254.09
Wright, Paul	003-02.11	\$54,814	\$361.77
Wright, Paul A.	003-02.41	\$61,048	\$402.92
Wright, William A.	006-77.02	\$202,516	\$1,336.61
		\$222,368,400	\$1,467,631.44



TOWN OF WESTPORT ISLAND DELINQUENT PROPERTY OWNERS**As of June 30, 2019****Tax Year July 1, 2017-June 30 2018**

Owner:	Map/Lot	Tax Amount	Tax Due
Chartier, Michelle	006-37	\$1,033.49	\$1,033.49
Crosman, Carl D.	006-04.02	\$1,703.21	\$1,703.21
Crosman, Carl D.	006-04	\$1,108.17	\$1,108.17
Crosman, Carl D.	006-05	\$388.51	\$388.51
Crosman, Carl D.	006-06	\$288.53	\$288.53
Kenneth & Elaine Walker Family Trust	005-15	\$4,402.90	\$4,402.90
Maynes, Robert R.	005-RC-10	\$279.50	\$279.50
Miller, Diane E.	006-04.01	\$1,670.00	\$1,670.00
Misner, Milton W.	002-66	\$3,080.04	\$3,080.04
Ober, Steven P.	004-14.17B	\$4,361.85	\$4,361.85
Pagenkopf, Monika	003-51.01	\$1,084.31	\$1,084.31
Wallace, John R.	004-48	\$945.12	\$945.12
Wenners, Denise L.	005-46.06	\$572.05	\$572.05
West, Nick	003-02.41T	\$99.48	\$99.48
Wood, Harriet	005-10T	\$136.92	\$136.92
		\$21,154.08	\$21,154.08

Tax Year July 1, 2018-June 30 2019

Owner:	Map/Lot	Tax Amount	Tax Due
Chartier, Michelle	006-37	\$1,033.49	\$1,033.49
Crosman, Carl D.	006-04.02	\$1,703.21	\$1,703.21
Crosman, Carl D.	006-04	\$1,108.48	\$1,108.48
Crosman, Carl D.	006-05	\$388.46	\$388.46
Crosman, Carl D.	006-06	\$288.47	\$288.47
Kenneth & Elaine Walker Family Trust	005-15	\$5,457.16	\$5,457.16
Maynes, Robert R.	005-RC-10	\$279.50	\$279.50
Miller, Diane E.	006-04.01	\$1,670.00	\$1,670.00
Misner, Milton W.	002-66	\$3,080.04	\$3,080.04
Ober, Steven P.	004-14.17B	\$4,361.85	\$4,361.85
Pagenkopf, Monika	003-51.01	\$1,084.31	\$1,084.31
Wallace, John R.	004-48	\$945.12	\$945.12
Wenners, Denise L.	005-46.06	\$572.05	\$572.05
West, Nick	003-02.41T	\$99.48	\$99.48
Wood, Harriet	005-10T	\$154.18	\$154.18
		\$22,225.80	\$22,225.80

TREASURER'S REPORT

The complete audit is included within this report to provide you with a complete accounting of our operational, capital expense and reserve accounts, as well as our revenue receipts for 2018-2019. Reports are also included to show property valuations, property tax exemptions and delinquencies.

I appreciate all that pay their taxes on time. However, I do understand that some people find it difficult to pay taxes by the due date. If you are having difficulty paying your balance, I would encourage you to come and talk to me about a payment plan. You will not avoid interest added to your delinquent taxes, but you could avoid liens if paid within eight months of commitment. Anyone paying their taxes after the due date should know that there is daily interest added to the account. Therefore, if you are sending your tax payment after the due date, please call me for an accurate balance and don't just send the amount on your tax bill. I don't want anyone to lose their property.

If your contact information should change, please let me know with an e-mail, letter or phone call. Residents of Westport Island continue to change. If you are new to Westport, WELCOME! Come to the Town Office and introduce yourselves. We love to meet our new residents!

If you should have any questions, feel free to contact any of us.

Martha Hayward, Treasurer & Tax Collector
(207) 882-8477 ext. 1 / treasurer@westportisland.us

MUNICIPAL AGENT'S REPORT FOR EXCISE TAXES

July 1, 2018 – June 30, 2019

MOTOR VEHICLE EXCISE TAXES	\$ 164,590.26
RECREATIONAL VEHICLE EXCISE TAXES	\$ 6,116.70

Be advised that all boat registrations are valid from January to December, and please remember to register your boats before you plan to launch them. (Stickers are usually available by the end of December of the previous year.)

ATV and snowmobile registrations all expire on June 30th.

Autos are due the month that you first registered them. This also applies to transfers! Your plate may not match the month you bought the vehicle in, so entering the registration date in your smart phone could be helpful. Don't forget to check your windshield to see what month your safety inspection is due. This could be different from your plates.

Our new website is up and running! Check it out at www.westportisland.us

If you are heading "up town", check out the cameras on Route One to see if the traffic is backed up.....
<http://maine.gov/mdot/trafficcams/>

Dedee Greenleaf-Hodgdon, Excise Tax Collector
(207) 882-8477 ext. 2 / municipalagent@westportisland.us

TOWN CLERK's REPORT

July 1, 2018 through June 30, 2019

VITAL STATISTICS

Births

4

Resident Deaths

Alan Joseph Azzara	07-20-2018
Bruce W. Barlow	06-09-2019
Althea Marion Cromwell	03-19-2019
Phoebe A. Cromwell	10-24-2018
Richard David Drummey	06-17-2019
Judith Durgin	07-16-2018

Marriages

Cassandra Beahan & Alden Cromwell	10-05-2018
Marcia Cyr-Norris & Richard Sloat	12-02-2018
Elise Hartill & Jackson Cromwell	06-09-2019

LICENSES

Dog Licenses

Un-neutered Males & Females:	11	Neutered / Spayed:	121
Late Fee:	1		

Hunting & Fishing Licenses

Migratory Waterfowl:	5	Resident Junior Hunting:	1
Resident Hunting & Fishing Combo:	9	Resident Hunting:	7
Resident Fishing:	9	Resident Archery:	3
Non-resident Hunting:	1	3-Day Fishing:	2
Saltwater Fishing Registry:	50	Non-resident Season Fishing:	1
Muzzleloader Hunting:	1	Non-resident muzzleloader:	1
Coyote Night Hunting:	2	Spring/Fall Turkey:	2

Shellfish Licenses

Commercial / Resident	2	Commercial / Non-Resident:	2
Recreational / Non-Resident:	2	Recreational / Resident:	7
Free License / 65 or older:	8	Free License / 12 or younger:	0

ELECTIONS

11-06-2018 (Voter turnout: 479)
General & Referendum Election

06-11-2019 (Voter turnout: 83)
Municipal Election and Referendum & RSU #12 Referendums

All elections are held at the Town Hall, 1217 Main Road. They are preceded by a 30-day period in which voters may vote by absentee ballot or may cast an "early vote" in the Clerk's office. Elections are posted on the town website, announced in local newspapers and are posted on the sign at the head of the island in the days leading up to the election at the Town Hall.

Julie Casson, Town Clerk & Registrar of Voters
(207) 882-8477 ext. 3 / townclerk@westportisland.us

EMERGENCY MANAGEMENT ASSISTANCE (EMA) REPORT

As EMA Directors, our duties are:

- To help the Island prepare for and respond to natural or man-made emergency events that can cause damage to persons or property;
- To document damage and dangerous conditions created by these events; and
- To help “mitigate”, or moderate, the impact of future disastrous events. Mitigation requires documenting and evaluating damage to utilities, roads, and town infrastructure; so that, if possible, improvements can be made to eliminate or minimize repeat damage.

The recovery reimbursement work for the October 30, 2017 storm was finalized in February 2020 – we received the full administrative reimbursement of \$1,013.80 on top of the previous reimbursement of \$20,168.27. As voted at Town Meeting, funds over and above reimbursement of cleanup costs will be used to help prepare for future emergency events. Voters will be asked at the upcoming Town Meeting to approve the purchase of a new generator to keep the Town Office operational and open to residents during power outages.



Lincoln County’s biggest initiatives this last year on behalf of local towns focused on improving communication during emergency events. These initiatives included:

- Implementation of CodeRED to allow towns and the county to deliver time-sensitive emergency alerts and information to residents who opt in. Westport used CodeRED successfully this last fall to notify North End Road residents of a temporary road closure. To learn more about CodeRED and sign up for emergency notifications that affect the island or your neighborhood, see the Town website:
<http://westportisland.us/government/emergency-management-assistance-ema-director>
- Development of an AM radio station to keep county residents informed during natural disasters or emergency events. AM Radio Station 1620 is slated to be operational by summer’s end 2020.
- Implementation of “D4H Live,” a web-based incident management program for use during emergency events. D4H is designed to help the towns manage incidents in concert with Lincoln County EMA, the 911 system and emergency teams, such as Central Maine Power (CMP) emergency response crews, by working off of one computer program that all can see and update. This system allows all to see road closures, downed lines, lines that are live vs. “safe”, accidents, availability of warming shelters and emergency services for residents, etc. By allowing a common “big picture,” priorities can be set and safety information and time frames for problem resolution can be more quickly disseminated.
- Partnership with CMP to have a representative present in the Lincoln County Command Center during events with extended power outages and multiple road closures caused by downed lines, so that local emergency management officials have input in setting safety priorities for CMP response.

The emergency response system has improved significantly in recent years. One of the most critical components will always be: neighbors looking out for neighbors. We thank all those who actively do so.

In closing, a reminder: in any storm-related emergency, call 911 first. After-the-fact: report property, road and utility damage to EMA (Roger or Gaye), Fire Department officials or the Road Commissioner to ensure all damage on the island is assessed and documented (you can email: wagnerhiggins11@gmail.com).

If you have questions or need assistance in signing up for CodeRED emergency notifications, email wagnerhiggins11@gmail.com or leave a message at 882-6084. We will get back to you promptly. Thank you.

Roger Higgins, EMA Director

Gaye Wagner, Deputy EMA Director

LOCAL PLUMBING INSPECTOR'S ANNUAL REPORT

As per the August 03, 2015 revision of the State of Maine Subsurface Wastewater Disposal Rules, Section 2, K.6, the following report states all Plumbing permit activities while I maintained the office of Local Plumbing Inspector of Westport Island during fiscal year 2019 -- from July 1, 2018 to June 30, 2019.

Included in this report are the names of the persons upon whose accounts the fees were paid, the dates the Plumbing Permits were issued, the Plumbing Permit number and type as well as the tax map and lot number to which the Plumbing Permits relate.

Date Issued	Permit No.	Applicant	Tax Map/Lot No.	Type Permit	Fee
07/18/18	961	Dalton, Lisa	Map 004 Lot 08.01	Internal	\$ 75.00
07/16/18	962	Sherman, Norm	Map 005 Lot 47	External	\$ 390.00
07/24/18	963	Bragan, Kurt	Map 005 Lot 25.14	External	\$ 390.00
08/03/18	965	Pagan, Nick	Map 002 Lot 14	External	\$ 397.50
09/01/18	966	Cromwell, Alex	Map 006 Lot 81	Hookup	\$ 60.00
10/04/18	967	Decker, David	Map 001 Lot 47	External	\$ 397.50
10/06/18	968	Gratton, James	Map 003 Lot 27	Holding Tank	\$ 150.00
10/25/18	969	Haskell, Laurie	Map 007 Lot 73	Hookup	\$ 60.00
11/07/18	970	Bragan, Kurt	Map 005 Lot 25.14	Internal	\$ 180.00
02/02/19	971	Wilson, James	Map 002 Lot 71	Internal	\$ 240.00
02/09/19	972	Satoris, James	Map 004 Lot 43.06	Internal	\$ 60.00
02/21/19	973	Pagan, Nick	Map 002 Lot 14	Internal	\$ 225.00
03/23/19	974	Daigle, Jeffery	Map 003 Lot 10.04	Internal	\$ 60.00
04/27/19	975	Harper, James	Map 002 Lot 39A	External	\$ 397.50
05/03/19	976	Patnode, James	Map 007 Lot 22	Internal	\$ 60.00
05/25/19	977	Meyrick, Aaron & Sydney	Map 005 Lot 26.08	External	\$ 390.00
06/20/19	978	Doster, John & Sydel	Map 004 Lot 08.01	Internal	\$ 120.00

In summary, I issued (17) Plumbing Permits and collected \$3,652.50 in associated fees.

Gerald A. Bodmer, Local Plumbing Inspector

Tips for maintaining your septic system

Don't treat your toilet as a garbage disposal and don't pour cooking grease down any drain.



CODE ENFORCEMENT OFFICER'S (CEO) REPORT FOR 2019

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Piers	2	3	3	5	2	1	7	5	4	4
Driveways	0	1	1	0	1	1	1	1	1	2
Dwellings	3	4	7	1	1	1	2	2	4	3
Garages	0	7	2	4	4	1	4	2	5	5
Barns	0	0	0	1	1	5	0	2	0	0
Decks	5	2	1	1	7	3	6	5	4	6
Additions	7	5	3	2	4	3	3	5	8	6
Outbuildings	2	1	8	4	2	3	3	9	4	8
Other	7	8	4	7	13	8	13	17	5	11
Permits	26	31	29	25	35	26	39	48	35	45
\$ x 1000	1,256	1,919	1,488	776	1,513		1,739			

Respectfully submitted,
Gary Richardson, Code Enforcement Officer



E-911 ADDRESSING OFFICER'S REPORT

The Town of Westport Island gave our five new addresses this past year.

I would like to remind everyone to have their homes and driveways clearly marked. We recommend using the green reflective signs that will aid emergency responders in locating your home in case of an emergency. Remember, the life you save could very well be your own.

Richard Gray, E-911 Addressing Officer

LOCAL HEALTH OFFICER'S 2019 REPORT

Maine law requires every municipality in the State to employ an official who is known as the Local Health Officer (LHO). The Maine Center for Disease Control & Prevention, Department of Health and Human Services, mandated that all Local Health Officers had to be certified beginning in 2009. The legal duties of the Local Health Officer are, but are not limited to:

- Being an overall health resource to the community;
- Investigating and enforcing complaints that cannot be resolved;
- Mediating and problem-solving the resolution of complaints;
- Reporting to and informing the Board of Selectmen on the community's public health status; and
- Reporting to Maine CDC, DHHS any perceived local health threats.

It was a very quiet year in 2019. I had no complaints from citizens of Westport about health concerns. I had no complaints from the Selectmen. I posted several reports of interest about public health topics on bulletin boards in the Town Office. As George Richardson knows, I am available by cell phone for concerning health issues in Westport almost anytime.

On a timely public education note: The Local Health officers from various counties are still meeting occasionally for discussions about safety and health concerns in our communities. I am still attending these as my work schedule allows. I will pass on information as it becomes available.

Tamara E. Tyler, RN, Local Health Officer

ANIMAL CONTROL OFFICER'S REPORT

2019 was another busy year for calls regarding dogs running at large – either bothering neighbors or at risk of injury in the roadway. There were also multiple complaints about wild animals “too close for comfort” to homes and pets.

Remember that State law requires dogs to be licensed. It's not only important to license your pets because it's the law, but it also helps us identify and return your pets and helps us assure your neighbors that you are a responsible pet owner who has vaccinated your pet against rabies. We unfortunately had a few difficult situations this year with four separate dog bite incidents. The assurance of a rabies vaccination goes a long way in preventing unwanted medical bills, anxiety and the need for an innocent victim to undergo a preventative/rehabilitative rabies protocol.

Six animals tested positive for rabies in Lincoln County in 2019 (3 raccoons, 2 skunks, and a red fox); there were 21 confirmed cases in Sagadahoc County in 2019 with 16 of those in Bath and 1 in West Bath. Protect your pets. For those who can't afford rabies vaccinations at a veterinary office, Midcoast Humane in Brunswick hosts low-cost rabies vaccination (\$10) and microchipping (\$25) clinics throughout the year. See their online calendar for dates and times. If you can't afford to neuter your animal, call the Community Spay/Neuter Clinic, 721-8395, in Topsham to see if you are eligible for assistance.

Amos “Buddy” Greenleaf, Constable and Animal Control Officer
Gary Webber, Deputy Constable and Deputy Animal Control Officer

TREE WARDEN'S REPORT

Thankfully, the browntail moth population on Westport Island and the general area was greatly reduced due to a very cold and wet spring in 2019. The browntail moth is kept in check by a natural fungus that spreads during overcast, wet, and cold weather. While the spring of 2020 has been mostly free of browntail moths, they have survived and may rebound with the right conditions. So, stay alert and monitor populations in your area.

On a sad note, the elm tree located at 501 Main Road near Edwin Drive has succumbed to Dutch Elm disease. Dutch elm disease is a fungus that is spread by the elm bark beetle. The fungus is thought to have originated in Asia. It spread to Europe and then the Americas in the early 1900's. Just like the American Chestnut, the American Elm was a common tree in the northeast woods, but populations have been drastically reduced. There are some reports of resistant trees and hopefully the living elms that remain on the Island will continue to grow.

The hemlock woolly adelgid, which is another invasive insect, also continues to be a problem in certain areas of the Island. Bayshore Road in particular, has been hit hard by this insect. Many stands of hemlock on Bayshore are succumbing to the damage inflicted and should be removed.

So far, the spring of 2020 has been very dry; making woodlands on the island at high risk for fire. Be careful when burning brush in the woods if dry conditions continue, and make sure to get a burn permit so the fire department knows your location. This aids in a quick response should problems arise.

If you need a certified arborist or commercial pesticide applicator, we have qualified arborists that operate out of Westport: Squam Creek Tree service, 882-6333; and Mike Hughes, 232-4158.

Call with any tree-related questions at 522-0840.

Kyle DePietro, Tree Warden

ROAD COMMISSIONER'S REPORT

It's hard to believe another year has passed. We had a pretty easy winter this last year, but the back and forth between warm and cold spells gave us more "mud seasons" than usual. Because of this, the roads were graded a little bit early this year. The back and forth freezing and thawing created some different problem spots than we had had in other years. It seems to change a little each year.

A lot of the repair work this year was on the West Shore Road – ditching to try to improve drainage and doing repair work at the two dikes. There were also washouts from fall rainstorms that needed work on Fowles Point, East Shore, Sortwell and North End Roads. Otherwise, it was pretty routine repair work with ditching, clearing culverts, filling potholes and clearing trees that come down in windy storms.

Paving has begun. The first four roads have been done, and what an improvement.

I thank all of you for being patient, and we will be doing what we can to keep improving the roads.

Garry Cromwell, Road Commissioner 882-9889 or 687-9884

HARBOR MASTER'S REPORT

Since my appointment on July 1, 2019, I've sent out letters to all registered mooring owners requesting they place their mooring number or name on their mooring ball. This was necessary to assist me with the new mooring mapping that I have been conducting, which is 90% complete. At the same time, I am working on updating the mooring registry with current contact information for all mooring owners.

When the mapping is completed it will be available for viewing at the town office. I want to thank those who made the effort to mark their mooring balls and those who contacted me directly with information regarding moorings. This was all helpful.

The Harbor Committee has been meeting since September 2019, working on updating the Harbor and Waterways Ordinance. Any changes made will be available for comment during a public hearing at a future date.

The past year was quiet on the river. One boat broke loose from its mooring, was rescued by a good Samaritan, and returned safely to its owner. This highlights the reason for having current contact information on file so that owners can be quickly notified when a situation like this happens. I would strongly recommend that anyone on Westport Island that has an existing mooring call me to update your current contact information.

A complete mooring inspection is an important service that should be performed every 3 to 4 years maximum. All moorings should be marked with a mooring number so they can be easily identified.

Please feel free to call or email me if I can be of any assistance.

Ted Christie, Harbor Master



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WILLIAM H. BREWER

Certified Public Accountant

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P.O. Box 306

Bath, Maine 04530

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(207) 443-9759*

INDEPENDENT AUDITORS' REPORT

Board of Selectmen
Town of Westport Island
Westport Island, Maine

We have audited the accompanying financial statements of the governmental activities and each major fund of the Town of Westport Island, as of and for the years ended June 30, 2019 and 2018, and 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 from 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 and each major fund of the Town of Westport Island as of June 30, 2019 and 2018, and the respective changes in financial position, and where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Westport Island's basic financial statements. The introductory section and the combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Bath, Maine

August 6, 2019

Town of Westport Island, Maine Management's Discussion and Analysis Fiscal Year Ending June 30, 2019

As management of the Town of Westport Island, Maine we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town of Westport Island for the fiscal years ending June 30, 2019 and 2018. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our Annual Report of the Town of Westport Island, Maine 04578.

ADMINISTRATIVE NOTES

Overview of Finance

At the 2018 town meeting the Town's people voted on many articles. The total appropriations approved for 2019 were \$1,607,861.73; of which the education expenditures were \$719,464.60, the Lincoln County tax expenditure was \$272,473.04, and the Municipal expenditure was \$615,924.09.

Overview of the Financial Statement

The Town of Westport Island's basic financial statements are comprised of four components:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the financial statements
4. Supplemental information schedules

Government-wide Financial Statements: The government-wide financial statements are designed to provide readers with a broad overview of the Town of Westport Island's finances in a manner similar to a private sector business.

The *statement of net position* presents information on all of the Town of Westport Island's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the Town of Westport Island's financial position is improving or deteriorating.

The *statement of activities* presents information showing how the Town of Westport Island's net assets changed during the fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in the statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

Both of the government-wide financial statements distinguish functions of the Town of Westport Island that are principally supported by taxes and intergovernmental revenues (governmental activities). The Town of Westport Island's governmental activities include general government, protection, highways and bridges and snow removal (highway, winter maintenance, road construction and paving), education, county assessment, and general assistance and service organizations.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Westport Island, like other state and local governments, uses fund accounting to insure and demonstrate compliance with finance related legal requirements. All of the funds of the Town of Westport Island can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources, as well as on balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a governments near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of any near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The government funds financial statements are included in the audit that follows.

Fiduciary funds are used to account for moneys held for the benefit of parties outside the Town of Westport Island. Fiduciary funds are *not* included in the government-wide financial statements because the resources of those funds are *not* available to support the Town of Westport Island's operational programs.

These funds are restricted for the cemetery trust funds. The fiduciary funds financial statement is included in the audit that follows on Schedule A-10.

Notes to the financial statements: the notes provide additional information that is essential to a full understanding of the data provided and are included in the audit that follows.

Other Information: the combining statements are presented immediately following the notes to the financial statements and are included in the audit that follows.

TOWN OF WESTPORT ISLAND FINANCIAL ANALYSIS

Statement of Net Position. As stated earlier, net position may serve over time as a useful indicator of a government's financial position.

Financial Analysis of the Government's Funds. The Town of Westport Island uses fund accounting to segregate specific types of funds and demonstrate compliance with finance related legal requirements. Town of Westport Island's fund balances are included in the audit that follows.

Governmental funds: The focus of the Town of Westport Island governmental funds is to provide information on fiscal activity and balances of available resources.

The *general fund* balance started at \$396,334.42 on July 1, 2018; unexpended funds lapsing to surplus totaled \$23,516.41; Town meetings withdrawal of \$84,500.00; two accounts covered by surplus of \$6,370.00; and an increase in deferred tax revenue of \$9,909.37 leaves a balance of \$338,890.20 at June 30, 2019.

The mil rate history for the Town of Westport Island is as follows:

<u>2018-19</u>	<u>2017-18</u>	<u>2016-17</u>	<u>2015-16</u>	<u>2014-15</u>	<u>2013-14</u>	<u>2012-13</u>	<u>2011-12</u>
.66%	.66%	.72%	.815%	.751%	.775%	.76%	.70%

THE TOWN AS A WHOLE
(Government-Wide Financial Analysis)

As noted earlier, net position may serve over time as a useful indicator of the Town's financial position. In the case of Westport Island, assets exceeded liabilities by \$2,621,548.23 at the close of fiscal year 2019 compared to \$2,533,537.10 at the close of fiscal year 2018. This shows an increase in net position of \$88,011.13 for the year 2019.

Exhibit A of the Audit has a breakdown of the numbers listed below:

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Current and Other Assets	\$ 881,120.12	\$ 863,117.81	\$ 986,185.29	\$ 696,698.97	\$ 653,771.82
Capital Assets	1,981,424.00	2,053,849.00	1,873,772.00	1,787,744.00	1,813,768.00
Total Assets	<u>\$2,862,544.12</u>	<u>\$2,916,966.81</u>	<u>\$2,859,957.29</u>	<u>\$2,484,442.97</u>	<u>\$2,467,539.82</u>
Current Liabilities	\$ 74,160.00	\$ 167,415.06	\$ 130,471.62	\$ 47,718.90	\$ 291,517.13
Long-Term Liabilities	166,835.89	216,014.65	336,522.31	258,216.53	301,170.22
Total Liabilities	<u>\$ 240,995.89</u>	<u>\$ 383,429.71</u>	<u>\$ 466,993.93</u>	<u>\$ 305,935.43</u>	<u>\$ 592,687.35</u>
Net Invested in Capital Assets	\$1,763,150.42	\$1,712,322.56	\$1,414,669.99	\$1,485,945.24	\$1,230,230.05
Restricted for:					
Capital Projects	227,456.00	202,750.62	244,237.61	229,979.85	236,193.86
Other Purposes	245,556.32	165,724.84	328,767.81	125,192.80	68,251.86
Unassigned	385,385.49	452,739.08	405,287.95	337,389.65	340,176.70
Total Net Position	<u>\$2,621,548.23</u>	<u>\$2,533,537.10</u>	<u>\$2,392,963.36</u>	<u>\$2,178,507.54</u>	<u>\$1,874,852.47</u>

Governmental Activities

The cost of all Governmental Activities was \$1,522,095.15 for 2019 compared to \$1,572,444.63 for 2018. Charges for services were \$36,781.79 for 2019 and \$49,951.07 for 2018. Operating grants and contributions for 2019 totaled \$46,642.27 and \$28,529.26 for 2018. The Town's programs listed below show the net cost (total cost less revenues generated by the activities). The cost shows the financial burden that was placed on the Town's taxpayers by each of the functions.

	2019	2018
General Government	\$ 285,866.99	\$ 17,022.51
Protection	81,499.49	53,541.40
Highways, Bridges and Snow Removal	208,973.89	479,347.58
Education	719,461.88	655,538.03
General Assistance/Service Organizations	18,297.00	15,515.40
County Tax Assessment	272,473.04	283,427.06
Interest Expense	12,025.88	17,703.17
	<u>\$1,598,598.17</u>	<u>\$1,522,095.15</u>

The information below shows the revenues of the General Fund for 2019, 2018, 2017, 2016, and 2015.

	2019	2018	2017	2016	2015
<u>General Revenues</u>					
Taxes:					
Property Taxes	\$1,477,226.54	\$1,459,119.96	\$1,598,176.56	\$1,805,461.09	\$1,998,873.99
Homestead					
Reimbursement	18,398.00	15,048.00	12,420.29	9,657.75	10,673.96
Excise Taxes	170,706.96	166,371.30	153,169.10	147,242.46	152,018.69
Intergovernmental	13,836.09	14,349.00	14,733.04	15,431.92	14,823.44
Interest Earnings	8,176.76	7,780.63	8,401.46	2,630.09	3,125.82
Total General					
Revenues	<u>\$1,688,344.35</u>	<u>\$1,662,668.89</u>	<u>\$1,786,900.45</u>	<u>\$1,980,423.31</u>	<u>\$2,179,515.90</u>

DEBT ADMINISTRATION

The Town had four loans outstanding at June 30, 2019. The balance of the loan to purchase the Wright property was \$115,077.62 at the start of the year and was reduced by \$19,640.26 to a balance of \$95,437.36 as of June 30, 2019. This loan is expected to be paid off in the year 2023.

The balance of the loan to purchase the fire truck was \$105,079.90 at the start of the year and was reduced by \$23,396.46 to a balance of \$81,683.44 as of June 30, 2019. This loan is expected to be paid off in the year 2022.

The balance of the loan to purchase the new sand and salt shed was \$75,726.70 at the start of the year and was reduced by \$75,726.70 to a balance of zero as of June 30, 2019.

The balance of the loan to help the Kennebec Estuary Land Trust purchase land on Squam Creek was \$45,642.22 at the start of the year and was reduced by \$4,489.44 to a balance of \$41,152.78 as of June 30, 2019. This loan is expected to be paid off in the year 2027.

CAPITAL ASSETS

During current year, there was no acquisition of new fixed assets. It is anticipated a long-term paving program will be implemented in the next fiscal year.

Request for Information. This financial report is designed to provide a general overview of the Town of Westport Island's finances for all those with an interest in the government finances. Questions and/or requests for additional information concerning these financial reports can be addressed to Board of Selectmen, 6 Fowles Point Road, Westport Island, Maine 04578-3237.

TOWN OF WESTPORT ISLAND
STATEMENTS OF NET POSITION
JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
CURRENT ASSETS:		
Cash and Cash Equivalents (Note B)	\$ 830,023.83	\$ 774,517.33
Accounts Receivable	2,601.00	21,227.50
Tax Liens	45,684.01	62,522.86
Tax Acquired Property	2,811.28	4,850.12
Total Current Assets	<u>\$ 881,120.12</u>	<u>\$ 863,117.81</u>
PROPERTY, PLANT, AND EQUIPMENT (NOTE H):		
Land and Improvements	\$ 905,722.00	\$ 905,722.00
Buildings and Improvements	1,031,334.00	1,031,334.00
Equipment	355,639.00	355,639.00
Vehicles	450,423.00	450,423.00
Infrastructure	457,051.00	457,051.00
Total Property, Plant, and Equipment	<u>\$ 3,200,169.00</u>	<u>\$ 3,200,169.00</u>
Less: Accumulated Depreciation	<u>1,218,745.00</u>	<u>1,146,320.00</u>
Net Property, Plant, and Equipment	<u>\$ 1,981,424.00</u>	<u>\$ 2,053,849.00</u>
Total Assets	<u><u>\$ 2,862,544.12</u></u>	<u><u>\$ 2,916,966.81</u></u>
LIABILITIES AND NET POSITION		
CURRENT LIABILITIES:		
Notes Payable (Note F)	\$ 51,437.69	\$ 125,511.79
Accounts Payable	11,460.09	7,212.26
Security Deposits	730.00	730.00
Deferred Tax Revenue (Note K)	10,532.22	33,961.01
Total Current Liabilities	<u>\$ 74,160.00</u>	<u>\$ 167,415.06</u>
LONG-TERM LIABILITIES:		
Notes Payable - Net of Current Portion (Note F)	<u>166,835.89</u>	<u>216,014.65</u>
Total Liabilities	<u><u>\$ 240,995.89</u></u>	<u><u>\$ 383,429.71</u></u>
NET POSITION:		
Net Invested in Capital Assets	\$ 1,763,150.42	\$ 1,712,322.56
Restricted for:		
Capital Projects	227,456.00	202,750.62
Other Purposes	245,556.32	165,724.84
Unrestricted	<u>385,385.49</u>	<u>452,739.08</u>
Total Net Position	<u>\$ 2,621,548.23</u>	<u>\$ 2,533,537.10</u>
Total Liabilities and Net Position	<u><u>\$ 2,862,544.12</u></u>	<u><u>\$ 2,916,966.81</u></u>

The accompanying notes are an integral part of the financial statements

TOWN OF WESTPORT ISLAND
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUES		NET (EXPENSE) REVENUE AND CHANGE IN NET POSITION	
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES 2019	2018
Primary Government:					
Governmental Activities:					
General Government	\$ 321,731.78	\$ 35,864.79	\$ -	\$ (285,866.99)	\$ (17,022.51)
Protection	82,416.49	917.00		(81,499.49)	(53,541.40)
Highways, Bridges, and Snow Removal	255,166.16		46,192.27	(208,973.89)	(479,347.58)
Education	719,461.88			(719,461.88)	(655,538.03)
General Assistance/Service Organizations	18,747.00		450.00	(18,297.00)	(15,515.40)
County Tax Assessment	272,473.04			(272,473.04)	(283,427.06)
Interest Expense	12,025.88			(12,025.88)	(17,703.17)
Total Primary Government	<u>\$ 1,682,022.23</u>	<u>\$ 36,781.79</u>	<u>\$ 46,642.27</u>	<u>\$ (1,598,598.17)</u>	<u>\$ (1,522,095.15)</u>
General Revenues:					
Taxes:					
Property Taxes				\$ 1,477,226.54	\$ 1,459,119.96
Homestead Reimbursement				18,398.00	15,048.00
Excise Taxes				170,706.96	166,371.30
Intergovernmental - State Revenue Sharing				13,836.09	14,349.00
Interest and Investment Earnings				8,176.76	7,780.63
Total General Revenues				<u>\$ 1,688,344.35</u>	<u>\$ 1,662,668.89</u>
Excess Revenues Over Expenditures				<u>\$ 89,746.18</u>	<u>\$ 140,373.74</u>
Other Financing Sources (Uses):					
Operating Transfers - In				\$ 1,724.95	\$ -
Operating Transfers - Out				<u>(3,460.00)</u>	<u>-</u>
Total Other Financing Sources (Uses)				<u>\$ (1,735.05)</u>	<u>\$ -</u>
Change in Net Position				<u>\$ 88,011.13</u>	<u>\$ 140,573.74</u>
Net Position, July 1				<u>2,533,537.10</u>	<u>2,392,963.36</u>
Net Position, June 30				<u><u>\$ 2,621,548.23</u></u>	<u><u>\$ 2,533,537.10</u></u>

The accompanying notes are an integral part of the financial statements

TOWN OF WESTPORT ISLAND
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
GOVERNMENTAL FUND BALANCES:		
Restricted for:		
Capital Projects (Schedule A-9)	\$ 227,456.00	\$ 202,750.62
Other Purposes (Schedule A-4)	245,556.32	165,724.84
Unrestricted (Schedule A-3)	338,890.20	396,334.42
Total Governmental Fund Balances (Exhibit E)	<u>\$ 811,902.52</u>	<u>\$ 764,809.88</u>
Amounts reported for governmental activities in the Statements of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	1,981,424.00	2,053,849.00
Notes payable are not due and payable in the current period and therefore are not reported in the funds.	(218,273.58)	(341,526.44)
Property taxes not collected within sixty days after year end are deferred as revenue in the fund financial statements. In the government-wide financial statements the revenue is income in the year assessed.	46,495.29	56,404.66
Net Position of Governmental Activities (Exhibit A)	<u><u>\$ 2,621,548.23</u></u>	<u><u>\$ 2,533,537.10</u></u>

The accompanying notes are an integral part of the financial statements

TOWN OF WESTPORT ISLAND
 RECONCILIATION OF THE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENTS OF ACTIVITIES
 FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
Net Change in Fund Balances - Total Governmental Funds (Exhibit F)	\$ 47,092.64	\$ (148,724.10)
Amounts reported for governmental activities in the Statements of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statements of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeds depreciation (depreciation exceeds capital outlays).	(72,425.00)	180,077.00
Repayment of loan principal is an expenditure in the governmental funds, but the repayment reduces liabilities in the Statements of Net Position.	123,252.86	117,575.57
Property taxes are deferred in the fund financial statements, but in the government-wide financial statements they are recorded as income the year they are assessed.	(9,909.37)	(8,354.73)
Change in Net Position of Governmental Activities (Exhibit B)	<u>\$ 88,011.13</u>	<u>\$ 140,573.74</u>

The accompanying notes are an integral part of the financial statements

TOWN OF WESTPORT ISLAND
BALANCE SHEETS - GOVERNMENTAL FUNDS
JUNE 30, 2019 AND 2018

	GOVERNMENTAL FUND TYPES		2019	2018
	GENERAL	CAPITAL PROJECTS	TOTALS	TOTALS
ASSETS:				
Cash and Cash Equivalents (Note B)	\$ 601,456.83	\$ 228,567.00	\$ 830,023.83	\$ 774,517.33
Accounts Receivable	2,601.00		2,601.00	21,227.50
Tax Liens	45,684.01		45,684.01	64,561.70
Tax Acquired Property	2,811.28		2,811.28	2,811.28
Due From Other Funds (Note G)	1,111.00		1,111.00	27,507.40
Total Assets	<u>\$ 653,664.12</u>	<u>\$ 228,567.00</u>	<u>\$ 882,231.12</u>	<u>\$ 890,625.21</u>
LIABILITIES AND FUND BALANCE:				
Liabilities:				
Accounts Payable	\$ 11,460.09	\$ -	\$ 11,460.09	\$ 7,212.26
Due To Other Funds		1,111.00	1,111.00	27,507.40
Security Deposits	730.00		730.00	730.00
Deferred Tax Revenue (Note D)	46,495.29		46,495.29	56,404.66
Deferred Revenue (Note K)	10,532.22		10,532.22	33,961.01
Total Liabilities	<u>\$ 69,217.60</u>	<u>\$ 1,111.00</u>	<u>\$ 70,328.60</u>	<u>\$ 125,815.33</u>
Fund Balance:				
Committed for Capital Projects	\$ -	\$ 227,456.00	\$ 227,456.00	\$ 202,750.62
Assigned for Other Purposes (Note E)	245,556.32		245,556.32	165,724.84
Unassigned	338,890.20		338,890.20	396,334.42
Total Fund Balance	<u>\$ 584,446.52</u>	<u>\$ 227,456.00</u>	<u>\$ 811,902.52</u>	<u>\$ 764,809.88</u>
Total Liabilities and Fund Balance	<u>\$ 653,664.12</u>	<u>\$ 228,567.00</u>	<u>\$ 882,231.12</u>	<u>\$ 890,625.21</u>

The accompanying notes are an integral part of the financial statements

TOWN OF WESTPORT ISLAND
STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

	GOVERNMENTAL FUNDS		2019	2018
	GENERAL	CAPITAL PROJECTS	TOTAL	TOTAL
REVENUES:				
Intergovernmental Revenue	\$ 13,836.09	\$ -	\$ 13,836.09	\$ 14,349.00
Homestead Reimbursement	18,398.00		18,398.00	15,048.00
Property Taxes	1,487,135.91		1,487,135.91	1,467,474.69
Excise Tax (Auto and Boat)	170,706.96		170,706.96	166,371.30
General Government	35,864.79		35,864.79	51,882.33
Highways, Bridges, and Snow Removal	46,192.27		46,192.27	26,252.00
Interest	7,501.89	674.87	8,176.76	7,780.63
Protection	917.00		917.00	241.00
Contributions		450.00	450.00	105.00
Total Revenues	<u>\$ 1,780,552.91</u>	<u>\$ 1,124.87</u>	<u>\$ 1,781,677.78</u>	<u>\$ 1,749,503.95</u>
EXPENDITURES:				
Education	\$ 719,461.88	\$ -	\$ 719,461.88	\$ 655,538.03
General Government	275,725.78		275,725.78	275,400.84
Highways, Bridges, and Snow Removal	247,461.16		247,461.16	497,894.58
Protection	63,702.49		63,702.49	35,068.40
Debt Service and Interest	135,278.74		135,278.74	135,278.74
Special Assessments	272,473.04		272,473.04	283,427.06
General Assistance/Service Organizations	18,747.00		18,747.00	15,620.40
Total Expenditures	<u>\$ 1,732,850.09</u>	<u>\$ -</u>	<u>\$ 1,732,850.09</u>	<u>\$ 1,898,228.05</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ 47,702.82</u>	<u>\$ 1,124.87</u>	<u>\$ 48,827.69</u>	<u>\$ (148,724.10)</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers - In	\$ 4,168.44	\$ 26,024.00	\$ 30,192.44	\$ 104,818.96
Operating Transfers - Out	(29,484.00)	(2,443.49)	(31,927.49)	(104,818.96)
Total Other Financing Sources (Uses)	<u>\$ (25,315.56)</u>	<u>\$ 23,580.51</u>	<u>\$ (1,735.05)</u>	<u>\$ -</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>\$ 22,387.26</u>	<u>\$ 24,705.38</u>	<u>\$ 47,092.64</u>	<u>\$ (148,724.10)</u>
Fund Balance, July 1	<u>562,059.26</u>	<u>202,750.62</u>	<u>764,809.88</u>	<u>913,533.98</u>
Fund Balance, June 30	<u>\$ 584,446.52</u>	<u>\$ 227,456.00</u>	<u>\$ 811,902.52</u>	<u>\$ 764,809.88</u>

The accompanying notes are an integral part of the financial statements

TOWN OF WESTPORT ISLAND
STATEMENTS OF FIDUCIARY NET POSITION
NONSPENDABLE TRUST FUNDS
JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS:		
Cash and Cash Equivalents (Note B)	<u>\$ 33,471.67</u>	<u>\$ 31,720.17</u>
LIABILITIES	<u>\$ -</u>	<u>\$ -</u>
NET POSITION:		
Nonspendable (Schedule A-10)	\$ 17,280.34	\$ 17,280.34
Restricted	<u>16,191.33</u>	<u>14,439.83</u>
Total Net Position	<u>\$ 33,471.67</u>	<u>\$ 31,720.17</u>
Total Liabilities and Net Position	<u>\$ 33,471.67</u>	<u>\$ 31,720.17</u>

The accompanying notes are an integral part of the financial statements

TOWN OF WESTPORT ISLAND
 STATEMENTS OF CHANGES IN FIDUCIARY NET POSITION
 FIDUCIARY FUND TYPE - NONSPENDABLE TRUST FUNDS
 CEMETERY TRUST FUNDS
 FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

	2019	2018
REVENUES:		
Interest Income	\$ 116.45	\$ 97.16
Contributions	3,360.00	676.00
Total Revenues	\$ 3,476.45	\$ 773.16
EXPENDITURES	1,724.95	
Change in Net Position	\$ 1,751.50	\$ 773.16
Net Position, July 1	31,720.17	30,947.01
Net Position, June 30	\$ 33,471.67	\$ 31,720.17

Exhibit I

STATEMENTS OF CASH FLOWS
 FIDUCIARY FUND TYPE - NONSPENDABLE TRUST FUNDS
 CEMETERY TRUST FUNDS
 FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES:		
Interest Income	\$ 116.45	\$ 97.16
Cash Contributions	3,360.00	676.00
Expenditures	(1,724.95)	
Net Cash Provided by Operating Activities	\$ 1,751.50	\$ 773.16
Cash Balance, July 1	31,720.17	30,947.01
Cash Balance, June 30	\$ 33,471.67	\$ 31,720.17

The accompanying notes are an integral part of the financial statements

TOWN OF WESTPORT ISLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies of the Town of Westport Island conform to generally accepted accounting principles as applicable to governmental units.

1. Financial Reporting Entity

The Town of Westport Island was incorporated on February 5, 1828. The Town operates under a town meeting form of government.

In evaluating the Town of Westport Island as a reporting entity, management has addressed all potential component units. The primary criteria for including a component reporting entity is the exercise of financial accountability by the Town of Westport Island's municipal officials.

The Town's financial statements are prepared in accordance with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is responsible for establishing Generally Accepted Accounting Principles (GAAP) for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements.

2. Basic Financial Statements - Government-Wide Statements

The Town's basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds). Both the government-wide and fund financial statements categorize primary activities as governmental. The Town's fire protection, recreation, public works, and general administrative services are classified as governmental activities.

In the government-wide Statements of Net Position, the governmental column is presented on a consolidated basis by column, and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town's net position is reported in three parts - net invested in capital assets; restricted; and unrestricted. The Town first utilizes restricted resources to finance qualifying activities.

The government-wide Statements of Activities reports both the gross and net cost of each of the Town's functions and business-type activities (fire, public works, administrative, etc.). The functions are also supported by general government revenues (property, certain intergovernmental revenues, fines, permits, and charges, etc.). The Statements of Activities reduces gross expenses (including depreciation) by related program revenues and operating and capital grants. Program revenues must be directly associated with the function (fire, public works, etc.). Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function or business-type activity) are normally covered by general revenue (property, intergovernmental revenues, interest income, etc.).

This government-wide focus is more on the sustainability of the Town as an entity and the change in the Town's net position resulting from the current year's activities.

TOWN OF WESTPORT ISLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D):

3. Basic Financial Statements - Fund Financial Statements

The financial transactions of the Town are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues, and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The following fund types are used by the Town:

a. Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Town:

1. General Fund:

General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

2. Fiduciary Funds:

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support town programs. The reporting focus is on net assets and changes in net assets and is reported using accounting principles similar to proprietary funds.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Nonmajor funds by category are summarized into a single column. GASB No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues, or expenditures/expenses of either fund category) for the determination of major funds.

The Town's fiduciary funds are presented in the fiduciary fund financial statements. Since by definition these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

3. Capital Projects:

Capital Projects funds are used to account for financial resources to be used for various projects.

TOWN OF WESTPORT ISLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D):

4. Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied:

a. Accrual:

Governmental activities in the government-wide financial statements and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

b. Modified Accrual:

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e. both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

5. Financial Statement Amounts

a. Cash and Cash Equivalents:

The Town has defined cash and cash equivalents to include cash on hand, demand deposits, and cash with fiscal agents. Statutes authorize the Treasurer of the Town, as directed by the municipal officers, to invest all municipal funds, including reserve and trust funds, to the extent that the terms of the instrument, order, or article creating the fund do not prohibit the investment, in financial institutions as described in Section 5706 MRSA and securities as described in Sections 5711 through 5717 MRSA.

b. Capital Assets:

Capital assets purchased or acquired with an original cost of \$1,000.00 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings	12-40 Years
Machinery and Equipment	5-40 Years
Improvements	30-40 Years
Other Infrastructure	30-40 Years

TOWN OF WESTPORT ISLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D):

5. Financial Statement Amounts (Cont'd)

c. Revenues:

Substantially, all governmental fund revenues are accrued. Property taxes are billed and collected within the same period in which the taxes are levied. In applying GASB No. 33 to grant revenues, the provider recognizes liabilities and expenses and the recipient recognizes receivables and revenue when the applicable eligibility requirements, including time requirements, are met. Resources transmitted before the eligibility requirements are met are reported as advances by the provider and deferred revenue by the recipient.

d. Expenditures:

Expenditures are recognized when the related fund liability is incurred.

e. Use of Estimates:

The presentation of financial statements in conformity with generally accepted accounting principles 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.

f. Fund Balance:

In accordance with GASB Statement No. 54, the Town employs terminology and classifications for fund balance items as follows:

Nonspendable fund balances include amounts that are not expected to be converted to cash, or that are legally required to be maintained intact. The fund balance of the Town's Cemetery Trust Fund is classified as nonspendable.

Restricted fund balances are amounts that can be used only for specific purposes because of legislation or restrictions imposed by donors.

Committed fund balances are amounts that can be used only for specific purposes because of a formal action taken by town government. The fund balances in the Capital Projects Fund and Cemetery Maintenance are in this category.

Assigned fund balances are amounts that the Town intends to use for specific purposes. The Board of Selectmen approved carryovers are included in assigned fund balances.

Unassigned fund balances are all amounts in the General Fund that are not assigned to another category. Only the General Fund can have an unassigned fund balance.

TOWN OF WESTPORT ISLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D):

6. Implementation of New Accounting Standards

During the year ended June 30, 2019, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

- a. Statement No. 83, "Certain Asset Retirement Obligations". The objective of the Statement is to address accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement. Management has determined that this statement is not applicable.
- b. Statement No. 88, "Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements". The primary objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. This Statement defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. Management has determined that the impact of this Statement is not material to the financial statements.

7. Future Accounting Pronouncements

- a. Statement No. 84, "Fiduciary Activities" effective for the fiscal year ended June 30, 2020. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The town is currently evaluating whether the government is controlling the assets of the fiduciary activity and the beneficiaries with whom a fiduciary relationship exists to determine if the fiduciary fund should be included in the basic financial statements of future years.
- b. Statement No. 87, "Leases" effective for the fiscal year ended June 30, 2021. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. Management has determined that the impact of this Statement is not material to the financial statements.

TOWN OF WESTPORT ISLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D):

6. Implementation of New Accounting Standards (Cont'd):

- c. Statement No. 89, "Accounting for Interest Cost Incurred before the End of a Construction Period" effective for the fiscal year ended June 30, 2021. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Management has determined that the impact of this Statement is not material to the financial statements.
- d. Statement No. 90, "Majority Equity Interests" - an amendment of GASB Statements No. 14 and No. 61. Effective for the fiscal year end June 30, 2020. The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value. Management has determined that the impact of this statement is not material to the financial statements.

7. Subsequent Events

Management has made an evaluation of subsequent events to and including the audit report date, which was the date the financial statements were available to be issued and determined that any subsequent events that would require recognition or disclosure have been considered in the preparation of the financial statements.

NOTE B - CASH AND CASH EQUIVALENTS:

Cash

The Town's cash is categorized to give an indication of the level of risk assumed by the Town at year end. These Categories are defined as follows:

Category #1 - Insured or collateralized with securities held by the Town or by its agent in the Town's name.

Category #2 - Collateralized with securities held by the pledging financial institution's trust department or agent in the Town's name.

Category #3 - Uncollateralized (This includes any bank balance that is collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the Town's name.)

TOWN OF WESTPORT ISLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE B - CASH AND CASH EQUIVALENTS (CONT'D):

At June 30, 2019 cash consisted of:

ACCOUNT TYPE	CARRYING AMOUNT	BANK BALANCE	CATEGORY		
			#1	#2	#3
Interest Bearing Accounts	\$ 863,495.50	\$ 879,725.83	\$ 879,725.83	\$	\$

NOTE C - GENERAL FUND BUDGET:

The Town operates on a net budget as compared with a gross budget. All revenues are not estimated, but are credited to the particular operating account. Certain revenues are dedicated for particular purposes by vote of the townspeople at the annual town meeting or at special town meetings.

NOTE D - REVENUE RECOGNITION - PROPERTY TAXES:

The Town's property tax for the current year was levied August 20, 2018 on the assessed value listed as of April 1, 2018 on all taxable real and personal property located in the Town. Taxes were due September 20, 2018 with interest accrued at 5.5% commencing September 21, 2018.

Tax liens are filed against delinquent real estate taxpayers after eight months but within one year of the original tax commitment. If the tax, interest, and costs have not been paid eighteen months after the filing of a lien certificate then the lien is automatically foreclosed.

The National Council on Governmental Accounting (N.C.G.A.) Interpretation No. 3 requires that property tax revenue be recognized only to the extent it will be collected within sixty days following the year end. The deferred tax revenue shown on the balance sheet represents property taxes not expected to be collected within sixty days after the year end.

Property taxes are recognized when they become available. Available includes those taxes expected to be collected within sixty days after year end as stated above.

NOTE E - ASSIGNED FOR OTHER PURPOSES:

Historically, the townspeople vote to carry certain departmental unexpended balances forward to the following year for expenditure. This is usually in lieu of additional appropriations in any particular account.

General Government	\$ 89,808.87
General Assistance Support of the Poor	1,966.60
Protection	3,277.60
Highways, Bridges, and Snow Removal	150,503.25
	<u>\$ 245,556.32</u>

TOWN OF WESTPORT ISLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE F - LONG-TERM DEBT:

The following is a summary of note transactions of the Town for the year ended June 30, 2019:

	BALANCE 7/1/18	ADDITIONS	REDUCTIONS	BALANCE 6/30/19
The First - Wright Property	\$ 115,077.62	\$	\$ 19,640.26	\$ 95,437.36
The First - Squam Creek	45,642.22		4,489.44	41,152.78
OshKosh Capital - Fire Truck	105,079.90		23,396.46	81,683.44
The First - Sand & Salt Shed	75,726.70		75,726.70	
	<u>\$ 341,526.44</u>	<u>\$</u>	<u>\$ 123,252.86</u>	<u>\$ 218,273.58</u>

Long-Term Debt as of June 30, 2019 is as follows:

The First - Wright Property:

This note is an installment note. The note is dated June 2, 2004 and monthly payments are stated at 1.27% for a term of 360 months. Monthly payments are due the first of each month in the amount of \$983.71.

The First - Squam Creek:

This note is an installment note dated March 7, 2017 and carries an interest rate of 2.98% for 10 years. The annual payment is \$5,868.47 and will be paid off March 7, 2027.

OshKosh Capital - Fire Truck:

This is a lease agreement dated July 15, 2011 and carries an interest rate of 4.573% for 120 months. Annual payments are due on July 15 in the amount of \$28,201.76 and will be paid off July 15, 2021.

The First - Sand & Salt Shed:

This note is an installment note dated December 12, 2016 and carries an interest rate of 1.93% for two years. The annual payment is \$77,208.52 and will be paid off December 12, 2018.

The annual requirements to amortize the notes and lease payable as of June 30, 2018 follow:

YEAR ENDING JUNE 30	PRINCIPAL	INTEREST	TOTAL
2020	\$ 51,437.69	\$ 6,506.03	\$ 57,943.72
2021	53,152.40	4,761.67	57,914.07
2022	59,808.38	2,950.20	62,758.58
2023	32,142.44	1,069.54	33,211.98
2024	5,222.03	646.44	5,868.47
Thereafter	16,510.64	986.93	17,497.57
	<u>\$ 218,273.58</u>	<u>\$ 16,920.81</u>	<u>\$ 235,194.39</u>

Interest paid by the Town in the current year totaled \$12,025.88 and was charged to various accounts.

TOWN OF WESTPORT ISLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE G - INTERFUND RECEIVABLES AND PAYABLES:

Due To and Due From other funds consist of the following:

Due From Capital Reserve To General Fund \$ 1,111.00

NOTE H - PROPERTY, PLANT, AND EQUIPMENT:

The following is a summary of changes in fixed assets at June 30, 2019

	BALANCE JULY 1, 2018	ADDITIONS	DISPOSALS	BALANCE JUNE 30, 2018
Land and Improvements	\$ 905,722.00	\$	\$	\$ 905,722.00
Buildings and Improvements	1,031,334.00			1,031,334.00
Equipment	355,639.00			355,639.00
Vehicles	450,423.00			450,423.00
Infrastructure	457,051.00			457,051.00
	<u>\$ 3,200,169.00</u>	<u>\$</u>	<u>\$</u>	<u>\$ 3,200,169.00</u>
Accumulated Depreciation	1,146,320.00	72,425.00		1,218,745.00
Net Property, Plant, and Equipment	<u>\$ 2,053,849.00</u>	<u>\$ 72,425.00</u>	<u>\$</u>	<u>\$ 1,981,424.00</u>

Depreciation expense for the period totaled \$72,425.00. The breakdown of the depreciation in the accrual basis financial statements is \$46,006.00 to General Government, \$18,714.00 to Protection, and \$7,705.00 to Highways, Bridges, and Snow Removal.

NOTE I - RISK MANAGEMENT:

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. All significant losses are covered by commercial insurance. There has been no significant reduction in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

NOTE J - OVERLAPPING DEBT:

The Town of Westport Island is situated in Lincoln County and is therefore subject to annual assessments of its proportional share of County expenses. Long-term debt outstanding in Lincoln County for which the Town of Westport Island would be proportionally responsible in the event the County defaulted amounted to \$4,315,000.00 at December 31, 2018. The Town of Westport Island's share would be 2.94% of the debt or approximately \$126,892.00.

The Town of Westport Island is a participant in Regional School Unit 12 (RSU #12) and is subject to annual assessment of its proportional share of school expenses. Long-term debt outstanding in RSU #12 for which the Town of Westport Island would be proportionally responsible in the event the school defaulted is approximately \$14,300,758.00 at June 30, 2019. The Town of Westport Island's share would be 7.360% of the debt or approximately \$1,052,535.00.

TOWN OF WESTPORT ISLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE K - DEFERRED REVENUE:

Deferred revenues at June 30, 2019 consist of the following:

State Revenue Sharing	\$ 3,416.73
Prepaid Property Taxes	<u>7,115.49</u>
	<u>\$ 10,532.22</u>

State Revenue Sharing deferred revenues represents the excess of state revenue sharing received over the amount used to reduce the commitment.

TOWN OF WESTPORT ISLAND
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2019

	ORIGINAL AND FINAL BUDGET	ACTUAL
REVENUES:		
Property Taxes	\$ 1,478,232.14	\$ 1,487,135.91
Excise Taxes - Auto and Boat		170,706.96
Intergovernmental Revenues	13,836.09	13,836.09
Homestead Reimbursement	18,397.50	18,398.00
General Government	6,713.00	35,864.79
Highways, Bridges, and Snow Removal		46,192.27
Investment Income	6,183.00	7,501.89
Protection		917.00
Total Revenues	<u>\$ 1,523,361.73</u>	<u>\$ 1,780,552.91</u>
EXPENDITURES:		
General Government	\$ 362,072.03	\$ 382,802.76
Special Assessments	272,473.04	272,473.04
Education	719,464.60	719,461.88
Highways, Bridges, and Snow Removal	130,000.00	247,461.16
Protection	90,560.76	91,904.25
General Assistance Service Organizations	18,850.00	18,747.00
Total Expenditures	<u>\$ 1,593,420.43</u>	<u>\$ 1,732,850.09</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ (70,058.70)</u>	<u>\$ 47,702.82</u>
OTHER FINANCING SOURCES (USES):		
Operating Transfers - In	\$ 84,500.00	\$ 4,168.44
Operating Transfers - Out		(29,484.00)
Total Other Financing Sources (Uses)	<u>\$ 84,500.00</u>	<u>\$ (25,315.56)</u>
Excess of Revenues and Other Sources Over (Under)		
Expenditures and Other Uses	<u>\$ 14,441.30</u>	<u>\$ 22,387.26</u>
Fund Balance, July 1, 2018	562,059.26	562,059.26
Fund Balance, June 30, 2019	<u><u>\$ 576,500.56</u></u>	<u><u>\$ 584,446.52</u></u>

TOWN OF WESTPORT ISLAND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED JUNE 30, 2019

Cash Balance, July 1, 2018		\$ 544,259.31
ADD: CASH RECEIPTS:		
Tax Collections:		
Current Year	\$ 1,423,790.49	
Prior Years	41,368.78	
Prepaid	<u>7,115.49</u>	
Total Tax Collections	\$ 1,472,274.76	
Departmental (Schedule A-4)	261,182.91	
Accounts Receivable	21,227.50	
Transfer from Capital Reserves/Trust Funds	35,564.84	
Trust Fund Income	350.00	
Homestead	15,797.00	
State Revenue Sharing	14,546.01	
State Fees Collected	<u>5,831.59</u>	
Total Cash Receipts		<u>1,826,774.61</u>
Total Cash Available		\$ 2,371,033.92
LESS: CASH DISBURSEMENTS:		
Departmental (Schedule A-4)	\$ 1,733,159.33	
Transfer to Capital Reserve Accounts	31,474.00	
Transfer to Trust Accounts	3,360.00	
Accounts Payable	<u>1,583.76</u>	
Total Cash Disbursements		1,769,577.09
Cash Balance, June 30, 2019		<u><u>\$ 601,456.83</u></u>

TOWN OF WESTPORT ISLAND
STATEMENT OF CHANGES IN UNAPPROPRIATED SURPLUS
FOR THE YEAR ENDED JUNE 30, 2019

Unappropriated Surplus, July 1, 2018		\$ 396,334.42
INCREASE:		
Operating Account Balances Lapsed (Net) (Schedule A-4)	\$ 23,516.41	
Decrease in Deferred Property Taxes	<u>9,909.37</u>	
		33,425.78
		<u>\$ 429,760.20</u>
DECREASE:		
Appropriated at Town Meeting	\$ 84,500.00	
Auditor	5,800.00	
Article 28 Legal	<u>570.00</u>	
		90,870.00
Unappropriated Surplus, June 30, 2019		<u><u>\$ 338,890.20</u></u>

TOWN OF WESTPORT ISLAND
STATEMENT OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2019

	BALANCE FORWARD 7/1/18	APPROPRIATIONS	CASH RECEIPTS	OTHER CREDITS	TOTAL	CASH DISBURSED	OTHER CHARGES	UNEXPENDED (OVERDRAFT)	BALANCE FORWARD 6/30/19
GENERAL GOVERNMENT - ADMINISTRATION:									
Salaries	\$ -	\$ 82,955.00	\$ 8,313.10	\$ -	\$ 91,268.10	\$ 84,601.39	\$ -	\$ 6,666.71	\$ -
Payroll Taxes		7,500.00		116.39	7,616.39	7,616.39			
Tax Maps	3,726.23	2,900.00			6,626.23	2,900.00			3,726.23
Legal	7,700.25	9,399.00		1,428.82	18,528.07	18,528.07			
Town Office and Maintenance		41,935.00	7,328.12	4,765.44	54,028.56	54,028.56			
Town Hall	3,918.45	3,700.00			7,618.45	4,371.76			3,246.69
Town Capital Expenses	6,500.00	4,767.00			11,267.00				11,267.00
Audit				5,800.00	5,800.00	5,800.00			
Assessing	4,625.00	10,000.00			14,625.00	3,240.00			11,385.00
Solid Waste		82,225.03			82,225.03	82,225.00		0.03	
Cemetery Committee	141.00	178.00			319.00	129.60			189.40
History Committee	1,006.63	500.00		1,484.10	2,990.73	1,484.10			1,506.63
Book Preservations		2,000.00		240.85	2,240.85	1,985.48			255.37
Conservation Commission	1,200.00				1,200.00				1,200.00
Wright Property/Back River Jetty	41,282.85		365.00	6,116.70	47,764.55	2,610.28			45,154.27
Contingency	630.90	6,934.00			7,564.90	706.99	5,740.65	1,117.26	1,117.26
	\$ 70,731.31	\$ 254,993.03	\$ 16,006.22	\$ 19,952.30	\$ 361,682.86	\$ 270,227.62	\$ 5,740.65	\$ 6,666.74	\$ 79,047.85
GENERAL GOVERNMENT - TOWN REVENUES:									
Excise Tax - Motor Vehicles	\$ -	\$ -	\$ 164,590.26	\$ -	\$ 164,590.26	\$ -	\$ 164,590.26	\$ -	\$ -
Excise Tax - Boat			6,116.70		6,116.70		6,116.70	2,921.02	
Interest and Lien Fees on Taxes			7,880.02		7,880.02		4,959.00	1,318.89	
Investment Interest			7,501.89		7,501.89		6,183.00	1,800.10	
Miscellaneous			5,260.10		5,260.10		3,460.00	6,040.01	
	\$ -	\$ -	\$ 191,348.97	\$ -	\$ 191,348.97	\$ -	\$ 185,308.96	\$ 6,040.01	\$ -
GENERAL GOVERNMENT - STATE REVENUES:									
Homestead	\$ -	\$ -	\$ -	\$ 18,398.00	\$ 18,398.00	\$ -	\$ 18,397.50	\$ 0.50	\$ -
Snowmobile			158.88		158.88			158.88	
Tree Growth			2,143.59		2,143.59		1,754.00	389.59	
Veterans			230.00		230.00			230.00	
	\$ -	\$ -	\$ 2,532.47	\$ 18,398.00	\$ 20,930.47	\$ -	\$ 20,151.50	\$ 778.97	\$ -
GENERAL GOVERNMENT - ENFORCEMENT:									
Planning Board	\$ 2,264.50	\$ 100.00	\$ -	\$ -	\$ 2,364.50	\$ 773.88	\$ -	\$ 790.62	\$ 800.00
Board of Appeals	1,147.93		75.00		1,222.93	26.25		796.68	400.00
Comprehensive Planning		5,000.00			5,000.00	590.00			4,410.00
E-911		500.00			500.00	500.00			
CEO			4,082.56		4,082.56	3,608.03		474.53	
	\$ 3,412.43	\$ 5,600.00	\$ 4,157.56	\$ -	\$ 13,169.99	\$ 5,498.16	\$ -	\$ 2,061.83	\$ 5,610.00
DEBT SERVICES:									
Municipal Landing	\$ 5,151.02	\$ 24,000.00	\$ -	\$ -	\$ 29,151.02	\$ 24,000.00	\$ -	\$ -	\$ 5,151.02
Squam Creek		5,870.00			5,870.00	5,868.47		1.53	
Salt and Sand		77,209.00	28.42		77,237.42	77,208.51		28.91	
	\$ 5,151.02	\$ 107,079.00	\$ 28.42	\$ -	\$ 112,258.44	\$ 107,076.98	\$ -	\$ 30.44	\$ 5,151.02

TOWN OF WESTPORT ISLAND
STATEMENT OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2019

	BALANCE FORWARD 7/1/18	APPROPRIATIONS	CASH RECEIPTS	OTHER CREDITS	TOTAL	CASH DISBURSED	OTHER CHARGES	UNEXPENDED (OVERDRAFT)	BALANCE FORWARD 6/30/19
SPECIAL ASSESSMENTS:									
County Tax	\$ -	\$ 272,473.04	\$ -	\$ -	\$ 272,473.04	\$ 272,473.04	\$ -	\$ -	\$ -
Overlay	\$ -	8,841.30	-	-	8,841.30	309.24	696.36	7,835.70	-
		<u>\$ 281,314.34</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 281,314.34</u>	<u>\$ 272,782.28</u>	<u>\$ 696.36</u>	<u>\$ 7,835.70</u>	<u>\$ -</u>
EDUCATION:									
School Account	\$ -	\$ 719,464.60	\$ -	\$ -	\$ 719,464.60	\$ 719,461.88	\$ -	\$ 2.72	\$ -
HIGHWAYS, BRIDGES, AND SNOW REMOVAL:									
State Highway Funds	\$ -	\$ -	26,024.00	\$ -	\$ 26,024.00	\$ -	\$ 26,024.00	\$ -	\$ -
Emergency Road Contingency	77.33	10,000.00	20,168.27	7,852.88	30,245.60	127,852.88	7,852.88		22,392.72
Town Roads and Bridges		120,000.00		120,440.00	120,440.00	112,215.78			8,224.22
Snow Removal				44,150.26	114,644.76	6,256.37			108,388.39
Paving	70,494.50				114,644.76	1,136.13			11,497.92
Sand and Salt Storage Building	12,634.05				12,634.05				
	<u>\$ 83,205.88</u>	<u>\$ 130,000.00</u>	<u>\$ 46,192.27</u>	<u>\$ 172,443.14</u>	<u>\$ 431,841.29</u>	<u>\$ 247,461.16</u>	<u>\$ 33,876.88</u>	<u>\$ -</u>	<u>\$ 150,503.25</u>
PROTECTION:									
Fire Department	\$ -	\$ 56,000.00	\$ -	\$ -	\$ 56,000.00	\$ 55,900.00	\$ -	\$ 100.00	\$ -
Fire Department Insurance		5,359.00			5,359.00	5,359.00			
Fire Truck Lease		28,201.76			28,201.76	28,201.76			1,000.00
EMT Training		1,000.00			1,000.00				2,277.60
Shellfish Conservation	1,360.60		917.00	2,443.49	4,721.09	2,443.49			
	<u>\$ 1,360.60</u>	<u>\$ 90,560.76</u>	<u>\$ 917.00</u>	<u>\$ 2,443.49</u>	<u>\$ 95,281.85</u>	<u>\$ 91,904.25</u>	<u>\$ -</u>	<u>\$ 100.00</u>	<u>\$ 3,277.60</u>
GENERAL ASSISTANCE SERVICE ORGANIZATIONS:									
Support of the Poor	\$ 1,863.60	\$ 103.00	\$ -	\$ -	\$ 1,966.60	\$ -	\$ -	\$ -	\$ 1,966.60
Lifeflight Foundation		1,500.00			1,500.00	150.00			
Wiscasset Ambulance Service		6,500.00			6,500.00	6,500.00			
Wiscasset Community Center		4,308.00			4,308.00	4,308.00			
Lincoln County Animal Shelter		718.00			718.00	718.00			
Maine PBS		100.00			100.00	100.00			
Wiscasset Public Library		4,350.00			4,350.00	4,350.00			
Healthy Kids		1,500.00			1,500.00	1,500.00			
Midcoast Maine Community Action		420.00			420.00	420.00			
Senior Generations		701.00			701.00	701.00			
	<u>\$ 1,863.60</u>	<u>\$ 18,850.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,713.60</u>	<u>\$ 18,421.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,966.60</u>
	<u>\$ 165,724.84</u>	<u>\$ 1,607,861.73</u>	<u>\$ 261,182.91</u>	<u>\$ 213,236.93</u>	<u>\$ 2,248,006.41</u>	<u>\$ 1,733,150.33</u>	<u>\$ 245,774.35</u>	<u>\$ 23,516.41</u>	<u>\$ 245,556.32</u>

TOWN OF WESTPORT ISLAND
VALUATION, ASSESSMENT, AND COLLECTIONS
JUNE 30, 2019

VALUATION:		
Real Estate	\$ 222,368,400.00	
Personal Property	<u>1,606,166.00</u>	
Total		<u><u>\$ 223,974,566.00</u></u>
ASSESSMENT:		
Valuation x Rate (\$223,974,566.00 x .0066)		\$ 1,478,232.14
COLLECTIONS AND CREDITS:		
Cash Collections	\$ 1,423,790.49	
Abatements	696.36	
Prepaid Taxes	31,254.20	
Tax Acquired Property	<u>265.29</u>	
Total Collections and Credits		<u>1,456,006.34</u>
2018-2019 Liens Receivable, June 30, 2019		<u><u>\$ 22,225.80</u></u>

COMPUTATION OF ASSESSMENT

Tax Commitment	\$ 1,478,232.14	
State Revenue Sharing	13,836.09	
Homestead Reimbursement	18,397.50	
Bank Interest	6,183.00	
Interest on Taxes	3,045.00	
Lien Costs	1,914.00	
Tree Growth Reimbursement	1,754.00	
Surplus	<u>84,500.00</u>	
		\$ 1,607,861.73
REQUIREMENTS:		
Appropriations	\$ 607,082.79	
County Tax	272,473.04	
Education	<u>719,464.60</u>	
		<u>1,599,020.43</u>
OVERLAY		<u><u>\$ 8,841.30</u></u>

TOWN OF WESTPORT ISLAND
RECONCILIATION OF TREASURER'S CASH BALANCE
FOR THE YEAR ENDED JUNE 30, 2019

Cash on Hand		\$ 150.00
GENERAL FUND CHECKING ACCOUNT:		
The First, Damariscotta, Maine		
Balance Per Bank Statement	\$ 617,675.16	
Add: Outstanding Deposits	27.00	
Deduct: Outstanding Checks	16,395.33	
Balance Per Books		601,306.83
Cash Balance, June 30, 2019 (Exhibit E)		<u><u>\$ 601,456.83</u></u>

Schedule A-7

TAX LIENS
JUNE 30, 2018

Real Estate2018

Chartier, Michelle	\$ 1,033.49	
Crossman, Carl D.	1,703.21	
Crossman, Carl D.	1,108.48	
Crossman, Carl D.	388.46	
Crossman, Carl D.	288.47	
Kenneth & Elaine Walker Family Trust	5,457.16	
Maynes, Robert R.	279.50	
Miller, Diane E.	1,670.00	
Misner, Milton W.	3,080.04	
Ober, Steven P.	4,361.85	
Pagenkopf, Monika	1,084.31	
Wallace, John R.	945.12	
Wenness, Denise L.	572.05	
West, Nick	99.48	
Wood, Harriet	154.18	
		\$ 23,259.29

2017

Chartier, Michelle	\$ 1,033.49
Crossman, Carl D.	1,703.21
Crossman, Carl D.	1,108.17
Crossman, Carl D.	388.51
Crossman, Carl D.	288.53
Kenneth & Elaine Walker Family Trust	4,402.90
Maynes, Robert R.	279.50
Miller, Diane E.	1,670.00
Misner, Milton W.	3,080.04
Ober, Steven P.	4,361.85

TOWN OF WESTPORT ISLAND
TAX LIENS
JUNE 30, 2019

Real Estate (Cont'd)2017

Pagenkopf, Monika	\$ 1,084.31	
Wallace, John R.	945.12	
Wenners, Denise L.	572.05	
West, Nick	99.48	
Wood, Harriet	136.92	
	<hr/>	
		\$ 21,154.08
		<hr/> <hr/>
		\$ 43,379.88
		<hr/> <hr/>

Schedule A-8

TAX ACQUIRED PROPERTY
JUNE 30, 2019

Mosher Property		\$ 2,811.28
Sholedice, Thomas:		
2014	\$ 1,156.54	
2015	327.60	
2016	289.41	
2017	265.29	
2018	265.29	
	<hr/>	
		2,304.13
		<hr/> <hr/>
		\$ 5,115.41
		<hr/> <hr/>

TOWN OF WESTPORT ISLAND
CAPITAL RESERVE FUNDS
JUNE 30, 2019

MUNICIPAL LANDING FUND:

Balance, July 1, 2018	\$ 47,070.77	
Add: Interest Earned	<u>144.95</u>	
Balance, June 30, 2019		\$ 47,215.72

CAPITAL IMPROVEMENT FUND:

Balance, July 1, 2018	\$ 8,992.68	
Add: Interest Earned	<u>27.69</u>	
Balance, June 30, 2019		9,020.37

CLOUGH POINT FUND:

Balance, July 1, 2018	\$ 4,592.44	
Add: Interest Earned	<u>14.14</u>	
Balance, June 30, 2019		4,606.58

MOORING ACCOUNT:

Balance, July 1, 2018	\$ 1,213.83	
Add: Interest Earned	<u>3.74</u>	
Balance, June 30, 2019		1,217.57

TOWN HALL FUND:

Balance, July 1, 2018	\$ 9,210.80	
Add: Interest Earned	29.04	
Revenue	<u>450.00</u>	
Balance, June 30, 2019		9,689.84

SHELLFISH FUND:

Balance, July 1, 2018	\$ 6,765.84	
Add: Interest Earned	14.18	
Less: Transfer Out	<u>(2,443.49)</u>	
Balance, June 30, 2019		4,336.53

STATE HIGHWAY FUND:

Balance, July 1, 2018	\$ 2,612.04	
Add: Interest Earned	<u>79.94</u>	
Balance, June 30, 2019		2,691.98

TOWN OF WESTPORT ISLAND
CAPITAL RESERVE FUNDS
JUNE 30, 2019

VETERANS GRAVES FUND:

Balance, July 1, 2018	\$ 890.85	
Add: Interest Earned	<u>2.74</u>	
Balance, June 30, 2019		\$ 893.59

FERRY ROAD RESERVE:

Balance, July 1, 2018	\$ 241.34	
Add: Interest Earned	<u>0.74</u>	
Balance, June 30, 2019		242.08

LAND FOR WESTPORT'S FUTURE:

Balance, July 1, 2018	\$ 30,271.35	
Add: Interest Earned	<u>77.82</u>	
Balance, June 30, 2019		30,349.17

PAVING:

Balance, July 1, 2018	\$ 46,302.46	
Add: Interest Earned	142.60	
Department of Transportation Fund	<u>26,024.00</u>	
Balance, June 30, 2019		72,469.06

REVALUATION:

Balance, July 1, 2018	\$ 9,386.41	
Add: Interest Earned	<u>28.90</u>	
Balance, June 30, 2019		9,415.31

EMERGENCY ROAD MAINTENANCE:

Balance, July 1, 2018	\$ 10,084.64	
Add: Interest Earned	<u>31.05</u>	
Balance, June 30, 2019		10,115.69

MUNICIPAL SAND AND SALT STORAGE BUILDING:

Balance, July 1, 2018	\$ 25,115.17	
Add: Interest Earned	<u>77.34</u>	
Balance, June 30, 2019		25,192.51

Total

\$ 227,456.00

TOWN OF WESTPORT ISLAND
TRUST FUNDS
JUNE 30, 2019

	BALANCE 7/1/18	INTEREST	INCREASE	DECREASE	BALANCE 6/30/19	PRINCIPAL	INCOME
Cemetery Trust	\$ 2,164.08	\$ 6.66	\$ -	\$ -	\$ 2,170.74	\$ 700.00	\$ 1,470.74
Conservation Commission - Historical	960.64	10.16	3,360.00	1,724.95	2,605.85		2,605.85
Dorothy Dogget	16,098.51	49.57			16,148.08	14,480.34	1,667.74
Shattuck - Heal Cemetery	6,074.60	18.71			6,093.31		6,093.31
Tarbox Cemetery	5,710.81	17.59			5,728.40	2,100.00	3,628.40
Westport WCC Scholarship	711.53	13.76			725.29		725.29
	<u>\$ 31,720.17</u>	<u>\$ 116.45</u>	<u>\$ 3,360.00</u>	<u>\$ 1,724.95</u>	<u>\$ 33,471.67</u>	<u>\$ 17,280.34</u>	<u>\$ 16,191.33</u>

COMPREHENSIVE PLANNING COMMITTEE

Once upon a time, April 2018, the Comprehensive Plan Committee was formed. Its mission: to develop a state-mandated comprehensive plan for the town to map how it would approach growth and development for the next ten years. EVERY TOWN in the state is required to have one and to update it every ten years. When the committee was created, the current plan was over two years out of date.

Without a current, state-approved plan, the town was ineligible for certain grants and participation in programs that could benefit the island. It also had no clear direction to take -- in light of current trends and without a current resident survey to capture resident's feelings about their town -- when formulating policies, ordinances, and initiatives for the future.

There were 13 different planning categories to be addressed. Within each category, we had to provide: Goals, Analysis, Current Conditions, Trends, Strategies, and Policies. All work mandated public participation. This was accomplished through a community survey to assess residents' feelings about future development, how improvements should be funded and to get a snapshot of demographic information. Public meetings were then held to present the survey findings and answer any questions posed by attendees.

Armed with the survey responses and plan questions, committee members took two, or three, plan topics and did the research to come up with coherent, complete answers and the projections required.

Some members represented long-standing municipal committees such as the Planning Board, the Conservation Committee, History Committee, and other relevant policy bodies and had working knowledge of their topic areas. Other members -- Joanna Jacobs and Ron Stoodley come to mind -- took on topics that were new to them but did a phenomenal job researching, compiling and distilling data in areas of Economic Development, Population and Demographics, Economy, and Fiscal Capacity and Capital Investment.

Committee members met almost every Thursday for over a year to discuss progress, problems encountered, and resources required. Completed work was presented to the committee for a line-by-line review to ensure accuracy, completeness, and coherence. There were debates at times; and there were deadlines for elections and public hearings that were required in advance of elections to solicit comments, suggestions, and questions from town residents. If we had failed to meet any deadlines, it would have put the process on hold to coincide with the next regular election or it would require a special election with added expense and work for the town. To meet deadlines, a group of committee members spent countless hours going over the 284-page plan.

In the end, we presented a plan to make the town proud. The plan was approved overwhelmingly. It was then approved by the State without required modifications or changes. Comments and suggestions for the future were made by some, including the Department of Environmental Resources and the Department of Marine Resources. Thank you all, with special appreciation to Committee Members for their hard work and patience:

- ◆ Jason Kates -- Vice Chair, Cable Negotiating Committee
- ◆ Jeff Tarbox -- Secretary & Chair History Committee
- ◆ Ted Christie -- Harbor Master
- ◆ James Cromwell -- Chair Road Committee
- ◆ Richard Devries -- Chair Wright Landing Committee & School Board Member
- ◆ Dennis Dunbar -- Member Conservation Committee & History Committee
- ◆ Joanna Jacobs -- Member Planning Board
- ◆ Gary Richardson -- Code Enforcement Officer
- ◆ Ron Stoodley -- Deputy Code Enforcement Officer

Respectfully submitted, Bob Mooney, Chair

WESTPORT ISLAND CEMETERY COMMITTEE

As has been our long-standing custom in May, the Committee visited each of the known 71 private cemeteries on the Island. Our purpose of these visits is two-fold: to inspect the condition of the grave markers and cemetery grounds for need of repair and clean-up, and to place new American flags on the 52 known veterans' graves. Throughout the following spring to fall, members of the Committee performed needed maintenance and upkeep on a number of these cemeteries.

Of special note, the Committee's work this past season has been affected by several significant wind/rain storms. Large trees were toppled into a few cemeteries, and fence sections or gates were damaged in several. Fallen trees in the cemeteries were cut up and removed to adjacent woods areas, and we have started to address broken fences needing repairs. Complete repairs to several iron fenced cemeteries are difficult and potentially beyond accomplishment. We hope that landowners of cemeteries will take note of nearby trees threatening fences and/or gravestones and consider removals.

The Committee is pleased to have both Archie Bonyun and John Wallace joining us, each brings both familiarity with the Island and skills to help in our ongoing work.

At our Fall meeting, we appointed Cal Cromwell as an emeritus member. He has actively served on the Committee for 20+ years. We also appointed Julie Casson as Chairperson.

The Committee wishes to thank the residents and landowners of the Island for their interest and support in the upkeep of the Town's historic cemeteries.

Julie Casson, Chair	Calvin Cromwell, Emeritus	William Cooney	William Hopkins
Archie Bonyun	John Wallace		

TOWN HALL COMMITTEE

The Town Hall Committee's activities for the year consisted of several minor repair/replacement projects as well as continued maintenance of the Historic Town Hall and facilities. Minor projects completed included: maintenance (Lime) of the grounds to help improve grass growth, seasonal installation/removal of window screens, washing/waxing of floors, spring/fall cleanings, repainting small areas of the siding showing need and scraping/repainting of windowsills.

One major project was to replace the rear door by the restrooms. The new door provides an improved weather sealing and the ability to open the closed door from the outside with a key. This also provides an additional method of entry to the Hall when the front door is occasionally iced shut.

During the year, the Committee with assistance from the Community Association continued to help set up and clean up before and after events to keep the Hall in good shape and ready for the various events being held.

In the upcoming year the Committee expects to be considering either renewal of the existing powered vent furnace exhaust system or replacement with a chimney, as well as replacement of the kitchen floor.

The Committee thanks the full and part-time residents of the Island for their continued support of this historic building which provides an important meeting and event place for the Island throughout the year.

Bill Hopkins, Chair	Betsy Forrest	Emily Adler	Art Weber	Jeff Tarbox
Ron Stoodley				

PLANNING BOARD

The Westport Island Planning Board was at full membership of five (5) full members and two (2) alternates. The Board holds a noticed public monthly meeting on the second Wednesday of each month at 7 pm in the Town Office Community Room. Site Visits and Public Hearings are noticed and held as needed. The public is always welcome to attend and will be given an opportunity to speak at the call of the Chair. We had a change in the Board Chair in July of 2019. Current members have significant leadership experience as well as the ability to write with clarity and to express themselves with conviction.

During the above cited time, we saw three applications for piers, ramps and floats, approved one subdivision which was changing a driveway to a road, and one site review for an addition of a deck to a commercial property. The Board revised and adopted new Planning Board By-Laws and continued to work on updating ordinances.

Current members include: Richard Lorensen, Chair; Archie Bonyun, Acting Secretary; Joanna Jacobs; Jeff Tarbox; and Alternate members Dick Barker and Richard Gray. Ruth Nelson was the past Chair of the Board for many years and unfortunately passed away in early December. The board will miss her as she possessed a large understanding of island history as related to planning issues. That being said, we have a vacancy on this important Board and are looking for someone to fill this position. If interested please contact one of our Board members.

The agenda for 2020 will include the usual application reviews and we will continue to work on upgrades to the ordinances.

Rich Lorensen, Planning Board Chair



BOARD OF APPEALS

The Westport Island Board of Appeals only received one application for administrative appeal in 2019 regarding the rebuilding of a cottage and conducted one public hearing. The Board voted to grant the appeal.

Neil Cavanaugh, Board of Appeals Chair

BROADBAND AND CABLE COMMITTEE

The Cable TV Negotiating Committee now known as the Broadband and Cable Committee, was established by the Selectmen to negotiate a renewed cable TV franchise agreement with Spectrum (formerly, Time Warner). In addition, the Committee has been asked to work on expanding the availability of broadband internet service to residents of Westport. In the past year, the committee has taken the following steps:

- The Committee met several times with representatives of Spectrum to discuss the terms of their cable franchise and to encourage Spectrum to wire additional portions of Westport. As a result, Spectrum surveyed its existing cable to identify areas that it is obligated to wire based on its franchise as well as areas which it would be willing to wire if Westport cooperates in obtaining a ConnectMe grant to defray some of Spectrum's wiring cost. The Committee is pressing Spectrum to move ahead with both efforts.
- The Committee has contacted Consolidated Communications (formerly FairPoint) about improving the speed and reliability of its DSL internet service. While portions of the island currently have access to high speed DSL, there are also significant portions where the DSL speed available from Consolidated would not be considered "high speed internet" by current standards. The Committee is pressing Consolidated to upgrade the situation, but as of yet has not received any commitment from Consolidated on timing.
- The Committee contacted Redzone Wireless which provides residential wireless internet access using tower-mounted transmitters. Redzone advised that sufficient potential subscriber interest was key to their willingness to invest in the equipment to bring their service to the area, so the Cable Committee collected written feedback from residents -- including at the polls last November. Based on the information the Committee collected, Redzone indicated that it was interested in proceeding and is negotiating to lease tower space where it could place its equipment to serve Westport. The Committee will continue to monitor Redzone's progress and encourage it to keep moving forward.
- Westport supported the Lincoln County Regional Planning Commission in their successful application for a state planning grant to help local towns get high speed internet. The Committee supported LCRPC's survey to gather information on broadband status and needs. Members of the Committee attended LCRPC workshops at which service providers and consultants described approaches to bringing internet to under-served Maine towns, including both for-profit carriers as well as the possibility of municipally owned systems.



It is a challenging process to work with service providers who plan their work years in advance and who evaluate new investments based on an economically viable business model which typically depends on the density of potential customers.

Jason Kates, Chair
Joe Donohue

Ralph Jacobs, Secretary
Jack Swanton

CONSERVATION COMMISSION

The mission of the Conservation Commission is to encourage the ***protection and preservation of the natural resources of Westport Island and its coastal waters for the use and enjoyment of residents and their families***. The Commission works with local officials, the planning board, citizens, private organizations and regional, state and federal agencies, as appropriate. “Conservation” is not just “preservation”; it’s the intelligent and ecological use of natural resources to benefit all present and future residents of our island.

The specific projects the Commission undertakes are determined by the interests of the members and the Town. During the period from 16 April 2019 to 15 April 2020, the following projects were undertaken:

1. Clough Point Town Preserve - The Commission continues to maintain and improve this property.
2. Bonyun Preserve - Members of the Commission have periodically assisted other volunteers with the building and repairs to several footbridges in the preserve. This scenic coastal property is open to the public and has an extensive trail network for hiking. New trails, scheduled for construction this year, will connect the existing network to an additional 44.4-acre parcel on the eastside of Junction Road.
3. Island Clean-Up Day - The Commission hosts this yearly event when Westport Island residents work together to clean roadside litter. This spring, rather than a formal cleanup day, we initiated an on-line sign up with residents volunteering for specific road sections to clean up at their convenience. We urge residents to periodically pick up litter along roads adjacent to their property.
4. Coastal Stewardship Guide - This guide, which was completed during early 2016 as a collaborative effort with three other towns, was previously mailed to all Island residents. In addition to serving as a guide for learning how to best protect water resources, conserve local habitat and provide a healthy community, the guide includes several Westport Island specific pages that provide information on public conserved lands and a list of regional and local contacts. Copies of the guide are available at the town office and the guide is on the town’s website at: <http://westportisland.us/board-committee/conservation-commission>
5. Protecting Open Space - Westport Island is relatively rural with large tracts of privately owned, undeveloped land. Several of these parcels include significant freshwater wetlands and some have salt water frontage. We are pleased to report that in recent years with the help of local conservation groups and generous residents, we have successfully protected the Carl and Barbara Segerstrom Preserve on West Shore Road. This year, KELT added an additional 0.7-acre parcel and also acquired through donation, a 17-acre bog originally owned by Maine Yankee. Further details, including maps, are available on the Town’s website at: <http://westportisland.us/community/public-lands>. We welcome any input to help us identify areas of special interest with respect to: (1) Wildlife/Nature Habitat, (2) Recreation, (3) Water Quality, (4) Scenic/Historic Value, and (5) Hunting/Fishing and to help us help the town protect more open space.
6. Town’s Comprehensive Plan - During its drafting, several members of the Commission attended meetings and provided input to the final draft. We have since identified several activities/responsibilities to help further the Plan’s goals relating to natural resources, water resources and recreational opportunities.
7. Solid Waste Disposal - During the past year, the global inability or unwillingness to recycle used plastic packaging affected Westport Island. Last summer our transfer station, which previously provided single stream recycling for most plastics, changed its policy to accept only limited plastics with the remainder placed in regular trash for final landfill disposal. The Commission has been exploring ways the Town can help to reduce non-recyclable plastic trash and we encourage our residents to do the same.
8. Trails Project - We continue to explore the potential for establishing a trail network on the Island. Several potential routes have been identified along existing trails and former roads along property lines and through: remote sections of undeveloped parcels, protected privately-owned conservation property and town-owned land. We welcome input on old roads/trails we may explore as part of this effort.

The Commission invites Island residents with an interest in conservation and helping to maintain our unique Island environment to join us. Please contact any of the persons listed below.

Richard Tucker, Chairman
Dennis Dunbar, Finance Director
Bill Hopkins, Associate

Donna Curry, Secretary
Dan Bradford
Kyle De Pietro, Associate

Ann Springhorn
April Thibodeau, Associate

WESTPORT ISLAND HISTORY COMMITTEE

The Westport Island History Committee is a volunteer organization dedicated to advising Westport Island Selectmen on the pursuit, preservation and promotion of the Island's proud history and rich cultural heritage.

In the 2019, the Westport Island History Committee (WIHC):

- Developed the ***“My Island Home”*** exhibit as a Contributing Partner with the Maine Historical Society. The exhibit was on display at the Society's Portland headquarters December 2019 thru April 2020. Through family photographs and an oral history from Verlie Colby Greenleaf, the exhibit illustrated how life was lived and changed during Verlie's 100-year life on the Island, 1891-1992. The exhibit remains available for visitors online as part of the Maine Memory Network.
- Held a History Open House at the Town Hall on August 4, with displays of the Island's tidal mills, historic homes, recreational activities and community life. New additions to the Town's historical documents and artifacts were also on display, including Jewett family donations and photographs and artifacts related to the Segerstrom preserve.
- Started preparing the Wright Landing House as a new location for Westport Island history. Members worked with the Wright Landing Committee to plan and transform the main floor of the house to a place to display town history exhibits and potentially serve as a welcome center for the Town. Assessing the suitability of the house to store historical artifacts and documents, house displays, act as a work space, and welcome visitors was assisted by a building inspection donated by Chris Malliet, Long Cove Inspections, and a visit and report with recommendations by Archival Preservation Specialist Ellen Dyer.
- Started the planning for celebrating Maine's Bicentennial, to include the installation of historical interpretive signs at historic sites with an August 2020 “Pilgrimage” to visit the sites.
- Published an updated version of the “Westport Island Maine, 1605-1972” history, with more illustrations and a table listing town officers since 1828.
- Worked to make the materials in our collection more accessible by cataloging them in monthly sessions at the Town Hall as part of preparing for the acquisition of museum cataloging software

Thanks to all who contributed historical items to our collections this year, including:

- The estate of Mary E. Stacy: documents and artifacts relating to Edward Meader and Galen Mitchell
- Bill Sutter: contract bids, photos, blueprints from the construction of the Westport-Wiscasset Bridge
- Paul & Deb Keiner: artifacts from the Doggett family of Doggett Castle
- Tom Cromwell: 1936 blueprint of Colin Dunn map of the island
- Elaine & Todd Nichols: 81 Town reports, 12 postcards and 17 photographs from Westport
- Diane Roberts: an autograph book, composition book, ticket book, and post cards
- Carol & Allan Clarke: photos of the Gilmore House and Town Hall, plus 4 post cards
- Frances Bowen: 11 negatives of Westport ca. 1908, taken for the Bath Independent newspaper
- Graham Gavert: Doten-Dunton Desk (built by Westport native Kervin Dunton's company)
- Ted Loran: papers relating to the Westport Community Association and Town Hall Committee
- Tony Junker: Items related to an interview with Herbert & Frances Cromwell dated 08-02-1989
- Eben Greenleaf: Town reports; records of Verlie Greenleaf while she was Town Treasurer
- DeDee Greenleaf-Hodgdon: Box camera; glass slides; negatives

Members have taken training with the Maine Archives & Museums and contributed hundreds of volunteer hours.

Members: Jeff Tarbox (Chair), Gaye Wagner (Secretary), Mary Ellen Barnes, Dennis Dunbar, Paul Bonyun, Dedee Greenleaf-Hodgdon. Associate Members (but no less hard-working): Sandy Besecker, Debbie Williams, Joan Bradford, Callie Connor, Mary Coventry, Ruth Laurayne Presby, George D. Richardson, Jr., Jean Wilhemsen-Exter

WRIGHT LANDING COMMITTEE

Through the hard work of year-round and summer residents Craig and Janet Hudson, Bailey Bartlett, Ken Parsons, Al Andrews, Bob Morris, John Henry, and Richard DeVries, the Wright Landing continues to be well maintained to welcome the public. Donna Curry and her Horticulture Committee continue to add more beauty.

The Wright Landing team with the help of Al Andrews, Craig Hudson, Mark Cromwell and Gary Cromwell and his backhoe made quick work of installing and removing the floats again this year. Craig and Janet have taken over the mowing and trimming and are doing an outstanding job. Bailey Bartlett is maintaining the bushes around the house and providing different potted foliage themes to welcome visitors to the Wright House. Bob Morris is keeping the privy hedge under control. Routine work like treating the privy and maintaining the exterior of the small buildings are carried out by Al, Ken, and Richard. The flag on the light pole that users of the privy can run up the pole to signal the need for additional TP goes up quite often.

The Helping Hands Althea Cromwell Food Pantry has moved into the basement of the Wright House. Mike Cromwell with support from Helping Hands board members has repainted the walls and floor. This move has resulted in much needed additional space being available to serve those in need on the island. As part of the move, the power panel was upgraded from a fuse box to a circuit breaker panel.

The History Committee is in the process of moving into the first floor of the Wright House. In preparation for the move Al, Ken, John Henry, and Richard removed the mopboards, old carpet, and sub-flooring. They then installed new sub-flooring as needed. Ken and Richard started the installation of a floating floor that was halted to allow the Two Bridges inmates to paint the walls and baseboard covers. Richard, with the help of Rich Coventry, continue the floor installation. Al, Rich, and Richard removed the bathroom door and framing and the sink and cabinet for the bathroom in preparation for making the bathroom handicapped accessible. Al power washed the house and deck in preparation for improving the exterior appearance of the Wright House.

Meanwhile the Select Board found funds (part of which was \$2,500 donated by E. Davies Allan) to install a heat pump to maintain a suitable environment for the History Committee archives. Jeff Tarbox and team are painting the deck railings white and Al has volunteered to stain the deck.

Much remains to be done as the Wright Landing house needs a new roof and more insulation in the attic is required. The rotted windows on the south side of the living room need to be replaced, a handicapped accessible ramp to the deck needs to be installed, the trim needs to be primed and painted, and the siding needs some touch-up. In addition, the sheds need to be repaired and painted. Consequently, the Wright Landing Committee has a full plate for the summer of 2020.

Richard DeVries, Chair, and John Henry, Craig & Janet Hudson, Ken Parsons, Al Andrews, & Bob Morris

HORTICULTURE COMMITTEE

The Westport Island Horticulture Committee (affectionately known as the Ferry Garden Committee) had another satisfying year tending to the gardens around the Wright Landing.

We continue to weed, deadhead, transplant, rake, all while enjoying the beautiful shoreline and wonderful company of Westport Islanders. If you enjoy getting out in the fresh air and don't mind getting your hands dirty, please consider joining us. Contact Donna at donnac@ghi.net or text 350-3355.

Emily Adler, Bailey Bartlett, Donna Curry, Janet Hudson, Marty Landorf, Liz Lee, Debbie Lorensen, Gretchen McNamara, Judy Pagon, and Debbie Williams

SHELLFISH COMMITTEE

The Westport Island Shellfish Committee has been actively contributing to conservation efforts to help Westport Island clam flats.

The Committee has seeded two clam flats in the past three years with 50,000 clams on each flat, using clam seed purchased from Down East Institute with a clam size range of 5cm to 8cm. During the year 2019, the Committee conducted clam surveys on two separate clam flats. The results of the surveys concluded that both flats will need to be seeded to increase the clam population and potentially raise the spat population to help the flat become self-sustaining.

Several shellfish species are facing challenging times due to rising water temperatures and increasing numbers of predators. The Shellfish Committee will continue its efforts to keep clams thriving on our island's shore.

Lincoln Richardson, Chair
Neil Stanton

Adam Webber, Vice Chair
George Richardson, III

HARBOR COMMITTEE

The Harbor Committee began meeting again in September 2019, for the first time in quite a few years. The Committee was asked to consider any necessary updates to the Town's waterways ordinances. The Town has three ordinances related to its waterways: the "Waterways and Harbors Ordinance" (last updated in 2002), the "Mooring Area Ordinance" (enacted in 2007 and not amended), and the "Wright Landing and Adjacent Town Property Use Ordinance" (also enacted in 2007 and not amended). The Committee met 11 times, up until March 2020, when the Town Office closed due to COVID-19. During that time, the Committee made considerable progress. The Committee will be having more meetings to complete its task.

Dana Faulkingham, Chair
Ron Stoodley

Dennis Baker
James Swist

Michael Cromwell

ROAD COMMITTEE

The Road Committee developed a long-range plan for town roads in 2019 that divided the work to be done into five phases. With each phase identified, we tried to balance the road's priority for improvement with efficiency costs savings. By this, I mean we tried to concentrate improvements in locations closer to each other to reduce costs associated with moving equipment and materials.

In Phase 1, we identified North End and Lord Roads and Doggett and Haskell Roads. In the fall, we went out to bid for pre- and post-paving work and for the paving. Pre-paving work included ditching, installation of culverts, and removal of stumps and other obstacles. Post-paving work includes seeding, shouldering and beveling entrances to driveways. The pre- and post-paving contract was awarded to Scott Griffin in Edgecomb, and the paving contract was awarded to Crooker Construction. Because we got off to a late start, the pre-paving work was completed, and paving work was started on North End Road. Most of the paving didn't get underway until this spring. As of this report, we are still waiting for completion; and we hope citizens are happy with the improvements in their neighborhoods.

The first of three yearly payments of \$144,552.25 for Phase 1 was paid last year. The remaining \$289,104.50 will be paid this year and in 2021. Then, we will move on to Phase 2 which at this time is expected to include Greenleaf Road, East Shore Road and Post Office Road.

Jim Cromwell, Chair
Garry Cromwell

E. Davies Allan
Roger Higgins

Andrew Bradford

WESTPORT VOLUNTEER FIRE DEPARTMENT (WVFD)

I want to start with thanking all my firefighters for their hard work and dedication. A big thank you goes out to our families and the sacrifices you endure. Other thanks go to our EMS partners -the Wiscasset Ambulance Service. Finally, a thank you to everyone in our community for your support.

This year marks the 65th anniversary of the department. It was incorporated in May of 1955. I'd like to salute all the members and supporters over the many years.

This past year, Elizabeth 'Libby' Mooney retired after 21 years of service as a volunteer firefighter. Thank you for all that you have done for us. You are missed. Best wishes!

We had 88 calls in 2019 from January to December, 46 EMS calls, 19 fire calls (mostly trees down on wires), 14 car accidents (fortunately none were serious except for the deer involved), 7 mutual-aid calls, 1 search and rescue and 1 structure fire.

This year, we added a new firefighter/Emergency Medical Technician (EMT) to the department. We currently have 12 members – five are Firefighter I/II, four basics, and three operators. We have one advanced EMT and three basic EMTs. As always, we can use more members. If interested, stop in and see us on Wednesday nights or email me at chief@wvfd.me.

I'd like to say thanks to Bailey Bartlett for donating her time, energy and creativity into making an amazing garden next to the firehouse. It is a welcome sight of life and color.

I think everyone will agree that last year's summer's BBQ was a great success. Thanks to everyone who made it happen and those that attended. It shows the power of what a team of people can do. Hopefully the Corona Virus will be gone so we can enjoy it again this year.

Speaking of the Corona Virus, especially being in the midst of it, it is amazing how quickly things can change and by how much. Fortunately, we have not been hit with the brunt of it like other areas. But it shows the need to be prepared. We are always trying to make sure that we are properly outfitted and trained so that we are well prepared.

Our priorities for the future, both near-term and long-term are echoed in the Comprehensive Planning Committee's Plan. We are trying to secure an accessible water supply for the south end of the island and we are looking to the eventual need of a new building.

Remember, make sure you have working smoke detectors and carbon monoxide (CO) alarms, have a fire extinguisher readily available in cases of emergencies (somewhere in the cellar doesn't count), and have an escape plan in case of fire that everyone in the family knows.

Stacey Hutchison
Fire Chief, WVFD



HELPING HANDS

Helping Hands of Westport Island is a benevolent group of Board members and volunteers offering aid to residents of Westport Island. We are a non-profit charitable organization (501c3). All donations are fully tax deductible. Members or volunteers are not paid. Our funding is provided by donations from individuals, independent of any taxes levied by the Town of Westport Island.

The Westport Island Cottage Pantry, established in September of 2010, is located in the basement of 38



Ferry Road at the Wright Landing. We renamed the pantry The Althea F. Cromwell Food Pantry in honor of Althea, who served on the Helping Hands Board until her death in March of 2019. Last year, we served approximately 25 households. We receive food from TEFAP (The Emergency Food Assistance Program/USDA); and we shop at the Good Shepherd Food Bank in Auburn where we are able to purchase \$600 worth of food for every \$100 spent. The pantry also benefits from a variety of

community donations. The Community Association places donation boxes at its functions during the year to collect non-perishable food items and paper products for the pantry.

All are welcome to call Michael Cromwell (380-5885) or Linda Davis (882-5464) to see if your level of income qualifies you to receive help from the pantry. We open the pantry by appointment when a resident calls. Each year, we send an annual fundraiser newsletter to inform residents of our activities and of other resources available to Westport residents. Helping Hands' activities include:

- At Thanksgiving, Christmas and Easter we provide baskets for many residents.
- Our members and volunteers respond to requests for rides to and from doctor's appointments, grocery shopping, shoveling, house chores, small home repairs, meals, yard chores, and children's gifts at Christmas.
- Our members and volunteers check on older residents during storms and respond to a variety of requests for assistance. We are especially vigilant of our residents during ice and snowstorms and during power outages to assure that they are safe.
- Emergency fuel assistance is provided to those in need during the heating season. We can also contact Lincoln County Energy fund for additional help with fuel. This past year we supplied Island residents with 3,000 gallons of fuel.
- To protect their privacy, the identity of those we serve is strictly confidential.

Thank you to all who have volunteered their time and have donated funds to our committee. With your ongoing support, we hope to be able to continue our level of help to those in need. Please feel free to contact any of our members if you have any questions or comments, if you need any assistance that we might provide, or if you are interested in volunteering.

Respectfully submitted: Linda Davis, Michael Cromwell, Adam Webber, Donna Gregory, and Marcia Richardson

WESTPORT COMMUNITY ASSOCIATION (WCA)

The Westport Community Association (WCA) was incorporated in the State of Maine in 1955 and has a two-part mission:

- Organize an annual program of events to promote the well-being of the Westport Island community by bringing together residents, raising funds to support our island events and Island Cottage Pantry (Island food assistance), and donating annual educational awards to qualified residents pursuing a post-secondary education or training.
- Maintain the historic non-denominational Westport Community Church adjacent to the Old Town Hall.

This year's WCA Board of Directors is a 16-person group of residents who will organize the following 2020 community events. We encourage you to attend and help foster a sense of community! It takes a village!

- **Blueberry Pancake Breakfast - April 4th**
- **Garden Plant Swap & Sale - May 16th**
- **Meet and Greet/WCA Annual Meeting - June 13th**
- **Summer Event/Benefit Westport Island Volunteer Fire Dept- July 11th**
- **Event TBA – September 12th**
- **Halloween Costume Party and Dance - October 24th**
- **Westport Island Christmas Holiday Program - December 6th**

Additional sub-committees volunteer their time to:

- Continue maintenance and capital project planning for the **Historic Community Church**
- Enhance the visibility and effectiveness of our **Communications** and outreach
- Undertake an annual **Fundraising** campaign to solicit Sponsors
- Distribute annual **Student Educational Awards**
- **Welcome** new residents to the island via welcome bags

The WCA greatly appreciates the businesses and island residents who have generously donated to our community events program. The WCA is also grateful for its close working relationship with the Town Selectmen, Helping Hands, Westport Island History Committee, Town Hall Committee, and the Westport Volunteer Fire Department. We all help to make this island a strong supportive community.

Finally, we remind Westport Islanders to consult WCA's website (www.westportcommunityassociation.org) for current information on how to:

- Apply for **annual educational awards** for qualified island residents. (Since 2010, WCA has awarded a total of 64 student awards amounting to \$15,500.)
- Contact WCA about using the **Westport Community Church** for weddings or memorial services.
- Join us at our monthly WCA Board meetings at the Town Office. **Volunteering with WCA** is a great way to meet your fellow island residents, and we warmly welcome anyone who would like to **join the WCA Board of Directors**, and/or volunteer to help with specific WCA activities!

Respectfully submitted,
Drew Porter and Debbie Lorensen, Co-Presidents

FRIENDS OF WESTPORT ISLAND HISTORY (FOWIH)

Friends of Westport Island History is pleased to share news and progress since our incorporation as a non-profit in the fall of 2018. As the Town History Committee continues to make great strides in preserving what's been saved so far, there's so much more to collect, safely store, and most importantly share with you!

Friends was organized primarily to raise funds to support a variety of collection, preservation, and public education activities, and to make it easier for more volunteers to join in all this fun work. Over this past year or so, we've finalized an agreement with the History Committee to spell out exactly how both groups can effectively support each other, and donors can now get a tax deduction for their support of Westport Island history.

One of the benefits of Friends, as a non-profit, is the ability to apply for private foundation and public grants, and other resources not available to a town body. These resources will be so critical to the Town's ability to preserve and share our heritage with exhibits, education, and research.

Generations of Westport Island's families – today's and 200 years ago -- deserve larger and better display and storage for their historical materials. The Friends, the History Committee, the Wright Landing Committee, and the Selectmen have recently partnered to design a very exciting new space – the Westport Island History Center! The illustration below shows how the Wright Landing House's first floor – with your support – will be transformed into a welcoming, inspiring community resource.

Stay tuned for our 2020 membership and fundraising drive! To learn more, please contact us by email FOWIH19@gmail.com or drop a note to FOWIH, 6 Fowles Point Road, Westport Island, ME 04578.

Mary Ellen Barnes, Chair
Jeff Tarbox, Treasurer
Paul Bonyun

Julie Casson, Vice-Chair
Gaye Wagner, Secretary
Dennis Dunbar

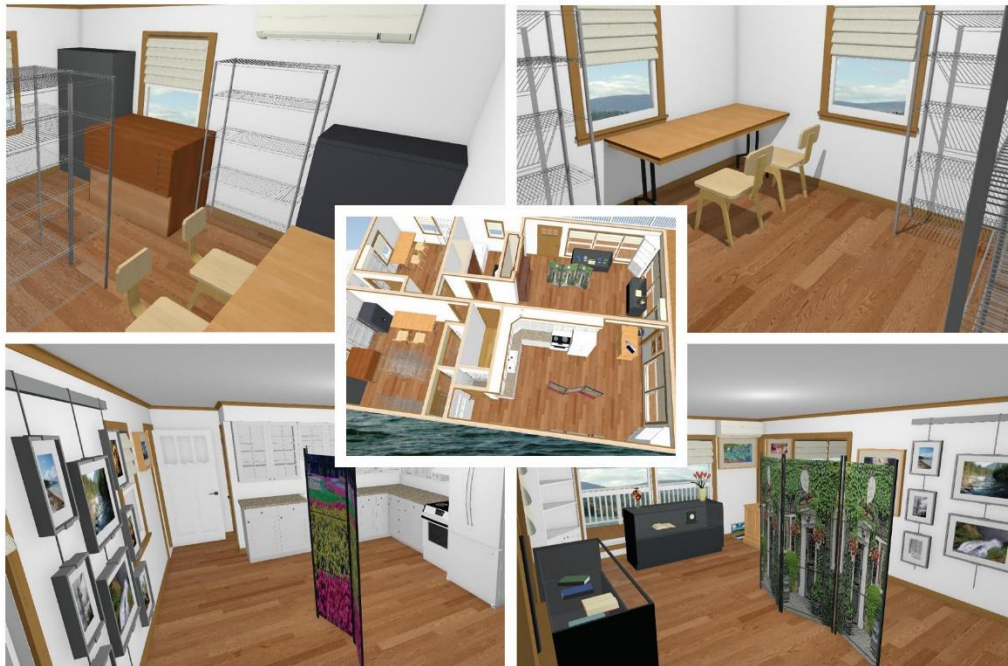


Illustration credit: Richard Coventry



June 1, 2020

Dear Citizens of Westport Island,

The 2019-2020 school year has been an unexpectedly challenging and unique school year. The Sheepscot Valley RSU 12 staff and the RSU 12 Board of Directors continue to work toward its vision of “Building a foundation of lifetime learning for our students, families, and communities by INSPIRING GROWTH, CHANGE, AND SUCCESS for all students.”

Thank you to Westport Island’s representatives to the RSU #12 School Board of Directors for their time and commitment to the students and community of RSU 12. **Richard Devries** continues to serve as a member of the Facilities/Finance Committee. **Susan Stires** serves as a member of the Curriculum Committee. They are working with the other members of the board to address all of the issues that impact the students of RSU #12. The commitment and dedication of all board members is greatly appreciated. Their efforts and expertise help the school district maintain the current positive trend and appropriately address the myriad of challenges that all school districts face.

The 2019-2020 school year has been unexpectedly altered by the COVID19 pandemic. RSU 12 and all school districts in the area adjusted their educational delivery systems in order to provide distance learning as recommended by the Maine Commissioner of Education. Our dedicated staff continues to work hard, cleaning our buildings, delivering food to our students, and providing continuity of learning. School buildings were closed for in-class, in-person instruction, but RSU 12 education has still been open and we continue teaching and learning remotely during this emergency. All Schools in the area are working harder than ever to support our students with individual learning needs during this challenging time. Distance Learning continues until the last day of school unless conditions change. We look forward to opening up schools in the fall.

The RSU 12 Board of Directors has approved a proposed 2020-2021 RSU 12 school budget. The next step is for it to be approved by voters. The unknowns of future state/local funding due to COVID19 is problematic. We thank you for the support of our schools during this time. Support for schools is critical during this time. Information about the budget is available on our website and updated as our process progresses. All residents will also receive a budget book in the mail with specifics about the budget.

The Governor has waived the budget meeting step in the budget process, so our school budget will go straight to a referendum vote. It is normally a two-step process involving a District Budget Validation Meeting. Our meeting usually has approximately 100 people attending. This is not doable under current safety guidelines and the Governor has waived district budget meetings statewide. You can learn more about our schools and our budget process through our website at www.svrslu.org. RSU 12 and the Westport Island community continue to work together to provide creative and inspiring educational opportunities for our students. The RSU 12 school budget validation referendum will take place on July 14th at your local polling place.

Sincerely,

Howard Tuttle, Sheepscot Valley RSU 12 Superintendent



January 21, 2020

To the Residents of Local Sending Towns:

Greetings from Lincoln Academy! My name is Jeff Burroughs, and I began my tenure as Lincoln Academy's 44th Head of School in July of 2019. I am honored to write to you, the residents of our sending towns, to update you on current happenings at Lincoln Academy.

In September we welcomed 500 local students from 23 towns and 35 residential students from 14 countries around the world. This represents a drop in our residential program numbers, which was not entirely unexpected after we graduated 31 boarding students in the class of 2019. Meanwhile, local numbers are on the rise: for the second year in a row the ninth grade class has 150 incoming students, exceeding previous projections about declining local enrollment.

At the halfway point in our school year, the LA community is focusing on school climate and norms. We are actively engaging staff, students, and parents in discussing ways we can continue to support students in a safe and positive learning environment. Meanwhile classes, sports, and extracurricular activities remain in full swing.

In academics, more than 130 students take at least one Advanced Placement (AP) course each year. Many take multiple courses and sit for multiple exams. This year, 35 students are enrolled in vocational programs at the Bath Regional Career and Technical Center (BRCTC). Our teachers mentor students in independent studies in a wide variety of subjects from multivariable calculus to jazz piano, photography, and physics. About one third of the student body participates in music classes, and this year over 50 LA musicians qualified for District III, All State, and All State Jazz honors festivals. In visual arts, students have over a dozen courses to choose from in drawing, painting, ceramics, printmaking, and more.

About half of LA students participate in at least one sport and many are two and three-sport athletes. Last spring the girls tennis team won their second consecutive State Championship, and this fall the boys cross country team won the Kennebec Valley Athletic Conference Championship for the fourth year in a row. Several teams were also recognized for good sportsmanship awards. This year we are pleased to add a Unified Basketball team to our winter sports offerings.

Popular extracurricular activities include our State Champion Debate and Math Teams, Model United Nations, Outing Club, Special Olympics, and a wide variety of service and student-interest clubs. This year's musical theater production, *Guys and Dolls*, will hit the stage in March, and we are delighted that more than 50 students have been cast in the show, the biggest cast in over a decade. Our ATEC building is now open and staffed until 4 pm every weekday, and many students and community members are taking advantage of this state-of-the-art facility to make projects using our 3D printers, laser cutter, CNC machine, and other equipment.

In November we participated in a high school fair for middle school students who have a choice of high schools. We value the principles of school choice, and hope that the majority of AOS students as well as other students around the region will continue to choose LA. Without the continued support of our sending towns, Lincoln could not continue to serve generations of families in the midcoast region. Thank you for that support.

Sincerely,

Jeffrey S. Burroughs
Head of School

P.S. Please come to campus to see a game, concert, or play at LA! The calendar on our website (www.lincolnacademy.org) has details.



Kennebec Estuary Land Trust Annual Report to Westport Island

Dear Westport Island Residents,

The Kennebec Estuary Land Trust (KELT) has continued its efforts to preserve and protect valued places and important natural resources on Westport Island. In 2019, we acquired two new parcels. KELT now protects over 330 acres on Westport Island and maintains over 4 miles of trails for public access and enjoyment.

One new parcel added was a small 0.7 acre in-holding on the Carl and Barbara Segerstrom Preserve at Squam Creek that was the home site of James Franklin Dunton with its well-preserved cellar hole. The other parcel acquired was generously donated by Maine Yankee and is a rare 17-acre black spruce-larch woodland bog. The bog is characterized by black spruce and larch trees over typical bog vegetation of heath shrubs, graminoids, and peat mosses. Labrador tea and three-seeded sedge are characteristic species. The habitat provides suitable perching and foraging habitat many bird species.

The two large KELT preserves on Westport Island continue to grow in popularity and usage. The 119-acre Bonyun Preserve offers dramatic hiking trails around Mill Cove and Thomas Cove and out to Thomas Point, with beautiful views of Knubble Bay. Trail layout and construction for exploring an expanded section of the preserve is scheduled for this summer.

The Preserve at Squam Creek, which opened in 2017, has drawn enthusiastic hikers, bird watchers and historians alike. This 159-acre public preserve features a 2-mile hiking trail that passes the cellar hole remains of four historic home sites, two settler family cemeteries and, of course, the natural beauty and rich habitat of Squam Creek.

KELT, founded in 1989, now serves nine towns in the nationally significant estuarine system of the Kennebec Estuary region. In 2019, we completed five conservation projects, and now protect a total of 3,882 acres in the estuary region. We are proud to report that we held 152 events, including over 1,400 kids engaged in our education programs. An important restoration projects for fish passage continued to bear fruit. 5,073 alewives were counted last year using the fish ladder in Woolwich leading to Nequasset Lake. "Citizen Scientist" volunteers helped to count them as they made their way to their breeding waters. Sign-up for the fun next Spring!

Our 713 members and 850 volunteers are dedicated to supporting our member towns, like Westport Island, and we look forward to working on ways to further protect the natural beauty, priceless habitats and special places in your community.

Carrie Kinne
Executive Director

Sue McLeod
President of the Board

Dear community members and friends in Westport Island:

Midcoast Conservancy is committed to supporting healthy lands, waters and communities on Westport Island and throughout the Midcoast Maine region through conservation, outdoor adventure and learning. The Midcoast Conservancy community comprises 24 towns, three watersheds and over 13,000 acres of conserved land which include 55 preserves and over 95 miles of trails. Together, we are working on a scale that matters. Below is a sampling of how we impacted the lives of Westport Island residents.

Last fall, Midcoast Conservancy, along with partners in the town, Atlantic Salmon Federation and The Nature Conservancy, celebrated near-completion of the Head Tide Dam project to restore historic fish passage to that section of the Sheepscot River. The Head Tide project involved modifying the western abutment of the dam to improve fish passage, and enhancing the town property with a new river overlook and hand-carry boat access, interpretive signs, portage trail and stabilization of the historic mill foundation wall.



We are excited to continue to work with you to protect the land and water in Westport Island, and to provide opportunities for everyone to get outside to enjoy the beautiful place we call home. We work to sustain and deepen connections within all the communities we serve. We invite you to volunteer or attend an event; learn more at www.midcoastconservancy.org. Please be in touch or stop by our office at 290 Atlantic Highway (Rt. 1) in Edgecomb with any questions you may have.



Respectfully submitted,

A handwritten signature in black ink, reading "Jody Jones".

Jody Jones, Executive Director



Janet T. Mills
GOVERNOR

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

Dear Friends:

When I took the oath of office to become Maine's 75th governor, I never imagined that we would face a global pandemic. But that is our current reality, and it is my solemn responsibility to guide our state through this unprecedented time to keep Maine people safe and healthy.

COVID-19 is wreaking havoc on our national economy, dealing heavy losses to businesses of all sizes, while millions of people find themselves newly unemployed. Here in Maine it has taken the lives of over 90 people and sickened many more. While we all dream of going back to the way things were, the fact is that our lives will not return to normal soon. Instead, we have to invent a new normal – a different way of doing business, shopping, traveling, and enjoying the Maine outdoors – one that keeps us all safe.

My Administration, in collaboration with public health experts and business leaders across the state, developed a plan to gradually and safely restart Maine's economy, and we recently released a Rural Reopening Plan for those counties where no community transmission is present. My Administration has also formed an Economic Recovery Committee charged with assessing the economic impacts of the pandemic on Maine's economy and providing recommendations for policy changes to deal with these impacts. Together, drawing on the hard work and resilience of Maine people, we will rebuild and strengthen our economy and rise from this unprecedented challenge a stronger state than ever.

I continue to be amazed by the strength and courage of the Maine people and businesses who have found different ways to do business and the brave first responders in your town and in our health care facilities. Thank you to the people of Maine who have demonstrated patience, kindness, and compassion during this difficult time.

Please take care,

Janet T. Mills
Governor

P.S. For the latest information and guidance on Maine's response to COVID-19, as well as resources for assistance during this time, please visit www.maine.gov/covid19/.



PRINTED ON RECYCLED PAPER

SUSAN M. COLLINS
MAINE

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

United States Senate
WASHINGTON, DC 20510-1904

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

Dear Friends,

As 2019 ends and 2020 begins, I am pleased to report that Congress made progress on a number of issues important to Maine families despite the polarization in our country.

In a major win for surviving military and retiree spouses to whom we are deeply indebted, I was proud to co-lead the repeal of what is often referred to as the “Military Widow’s Tax,” an unfair offset of survivor benefits that has prevented as many as 67,000 surviving spouses—including more than 260 from Maine—from receiving the full benefits they deserve.

The high cost of health care and prescription drugs continues to be a top issue for families and seniors. To provide continued relief for more lower- and middle-income individuals, I led the charge to extend for another two years the medical expense tax deduction that I included in the 2017 tax law. Without this extension, nearly 20,000 Mainers and millions of Americans with high medical expenses, including many with preexisting conditions, would have faced an increased tax burden. In other good news, the CREATES Act I cosponsored became law. It will prevent pharmaceutical companies from blocking access to a sufficient supply of brand-name drugs needed for the studies that allow less expensive alternatives to enter the marketplace.

Improving people’s health and wellbeing remains my priority. On a per capita basis, Maine has the highest incidence of Lyme disease in the country. In August, I held a Senate hearing at the University of Maine’s Tick Lab on this growing public health crisis. A comprehensive public health strategy to combat this epidemic is needed, and the new law I authored will do just that.

In addition, I helped champion another \$2.6 billion increase for the National Institutes of Health, our nation’s premiere biomedical research institution, including significant boosts for Alzheimer’s disease and diabetes research. Last year, NIH funded more than \$111 million for research at 14 Maine institutions.

To help prepare the graduates of Maine Maritime Academy, I secured \$300 million for a new training ship, which will ensure rigorous instruction for MMA students for decades to come.

Significant federal funding was approved for work at Bath Iron Works and Portsmouth Naval Shipyard. Funding appropriated by Congress will pay for three new destroyers, make a down payment on an additional ship, and finance infrastructure improvements at PNSY.

As Chairman of the Transportation and Housing Appropriations Subcommittee, I have led efforts to improve our nation’s crumbling infrastructure and ensure that Maine’s housing needs are addressed. For Maine’s roads, bridges, airports, and seaports, tens of millions in federal funding will help make urgently needed upgrades and improve safety. Funding will also support housing assistance to low-income families and seniors and aid communities in reducing homelessness among our youth. The Community Development Block Grant program will assist numerous towns and cities in our State.

The Aging Committee I chair has continued its focus on financial security for our seniors. A new law I authored will make it easier for small businesses to offer retirement plans to their employees. Our Aging Committee’s Fraud Hotline fielded more than 1,200 calls this year. Congress passed a new law to crack down on robocallers who are often the perpetrators of these scams. And a new law I authored will expand the IRS’ Identity Protection PIN program nationwide to prevent identity theft tax refund fraud.

At the end of 2019, I cast my 7,262nd consecutive vote. In the New Year, I will keep working to deliver bipartisan solutions to the challenges facing Maine and the nation. If ever I can be of assistance to you, please contact one of my state offices or visit my website at www.collins.senate.gov. May 2020 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator

United States Senate

WASHINGTON, DC 20510

January 1, 2020

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

Dear friends,

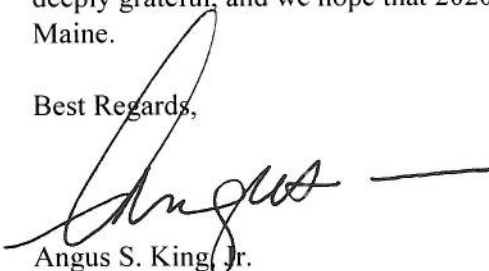
The beginning of a new year provides the opportunity to reflect on the progress of the past 12 months. If you've been watching cable TV, you might think that every waking moment of 2019 in Washington has been consumed by divisive, partisan issues – and while there's no shortage of those debates, there have also been opportunities for bipartisan cooperation. You sent me to the Senate to make the most of those opportunities, so as we enter into the New Year, I wanted to take a moment to update you on my efforts to work with members of both parties to make life better for the people of Maine.

One of my most important priorities this past year has been emphasizing preventive healthcare. Maine's distinction as the oldest state in the nation brings us wisdom, of course – but it also creates unique challenges, particularly relating to healthcare. The key to addressing these obstacles is being proactive, because the cheapest, safest medical procedure is the one that doesn't need to happen. That's why I've introduced legislation to incentivize healthier living, expand mental health screenings, and help more Americans access regular check-ups. We're making progress, but we've got a long way to go – and I'd like your help, because I know that the best ideas are the ones that come from families and communities on the front lines of these challenges. To strengthen this effort, I convened a policy forum on prevention in Bangor in October, which has already given me exciting new ideas that I'll carry with me into 2020. If you have additional thoughts on encouraging preventive healthcare, please share them with my office.

This year has also continued the growth of Maine's forest products industry – a key focus of my work to revitalize Maine's rural economy and communities. We've seen significant investment in mills across the state, creating good jobs to support rural Maine. I'm also pleased that the investments aren't just in our mills – the industry is thriving because of its commitment to innovation. We're fortunate to have the University of Maine's top-notch researchers exploring cutting-edge ways to use our forest resources, including capitalizing on the rise of 3D printing technology with the world's largest 3D printer. Combining this work with ongoing federal support, our vast forests, and Maine's dedicated workforce, I know that the future of this industry is bright, and I'll continue working to support it on all fronts.

I'm proud of all we've accomplished together this year, but even as I reflect on all that we've achieved, it is challenging to not think of the work left undone. It sometimes can be discouraging to watch these important priorities hang in limbo, but fortunately for me, encouragement is never far. After all, I get to live in Maine – which means I get to count Maine people as my neighbors and friends. I'm always struck by the kindness that our citizens show not only to me, but also to each other. This focus on collaboration and compassion is an inspiration, and it powers my efforts bring a little bit of Maine common sense to Washington. Thank you for all you do to for our state – Mary and I are deeply grateful, and we hope that 2020 will be a good year for you, your family, your community, and the State of Maine.

Best Regards,



Angus S. King, Jr.
United States Senator

AUGUSTA
4 Gabriel Drive, Suite F1
Augusta, ME 04330
(207) 622-8292

BANGOR
202 Harlow Street, Suite 20350
Bangor, ME 04401
(207) 945-8000

BIDDEFORD
227 Main Street
Biddeford, ME 04005
(207) 352-5216

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



CHELLIE PINGREE
CONGRESS OF THE UNITED STATES
1ST DISTRICT, MAINE

COMMITTEE ON APPROPRIATIONS

SUBCOMMITTEES:

AGRICULTURE, RURAL DEVELOPMENT, AND
RELATED AGENCIES

INTERIOR, ENVIRONMENT, AND
RELATED AGENCIES

MILITARY CONSTRUCTION, VETERANS AFFAIRS,
AND RELATED AGENCIES

HOUSE AGRICULTURE COMMITTEE

SUBCOMMITTEES:

BIOTECHNOLOGY, HORTICULTURE, AND
RESEARCH

CONSERVATION AND FORESTRY

Dear Friends,

I hope this letter finds you well. It's a privilege to represent you and your family and I am thankful for the opportunity to update you on my work in Washington and Maine.

In 2019, I was honored to work with my colleagues to pass hundreds of bills that address everything from fighting climate change to raising the minimum wage. And while Congress has become an increasingly partisan place, I was proud to continue my habit of reaching across the aisle, introducing a number of bipartisan bills and cosponsoring even more.

On the House Appropriations Committee, I worked to support programs important to Maine, such as rural broadband investment, Head Start, PFAS clean up, and shipbuilding at Bath Iron Works. Further, I firmly believe we need to make substantial investments in all aspects of our infrastructure, from safe drinking water and modernized schools, to upgraded highways, transit, and rail. From my seat on the Appropriations Committee I advocated for increased funding for the BUILD grants program which funds investments in transportation infrastructure by states, local governments, and transit agencies. I also pushed for increased funding for the Community Development Block Grant program, our national park system, local and organic agriculture, election security, and the Land and Water Conservation Fund.

Since my time in the Maine State Senate, lowering the cost of prescription drugs has been one of my top priorities. This year I introduced two bills that would help Americans afford their prescription medications. I also voted for a bill that would allow the Centers for Medicare and Medicaid Services to directly negotiate prices for certain drugs. I look forward to continuing this important work in 2020 so Americans are no longer faced with the choice of picking up prescriptions they desperately need or putting food on the table.

I am sure this coming year holds many challenges and opportunities for our country, and I promise that the interests and principles of Mainers will continue to guide my work. If there is anything my offices in Washington or Maine can do to be of assistance – whether you, your town, or your organization is applying for a grant; you're facing an issue with a federal agency; or if you'd just like to share a thought or opinion – please do not hesitate to reach out.

Best wishes,

Chellie Pingree
Member of Congress

April 2020

Dear Friends and Neighbors:

Let me begin by thanking you for allowing me the privilege of serving in the Maine Senate. I am honored that you have put your trust in me and can assure you I will continue to work tirelessly on your behalf.

As I write this, Maine and the rest of the world is in the midst of a pandemic as we battle COVID-19. Practicing safe social distancing and other directives we have never experienced before are essential to mitigate the spread of the virus. In keeping with these guidelines, unfortunately I cannot go about my usual visits throughout our communities and interacting face-to-face; however, I will continue to stay in touch by mail and social media as a means of fulfilling my desire to represent your interests at the State House.

Though we have accomplished a great deal in the past year, there is still much more to be done. More than ever, maintaining the prosperity that you have built over the last several years tops the list. We can do this by holding the line on government spending, doing our best to stay out of the way of local businesses so they can thrive as a result of their own hard work, and making sure government is the most fiscally responsible steward of your tax dollars. These will continue to be my priorities over the upcoming months as all Mainers work to recover from the unprecedented events of the last several weeks.

My colleagues elected me as Senate Republican Leader, and I have used the position to listen to constituents' and fellow Senators' ideas and viewpoints. Together, we continually strive to ensure the best interests of all Maine citizens. I also serve on the Marine Resources Committee, which has jurisdiction over the state's commercial marine fisheries management, including the processing and sale of marine fish, shellfish and aquaculture. More recently I was appointed to the Energy, Utilities and Technology Committee. As the sponsor of one of Maine's most comprehensive solar bills, I enjoyed working with the members of this panel.

Again, thank you for electing me to serve you in the State Senate. Please feel free to contact me at 287-1505 or Dana.dow@legislature.maine.gov if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

A handwritten signature in black ink that reads "Dana L. Dow". The signature is written in a cursive, flowing style.

Dana Dow
State Senator



Holly Stover

71 Dover Rd.

Boothbay, ME 04537

Phone: (207) 633-5979

Holly.Stover@legislature.maine.gov

HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION

AUGUSTA, MAINE 04333-0002

(207) 287-1400

TTY: (207) 287-4469

Dear Westport Island Neighbors,

Thank you for the opportunity to represent the residents of Westport Island in the 129th Legislature. It is truly an honor to serve our community.

This legislative session took an unusual turn as a result of the COVID-19 pandemic. While the second session of the Legislature generally runs through mid-April, the Presiding Officers made the decision to end our session on March 17. This was done in an effort to adhere to the Center for Disease Control's social distancing guidelines and to keep staff, constituents and our communities safe.

Before adjourning, my colleagues and I passed emergency legislation to help Mainers through the evolving COVID-19 crisis. Among other things, we included provisions to temporarily expand unemployment insurance benefits; empower the state Department of Education to waive certain school-day requirements and ensure students continue to receive needed meals while schools are closed; allow remote participation in municipal meetings; establish a consumer loan guarantee program to help eligible Mainers access low- or no-interest loans; and authorize the Governor to prohibit utilities from terminating residential electric and water service during this period. We additionally designated at least \$11 million in state funding to further respond to COVID-19.

In addition to our COVID-19 efforts, the Legislature passed a \$73 million supplemental budget that raised rates for direct health care providers, increased the state's pre-k-12 education contribution by \$38 million, invested in transportation projects and more, all while adding another \$17.4 million to the "Rainy Day Fund." We also passed a bond in the amount of \$105 million for transportation needs and \$15 million for broadband access. This will be sent to voters in July for final approval.

On top of these critical actions, we achieved some big successes this session. We passed an affordable housing tax credit that will help us build 1,000 more affordable housing units over the next eight years. We put new safeguards in place to prevent tragedies like last year's devastating explosion in Farmington. And we passed a package of health care bills aimed at driving down costs and increasing accessibility for all Mainers.

There is certainly more we'd like to do, and it is our intention to return to Augusta and pick up the bills we were not able to finish once it is safe to do so. Until then, I am proud of what we have been able to accomplish for Maine people.

Please contact me if I can be of any help to you and your family, or if you want to discuss any legislation. I fully welcome your questions and feedback.

Warm Regards,

A handwritten signature in cursive script that reads "Holly B. Stover".

Holly Stover

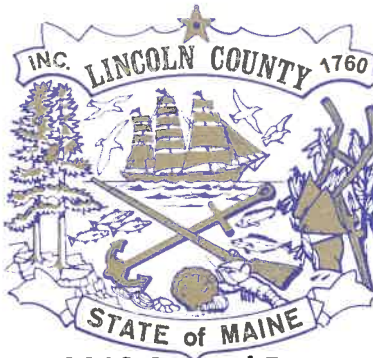
State Representative

Office Of The Sheriff Lincoln County, Maine

Lincoln County Sheriff's Office
42 Bath Road / P.O. Box 611
Wiscasset, ME 04578

(207) 882-7332 (207) 832-4000
(207) 563-3200 (207) 549-7072

Fax (207) 882-9872



Todd B. Brackett, Sheriff
Rand D. Maker, Chief Deputy

Administrative Division
(207) 882-6576

Correctional Services
(207) 882-9728

2019 Annual Report

Greetings,

As I begin my 18th year as your County Sheriff, I feel it is important for you to know just how hard the men and women of the Sheriff's Office are working for you. Countywide we responded to almost 16,500 calls for service, 172 of these calls were on Westport Island. Many of the calls on Westport Island that required our immediate response involved investigations of motor vehicle crashes, burglar type alarms, and welfare type checks. When possible, Lincoln County Deputies attempt to reduce crime by using discretionary time to perform property checks on commercial or public buildings, as well as private property upon request. This increased visibility has shown to deter crime and improve response times to emergency calls for service. In 2019, Lincoln County Deputies performed 11 of these type of checks in your town.

As a new decade begins, our agency is taking steps to "keep up with the times". We will place in service our first ever hybrid vehicle within the Patrol Division. We have plans to study the impact this vehicle has to both the environment and our budget with plans to purchase more if it is determined this makes sense for the citizens of Lincoln County and our budget. Additionally, we also have plans to collaborate with our County EMA and establish a small unmanned aircraft system (sUAS) program. Most commonly referred to as "drones". This program is expected to be used for many different types of purposes such as search and rescue, crash investigations, and shellfish enforcement. This partnership with our County EMA Office will assure that a sUAS is always available for whatever need countywide.

The Sheriff's Office also has plans to collaborate with the Lincoln County Communication Center on a program called RUOK (Are You OK). This program will allow seniors and others who may be homebound to be contacted by phone on a regular basis to verify their well-being and give them a sense of security. If you or someone you know is interested in participating in this program, please reach out to any member of the Sheriff's Office or call my administrative office at 882-6576.

Once again, thank you for the opportunity to serve as your Sheriff. Please reach out to me at any time if I can be of assistance to you.

Respectfully Submitted,

Sheriff Todd B. Brackett

Serving the citizens of Lincoln County since 1760.

WARRANT
THE TOWN OF WESTPORT ISLAND, MAINE
SECRET BALLOT ELECTION AND OPEN TOWN MEETING
JUNE 11 and 22, 2019 (for Fiscal Year 2020: July 1, 2019 – June 30, 2020)

State of Maine

Lincoln, ss.

To: Amos Greenleaf, Constable of the Town of Westport Island, in the County of Lincoln, State of Maine

GREETING:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of said Town of Westport Island; in said county and state, qualified by law to vote in Town affairs to assemble at the Town Hall in said Town on Tuesday, the 11th day of June, AD, 2019, at 12:00 noon, and then and there to act on Articles 1 and 2. The polls for voting on Article 2 and for voting on RSU #12 school budget items, which are provided here for information only and are not a part of this warrant, shall be opened at 12:00 p.m. and will close at 7 p.m.

Article 1. To choose a Moderator to preside at said meeting.

Christopher Cooper was chosen as Moderator on June 11, 2019, and continued as Moderator on June 22, 2019.

Article 2. The polls will be open at the Westport Island Town Hall on order of the Moderator for voting on the following:

To choose by secret ballot, a First Selectman for a term of three years; and

A Road Commissioner for a term of 3 years.

Results of the Secret Ballot Election on June 11, 2019, at the Town Hall:

First Selectman (3-year term):

George D. Richardson, Jr.	73 votes
Write-ins (total)	5 votes
Blanks (total)	5 votes

Write-in votes:

Dennis Dunbar	4 votes
Richard Barker	1 vote

Road Commissioner (3-year term):

Garry Cromwell	75 votes
Write-ins (total)	3 votes
Blanks (total)	5 votes

Write-in votes:

E. Davies Allan	3 votes
-----------------	---------

RSU #12-1: Do you favor approving the Regional School Unit No. 12 budget for the upcoming school year that was adopted at the latest Regional School Unit budget meeting?

Regional School Unit No. 12 Budget 2019-2020

Yes 66 No 14 Blank 3

RSU #12-2: Do you wish to continue the budget validation referendum process in Regional School Unit No. 12 for an additional three years?

INFORMATIONAL NOTE ON ARTICLE 2:

A "YES" vote will require Regional School Unit No. 12 to continue to conduct a referendum to validate its annual school budget for the next three years.

A "NO" vote will discontinue the budget validation referendum for at least three years and provide instead that the annual school budget shall be finally adopted at a meeting of the voters of Regional School Unit No. 12.

Regional School Unit No. 12 Budget Validation Referendum process

Yes 54 No 25 Blank 4

And to notify and warn said inhabitants to reconvene at the Westport Island Town Hall in said Town on Saturday, June 22, 2019, at 9:00 o'clock in the forenoon, and then and there to act on Articles 3 through 49 as set out below, to wit:

Moderator Chris Cooper called the meeting to order at 9:00 a.m. Fire Chief Stacey Hutchison led the pledge of allegiance. Town Clerk Julie Casson read the election results from the June 11 secret ballot election and introduced town officials. Moderator Chris Cooper then assumed his responsibilities as Moderator by outlining the meeting protocol and opening action on the agenda items.

GENERAL GOVERNMENT

Article 3. To see if the Town will vote to raise and appropriate \$5,870.00 for the third of ten annual payments for the Squam Creek Preserve Loan.

Recommended by the Selectmen

Article 3. This article was moved and seconded. A motion was also made and seconded to allow Martha Hayward, Treasurer & Tax Collector, as a non-resident to elaborate on financial issues and answer questions; the motion passed. The article was passed as written.

Article 4. To see if the Town will vote to authorize the transfer of funds from the following accounts to reduce the mil rate for the 2019/2020 tax year: tax interest collected - \$6,315.79; lien fees collected - \$1,806.99; tree growth reimbursement - \$2,143.59; and bank interest - \$6,929.35 for a total of \$17,195.72.

Recommended by the Selectmen

Article 4. This article was moved and seconded; passed as written.

Article 5. To see if the Town will vote to accept FEMA/MEMA funds, as they become available, and to appropriate same for reimbursement to the Emergency Road Repairs or other appropriate account to reimburse emergency expenses or to pay for Town emergency preparedness

measures, e.g. wiring and installation of the old 13KW WVFD generator to power the Town Office during an outage or establishing a propane account for emergency generators owned by the Town.

Note: *As of the date of this Warrant, \$20,268.27 has been received with approximately \$1,000.00 still possible.*

Recommended by the Selectmen

Article 5. This article was moved and seconded. A motion was made to amend the article to change the word “or” to “and” as follows: “e.g. wiring and installation of the old 13KW WVFD generator to power the Town Office during an outage ~~or~~ and establishing a propane account for emergency generators owned by the Town.” The amendment was moved and seconded; passed. The article passed as amended.

Article 6. To see if the Town will authorize the Selectmen to allow the non-profit “Friends of Westport Island History” or the Town History Committee to investigate the feasibility of moving into the upper floor of the Wright House to use the space to meet, work, store and display artifacts relating to Westport Island History and promote historical and community assets. And, if use of the space is feasible, authorize the Selectmen to enter into an agreement with “Friends of Westport Island History” or the Town History Committee for sharing electricity, heating and insurance expenses.

Article 6. This article was moved and seconded. Jeff Tarbox, Chair of the History Committee, explained how the History Committee would use the upper floor of the Wright House for historical displays and work space if the Committee found it to be feasible in terms of cost, volunteer time and suitability of conditions for historical artifacts. It was agreed that accessibility needed to be addressed if the History Committee took over the space. A concern about the loss of town revenue in a space that could generate income was balanced with the public benefit of having a town committee use the space for town benefit. The article passed as written.

Article 7. To see if the Town will vote to authorize the Selectmen to enter into an agreement with the Town History Committee to use the upstairs of the Wright House this summer for display space pending a decision by the “Friends” or the Town History Committee about entering into an agreement to use the space on a long-term basis.

Recommended by the Selectmen

Article 7. This article was moved and seconded. An amendment was proposed to require that any long-term agreement be brought to town meeting for approval; seconded. Discussion ensued. The amendment was modified to define long-term as 5-years or longer; the amendment failed on a hand vote. The article passed as written.

Article 8. To see if the Town will vote to raise and appropriate the following amounts for Officers’ salaries and to set same:

	<u>FY 2017-18</u>	<u>FY 2018-19</u>	PROPOSED <u>FY 2019-20</u>
1 st Selectman	\$ 3,794.	\$ 3,860.	\$ 3,928.00
2 nd Selectman	\$ 3,794.	\$ 3,860.	\$ 3,928.00

3 rd Selectman	\$ 3,794.	\$ 3,860.	\$ 3,928.00
Chair of Selectmen	\$ 3,487.	\$ 3,610.	\$ 3,673.00
Assessing Support	\$ 3,817.	\$ 3,952.	\$ 4,021.00
Tax Coll./Treasurer/Admin. Asst.*	\$25,000.	\$28,080.	\$ 28,571.00
Municipal Agent*	\$12,736.	\$13,312.	\$ 13,545.00
Town Clerk/Reg. of Voters*	\$ 8,361.	\$12,480.	\$ 12,698.00
Archivist/Deputy Clerk	\$ 0.	3,600.	\$ 3,600.00
Custodian	\$ 2,358.	\$ 2,399.	\$ 2,441.00
Constable & Animal Control Officer	\$ 909.	\$ 1,025.	\$ 1,043.00
Deputy Constable & ACO	\$ 150.	\$ 253.	\$ 257.00
E-911 Addressing Officer	\$ 391.	\$ 398.	\$ 405.00
EMA Director	\$ 997.	\$ 1,014.	\$ 1,032.00
Harbor Master	\$ 909.	\$ 925.	\$ 941.00
Health Officer	\$ 321.	\$ 327.	\$ 333.00
TOTAL	\$70,818.	\$82,955.	\$ 84,344.00

*Plus fees.

The proposed amounts represent a 1.75% COLA.

Recommended by the Selectmen

Article 8. This article was moved and seconded; passed as written

Article 9. To see what sum of money the Town will raise and appropriate for the Social Security and Medicare taxes to be paid for Town employees.

Recommended by the Selectmen that \$7,500 be raised

Article 9. It was moved and seconded that \$7,500 be raised and appropriated; so voted.

Article 10. To see if the Town will vote to increase the property tax levy limit of \$478,780.00 established for Westport Island by State law in the event that the municipal budget approved under these articles will result in a tax commitment that is greater than the property tax levy limit.

Recommended by the Selectmen

Article 10. This article was moved and seconded; passed as written on a secret ballot as required by state statute:

Yes 21 No 1 Blank 0

Article 11. To see what sum the Town will raise and appropriate for a Maine Certified Assessor to update assessment factors based on current values and handle assessments on new construction, land splits, transfers, state valuation returns and LD-1; and for the consultation with taxpayers, preparation and court time as required.

Recommended by the Selectmen that \$5,000.00 be raised and
\$11,385.00 be carried forward for a total of \$16,385.00.

Article 11. It was moved and seconded that \$5,000.00 be raised and \$11,385.00 be carried forward for a total of \$16,385.00; so voted.

- Article 12. To see what sum the Town will raise and appropriate for the Boards and Committees to pay operating expenses including publication of newsletters and flyers, and to reimburse members for their out-of-pocket expenses.

	<u>Carry Forward:</u>	<u>Raise:</u>	<u>Total:</u>
Board of Appeals	400.00	0.00	400.00
Planning Board	800.00	.00	800.00
E-911 Addressing	0.00	500.00	500.00
Cemetery Committee	<u>200.00</u>	<u>.00</u>	<u>200.00</u>
TOTAL	\$1,400.00	\$500.00	\$1,900.00

Recommended by the Selectmen that \$500 be raised and
\$1,400 be carried forward for a total of \$1,900.00

Article 12. It was moved and seconded that \$500.00 be raised and appropriated and \$1,400.00 be carried forward for a total of \$1,900.00; so voted.

- Article 13. To see if the Town will vote to raise and appropriate \$3,000.00 for the CAI Digital Tax Maps to fund the annual contracted hosting service at \$2400.00 and the annual update of tax maps at \$600.00.

Recommended by the Selectmen

Article 13. This article was moved and seconded; passed as written.

- Article 14. To see what sum the Town will raise and appropriate for the annual operation and maintenance (heating, utilities, lawn mowing, minor repair, etc.) of the Town Hall.

The Town Hall Committee and the Selectmen recommend that \$1,500.00
be raised and \$4,366.47 be carried forward for a total of \$5,866.47.

Note: *This request is based on historical data for electricity, fuel, minor repairs, etc.*

Article 14. It was moved and seconded that \$1,500.00 be raised and appropriated and \$4,366.47 be carried forward for a total of \$5,866.47; so voted. The Town Hall Committee was recognized for their all their work in maintaining the Town Hall.

- Article 15. To see if the Town will raise and appropriate \$2,500.00 for the Town Hall Committee Capital Expense Account which provides reserve funds towards anticipated and unexpected capital projects.

Recommended by the Town Hall Committee

Article 15. This article was moved and seconded. Bill Hopkins, Chair of the Town Hall Committee, noted there is currently about \$12,000.00 in the account for long-term capital improvements. The article passed as written.

- Article 16. To see what sum the Town will raise and appropriate for the History Committee to continue the collection, preservation and organization of Westport Island's historical records and artifacts.

Recommended by the History Committee and the Selectmen that \$500.00
be raised and \$1,506.63 be carried forward for a

total of \$2,006.63 in total funds available

Note: *The committee saved its prior year appropriation to support a planned investment in cataloging software and training.*

Article 16. It was moved and seconded that \$500.00 be raised and appropriated and \$1,506.63 be carried forward for a total of \$2,006.63 available; so voted.

Article 17. To see if the Town will vote to carry forward \$4,410 for the Comprehensive Planning Committee to pay the costs of mapping, creating overlays, consulting, printing and distributing required surveys for paying administrative costs for the development of the Westport Island Comprehensive Plan.

Recommended by the Comprehensive Planning Committee

Article 17. This article was moved and seconded. Bob Mooney, Chair of the Comprehensive Planning Committee, updated residents on the Comprehensive Planning process. When a draft is available, there will be copies left at the Town Office for comment. Then, there will be a public hearing in advance of putting the final proposed plan before the voters in November. Once approved by voters, the plan will go to the State for approval. The article passed as written.

Article 18. To see what sum the Town will raise and appropriate for committee members to be covered under the blanket insurance package provided through the Maine Municipal Association.

Recommended by the Selectmen that \$206.00 be raised to cover
Approximately 103 volunteer committee members and event volunteers

Article 18. It was moved and seconded that \$206.00 be raised and appropriated; so voted.

Article 19. To see if the Town will vote to carry forward \$11,495.03 for electricity and any necessary repairs for the sand and salt shed.

Recommended by the Selectmen

Article 19. This article was moved and seconded; passed as written

Article 20. To see if the Town will authorize the Selectmen to apply for, accept, and expend additional grant funds from the State, or other sources, for conservation or other approved projects on Westport Island. As most grants require a share of matching funds from the Town, \$10,000.00 is to be set aside in a fund for such grant matches. No new project matches shall exceed \$5,000.00 without voter approval. Unexpended funds will be carried forward in a Reserve account for grants for "Land for Westport Island's Future" or other Town approved projects.

Recommended by the Conservation Commission
and the Selectmen that \$10,000 be carried forward.

Article 20. It was moved and seconded to authorize the Selectmen to apply for, accept and expend grant funds and to carry forward \$10,000.00 for the purposes stated; so voted.

Article 21. To see if the Town will raise and appropriate \$24,000.00 for the Municipal Landing loan at The First, N.A.

Recommended by the Selectmen

Note: This is a 30-year loan scheduled to be paid off in 2034; if payments continue at the rate of those made to date, the payoff would be in 2024.

Article 21. This article was moved and seconded; passed as written

- Article 22. To see what sum the Town will raise and appropriate for the Conservation Commission to pay operating expenses for conservation activities, including study of conservation opportunities, improvement of water access points, trail work, maintenance of Clough Point Town Preserve, clean-up day on Westport Island and to reimburse members for their out-of-pocket expenses.

Recommended by the Conservation Commission that the balance of \$1,200.00 be carried forward for a total of \$1,200.00.

Article 22. It was moved and seconded that \$1,200.00 be carried forward; so voted.

- Article 23. To see what sum the Town will raise and appropriate for the operation of the Town Office and maintenance of the Town Office Building:

	<u>FY 2018-19</u>	<u>FY 2019-20</u>
Advertising & Public Notices	\$ 375.00	\$ 375.00
Computer Tech Support	12,090.00	9,500.00
Dues & Books*	2,000.00	2,000.00
Election Expenses	2,500.00	2,500.00
Insurance	8,920.00	9,000.00
Lien Filing & Discharging Costs	2,840.00	2,500.00
Office Supplies & General Exp.	4,000.00	5,000.00
Internet Hosting	100.00	100.00
Postage	1,200.00	1,500.00
Annual Town Report & Meeting	1,350.00	1,350.00
Training	1,300.00	1,000.00
Electricity	1,550.00	1,550.00
Heat	2,000.00	3,000.00
Maintenance	1,950.00	2,000.00
Outdoor Maint. & Trash Removal	694.00	900.00
Telephone	1,700.00	1,700.00
Building Security	<u>288.00</u>	<u>288.00</u>
	\$44,857.00	\$44,263.00

*Includes MMA dues

Recommended by the Selectmen that \$40,320.67 be raised and \$3,942.33 be carried forward for a total of \$44,263.00

Article 23. It was moved and seconded that \$40,320.67 be raised and appropriated and \$3,942.33 be carried forward for a total of \$44,263.00 available; so voted.

- Article 24. To see what sum the Town will raise and appropriate for the Capital Equipment Purchases Account (aka Town Office Reserve) for Town Office equipment.

Recommended by the Selectmen that \$2,000.00 be transferred from donated gifts and \$6,500.00 be carried forward for a total of \$8,500.00 in available funds

Article 24. It was moved and seconded that \$2,000.00 be transferred from donated gifts and \$6,500 be carried forward for a total of \$8,500.00 available; so voted.

Article 25. To see if the Town will vote to raise and appropriate \$2,000 for the archival records preservation of original Town records.

Recommended by the Town Clerk and the Selectmen

Article 25. This article was moved and seconded; passed as written.

Article 26. To see what sum the Town will raise and appropriate for contingent expenses and to authorize the Selectmen to transfer funds to other accounts as necessary.

Recommended by the Selectmen that \$811.53 be raised and \$9,188.47 be carried forward for a total of \$10,000.00 in available funds

Article 26. It was moved and seconded that \$811.53 be raised and appropriated and \$9,188.47 be carried forward for a total of \$10,000.00 available; so voted.

Article 27. To see what sum the Town will raise and appropriate for a legal fund to be used on approval by the Board of Selectmen.

Recommended by the Selectmen that \$10,982.82 be raised and \$4,017.18 be carried forward for a total of \$15,000.00 in available funds

Article 27. It was moved and seconded that \$10,982.82 be raised and appropriated and \$4,017.18 be carried forward for a total of \$15,000.00; so voted.

Article 28. To see if the Town will vote to authorize the Selectmen to withdraw up to \$37,980.00 in undesignated surplus to cover costs in the Leslie Lilly appeal on the Baker Road to the Maine Supreme Court and the plaintiffs' potential legal fees.

Note: \$38,550.00 was approved at last year's Town Meeting, but only \$570 has been expended to date; \$37,980.00 is the remainder of the funds approved last year.

Article 28. It was moved and seconded to authorize the Selectmen to withdraw up to \$37,980.00 in undesignated surplus as requested. First Selectman George D. Richardson, Jr. explained that the Plaintiff's Motion for Attorney's Fees had been denied; but there are still legal fees pending, and the Plaintiff also has the right to appeal the finding on its motion. As such, final costs have not yet been determined. The article passed.

Article 29. To see what sum the Town will raise and appropriate for the Town's share of the Wiscasset Transfer Station operating expenses, and to authorize the Selectmen to negotiate and enter into a contract with the Town of Wiscasset on such terms as they deem to be in the best interest of the Town.

Recommended by the Selectmen that \$88,698.22 be raised

Article 29. It was moved and seconded that \$88,698.22 be raised and appropriated. A resident requested that the Town explore options for collecting and recycling #1 plastics given the upcoming changes in the Transfer Station's recycling program. It was suggested that a committee be charged with investigating the options for recycling #1 plastics and the economics of why the Transfer Station decided to discontinue recycling them. Richard Tucker, Chair of the Conservation Commission, offered to take the issue on under the auspices of the Conservation Commission and report back to the Selectmen. With this assurance, the article passed.

HIGHWAYS, BRIDGES AND SNOW REMOVAL

Article 30. To see what sum the Town will raise and appropriate for Snow Removal and the procurement of sand and salt.

Recommended by the Selectmen that \$143,730.00 be available (\$100,000.00 for contracted services, \$36,800.00 for sand and transportation, and \$6,930.00 for salt)
of which \$4,278.89 be carried forward and \$139,451.11 be transferred
from the Motor Vehicle Excise Tax Fund to make a total available of \$143,730.00.

Note: *The funds referenced in this article are for all town roads and the state aid road.*

Article 30. It was moved and seconded that \$4,278.89 be carried forward and \$139,451.11 be transferred from the Motor Vehicle Excise Tax Fund for a total of \$143,730.00 available; so voted.

Article 31. To see what sum the Town will raise and appropriate for maintenance of Town Roads and Bridges.

Recommended by the Road Commissioner that \$120,000.00 be raised

Article 31. It was moved and seconded that \$120,000.00 be raised and appropriated; so voted.

Article 32. To see what sum the Town will raise and appropriate for paving as recommended by the Road Commissioner.

Recommended by the Road Commissioner that \$25,000.00 be raised
and \$92,944.96 be carried forward for a total available of \$117,944.96

Article 32. It was moved and seconded that \$25,000.00 be raised and appropriated and \$92,944.96 be carried forward for a total of \$117,944.96. A motion was made to amend this article to make the Road Committee responsible for determining the paving priorities and to require that the resulting job(s) go to competitive bid, seconded. It was clarified that these funds relate to ongoing "maintenance or repairs" which are sometimes of an emergency nature. The amended article failed: 22 opposed; 19 in favor. Discussion ensued. A concern was raised that the Road Commissioner and the Road Contractor are the same, often creating a situation without competitive bidding. The article passed as recommended by the Road Commissioner.

Article 33. To see what sum the Town will raise and appropriate for the Emergency Only Road Maintenance Contingency Account.

The Road Commissioner requests that \$10,000.00 be raised

Article 33. It was moved and seconded that \$10,000.00 be raised and appropriated; so voted.

Article 34: To see what sum the Town will raise and appropriate to begin a Long-Term Paving Program as recommended by the Road Committee with funding for Phase One of a Five Phase Plan. Phase One will be the paving of: Doggett Road, Haskell Road, Lord Road and North End Road (2.6 miles total) and is estimated to cost \$314,894.00 plus the cost of ditching, replacing culverts and shouldering the roads.

Recommended by the Road Committee and the Selectmen that \$350,000.00 be raised for the paving and \$115,000.00 for ditching, replacing culverts and shouldering for a total amount available of \$465,000.00. Any funds remaining at the completion of Phase One will be carried forward to support Phase Two.

Article 34. It was moved and seconded that \$465,000.00 be raised and appropriated. In response to questions, Jim Cromwell, Chair of the Road Committee, advised that he did not know if the costs of Phase 2 and subsequent phases would be the same as Phase 1. He clarified that presently unpaved portions of the roads were not included in the paving program. When asked when East Shore Road would be addressed, the Road Commissioner noted that some of the \$120,000.00 previously appropriated for "maintenance and repair" would be used to improve the condition of the road this year. Jim reported that at least part of East Shore will be in Phase 2 of the Five-Phase plan, but the timing will depend on when the financing for Phase 1 is paid off. It was requested that the Road Committee precede an article like this with a Public Hearing to allow public input on priorities. An amendment was proposed that all work done under the long-term paving program be by competitive bid, seconded; the amendment passed.

An amendment was proposed to delete the "(2.6 miles total)" describing the total distance to be paved with the following: "(this work will consist of repaving existing asphalt, not new paving)", seconded; the amendment passed.

George Richardson, Chair of the Board of Selectmen, provided information on borrowing costs for the proposed article appropriation of \$465,000.00: two years at 2.46% and three years at 2.44%. He asked for an advisory vote on whether voters preferred a two-year or three-year note; a vote of hands favored a three-year note.

This article passed as amended to raise and appropriate a total of \$465,000.00 to be paid by a loan with three installments beginning in this fiscal year to repave existing asphalt on the roads described. Work on this paving program will be put out to competitive bid.

Note: Because of funds available in other accounts to offset the requested appropriation, the total loan needed was reduced to \$413,026.00. Following voters' wishes to pay the loan in three installments beginning in this fiscal year, the first year's loan payment will be \$144,552.25.

PROTECTION

Article 35. To see what sum the Town will raise and appropriate for the Westport Volunteer Fire Department.

The Westport Volunteer Fire Department requests that the sum of \$56,000.00 be raised: \$1,000.00 for direct payment; and \$55,000.00 for direct purchases, for stipends for qualifying fire department volunteers, and for establishing a capital reserve account

Recommended by the Fire Department and the Selectmen

Article 35. It was moved and seconded that \$56,000.00 be raised and appropriated; so voted.

Article 36. To see if the town will vote to raise and appropriate \$28,201.76 for the eighth year's debt service of a 10-year loan on the Oshkosh Capital loan for the purchase of the fire truck in 2012.

Recommended by the Fire Department and the Selectmen

Article 36. This article was moved and seconded; passed as written.

Article 37. To see what sum the Town will raise and appropriate for the training of residents in approved emergency medical technician courses. Trainees must make a suitable commitment to serve the Town of Westport Island.

Recommended by the Fire Department and the Selectmen that
\$1,000.00 be carried forward

Article 37. It was moved and seconded that \$1,000.00 be carried forward; so voted.

Article 38. To see what sum the Town will raise and appropriate for the fire department to be covered under the blanket insurance package provided through the Maine Municipal Association.

Recommended by the Fire Department and the Selectmen that \$5,661.00
be raised

Article 38. It was moved and seconded that \$5,661.00 be raised and appropriated; so voted.

GENERAL ASSISTANCE/SERVICE ORGANIZATIONS

Article 39. To see what sum the Town will raise and appropriate for Support of the Poor.

Recommended by the Selectmen that \$2,000.00 be carried forward
for a total of \$2,000.00 in available funds

Article 39. It was moved and seconded that \$2,000.00 be carried forward; so voted.

Article 40. To see what sum the Town will raise and appropriate for each of the following Service Organizations:

	Raised <u>2018-19</u>	Requested <u>2019-20</u>
Spectrum Generations	\$ 701.00	\$ 701.00
ME MidCoast Community Action	\$ 420.00	\$ 420.00
Healthy Kids	\$ 1,500.00	\$ 1,500.00
Lifeflight Foundation	\$ 150.00	\$ 150.00
New Hope for Women	\$ 0.00	\$ 745.00
	\$ 2,771.00	\$ 3,516.00

Recommended by the Selectman that \$3,516.00 be raised

Article 40. It was moved and seconded that \$3,516.00 be raised and appropriated; so voted.

Article 41. To see if the Town will raise and appropriate \$825.70 for contracted services with Midcoast Humane for shelter services at their Edgecomb campus.

Recommended by the Selectmen

Article 41. This article was moved and seconded; passed as written.

Article 42. To see if the Town will vote to raise and appropriate \$4,308.00 for "Resident Status" for Westport Island residents at the Wiscasset Community Center.

Recommended by the Selectmen

Article 42. This article was moved and seconded; passed as written.

Article 43. To see if the Town will raise and appropriate \$7,000.00 as requested by the Wiscasset Ambulance Service.

Recommended by the Selectmen

Article 43. This article was moved and seconded; passed as written.

Article 44. To see if the Town will vote to raise and appropriate \$4,350.00 as requested by the Wiscasset Public Library.

Recommended by the Selectmen

Article 44. This article was moved and seconded; passed as written.

MISCELLANEOUS

Article 45. To see if the Town will vote, pursuant to 36 M.R.S.A. § 506, to authorize the Tax Collector and Treasurer to accept the prepayment of taxes not yet committed.

Recommended by the Selectmen

Article 45. This article was moved and seconded; passed as written.

Article 46. To see if the Town will vote to set a date when taxes are due and payable and when interest shall accrue and establish an interest rate for delinquent taxes.

Recommended by the Selectmen that taxes be due and payable on August 30, 2019, and that interest accrue on taxes not paid by September 30, 2019, at the rate of 5.5% per annum (maximum allowed is 7.00%).

Recommended by the Selectmen

Article 46. This article was moved and seconded; passed as written.

Article 47. To see if the Town will vote to authorize the Selectmen to dispose of tax acquired property according to state statutes. (*Note: This article is required by State Law.*)

Recommended by the Selectmen

Article 47. This article was moved and seconded; passed as written.

Article 48. To see if the Town will vote to authorize the Selectmen to reimburse tax abatements and applicable interest granted during the 2019 fiscal year from the overlay.

Recommended by the Selectmen

Article 48. This article was moved and seconded; passed as written.

Article 49. Motion to adjourn.

Article 49. It was moved and seconded to adjourn at 11:47 am; so voted.

The Registrar of Voters will be available at the meeting on both days to register new voters while the polls are open and to correct the voting list.

A person who is not registered as a voter may not vote in any election.

You are hereby required to serve this Warrant by posting attested copies in public places in the Town of Westport Island at least seven days before the time of this meeting and make your due return to the Town Clerk.

A copy of the warrant will also be available for review on the Town's website at: <http://westportisland.us/news/2019-annual-town-meeting>.

Given under our hands this 4th day of June, 2019,

Board of Selectmen
Town of Westport Island

/s/
George D. Richardson, Jr.

/s/
Gerald A. Bodmer

/s/
Ross A. Norton

Attest: Amos R. Greenleaf, Constable
Warrant Posted: June 4, 2019 at 1700 hours

Record by:
A true copy of the warrant & record as recorded on June 22, 2019

Attest: /s/ Gaye D. Wagner
Deputy Town Clerk

Total voters in attendance: 58