

**Annual Report  
Of the Municipal Officers  
Westport Island, Maine  
July 1, 2022 - June 30, 2023**



**Dedicated with appreciation to our Emergency Services team including: the WVFD, EMA, Road Commissioner & contractors, & Dale Reno plow team for all their hard work keeping us safe during this challenging winter season**

**With Committee Reports through 2024**



**2023 Annual Report**  
**of the**  
**Municipal Officers**  
**TOWN OF**  
**WESTPORT ISLAND,**  
**MAINE**



[www.westportisland.gov](http://www.westportisland.gov)

**Fiscal year July 01, 2022 through June 30, 2023**

**With committee reports through 2024**



## **Dedication**

Coming out of the winter of 2023-24, it seemed that one emergency after another hit the Island. Storms made travel planning difficult. We had roads wash out and roads blocked by trees and power lines. The extraordinary tides, winds, and storm surge in January 2024 twice caused the two causeways on the West Shore Road to be over-topped and damaged, requiring emergency work to enable passage. The storm in early May 2023 resulted in a culvert washing out, trees down, and hours of paperwork to get reimbursed from FEMA.

And then there are the “usual” emergencies: A medical crisis in the night, residents with injuries or serious pain needing transport to local hospitals, vehicle accidents, trees or branches blocking a road or driveway, fire alarms going off that require inspection, and actual fire. Our community relies on many people, mostly volunteers, to respond and address these emergencies.

Who and what are the Emergency Services that support the Island?

First and foremost is the Westport Volunteer Fire Department (WVFD), led by Fire Chief Stacey Hutchison. In 2023 the WVFD responded to 139 calls, the most ever. They are usually the first on the scene of an emergency, providing basic medical care, emotional support, and calling in whatever additional services might be needed. The WVFD is assisted by the Wiscasset Ambulance Service, which the town contracts with to be available 24/7 to respond to medical emergencies.

Then there is the Emergency Management team of Jason Kates, Julie Casson, and Joe Dikitanan who prepare for, respond to, and document natural or man-made emergency events. They work with County, State, and Federal agencies to ensure Westport Island’s challenges are well documented, compensated for when possible, and avoided in the future.

Road Commissioner Jim Cromwell goes above and beyond to keep the roads safe, with the help of others, including island resident Randy Russell who provides many services. Jim could be found on the scene when the causeways overflowed, doing all he could to alert residents and monitor and mitigate damage. You can thank Randy Russell for all the cold patching of potholes and chipping of branches downed by the storms. And a big thank you to Dale Reno and his crew for keeping the roads clear of not only snow and ice, but often branches and small trees, throughout this difficult winter!

All these organizations, businesses, and individuals work together to keep us safe, often behind the scenes, often for little or no compensation, or well outside of their job descriptions. This past year has tested our capacity to respond to emergencies, and we are proud to say that Westport Island is prepared for whatever is in store thanks to this team!



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## Office Hours and Meetings Schedule

**Town Office Hours:**   Tuesdays:     10:00 am to 6:00 pm  
                              Wednesdays:  10:00 am to 2:00 pm  
                              Thursdays:   10:00 am to 2:00 pm

The Town Office is closed on State and Federal holidays and whenever local schools are closed due to weather or other emergencies.

### **Town Office Staff:**

MUNICIPAL AGENT & EXCISE TAX COLLECTOR, Dedee Greenleaf-Hodgdon, 882-8477, ext. 2  
email: [excise@westportisland.gov](mailto:excise@westportisland.gov)

TAX COLLECTOR & TREASURER, Ashley Murray, 882-8477, ext. 1  
email: [treasurer@westportisland.gov](mailto:treasurer@westportisland.gov)

TOWN CLERK, REGISTRAR & PUBLIC INFORMATION OFFICER, April Thibodeau, 882-8477, ext. 3  
email: [townclerk@westportisland.gov](mailto:townclerk@westportisland.gov)

### **Town Board & Committee Meeting Schedule:**

Select Board: Meets every Monday at 7:00 pm, and holds Workshop Meetings every Monday at 6:00 pm – 7:00 pm & Thursdays 2:00 pm – 4:00 pm, all at the Town Office at 6 Fowles Point Rd.

Planning Board: 2<sup>nd</sup> Wednesday of each month at 7:00 pm at the Town Office at 6 Fowles Point Rd.

History Committee: Last Wednesday of each month at 4:30 pm at the History Center.

RSU 12 Board of Directors: 2<sup>nd</sup> Thursday of each month at 6:30 pm at the Togus Elementary School, 560 Togus Rd., Chelsea

All other Committees, please see our website calendar at [www.westportisland.gov/calendar](http://www.westportisland.gov/calendar)

**Westport Island Town Office**  
**6 Fowles Point Rd.**  
**Westport Island, ME 04578**  
**(207) 882-8477**  
**[www.westportisland.gov](http://www.westportisland.gov)**

# Town Business Reminders

## Dates to Remember:

Feb. 1	\$25 dog licensing late fee for current year dog licensing in effect
Apr. 1	Property assessed each year to the owner of record
May 1	Mooring permits expire – renew by 8/1
May	RSU #12 School District Budget Meeting, usually in late May
June	State Primaries, RSU #12 Budget Referendums, & Municipal Elections on the 2nd Tuesday in June; Annual Town Meeting within two weeks of the election on a Saturday
June 30	Shellfish Licenses, snowmobile registrations, & ATV registrations expire
July 1	New shellfish licenses go on sale
Aug. 1	Mooring permit renewal deadline
Sept.	Property tax bills are mailed to owners
Oct.	Snowmobile registrations become available
Oct. 15	Property taxes due
Oct. 15	Dog licensing for the coming year begins
Nov.	General State & Federal Elections & Referendums: 1 <sup>st</sup> Tuesday in November
Dec. 1	Hunting & fishing licenses may be renewed
Dec. 31	Boat Registrations, hunting licenses, & fishing licenses expire

## What to bring when...

- Registering a Vehicle: Current insurance card & mileage! Plus...
  - New Registration (Dealer Sale): Proof of sales tax paid (this is usually found on the bill of sale), title application form, window sticker (if new vehicle)
  - New Registration (Private Sale): Bill of Sale (including year, make, model, VIN, price, buyer & seller signatures), title for vehicles 25 years or newer
  - New Registration (Transfer): Same as above PLUS registration of the vehicle the plates are being transferred from. This vehicle must no longer be owned or must be permanently discontinued in order to receive excise tax credit.
- Registering a trailer/camper:
  - First time: No insurance needed, title application if over 3K pounds, bill of sale
  - Renewals: Old registration or plate number
- Registering a snowmobile/ATV/boat:
  - Re-Registration: Old registration
  - New Registration (Dealer Sale): Proof of sales tax paid (this is usually found on the bill of sale), ME-assigned number on used recreational vehicles
  - New Registration (Private Sale): Bill of sale that includes year, make, model, price, ME-assigned number, serial number; horsepower and length for boats
  - New Registration (Transfer): Same as above PLUS registration of the vehicle the plates are being transferred from
- Licensing a dog: Current rabies and neuter/spay certificate
- Registering to vote: Photo ID and proof of residency
- Requesting a Vital Record: Photo ID and proof of relation to person on document or legitimate interest in document
- Purchasing a Hunting License: Photo ID and prior hunter license or proof of hunter safety course
- Purchasing a Fishing License: Photo ID
- Purchasing a Shellfish License: Photo ID

**And remember: We can all help you with most things! If there's a line with one of us, just ask whoever is free!**

# Town Officials Directory

## Elected Officials

**Select Board & Board of Assessors** 882-8477, ext. 4, [selectboard@westportisland.gov](mailto:selectboard@westportisland.gov)  
Donna Curry, Select Board Member 1, Chair (term ends 6/30/25) [selectboard1@westportisland.gov](mailto:selectboard1@westportisland.gov)  
Jeff Tarbox, Select Board Member 2 (term ends 6/30/24) [selectboard2@westportisland.gov](mailto:selectboard2@westportisland.gov)  
Lisa Jonassen, Select Board Member 3 (term ends 6/30/26) [selectboard3@westportisland.gov](mailto:selectboard3@westportisland.gov)

**RSU 12 School Board**  
Richard DeVries (term ends 06/30/2026) 882-5464  
Mary Coventry (term ends 06/30/2024) 687-8351

**Road Commissioner**  
Jim Cromwell (term ends 06/30/2025) 350-9562

## Appointed Officials

**Archivist:** Gaye Wagner

**Animal Control:** Lincoln County Sheriff's Dept. 882-7332

**Animal Resource Officer:** Amos "Buddy" Greenleaf 882-7332  
James Cromwell, Deputy

**Assessor's Agent :** Evan Goodkowsky 882-8477, [assessing@westportisland.gov](mailto:assessing@westportisland.gov)

**Code Enforcement Officer :** Gary Richardson 882-6537, [codes@westportisland.gov](mailto:codes@westportisland.gov)  
Ron Stoodley, Deputy 882-6883

**Constable:** Amos "Buddy" Greenleaf 882-7332  
Gary Webber, Deputy

**E-911 Coordinator:** Evan Goodkowsky 882-8477, [assessing@westportisland.gov](mailto:assessing@westportisland.gov)  
Jason Kates, Deputy

**Emergency Management & Civil Defense:** Jason Kates (660) 960-0070, [ema@wvfd.me](mailto:ema@wvfd.me)  
Joseph Dikitanan, Sr., Deputy  
Julie Casson, Deputy

**Fire Chief:** Stacey Hutchison 837-3944, [chief@wvfd.me](mailto:chief@wvfd.me)  
Jason Abbott, Deputy 522-2095, [jabbott@wvfd.me](mailto:jabbott@wvfd.me)

**General Assistance Administrator:** Donna Curry 882-8477, x. 4, [selectboard1@westportisland.gov](mailto:selectboard1@westportisland.gov)  
Carol Norris, Deputy  
Ashley Murray, Deputy

**Harbor Master & Port Warden:** Ted Christie 882-9005, [harbormasterwestportisland@gmail.com](mailto:harbormasterwestportisland@gmail.com)  
Daniel Bradford, Deputy

**Health Officer:** Kathryn Henderson (316) 641-1701, [kahkansas@gmail.com](mailto:kahkansas@gmail.com)

**Plumbing Inspector:** Gary Richardson 882-6537, [codes@westportisland.us](mailto:codes@westportisland.us)  
Ron Stoodley, Deputy 882-6883

**Shellfish Wardens:** Lincoln Richardson, Adam Weber

**Tree Warden:** Kyle DePietro 522-0840

# Town Boards, Committees & Volunteer Non-Profits

*Committee List at time of printing*

## **BOARD OF APPEALS**

Ralph Jacobs, Chair  
Donna Gregory  
E. Davies Allan  
Rebeca Dikitanan  
Member (Vacant)  
Barbara Cray, Alternate  
Nick Pagon, Alternate

## **CEMETERY COMMITTEE**

Julie Casson, Co-Chair  
Bailey Bartlett, Co-Chair  
Adam Webber  
Alex Cromwell  
Archie Bonyun  
George "Chuck" D. Richardson III  
George Richardson Jr  
Joelle Webber  
John Wallace  
Nathan Bonyun  
Park Pino

## **CONSERVATION COMMISSION**

Richard Tucker, Chair  
Dennis Dunbar, Treasurer  
Ann Springhorn  
Donna Curry  
Member (Vacant)  
Janet Thompson, Associate Member  
Kyle DePietro, Associate Member  
Thomas Porter, Associate Member

## **HARBOR COMMITTEE**

Dana Faulkingham, Chair  
Carl Skidmore  
James Meixell  
Michael Cromwell  
Ronald Stoodley  
Alternate #1 (Vacant)  
Alternate #2 (Vacant)

## **HISTORY COMMITTEE**

Jean Wilhelmsen-Exter, Co-Chair  
Joan Mason Bradford, Co-Chair  
Jeffery Tarbox, Treasurer  
Gaye Wagner, Secretary  
Anne Cole-Fairfield  
Dennis Dunbar  
Paul Bonyun  
Carolyn "Callie" Connor, Associate Member  
Connie Ostis, Associate Member  
Dedee Greenleaf-Hodgdon, Associate Member  
George D. Richardson, Jr., Associate Member  
John Henderson, Associate Member  
Ken Swanton, Associate Member  
Louana Frois, Associate Member  
Mary Ellen Barnes, Associate Member  
Ruth-Laurayne Presby, Associate Member

## **HORTICULTURE COMMITTEE**

Donna Curry, Chair  
Deborah Lorensen  
Deborah Williams  
Elizabeth Lee  
Emily Adler  
Gretchen McNamara  
Janet Hudson  
Judith Pagon  
Kathryn Henderson  
Lynn Patterson  
Martha Landorf  
Mary Ellen Barnes  
Meg Skidmore  
Sandra Besecker  
Tina Sedney

## **PLANNING BOARD**

John Henderson, Chair  
Archie Bonyun  
Joanna Jacobs  
Demisa Rosado-Martinez  
Member (Vacant)  
Mary Ellen Barnes, Alternate #1  
Alternate #2 (Vacant)

## **ROAD COMMITTEE**

James Cromwell, Chair  
Andrew Bradford  
Brent Rainey  
E. Davies Allen  
Kinne Stires  
Michael Hughes

*♥ thank you volunteers ♥*

**SHELLFISH COMMITTEE**

Lincoln Richardson, Chair  
 Adam Webber, Vice Chair  
 Bailey Bartlett  
 Neil Stanton  
 Nicholas Pagon  
 Kevin McMahon, Alternate #1  
 Andrew Buchner, Alternate #2

**TOWN HALL COMMITTEE**

Arthur Weber  
 Bailey Bartlett  
 Betsy Forrest  
 Emily Adler  
 Jim Wiles  
 Jeffery Tarbox  
 John Staats  
 Ronald Stoodley

**WRIGHT HOUSE COMMITTEE**

Richard DeVries, Chair  
 Alton Andrews  
 Bailey Bartlett  
 Craig Hudson  
 Janet Hudson  
 Jeff Wheeler  
 John Henry Geschwinder  
 John Nelson  
 Kenneth Parsons  
 Richard Coventry  
 Robert Morris

**Non-Profit Volunteers****FRIENDS OF WESTPORT ISLAND HISTORY**

Mary Ellen Barnes, Chair  
 Jean Wilhelmsen-Exter, Vice Chair  
 Jeff Tarbox, Treasurer  
 John Henderson, Secretary  
 Carolyn Connor  
 Connie Ostis  
 Dedee Greenleaf-Hodgdon  
 Dennis Dunbar  
 Jack Swanton  
 James Kochan  
 Joan Mason Bradford  
 Ken Swanton  
 Louana Frois  
 Mara Giuliani  
 Paul Bonyun  
 Susannah Mulhall Noren

**HELPING HANDS (Food Pantry, Assistance)**

Michael Cromwell, President  
 Adam Webber  
 Joelle Webber  
 Linda Davis  
 Melissa Eddy  
 Marcia Richardson

**WESTPORT COMMUNITY ASSOCIATION**

Deborah Lorenson, Co-President  
 Meg Skidmore, Co-President  
 Becki Dikitanan  
 Donna Curry  
 Holly Doe  
 Jim Hatch  
 John McBee  
 Judy Pagon  
 Kathy Henderson  
 Mary Denzer  
 Sandy Besecker  
 Simone Dikitanan

**WESTPORT VOLUNTEER FIRE DEPARTMENT**

Michael Hughes, President  
 Stacey, Hutchison, Chief, Treasurer  
 Dedee Greenleaf-Hodgdon, Secretary  
 Bailey Bartlett  
 Jason Abbot  
 Paul Bonyun  
 Robert Mooney

*♥thank you volunteers♥*

## Report of the Westport Island Select Board

First and foremost, the Selectboard owes a great deal of gratitude to the knowledgeable staff that immediately unified into a solid team. The staff, consisting of Dedee Greenleaf-Hodgdon, Ashely Murray, and April Thibodeau, have made a sincere effort to cross-train in order to provide quicker, more efficient service.

With this past year's many unprecedented storms, the Selectboard wants to give a big shout-out to the Emergency Management Assistance (EMA) team consisting of Director Jason Kates and Deputy Directors Joe Dikitanan and Julie Casson. They have been on-site during every storm, providing much needed support for those trying to keep the roads clear as well as helping residents who might be in need. Along with the EMA team, the Westport Island Volunteer Fire Department and Road Commissioner Jim Cromwell also supported the town through each storm event.

Speaking of volunteers, the Selectboard also wants to say thank you to the many volunteers who serve on the various committees who help our town function. We always need more volunteers, so please contact any of the town's staff or Selectboard if you are interested in giving back to the community.

This year's Selectboard has continued to be as transparent as possible. As much as possible, every board meeting is recorded and accessible for viewing at any time. The Selectboard has been open about sharing updates on financials for each 'department,' usually over a period of time during board meetings.

We would like to thank the community as a whole for being respectful even while not always agreeing on issues. A willingness to listen to both sides and respect differences is what will help us continue to grow as a community.



Donna Curry, Chair  
Select Board Member 1



Jeff Tarbox  
Select Board Member 2



Lisa Jonassen  
Select Board Member 3

**Select Board Report**  
**APPROPRIATIONS BUDGET FOR FYE 6/30/2023**  
**As passed at the 2022 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			-16,181.01	-16,181.01
5	ARPA Grant Funds			31,674.66	31,674.66
9	Salaries	101,317.00	3,600.00	6,991.00	111,908.00
10	State Payroll Taxes & S.S.	12,000.00			12,000.00
12	Certified Assessor	4,356.40	11,643.60		16,000.00
13	Boards & Committees	781.85	1,318.15		2,100.00
14	CAI Digital Tax Maps	3,000.00			3,000.00
15	Town Hall Operation	4,100.00			4,100.00
16	Town Hall Capital Expenses		13,742.58		13,742.58
17	History Committee	500.00	1,684.68		2,184.68
18	LCSO Animal Control Contract	3,200.00			3,200.00
19	Committee Insurance	224.00			224.00
20	Sand & Salt Facility		7,506.41		7,506.41
21	Grant Matching Funds		10,000.00		10,000.00
22	Ferry Landing Loan	24,000.00			24,000.00
23	Conservation Commission		1,200.00		1,200.00
24	Town Office Maint. & Operation	59,845.00			59,845.00
25	Town Office Reserve	1,264.52	5,235.48		6,500.00
26	Town Record Preservation	2,500.00			2,500.00
27	Contingency		10,000.00		10,000.00
28	Legal Fund	8,308.31	6,691.69	45,000.00	60,000.00
29	Wiscasset Transfer Station	100,647.68			100,647.68
30	Digital Domain Change	280.00			280.00
31	Road Maintenance Supplemental			18,000.00	18,000.00
32	Snow Removal		17,867.05	147,077.95	164,945.00
33	Road Maintenance	120,000.00			120,000.00
34	Paving	6,487.48	18,512.52		25,000.00
35	Emergency Road Maintenance	10,000.00			10,000.00
36	Long-term Paving Program **	180,000.00			180,000.00
37	Fire Department	62,000.00			62,000.00
38	Emergency Medical Training	1,000.00			1,000.00
39	Fire Department Insurance	7,497.00			7,497.00
40	Support of the Poor		2,000.00		2,000.00
41	Service Organizations	3,646.00			3,646.00
42	Midcoast Humane	1,042.55			1,042.55
43	Wiscasset Community Center	4,308.00			4,308.00
44	Wiscasset Ambulance Service	18,144.00			18,144.00
45	Wiscasset Public Library	4,785.00			4,785.00
<b>Total</b>		<b>751,104.79</b>	<b>111,002.16</b>	<b>232,562.60</b>	<b>1,094,669.55</b>
<b>Educational Assessment</b>		<b>888,498.76</b>			<b>888,498.76</b>
<b>County Tax</b>		<b>356,409.24</b>			<b>356,409.24</b>
<b>Overlay</b>		<b>30,063.31</b>			<b>30,063.31</b>
<b>TOTALS</b>		<b>2,026,076.10</b>	<b>111,002.16</b>	<b>232,562.60</b>	<b>2,369,640.86</b>

\* Carry forward amounts estimated as of 06/06/2022

\*\* Long-Term Paving Program is reflected as a payment of up to \$180,000 on a 3-year loan for Phase 2

**Assessment for Commitment**

County Tax	\$	359,672.00	
Municipal Appropriations		967,135.98	
Town Education		949,233.36	
Overlay		28,506.17	
<b>Total Approrriations</b>		<b>2,304,547.51</b>	<b>\$ 2,304,547.51</b>
Less Allowable Deductions			
State Municipal Revenue Sharing	\$	(50,842.26)	
Homestead Reimbursement		(27,876.80)	
Other Revenue		(346,497.30)	
<b>Total Deductions</b>		<b>(425,216.36)</b>	
<b>Net Appropriation for Commitment</b>			<b>\$ 1,879,331.15</b>

**Assessed Valuation**

<b>Real Estate</b>			<b>\$ 286,683,044.00</b>
Exemptions & Exempt Property:			
Homestead Exemptions		(5,600,000.00)	
Veterans' Exemptions		(156,000.00)	
Other Exemptions		(54,000.00)	
Exempted Real Estate		(5,248,924.00)	
<b>Total Exemptions</b>		<b>(11,058,924.00)</b>	
<b>Net Assessed Value</b>			<b>\$ 275,624,120.00</b>
<b>Personal Property/Machinery/Business Equipment</b>			<b>\$ 237,742.00</b>
Total Exempt Personal Property		-	
<b>Net Personal Property</b>			<b>237,742.00</b>
<b>Total Taxable Valuation</b>			<b>\$ 275,861,862.00</b>

**Taxes**

Real Estate Tax	\$	1,877,773.94	
Personal Property	\$	1,557.21	
<b>Total Taxes</b>		<b>1,879,331.15</b>	<b>\$ 1,879,331.15</b>



## Tax Collector & Treasurer Report

The complete audit is included at the end of this annual report to provide you with an accounting of our operational, capital expenses, and reserve accounts as well as our revenue receipts for 2022-2023. Reports are also included below to show property valuations, property tax exemptions, and delinquencies. I want to thank everyone for your property tax payment. Please reach out with any changes to your contact information or with any questions you have.

Ashley Murray, Treasurer & Tax Collector  
[treasurer@westportisland.gov](mailto:treasurer@westportisland.gov)  
 207-882-8477 ext. 1

### 2022-2023 Tax List

Owner	Map-Lot	Valuation	Original Tax
313 Realty Trust	007-63	\$427,956	\$2,803.11
Abbott, Jason C	004-12.28B	\$359,021	\$2,187.84
Abdo Akl and Melinda Akl Revocable Living Trust	001-59	\$136,025	\$890.96
Adams, Donald A	002-73	\$494,807	\$3,240.99
Adams, Jennifer Mary	005-25.10	\$160,127	\$1,048.83
Adler, Bradford C	007-16	\$453,144	\$2,804.34
Adler, David	002-21	\$396,254	\$2,595.46
ADT LLC	Personal Property	\$0	\$11.06
Ahlers, Jr., Hendrik Christian	003-59	\$2,440	\$15.98
Ahlers, Jr., Hendrik Christian	003-60	\$1,220	\$7.99
Ahlers, Jr., Hendrik Christian	003-66	\$901,541	\$5,905.09
Akopian, Akop	005-07.02	\$603,969	\$3,956.00
Allan, E Davies	006-87.01	\$162,040	\$1,061.36
Allan, E. Davies Trust	004-56	\$1,335,519	\$8,747.65
Alvarez, Nicole	002-49	\$58,627	\$384.01
Alvarez, Nicole	002-52	\$162,855	\$1,066.70
Amirault, Leigh M	002-09.01	\$66,039	\$432.56
Amirault, Leigh M	002-09.02	\$84,492	\$553.42
Amirault, Leigh M	002-11	\$749,494	\$4,745.44
Amirault, Leigh M	002-40	\$79,961	\$523.74
Amistadi, Richard	001-65.01	\$824,470	\$5,400.28
Anderson, Jeffrey	007-66	\$202,005	\$1,159.38
Andrews, Alton W	006-72	\$274,676	\$1,635.38
Antweiler, Raymond W	004-14.04	\$542,780	\$3,555.21
Appleton, John	001-44	\$129,512	\$848.30
Appleton, John	002-45.02	\$42,700	\$279.69
Appleton, John	002-47	\$226,563	\$1,483.99
Appleton, John T	001-39.01	\$214,321	\$1,403.80
Appleton, Nancy L	007-04	\$688,395	\$4,345.24
Avery, David, Living Trust	005-25.02	\$821,354	\$5,216.12
Axelrad, Marcy	003-12.01	\$237,938	\$1,558.49
Bailey, Erin	006-42.03	\$214,035	\$1,238.18
Bailey, Erin	006-42C	\$1,371	\$8.98
Barker, Richard A	004-11	\$307,193	\$1,809.06
Barlow, Bruce W. Revocable Trust	006-38.01	\$724,128	\$4,743.04
Barnes, Mary Ellen W	004-10	\$200,438	\$1,149.12
Beach Cottage LLC	002-04	\$487,486	\$3,193.03
Beach Cottage LLC	002-05.01	\$49,644	\$325.17
Becker, Robert F	003-50.11	\$258,090	\$1,526.74
Benner, Bruce	006-106	\$63,656	\$416.95

<b>Owner</b>	<b>Map-Lot</b>	<b>Valuation</b>	<b>Original Tax</b>
Benner, Bruce	006-107	\$714,259	\$4,678.40
Bennett, Thomas L	006-32	\$458,980	\$3,006.32
Benoit, Robert E	007-55	\$219,191	\$1,435.70
Berkowitz, Joshua L	004-12.28A	\$625,202	\$4,095.07
Bernard, James M	005-40	\$690,574	\$4,523.26
Bertran Trust, David R.	007-69.03	\$184,598	\$1,209.12
Bertran Trust, David R.	007-69.04	\$571,710	\$3,744.70
Bertran Trust, David R.	007-69.05	\$1,434,994	\$9,235.46
Bertran Trust, David R.	007-69.06	\$440,153	\$2,883.00
Bertran, David R. 1998 Trust	007-68.03	\$61,420	\$402.30
Besecker, David M	006-35.01	\$344,901	\$2,095.35
Bielinski, Kim	004-01	\$41,091	\$269.15
Big House LLC	002-02	\$602,662	\$3,947.44
Blaisdell Revocable Trust, John	002-29	\$418,207	\$2,739.26
Blake, Carol J	006-30	\$323,792	\$1,957.09
Blatt, Robin R	001-03	\$571,961	\$3,746.34
Bodmer, Daniel J	006-36	\$570,564	\$3,573.44
Boll Investments LLC	002-23	\$962,760	\$6,306.08
Boll, Gregory George	002-26	\$609,777	\$3,994.04
Bonyun, Paul	002-57.02	\$263,531	\$1,562.38
Bonyun, William A	002-57.01A	\$181,166	\$1,022.89
Bonyun, William, Estate	002-55	\$67,917	\$444.86
Bonyun, William, Estate	002-56.01	\$20,564	\$134.69
Bowman Family Trust	002-82	\$1,239,902	\$8,023.11
Bowman Family Trust	003-52.02	\$6,669	\$43.68
Bowman, Scott Daniel	003-52.01	\$81,481	\$533.70
Boyd, Garth W	003-14	\$676,849	\$4,269.61
Boyle, Sharon L	004-29	\$446,720	\$2,926.02
Bradford EMA Trust	001-64.01B	\$79,055	\$517.81
Bradford Trust, E.M.A.	001-64.05	\$458,726	\$3,004.66
Bradford, Andrew E	001-64.03A	\$44,100	\$288.85
Bradford, Daniel E	001-64.02	\$500,768	\$3,116.28
Bradford, David	001-64.03	\$679,682	\$4,288.17
Bradford, Eva A.	001-64.04	\$870,038	\$5,698.75
Bradford, Robert F., Associates LLC	001-64.01	\$337,422	\$2,210.11
Braim, Jeffrey S	007-35	\$211,063	\$1,382.46
Broutin, Claude A	007-36	\$707,105	\$4,467.79
Brown, Alice May	003-10.02	\$504,082	\$3,079.04
Brown, Jeanette H	004-14.02A	\$69,066	\$452.38
Brown, Jeanette H	004-58	\$720,639	\$4,720.19
Brown, Jeanette H	004-60.01	\$496,942	\$3,254.97
Brown, Jeanette H	004-60.02	\$42,700	\$279.69
Brown, Jeanette H	006-67	\$62,747	\$410.99
Brown, Jeanette Hodgdon	006-03	\$66,356	\$434.63
Brown, Randy J	005-19	\$317,142	\$1,913.53
Brown, Raymond K	004-15.05	\$51,665	\$338.41
Buck, Patricia M.	007-20	\$498,335	\$3,100.34
Burskey, Jaclyn C	006-51.01	\$250,491	\$1,476.97
Buscanera, Mark A	007-72.02	\$228,275	\$1,331.45
Bussiere, Lenard	001-19	\$36,558	\$239.45
Cadman, Ralph W	006-47.12	\$303,844	\$1,826.43
Caine Jr, David P	004-59	\$317,617	\$2,080.39
Canina, Laura S	007-09	\$469,211	\$3,073.33
Canning, James	001-10	\$1,147,557	\$7,516.50
Cappers, Paul K	007-27	\$312,388	\$2,046.14
Cappers, Paul K	007-28	\$213,168	\$1,396.25
Carlton, Henry, Heirs of	001-05	\$2,465	\$16.15

<b>Owner</b>	<b>Map-Lot</b>	<b>Valuation</b>	<b>Original Tax</b>
Caswell, Carole B 1992 Trust	005-33	\$688,235	\$4,507.94
Cavallari, Christopher	007-01.01	\$203,048	\$1,166.21
Central Maine Power	Personal Property	\$0	\$314.56
Central Maine Power	Real Estate	\$1,965,766	\$12,875.77
Chartier, Michelle L	005-57	\$563,667	\$3,528.27
Chase, Jr., Lawrence R.	007-15	\$620,638	\$3,862.13
Christie, Theodore L	003-17.02	\$529,796	\$3,306.41
Christie, Theodore L	003-17.03	\$384,237	\$2,516.75
Christman Realty Trust	004-14.19A	\$157,930	\$1,034.44
Christman Revocable Management Trust, William A	004-14.20B	\$457,688	\$2,997.86
Churchill, Victor M	003-03.05	\$285,248	\$1,665.32
Clarke, Allan M	004-16	\$147,563	\$966.54
Clarke, Allan M	004-17	\$42,700	\$279.69
Clarke, Allan M	004-27	\$225,262	\$1,475.47
Clarridge, Chester H	002-28	\$383,859	\$2,514.28
Cleaves Family Irrevocable Trust	002-62	\$295,534	\$1,935.75
Cleaves Family Irrevocable Trust	002-63	\$101,204	\$662.89
Cleaves Family Irrevocable Trust	002-65	\$64,358	\$421.54
Clifford, Ann E	006-19	\$234,341	\$1,371.18
Clunie Revocable Trust, Robert M.	006-10.04	\$161,985	\$894.53
Coastal Acres	004-15.03	\$36,566	\$239.51
Coastal Acres	004-15.08	\$54,389	\$356.25
Cobbs, John T	004-12.33B	\$71,210	\$466.43
Coggon Family Irrevocable Trust	005-39	\$597,781	\$3,915.47
Coggon, Robert W	005-38	\$83,177	\$544.81
Colby, Clarence R Jr	006-07	\$137,199	\$898.65
Colby, Daniel P	006-99	\$183,621	\$1,202.72
Colety, Claudia	005-32.05	\$86,239	\$564.87
Colety, Claudia L.	005-32.02	\$311,484	\$2,040.22
Collier 2003 Trust, John R.	004-36	\$314,738	\$2,061.53
Collins, Sr., Timothy J	003-51.03	\$95,203	\$459.83
Colucci, Nicholas D Jr	004-31	\$324,113	\$2,122.94
Connor, Walter Robert, Trust	002-70.01	\$604,956	\$3,962.46
Connors, Matthew	001-35	\$299,242	\$1,960.04
Cooney, Jill A	004-42	\$34,864	\$228.36
Cooney, William T	004-44.02	\$253,095	\$1,494.02
Corey, James J	003-17.01	\$527,494	\$3,455.09
Corey, James J.	003-17.01A	\$294,502	\$1,928.99
Cornish, Brad	004-14.23	\$70,563	\$462.19
Cote, Tyler S	007-69.09	\$492,122	\$3,223.40
Covelly Farm LLC	002-69.03	\$258,588	\$1,595.50
Coventry, Richard and Mary Real Estate Trust	005-34	\$278,507	\$1,824.22
Coventry, Richard B	005-28	\$825,304	\$5,241.99
Covill, Carol A	003-12.03	\$530,748	\$3,476.40
Cowan, Robert T	005-RC-25	\$49,039	\$321.21
Crawford, Deborah H	003-28	\$103,222	\$676.10
Crawford, Deborah H	003-29	\$266,648	\$1,582.79
Crawford, Deborah H	003-30	\$67,193	\$440.11
Cray Revocable Trust, Ryan	005-44	\$108,980	\$713.82
Cray, Barbara A	004-14.13A	\$825,133	\$5,404.62
Creamer, Zachary A	007-68.01A	\$208,967	\$1,368.73
Cromwell, Alden D	002-37.02	\$161,434	\$1,057.39
Cromwell, Alexander C	006-81	\$118,045	\$773.19
Cromwell, Brian E	005-35.02	\$80,418	\$526.74
Cromwell, Brian E	005-35.03	\$138,147	\$741.11
Cromwell, Calvin A	006-61.01	\$740,576	\$4,647.72
Cromwell, Dana E.	006-91.06	\$102,094	\$668.72

<b>Owner</b>	<b>Map-Lot</b>	<b>Valuation</b>	<b>Original Tax</b>
Cromwell, Daphne L	006-80	\$183,296	\$1,036.84
Cromwell, Dennis A	005-43	\$121,606	\$796.52
Cromwell, Dennis A	006-41	\$327,883	\$1,983.88
Cromwell, Garry	002-56.02	\$247,663	\$1,458.44
Cromwell, James A	005-09	\$157,533	\$1,031.84
Cromwell, Michael E	005-35.01	\$170,560	\$953.42
Cromwell, Rebecca L	002-48	\$144,525	\$782.89
Cromwell, Thomas A	005-29	\$214,473	\$1,241.05
Cromwell, Thomas A	005-35.02A	\$375,749	\$2,461.16
Cromwell, Thomas E	006-56	\$288,141	\$1,723.57
Cromwell, Timothy	003-01.01	\$209,892	\$1,211.04
Crosman, Carl D	006-04	\$204,557	\$1,339.85
Crosman, Carl D	006-04.02	\$314,836	\$2,062.18
Crosman, Carl D	006-05	\$71,323	\$467.17
Crosman, Carl D	006-06	\$53,018	\$347.27
Crossley, William	007-68.05	\$146,135	\$957.18
Crossley, William S	007-24	\$368,258	\$2,412.09
Curran, Michael J	005-32.03	\$881,468	\$5,773.62
Curran, Michael J	005-32.04	\$315,983	\$2,069.69
Curry, Donna S	006-38.02	\$634,966	\$3,995.28
Curry, Donna S	006-38.12	\$53,680	\$351.60
Cyr-Sloat, Marcia R	006-68.01	\$242,420	\$1,587.85
Daigle, Jeffrey	003-10.04	\$533,039	\$3,491.41
Dalton, Dale E	006-87.04	\$148,511	\$809.00
Danahy, Paul M	002-32	\$485,793	\$3,181.94
Daniels, Ryan M	003-05	\$193,367	\$1,266.55
Daniels, Scott	006-110	\$210,910	\$1,178.41
Daniels, Scott	006-112B	\$10,675	\$69.92
Dasilva, Marcelo C	004-12.30A	\$470,844	\$3,084.03
Davidson, Sandra L	006-70	\$345,631	\$2,263.88
Davis, Douglas P	003-02.11T	\$48,699	\$318.98
Davis, Lorraine G	002-45.01	\$225,164	\$1,474.82
Davis, Richard Jr	003-53.01	\$138,163	\$741.22
Deedy, Thomas E	005-48	\$218,353	\$1,430.21
Dekkers, David John	001-47	\$136,681	\$895.26
Dekkers, David John	001-48	\$4,270	\$27.97
Delano, Douglas E	006-48	\$226,255	\$1,318.22
Delano, Kelly J	007-07	\$200,885	\$1,152.05
Delong, Linda H	006-104	\$445,997	\$2,718.23
Delong, William W	006-101	\$98,416	\$644.62
Delong, William W	006-103	\$97,767	\$640.37
DeMella, Susan L	002-50	\$918,623	\$6,016.98
Denzer, Richard L	004-25	\$644,164	\$4,055.52
DePietro, Kyle S	003-44.02	\$191,869	\$1,092.99
DePietro, Mario	006-27.01	\$946,995	\$6,039.07
DePietro, Mario	006-27.02	\$206,389	\$1,351.85
Destito, David J	006-42.01	\$169,510	\$1,110.29
Destito, David J	006-42.01A	\$62,136	\$406.99
DeVries, Richard L	006-74	\$416,515	\$2,525.12
Di Salvo, Louis	006-47.22	\$206,961	\$1,191.84
Dibenedetto, David	005-25.05	\$1,150,500	\$7,535.78
Dikitanan, Joseph Jr	003-02.01	\$285,309	\$1,868.77
Dikitanan, Joseph Jr	003-03.01	\$138,780	\$909.01
Dikitanan, Simone	005-26.03	\$375,818	\$2,461.61
Dilg, Eric	005-04.01	\$559,942	\$3,667.62
Dinardo, James A	004-12.29A	\$410,135	\$2,686.38
DIRECTV, LLC	Personal Property	\$0	\$26.22

<b>Owner</b>	<b>Map-Lot</b>	<b>Valuation</b>	<b>Original Tax</b>
Dish Network, LLC	Personal Property	\$0	\$6.42
DMA Viasat, Inc	Personal Property	\$0	\$4.45
Doe, Benjamin S	004-12.26	\$361,063	\$2,364.96
Doggetts Castle Prop. Owners	006-57	\$457,092	\$2,993.95
Doman, Allan	007-65	\$383,334	\$2,510.84
Donohue, Joseph P	005-01	\$626,214	\$3,937.95
Dow, Denise L	005-46.04	\$95,297	\$624.20
Drummey, Irish G	004-30	\$582,177	\$3,610.21
Dublois, Linda C	007-21	\$339,663	\$2,061.04
Duffy, Barbara	003-21.01	\$58,132	\$380.76
Duggan, William P	004-45	\$666,819	\$4,367.66
Dunbar, Dennis R.	004-43.10B	\$1,315,420	\$8,452.25
Dunlop, Teresa J	001-02.01C	\$53,680	\$351.60
Dunlop, Thomas	001-02.01B	\$53,680	\$351.60
Dunton, James	003-19	\$144,802	\$948.45
Dunton, James	003-41	\$33,965	\$222.47
Dunton, James	003-47	\$201,475	\$1,155.91
Dunton, James J	003-47A	\$215,530	\$1,247.97
Dursee, John F	005-RC-02	\$401,465	\$2,629.60
Dyer, Edward R	005-27	\$140,942	\$923.17
Eddy, David K	003-50.01	\$611,618	\$3,842.35
Elliott, Richard W	002-25	\$1,225	\$8.02
Ellsworth Living Trust, Alice P.	007-68.06	\$129,253	\$846.61
Elwood, Laura J	005-42	\$717,290	\$4,698.25
Evans, Margaret	004-13	\$1,090,332	\$7,141.67
Exter, Jeffrey C	004-28	\$568,308	\$3,558.67
Eyre, Chelsea A	002-30	\$459,343	\$3,008.70
Fabbiano, Benedict B	005-26.04A	\$51,665	\$338.41
Fadden, Douglas Charles	005-17	\$240,256	\$1,409.93
Fairfield, Eugene D	003-02.06	\$183,322	\$1,037.01
Fairfield, Robert N	002-81	\$257,019	\$1,519.72
Fairpoint Communications Inc.	Personal Property	\$0	\$45.06
Farrell, John J.	004-14.11B	\$65,695	\$430.30
Faulkingham, Dana M	007-46.03	\$828,786	\$5,264.80
Feldman, Noah R. 2015 Revocable Trust	005-31	\$1,302,813	\$8,533.43
Fife, Robert M	001-71	\$289,198	\$1,894.25
Forrest, David L	004-03	\$11,210	\$73.43
Forrest, David L	004-06.01	\$257,767	\$1,524.62
Foss, Jeffrey S	006-21	\$185,183	\$1,049.20
Foss, Jeffrey S	006-22.02	\$8,716	\$57.09
Foye, Joseph	006-42.02	\$112,912	\$739.57
Frank, Brian M	006-52.02	\$434,766	\$2,847.72
Frank, Brian M	006-52.05	\$312,112	\$2,044.33
Frederick, Joshua P	002-60	\$869,205	\$5,693.29
Freeman, Karen	006-52.04	\$326,960	\$2,141.59
French, Anne E	006-10.01A	\$58,228	\$381.39
French, Anne E	006-13	\$281,682	\$1,681.27
French, Michelle R	004-15.06	\$213,479	\$1,398.29
Fricks, Joseph M	003-37	\$251,666	\$1,648.41
Frois Family Trust	004-52	\$2,261,736	\$14,814.37
Fuller, Andrew A	007-67	\$317,782	\$1,917.72
Gale, Gregory	001-79	\$489,994	\$3,209.46
Gale, Timothy P., et al	001-79H	\$171,263	\$1,121.77
Gallagher, Frank D	002-20	\$512,026	\$3,190.02
Gann, Robert D	005-26.06	\$219,482	\$1,437.61
Gardner, Andrew B	003-23.01	\$273,672	\$1,792.55
Gardner, Bertha C	002-13	\$169,408	\$945.04

<b>Owner</b>	<b>Map-Lot</b>	<b>Valuation</b>	<b>Original Tax</b>
Gardner, Hartwell McIntyre	001-43	\$197,042	\$1,290.63
Garland Trust, Suzanne P	001-28	\$180,007	\$1,179.05
Garland Trust, Suzanne P	001-30	\$416,657	\$2,729.10
Gillis, Deborah B	005-25.13	\$214,248	\$1,239.57
Giulianti, Donald, Trustee	006-58.01	\$861,998	\$5,646.09
Gosselin, Christopher B	001-17.04	\$861,476	\$5,642.67
Graff Family Trust	005-07.01	\$923,025	\$6,045.81
Grant, Dana	003-23.02	\$767,866	\$5,029.52
Grant, David S	002-41	\$231,002	\$1,513.06
Grant, Dean N	002-38	\$56,454	\$369.77
Grant, Dean N	002-38	\$58,722	\$384.63
Grant, Earl	003-02.04	\$146,771	\$961.35
Grant, Ellen M	002-08.01	\$575,564	\$3,769.94
Grant, Ellen M	002-39B	\$58,418	\$382.64
Grant, Ellen M	002-39B	\$60,686	\$397.49
Gratton, James E	003-26	\$5,782	\$37.87
Gratton, James E	003-27	\$181,737	\$1,190.38
Gray, Jeanne L	005-32	\$294,645	\$1,726.87
Gray, Richard A	006-10.03	\$172,037	\$923.79
Gray, Robert A	006-58.02	\$524,330	\$3,434.36
Gray, Steven M	007-08	\$475,858	\$3,116.87
Greenleaf Cove Homeowners Association	004-46	\$87,955	\$576.11
Greenleaf, Albert Jr	005-08	\$75,447	\$330.43
Greenleaf, Albert, Jr.	005-18	\$83,770	\$548.69
Greenleaf, Amos R	005-10	\$38,683	\$253.37
Greenleaf, Karen C	006-18	\$228,015	\$1,290.45
Greenleaf, Mona	003-02.09	\$119,692	\$606.80
Greenleaf, Murlyn H II	005-53.01	\$354,130	\$2,155.80
Greenleaf, Walter E. Jr.	006-14	\$169,819	\$947.83
Greenleaf, Walter E., Jr.	006-10.01	\$51,665	\$338.41
Greenleaf-Hodgdon, Dedee	006-16	\$189,078	\$1,074.71
Greenleaf-Hodgdon, Dedee	006-17	\$54,728	\$358.47
Greenleaf-Hodgdon, Dedee	006-42A	\$51,665	\$338.41
Gregory, Donna L	006-102.02	\$553,045	\$3,458.69
Griffin, Jacob	006-37	\$191,039	\$1,251.31
Griffiths, Patrick Mark	004-14.05	\$59,472	\$389.54
Gross, Andrew	007-53.03	\$532,113	\$3,485.34
Grott, Andrew R	002-71.01A	\$457,253	\$2,995.01
Guimaraes, Pedro P	006-51.02	\$164,315	\$912.51
Haaland, Alex B	003-44.01	\$233,832	\$1,531.60
Haley, Nathan Alexander	003-51.05	\$139,368	\$749.11
Hamilton, Liisa V	004-06.02	\$335,434	\$2,033.34
Hamilton, Michael	003-03.31	\$85,143	\$393.94
Hammond, Kyle	007-71.01	\$420,316	\$2,753.07
Hammond, Zachary	005-24	\$288,790	\$1,891.57
Hanson, James	007-09	\$469,211	\$3,073.33
Harper, Lorraine	002-39	\$62,146	\$407.06
Harper, Lorraine	002-39A	\$51,720	\$338.77
Harrington Jr., Philip M	005-05.05	\$63,627	\$416.76
Harris, Eldon D	004-12.32	\$1,043,150	\$6,629.58
Harris, Trevor H.S.	004-12.24	\$69,714	\$456.63
Harris, Trevor H.S.	004-12.27B	\$67,229	\$440.35
Harrison, Jr, Ronald Laforest	004-15.07	\$34,864	\$228.36
Hartz, Robert S	006-60.01	\$724,411	\$4,744.89
Haskell, Laurie A.	007-73	\$102,484	\$507.52
Hatch, James Edward	004-39	\$561,187	\$3,675.77
Hayes, Tania	006-60.05	\$690,720	\$4,360.47

<b>Owner</b>	<b>Map-Lot</b>	<b>Valuation</b>	<b>Original Tax</b>
Hempstead, Realty Trust	006-116	\$698,937	\$4,578.04
Henderson, John K Jr	006-95	\$760,324	\$4,980.12
Hendsbee, Darrell E	005-05.06	\$63,627	\$416.76
Hendsbee, Darrell E	005-05.07	\$62,387	\$408.63
Hendsbee, Darrell E	005-05.08	\$150,389	\$985.05
Higgins Roger E Jr	004-14.19	\$159,466	\$1,044.50
Higgins, Roger E Jr	004-14.18A	\$447,127	\$2,725.63
Hillman group. Inc	Personal Property	\$0	\$10.48
Hiltz, Craig	007-69.01	\$746,058	\$4,886.68
Hockomock Bay, LLC	002-79	\$319,841	\$2,094.96
Hodgdon, Beverly J	006-102	\$514,956	\$3,372.96
Hodgdon, Karen S	006-105	\$65,157	\$426.78
Hodgdon, Sarah L	003-34.01	\$244,083	\$1,434.99
Hoffman, Edwin C., Jr.	001-60	\$447,534	\$2,931.35
Hoffman, William W	007-53.02	\$186,789	\$1,223.47
Hogan, Megan Hodgkins	003-11.03	\$475,795	\$3,116.46
Hollis, Joseph B	002-19	\$990,368	\$6,486.91
Holly E. Walker and Anthony B. Walker	006-76.11	\$625,065	\$4,094.18
Hopkins, William R	004-50	\$740,156	\$4,684.27
Hopkins, William R	006-11	\$211,304	\$1,384.04
Hopper, Richard R	001-77.01	\$643,907	\$4,053.84
Howe Family Irr. Trust 10/30/2014	001-80	\$530,450	\$3,271.40
Howell, Barbara L	004-33	\$225,262	\$1,475.47
Howell, Barbara L	004-35	\$352,508	\$2,308.93
Hudson, Marshall C	006-47.01	\$212,637	\$1,392.77
Huggins, Cary S	005-46.03A	\$345,415	\$2,262.47
Hughes Network Systems, LLC	Personal Property	\$0	\$5.29
Hughes, Judith A Living Trust	003-49.01	\$423,075	\$2,568.09
Hughes, Michael R	004-14.05A	\$59,472	\$389.54
Hughes, Michael R	004-14.06	\$554,243	\$3,630.29
Hurlburt, Amelia T	003-32.01	\$105,772	\$512.10
Hussey, Warren W	002-61	\$270,832	\$1,773.95
Hutchison, Stacy L	003-02.07	\$218,014	\$1,264.24
Jacobs, Ralph A	007-56	\$518,473	\$3,232.25
Jacques & Amelie, LLC	005-41	\$433,869	\$2,841.84
James Flaherty	003-13	\$211,740	\$1,386.90
James Flaherty	003-13A	\$448,392	\$2,936.97
James M. Carrigan LLC	006-96.01	\$446,781	\$2,926.42
Jansen, Brandon D	006-12.02	\$122,293	\$637.27
Jansen, Kathleen	006-15	\$163,598	\$1,071.57
Jaramillo, Orlando L	004-12.25A	\$285,155	\$1,704.02
Jewett Cove Revocable Trust	001-25	\$660,427	\$4,162.05
Jewett/Schweppe Cemetery	001-16	\$27,006	\$0.00
John L. Crispin Grantor Trust	001-02.02	\$732,369	\$4,633.27
Johnson, C Ronald	004-49	\$458,211	\$3,001.28
Johnson, Douglas W	005-25.15	\$49,528	\$324.41
Johnson, George H	003-18	\$800,987	\$5,246.46
Johnson, Karl H	004-14.15	\$443,139	\$2,902.56
Jones, Brett A	005-11.01	\$275,664	\$1,641.85
Jones, Channing P	001-45	\$387,036	\$2,535.09
Jones, Channing P	002-51	\$66,564	\$435.99
Jones, Darren M	007-70.01	\$143,112	\$773.63
Jones, Heather E	002-37.03	\$196,103	\$1,284.47
Junker, C Anthony	005-32.01	\$743,135	\$4,867.53
Kain Nominee Trust	007-69.07	\$735,335	\$4,816.44
Kammann, Robert K	002-57.04	\$193,386	\$1,058.37
Kates, Jason A	007-51	\$986,194	\$6,197.57

<b>Owner</b>	<b>Map-Lot</b>	<b>Valuation</b>	<b>Original Tax</b>
Kathy Rowe-Guin	003-50.02	\$285,210	\$1,868.13
Kehail Point Owners' Association	002-27.05	\$1,901	\$12.45
Kehail Point, LLC	002-24	\$1,646,071	\$10,781.77
Kellam, Hugh	005-RC-10	\$51,665	\$338.41
Kennebec Estuary Land Trust	001-75	\$15,988	\$0.00
Kennebec Estuary Land Trust	001-77.02	\$84,732	\$0.00
Kennebec Estuary Land Trust	002-57.01	\$26,627	\$174.41
Kennebec Estuary Land Trust	002-58	\$13,324	\$87.27
Kennebec Estuary Land Trust	003-39	\$20,672	\$135.40
Kennebec Estuary Land Trust	003-40	\$70,724	\$0.00
Kennebec Estuary Land Trust	003-42	\$36,104	\$236.48
Kennebec Estuary Land Trust	004-54	\$0	\$0.00
Kennebec Estuary Land Trust	004-55	\$879,606	\$0.00
Kennebec Estuary Land Trust	004-61	\$574,572	\$0.00
Kennebec Estuary Land Trust	006-09	\$4,148	\$0.00
Kennedy, Robert K	002-22A	\$333,669	\$2,185.53
Kenneth & Elaine Walker Family Trust	005-15	\$1,008,749	\$6,607.31
Kerry, Michael P	004-14.17A	\$471,322	\$3,087.16
Kiley, Erin	004-19.01	\$476,474	\$3,120.90
Kiley, Erin	004-42A	\$41,793	\$273.74
Killalea, James	004-12.25B	\$421,763	\$2,598.80
Killough-Miller, Russell	004-12.32B	\$56,875	\$372.53
Kimball, Jr., George Warren	001-20	\$97,296	\$637.29
King, Kerry	005-26.02	\$215,790	\$1,249.67
Kinney, Joyce M Irrevocable Trust	005-04.01A	\$471,668	\$2,925.68
Kitfield, Lydia A	004-15	\$87,419	\$572.59
Kitfield, Lydia A	004-15.10	\$76,796	\$503.01
Kitfield, Lydia A	004-41.01	\$801,333	\$5,248.73
Kitfield, Lydia A	004-53	\$102,758	\$673.06
Knott Trust, Roger	004-26	\$423,145	\$2,771.60
Koughan, Sheila	003-62	\$255,923	\$1,676.30
Krugh, Charles F III	007-03	\$706,429	\$4,627.11
Kull, Andrew J	005-51	\$148,633	\$973.55
Laflin, Benjamin	004-22	\$394,641	\$2,584.90
Landorf, Martha	005-25.04	\$680,132	\$4,454.86
Langley, Diane	006-66	\$103,749	\$498.33
Langlois, Dean	005-26.04	\$51,665	\$338.41
Lavarnway, Jared M	003-51.01	\$200,434	\$1,312.84
Lavoie, Daniel	007-02	\$408,914	\$2,678.39
Layton, Lillian Dorothy Irrev. Trust	007-11	\$148,729	\$974.17
Layton, Lillian Dorothy Irrev.. Trust	007-10	\$488,732	\$3,201.19
Leddy, Madison Alexander	004-14.03	\$70,317	\$460.58
Lee, Reginald J	003-16	\$396,681	\$2,434.51
Leeman, Susan	006-25	\$565,756	\$3,705.70
Leis, Donald G	006-64	\$600,160	\$3,931.05
Lenz, David J	004-14.22A	\$217,770	\$1,262.64
Lester, Danny A	005-52	\$302,739	\$1,982.94
Lester, Danny A.	005-46.02	\$170,357	\$952.09
L'Heureux, Ronald L	006-20	\$215,739	\$1,249.34
Linehan, Ryan M	006-112W	\$10,675	\$69.92
Linehan, Ryan M	006-114	\$197,085	\$1,290.91
Link, Jon A	003-15	\$569,954	\$3,733.20
Lismi Joint Ventures, LLC	004-08	\$71,931	\$471.15
Lismi Joint Ventures, LLC	004-08.01	\$563,392	\$3,690.22
Litwak, Alfred	006-65	\$435,378	\$2,851.73
Longobardi, Vito	007-18	\$532,654	\$3,325.13
Loranz Revocable Trust, Alfred B.	002-67	\$799,975	\$5,239.84



<b>Owner</b>	<b>Map-Lot</b>	<b>Valuation</b>	<b>Original Tax</b>
Lorenson, Richard	005-23	\$504,042	\$3,301.48
Lorenson, Richard R	005-22	\$505,588	\$3,311.60
Lowen, Ann Self	006-111.02	\$280,632	\$1,838.14
Lowen, Ann Self	006-111.11	\$680,829	\$4,459.43
Lowen, Ann Self	006-111.12	\$42,700	\$279.69
Lowen, Ann Self	006-112L	\$10,675	\$69.92
MacFadden, Dean	001-53	\$35,956	\$235.51
MacFadden, Dean	001-54	\$146,400	\$958.92
Mackie Revocable Trust, Wilfred John	002-72.02	\$137,238	\$898.91
Mackie Revocable Trust, Wilfred John	002-72.03	\$367,983	\$2,410.29
Mackie Revocable Trust, Wilfred John	002-75	\$202,335	\$1,325.29
Mackie Revocable Trust, Wilfred John	002-76	\$355,909	\$2,331.20
Mackie, Brian	002-70.02	\$530,529	\$3,311.21
MacNamara Foundations, Robert M	002-06	\$1,335,276	\$8,746.06
MacNamara Foundations, Robert M	002-07	\$21,288	\$139.44
Madsen, Laura	003-49	\$94,569	\$619.43
Maine Yankee Atomic Power Company	005-55	\$17,432	\$114.18
Maine Yankee Atomic Power Company	005-56	\$139,253	\$912.11
Malliet, Chris	002-27	\$558,696	\$3,495.71
Manning, Andrew	001-32	\$43,782	\$286.77
Mannon, Colin	002-52	\$162,855	\$1,066.70
Marcinczyk, Clementina M	004-21	\$114,510	\$750.04
Marcinczyk, Richard C	004-20	\$146,400	\$958.92
Marden Builders	005-RC-17	\$55,139	\$361.16
Marjorie D. and Jonathon H. Gould	001-11	\$953,253	\$6,080.06
Marshall, Kimberly A	001-24.11	\$643,872	\$4,053.61
Martel, Jr., Warren R.	006-94	\$539,452	\$3,369.66
Martin, Brian James	004-12.34	\$459,273	\$3,008.24
Martinez, Rafael	004-02	\$284,370	\$1,862.62
Marvelli, Christoper A	006-60.03	\$404,464	\$2,649.24
Marx, Craig H	005-11.02	\$228,341	\$1,331.88
Mason, Lois E	002-33	\$60,853	\$398.59
Mason, Lois E	002-34	\$694,525	\$4,549.14
Mason, Lois E	002-35	\$90,807	\$594.79
Mason, Lois E	002-36	\$609,724	\$3,993.69
Mason, Lois E	002-42	\$1,268	\$8.31
McBee, John	005-25.01	\$583,178	\$3,819.82
McCarty Cove Homeowners Assoc.	004-12	\$492,537	\$3,226.12
McCarty Cove Homeowners Assoc.	004-12.01	\$178,714	\$1,170.58
McEwan, Reed F	004-14.20A	\$59,472	\$389.54
Mcgarr, Sean E.	006-60.02	\$820,575	\$5,374.77
McGrath, Richard	007-19	\$321,900	\$1,944.69
McIntosh, Terry L	001-04	\$2,465	\$16.15
McKay, Malcolm K	004-06.02A	\$183,163	\$1,199.72
McKinney, John E	005-26.07	\$171,210	\$957.68
McLean, Daniel W	007-25	\$409,413	\$2,478.61
McMahon, Elizabeth A	001-15.01	\$262,564	\$1,719.79
McMahon, Kevin	001-02.03	\$53,289	\$349.04
McMahon, Kevin	001-14	\$106,442	\$697.20
McMahon, Kevin	001-15	\$154,678	\$1,013.14
McMahon, Kevin	001-17.01	\$840,243	\$5,503.59
McMahon, Kevin	001-74	\$392,767	\$2,572.62
McMahon, Kevin A	001-16.04	\$83,165	\$544.73
McMahon, Kevin A	001-16.02	\$53,039	\$347.41
McMahon, Kevin A	001-16.03	\$82,861	\$542.74
McNamara, Jay P	007-47	\$589,018	\$3,694.32
McNamara, John D	006-34	\$373,416	\$2,242.82

<b>Owner</b>	<b>Map-Lot</b>	<b>Valuation</b>	<b>Original Tax</b>
Mcway, Suzanne R	002-69.02	\$522,588	\$3,422.95
Meara, Joanne	002-69.01	\$208,660	\$1,366.72
Meers, Shannon M	005-25.12	\$229,102	\$1,500.62
Meixell, James R	007-48	\$939,659	\$6,154.77
Meixell, James R	007-48.01	\$580,899	\$3,641.14
Meixell, Maggie	007-52.03	\$206,465	\$1,352.35
Mendes Trust, Patricia M.	006-100	\$2,218,274	\$14,365.94
Mendonca, Walter J	001-02.01A	\$53,680	\$351.60
Merlet, Constance M	004-19.02	\$119,341	\$781.68
Meservier, Patrick	005-45	\$221,996	\$1,290.32
Metzger, Theodore Trust	001-61	\$237,499	\$1,555.62
Metzger, Theodore Trust	001-69	\$436,680	\$2,860.25
Meyrick, Sydney L.	005-26.08	\$358,512	\$2,184.50
Mielke, Frederick	001-63	\$1,210,739	\$7,930.34
Mielke, Frederick	001-64.01C	\$766,669	\$5,021.68
Milden, Malissa Lee	006-91.03	\$250,363	\$1,639.88
Miller, Diane E	006-04.01	\$308,698	\$2,021.97
Miller, William C	004-57	\$2,121,725	\$13,897.30
Mirsky, Victor Seth	007-54	\$371,699	\$2,270.88
Misiolek, Joseph J	003-51.04	\$160,514	\$1,051.37
Misner, Milton W	002-66	\$593,742	\$3,725.26
Mitchell, Thomas E	006-96.04	\$489,759	\$3,044.17
Mix, Earl B	001-22	\$218,977	\$1,434.30
Mixer, Charles G. III, Trustee	006-60.04	\$780,533	\$5,112.49
Molina, Jose Fernando Jr	003-11.01	\$886,216	\$5,804.71
Mona Desai Trust	006-40	\$127,491	\$835.07
Mongeon, Robert	006-96.02	\$269,034	\$1,559.12
Mongeon, Robert	006-96.03	\$78,444	\$513.81
Mooney Living Trust Dated July 30,2019	007-32	\$681,962	\$4,303.10
Moran, Eileen Bernadette	001-40	\$453,191	\$2,968.40
Morris, Robert A	006-75	\$609,346	\$3,991.22
Morris, Donna	007-62	\$814,033	\$5,168.17
Mosier, Herbert E	006-02	\$67,863	\$444.50
Moss, Catherine L.H.	001-49	\$241,579	\$1,582.34
Moulton, Anne W	005-03A	\$42,700	\$279.69
Muchmore, Michael	003-65	\$125,100	\$593.79
Mulhall, Mark C	001-55	\$71,912	\$471.02
Mulhall, Mark C	001-56	\$524,908	\$3,438.15
Mulhall, Mark C	001-57	\$66,356	\$434.63
Munroe, Dale	005-25.03	\$728,950	\$4,774.62
Murney, Timothy Edward	007-34	\$357,806	\$2,343.63
Murphy, John B	004-43.01B	\$59,472	\$389.54
Murphy, John B	005-03	\$828,012	\$5,423.48
Murray, John E	004-14.21	\$138,488	\$907.10
Murray, Richard A Jr	006-91.04	\$197,012	\$1,126.68
Mussman, Amy	003-02.02	\$181,890	\$1,027.63
Native Properties of Maine, LLC.	007-52.02	\$620,647	\$4,065.24
Neill, Karen C	003-12.02	\$875,369	\$5,733.67
Nelson Long Cove LLC	001-09	\$544,110	\$3,563.92
Nelson Long Cove LLC	001-09.01	\$44,705	\$292.82
Nelson, Daniel A	004-43.05	\$993,717	\$6,508.85
Nelson, Eric R	001-08.02	\$195,200	\$1,278.56
Nelson, Eric R	005-53	\$740,381	\$4,849.50
Nelson, Rolf R	001-08.01	\$352,689	\$2,310.11
Nergaard, Susan B	006-53	\$331,471	\$2,007.39
Newberg, William E	007-45	\$510,147	\$3,341.46
NewMainer Assoc. LLC	007-53.01	\$560,006	\$3,668.04

<b>Owner</b>	<b>Map-Lot</b>	<b>Valuation</b>	<b>Original Tax</b>
Nichols, Todd S	003-03.02	\$164,692	\$914.98
Nichols, Todd S	003-03.02A	\$53,680	\$351.60
Nichols, Tyler	003-02.01B	\$59,520	\$389.86
Niederstadt, David C	007-26	\$788,566	\$5,001.36
Norris, Carol A	003-48	\$196,204	\$1,121.39
North End Church	006-82	\$72,890	\$0.00
North End Lobster Co-op	007-50	\$244,365	\$1,600.59
North End Lobster Co-op	007-52.01	\$407,766	\$2,670.87
Norton, Ross A	007-72.01	\$247,451	\$1,457.05
Nowak, Russell	005-25.07	\$690,013	\$4,355.84
NPRTO North-East LLC.	Personal Property	\$0	\$4.97
Oak Point Partners, Ltd.	001-65	\$684,846	\$4,485.74
Ober, Steven P	004-14.17B	\$830,682	\$5,277.22
O'Brien, Peter H	004-15.09	\$319,139	\$1,926.61
Olson, John A Jr	001-36	\$991,859	\$6,496.68
OMO, LLC	002-18	\$711,626	\$4,661.15
O'Neil, Danny O	007-46.02	\$472,795	\$3,096.81
O'Reilly, Elizabeth	005-43.01	\$92,895	\$444.71
O'Reilly, Patricia J	006-52.01	\$114,928	\$752.78
Oullette, Dana Steven	004-24	\$560,815	\$3,673.34
Over the Hill LLC	006-52.03	\$516,999	\$3,386.34
Owens, Karta S	001-17.02	\$938,913	\$6,149.88
P & W Trust	002-08.02	\$941,760	\$6,168.53
Pagon, Nicholas	002-14	\$545,928	\$3,575.83
Palm, Edward S	003-03.04	\$232,253	\$1,521.26
Parsons, Jr., Kenneth P.	006-71	\$405,199	\$2,654.05
Partan, Matthew J	002-80	\$346,102	\$2,266.97
Patterson, Lynn	006-109	\$200,270	\$1,148.02
Patterson, Lynn	006-112G	\$10,675	\$69.92
Patterson, Valerie J	006-68	\$60,176	\$394.15
Patterson, Valerie J	006-69	\$376,761	\$2,467.78
Peaslee, Steven W	001-02.01D	\$53,680	\$351.60
Peaslee, Steven W	007-71.02	\$206,980	\$1,355.72
Peavey, Jeffrey W	005-25.08	\$993,144	\$685.00
Peavey, Jeffrey W	005-25.08	\$993,144	\$6,341.34
Peavey, Jeffrey W	005-25.09	\$60,359	\$395.35
Peck, Clifford	006-79	\$200,379	\$1,148.73
Pelletier, Donald	007-70.02	\$159,469	\$877.40
Periwinkle Coastal LLC	004-32	\$379,232	\$2,483.97
Perkins, Edythe P	001-50	\$311,546	\$2,040.63
Perkins, Edythe P	001-51	\$71,912	\$471.02
Perkins, Edythe P	001-52	\$71,912	\$471.02
Perry, Charles L.	004-09	\$1,090,495	\$7,142.74
Perry, Lester S Jr	002-64	\$439,111	\$2,712.43
Perry, Thomas W	007-58	\$5,782	\$37.87
Perry, Thomas W	007-59	\$293,677	\$1,923.58
Peterson, Martha Jane	005-43.05	\$98,542	\$481.70
Petersson, Ann G	004-12.29	\$213,431	\$1,397.97
Philbrook, Jason A	003-03.03	\$61,291	\$401.46
Pierson, Kaye M	001-31.01	\$148,175	\$970.55
Pino, Parkinson	001-21	\$95,131	\$623.11
Pitcher, Maximillian T	005-25.14	\$311,300	\$2,039.02
Plevock Firth, Kimberly A	005-RC-03	\$414,509	\$2,715.03
Plummer, Brett E	003-50.03	\$725,397	\$4,751.35
Plummer, Jordan L	006-46	\$221,670	\$1,288.19
Plummer-Stead, Mary	004-15.04	\$205,243	\$1,180.59
Porter, Thomas L	004-41.02	\$657,007	\$4,139.65

<b>Owner</b>	<b>Map-Lot</b>	<b>Valuation</b>	<b>Original Tax</b>
Posey Family Trust	004-14.07A	\$59,991	\$392.94
Powell, Zachary	002-37.01	\$272,245	\$1,783.20
Presby, Ruth-Laurayne	006-28	\$552,133	\$3,452.72
Quatrale, Andrew	005-07.01A	\$983,599	\$6,442.57
Quintal, Gary A	005-02	\$194,964	\$1,277.01
Quirion, Jesse A Sr	006-73.01	\$100,265	\$656.74
Quirion, Ruth J	006-73.02	\$24,653	\$161.48
Rader, Daniel J	001-79.01	\$245,760	\$1,609.73
Rader, Daniel J	001-78	\$710,101	\$4,651.16
Rainey, Brent O	006-83.01	\$271,569	\$1,615.03
Redmond, Jonathan B	002-71.02	\$259,562	\$1,700.13
Reed, Joshua E	006-44	\$208,540	\$1,202.19
Reed, Joshua E	006-45	\$48,894	\$320.26
Reed, Wallis L	006-42	\$82,780	\$542.21
Reiss, David	005-26.01	\$308,125	\$1,854.47
Rhineland, Edward D	003-55.02	\$217,010	\$1,421.42
Rhineland, Sarah	002-53	\$42,700	\$279.69
Richardson, Caleb B	005-43.03	\$47,183	\$309.05
Richardson, Gary B	001-01.01	\$86,764	\$568.30
Richardson, Gary B	001-01.02	\$226,449	\$1,319.49
Richardson, Gary B	001-02.01	\$70,106	\$459.19
Richardson, Gary B	001-12	\$231,846	\$1,518.59
Richardson, George D., Jr.	001-23	\$347,152	\$2,110.10
Richardson, George D., Jr.	001-26	\$5,230	\$0.00
Richardson, Gordon	007-61	\$880,374	\$5,766.45
Richardson, III, George D.	002-43	\$59,461	\$389.47
Richardson, III, George D.	002-44	\$79,842	\$522.97
Richardson, James J	005-43.04	\$47,183	\$309.05
Richardson, James J.	001-16.01	\$317,672	\$1,917.00
Richardson, Lincoln K	001-01.03	\$52,103	\$341.27
Richardson, Lincoln K	001-24.12	\$194,941	\$1,113.11
Richardson, Stacy L	001-02.04	\$47,183	\$309.05
Rizzico, Samuel F	007-33	\$549,719	\$3,600.66
Roberts, J. Stewart	002-71.01	\$1,077,405	\$7,057.00
Roberts, John R	007-33.01	\$679,998	\$4,453.99
Roche, John A	001-72	\$480,257	\$3,145.68
Roche, Shawn	001-46	\$153,804	\$1,007.42
Roddy, Dennis M	002-16	\$485,197	\$3,178.04
Rogers, Alexander	006-26	\$723,933	\$4,741.76
Rogers, T Chad	004-37	\$401,272	\$2,628.33
Rose, Grover A	007-01	\$939,431	\$5,950.22
Rowley, Steven R	006-77.02	\$485,904	\$3,182.67
Rubly, Jeanne	007-53.04	\$459,277	\$2,844.51
Rucci Protection Trust, Nancy K.	006-113	\$432,190	\$2,830.84
Rum Cove LLC	005-58.01	\$313,267	\$2,051.90
Rum Cove LLC	005-60A	\$509,407	\$3,336.62
Rum Cove LLC	005-RC-05	\$476,427	\$3,120.60
Rum Cove LLC	005-RC-06	\$55,379	\$362.73
Rum Cove LLC	005-RC-07	\$419,184	\$2,745.66
Rum Cove LLC	005-RC-08	\$432,430	\$2,832.42
Rum Cove LLC	005-RC-09	\$51,665	\$338.41
Rum Cove LLC	005-RC-11	\$54,728	\$358.47
Rum Cove LLC	005-RC-12	\$55,379	\$362.73
Rum Cove LLC	005-RC-13	\$99,866	\$654.12
Rum Cove LLC	005-RC-14	\$145,638	\$953.93
Rum Cove LLC	005-RC-15	\$122,441	\$801.99
Rum Cove LLC	005-RC-16	\$49,039	\$321.21

<b>Owner</b>	<b>Map-Lot</b>	<b>Valuation</b>	<b>Original Tax</b>
Rum Cove LLC	005-RC-18	\$49,039	\$321.21
Rum Cove LLC	005-RC-19	\$124,966	\$818.53
Rum Cove LLC	005-RC-21	\$110,541	\$724.04
Rum Cove LLC	005-RC-23	\$179,532	\$1,175.93
Rum Cove LLC	005-RC-26	\$49,039	\$321.21
Russell A. Phipps Family Trust	003-35	\$72,232	\$473.12
Russell, Rebecca R	005-49	\$525,313	\$3,277.05
Ruth, Benjamin	006-62	\$234,338	\$1,534.91
Ryan, Colleen E	005-12	\$160,125	\$1,048.82
S & J 2016 Revocable Trust	001-41	\$281,354	\$1,842.87
S & J 2016 Revocable Trust	001-42	\$155,367	\$1,017.65
Sacchetti, Sally C	007-40	\$284,492	\$1,863.42
Sacchetti, Sally C	007-42	\$321,897	\$2,108.43
Sacchetti, Stephen	007-38	\$295,166	\$1,933.34
Salatino, Cheryl	007-44	\$786,042	\$5,148.58
Sallick, Hilary W., Margaret E.	004-40	\$569,073	\$3,727.43
Saltonstall, Endicott P	007-17	\$285,695	\$1,871.30
Saputo, Vincent C., Jr.	007-57	\$248,271	\$1,626.18
Sarah Frye Griffiths 2014 Revocable Trust	005-RC-20	\$517,584	\$3,390.18
Sartoris, Joan P	004-43.06	\$1,098,006	\$6,988.89
Sawyer, Becky Jean	007-23	\$370,145	\$2,260.70
Scarborough, James M	007-68	\$214,731	\$1,242.74
Scarborough, James M.	006-89	\$189,258	\$1,239.64
Scarborough, Linda	006-87.03	\$137,916	\$903.35
Scarborough, Linda	006-87.03A	\$92,975	\$608.99
Schesser, John G	006-23	\$269,065	\$1,762.38
Schulmeisters, Vizbulite I	006-55	\$57,702	\$377.95
Schulze, Paul F	006-76.12	\$115,407	\$755.92
Schulze, Paul F	006-84	\$22,862	\$149.75
Schulze, Paul F	006-85	\$152,864	\$1,001.26
Schulze, Paul F	006-86	\$292,800	\$1,917.84
Schulze, Paul F	006-88	\$598,253	\$3,754.81
Schulze, Paul F	006-90	\$530,120	\$3,472.29
Scribner, Robert	003-10.01	\$745,373	\$4,882.19
Sedney, Damian	006-24	\$496,057	\$3,085.42
Senft Karen	001-24.02	\$635,873	\$4,164.97
Shanahan, Elaina D	005-46.03	\$210,442	\$1,378.40
Shaul Trust, Nancy W.	004-57.01	\$64,128	\$420.04
Shea, Anne	001-72.01	\$39,004	\$255.48
Shea, Anne J	001-73	\$312,415	\$1,843.27
Shea, Huchowski	002-57.03	\$214,667	\$1,242.32
Sheehan Family Trust	007-31	\$653,940	\$4,283.31
Shepherd, Kenneth G	006-92	\$656,222	\$4,134.50
Shepherd, Kenneth G	006-93	\$15,097	\$98.89
Sherman, Norman P	005-RC-24	\$50,201	\$328.82
Sherman, Norman P.	005-46.01	\$73,283	\$480.00
Sherman, Norman P.	005-47	\$979,221	\$6,413.90
Sherwood, Jeffrey G	004-34	\$29,170	\$191.06
Shields, James G	005-05.01	\$442,149	\$2,732.33
Shockley, George W	003-02.05	\$267,102	\$1,585.77
Shoreland LLC	005-RC-01	\$385,853	\$2,527.34
Shorey, Richard S	005-25.16	\$284,586	\$1,700.29
Short, Rebecca Pearson	007-68.07	\$255,622	\$1,674.32
Shuman, Evelyn	001-66	\$903,924	\$5,920.70
Shuman, Jr. Chester A 1997 Revocable Trust	001-67	\$337,791	\$2,212.53
SK Family Living Trust	004-12.33A	\$1,510,480	\$9,893.64
Skeirik, Lynn P	007-22	\$389,307	\$2,549.96

<b>Owner</b>	<b>Map-Lot</b>	<b>Valuation</b>	<b>Original Tax</b>
Skidmore, Margaret V	002-22	\$480,913	\$2,986.23
SlackWater Holdings, LLC	006-59	\$280,814	\$1,839.33
Slater, Jan	005-04.02	\$49,644	\$325.17
Slater, Jan	005-05.02	\$82,670	\$541.49
Sledge Westport Nominee Trust	001-33	\$362,202	\$2,372.42
Sledge Westport Nominee Trust	001-34.01	\$924,757	\$5,893.41
Sledge Westport Nominee Trust	001-34.02	\$130,572	\$855.25
Small Revocable Trust	004-14.12	\$418,078	\$2,738.41
Small, Allen M	004-14.18B	\$288,389	\$1,725.20
Small, Matthew A	003-02.03	\$117,292	\$768.26
Smith Jr Trust, John L	003-54	\$9,069	\$59.40
Smith Jr Trust, John L	003-56	\$68,417	\$448.13
Smith Jr Trust, John L	003-57	\$341,322	\$2,235.66
Smith Jr Trust, John L	003-58	\$578,054	\$3,786.25
Smith, Eric D.	006-102.01	\$612,668	\$4,012.98
Smith, Jeffrey P	004-23	\$400,268	\$2,621.76
Smith, Tamar K	002-15	\$220,278	\$1,442.82
Snell Family Revocable Trust	007-69.02	\$867,289	\$5,680.74
Snider, Samuel	005-58.02	\$521,167	\$3,413.64
Snider, Samuel	005-59	\$279,307	\$1,829.46
Solar House LLC	001-62	\$339,631	\$2,224.58
Sorrentino, Charles P	001-17.03	\$868,880	\$5,691.16
Soule, Jr., David B.	006-54	\$999,158	\$6,380.73
Soule, Samuel D	007-49	\$512,686	\$3,194.34
Spear, John M	007-41	\$692,113	\$4,369.59
Specter, Christie A	004-43.04	\$452,459	\$2,799.86
Spectrum Northeast LLC	Personal Property	\$0	\$1,128.70
Spencer, David M	005-25.11	\$49,039	\$321.21
Sperduto, Richard A	002-31	\$514,895	\$3,372.56
Springhorn, Robert E	004-14.14	\$948,998	\$6,012.89
St Clair, Robert H III	004-41.03A	\$501,700	\$3,286.14
Staats, John F	005-20	\$84,730	\$554.98
Stacy, Andrew	001-31.02	\$240,088	\$1,572.58
Stacy, Edward, Jr.	003-51.02	\$34,864	\$228.36
Stacy, et al, John L.	001-38	\$19,096	\$125.08
Stacy, Frances M., Heirs of	001-31	\$116,147	\$760.76
Stacy, Frances M., Heirs of	001-39	\$576,388	\$3,775.34
Stanley, Wayne S & Melanie L. Moses-Stanley, Rev	006-115	\$273,720	\$1,792.87
Stanton, Neil G.	001-76	\$619,459	\$4,057.46
Stedman, Susan G	005-30	\$815,472	\$5,177.59
Steelman, Ross P	004-43.10A	\$553,174	\$3,623.29
Stern, Michael E	006-42B	\$50,201	\$328.82
Stern, Michael E	006-60.06	\$975,214	\$6,223.90
Stetz, Bernard D	004-18	\$247,778	\$1,622.95
Stewart, Andrew J	005-16	\$159,933	\$1,047.56
Stires, A McKinne Jr	003-38	\$593,194	\$3,721.67
Stone, Jeffrey A	005-37	\$186,115	\$1,219.05
Stoodley, Ronald S	003-46	\$254,723	\$1,504.69
Stoodley, Ronald S	003-69	\$787,675	\$5,159.27
Stover, Susan I	004-43.02	\$526,717	\$3,450.00
Stover, Susan I	004-43.03	\$66,006	\$432.34
Strong, David A	004-14.13	\$71,566	\$468.76
Sturino, Kathryn	004-38	\$581,618	\$3,809.60
Suhr, Grady H	003-34.03	\$69,847	\$457.50
Sutherburg Liv Trust, Terrance	006-63	\$227,991	\$1,493.34
Swanton Revocable Trust, Leah M	003-09	\$8,288	\$54.29
Swanton Revocable Trust, Leah M	003-10.03	\$77,888	\$510.17

<b>Owner</b>	<b>Map-Lot</b>	<b>Valuation</b>	<b>Original Tax</b>
Swanton Revocable Trust, Leah M	003-20	\$433,806	\$2,841.43
Swanton Revocable Trust, Leah M	003-21.02	\$2,466	\$16.15
Swanton, John B	003-21	\$323,407	\$1,954.57
Swanton, John B	003-22	\$225,386	\$1,476.28
Sweeney, Justin R	004-14.11A	\$547,938	\$3,588.99
Sweeney, Stephen A	005-RC-04	\$396,570	\$2,597.53
Swist, James A	004-14.16	\$548,827	\$3,431.07
Sylvie L. Walker Maine Revocable Trust	003-24	\$211,625	\$1,386.14
Szucs, Jr., Murrill Michael	001-70	\$564,844	\$3,535.98
Tarbox, Jeffery H	002-68	\$53,821	\$352.53
Tarbox, Jeffery H	003-53	\$5,924	\$38.80
Tarbox, Ronald L., Jr., et al,	002-69	\$239,080	\$1,402.22
Thompson, Janet R	004-43.01A	\$60,853	\$398.59
Thompson, Wendy L	004-15.01	\$209,653	\$1,209.48
Tonry, Sandra	007-01.02	\$262,270	\$1,554.12
Town of Westport	005-36	\$247,545	\$0.00
Town of Westport	005-54	\$76,514	\$0.00
Town of Westport	006-78	\$472,662	\$0.00
Town of Westport	007-05.01	\$33,075	\$0.00
Town of Westport	007-39A	\$124,028	\$0.00
Town of Westport	007-60	\$654,752	\$0.00
Town of Westport	007-64	\$87,840	\$0.00
Town of Westport	007-74	\$872	\$0.00
Town of Westport	006-77.01	\$550,877	\$0.00
Town of Westport - Town Hall	004-04	\$367,636	\$0.00
Tracy, Charles	006-49.01	\$892,800	\$5,847.84
Trott, Geoffrey G	006-97	\$266,691	\$1,746.83
Trott, Geoffrey G	006-98	\$232,235	\$1,521.14
Trudeau, Ann	007-30	\$627,656	\$3,947.40
Tucker, Jared T	003-04	\$184,554	\$1,208.83
Tucker, Richard J	004-12.27A	\$652,227	\$4,108.34
Tung, Rosann M	006-76.02	\$406,271	\$2,661.08
Tyler Islands, LLC	003-61	\$340,660	\$2,231.32
Tyler Islands, LLC	003-63	\$282,905	\$1,853.03
Tyler Islands, LLC	003-64	\$254,953	\$1,669.94
Tyler, Tamara	002-12	\$122,090	\$623.11
Valerie A. Clemens Family Trust	006-49	\$466,599	\$3,056.22
Valerie A. Clemens Family Trust	006-61.02	\$56,875	\$372.53
Valleau, Reed A	004-12.30	\$73,775	\$483.23
Vantine, David	005-RC-22	\$907,865	\$5,782.77
Varian, Karl E.	004-15.02	\$208,402	\$1,365.03
Vercoe, John F	006-43	\$357,903	\$2,344.26
Vogel, Christopher Wayne	003-31	\$60,752	\$397.93
Walker Maine Revocable Turst, Sylvie L	003-25	\$51,338	\$336.26
Wallace, John R	004-48	\$174,703	\$1,144.30
Wallace, John R	006-01	\$603,731	\$3,954.44
Wasilewski, Alex & Aida	003-68.01	\$56,635	\$370.96
Wasilewski, Alex & Aida	003-68.02	\$58,148	\$380.87
Wasilewski, Alex & Aida	003-68.03	\$59,697	\$391.02
Wasilewski, Alex & Aida	003-68.04	\$67,972	\$445.22
Water Cottage LLC	002-01	\$439,046	\$2,875.75
Water Cottage LLC	002-05	\$49,039	\$321.21
Waters, Elizabeth J	001-58	\$119,324	\$781.57
Webber Family Cemetery	003-06.01	\$8,540	\$0.00
Webber, Adam J	003-34.02	\$171,017	\$956.41
Webber, Christopher C	003-36.01	\$275,009	\$1,637.56
Webber, Gary C	002-10	\$451,615	\$2,958.08

<b>Owner</b>	<b>Map-Lot</b>	<b>Valuation</b>	<b>Original Tax</b>
Webber, Gary C	003-06	\$71,831	\$470.49
Webber, Gary C	003-07	\$316,033	\$1,906.27
Webber, Gary C	003-36	\$61,247	\$401.17
Weber, Arthur M	004-43.01	\$492,820	\$3,064.22
Weir-Laub, Jeannie	002-46	\$177,050	\$995.93
Weir-Laub, Jeannie	003-02.08	\$113,110	\$740.87
Weller, Jonathan	004-12.31	\$941,837	\$6,169.03
Wenners, Denise L	005-46.06	\$105,744	\$692.62
West, Benjamin J.	002-54	\$176,204	\$1,154.14
West, Nick	003-02.41T	\$19,364	\$126.83
Westport Captains Cottage, LLC	003-11.02	\$625,377	\$4,096.22
Westport Community Assoc.	004-05	\$195,086	\$0.00
Westport Island Estate Assoc.	005-25.06	\$164,873	\$1,079.92
Westport Town Office Building	005-32.06	\$694,601	\$0.00
Wheeler Living Trust, Jeffrey N	004-14.22	\$359,486	\$2,151.58
Whitaker, Matthew B	007-37.02	\$522,603	\$3,259.30
Whitaker, Nathan G	007-37.01	\$590,563	\$3,704.44
Whitfield, Stephen	005-26.05	\$59,472	\$389.54
Whitney, Robert	003-12.12	\$518,029	\$3,393.09
Whittles, Thomas	004-14.07B	\$59,968	\$392.79
Wiglusz, Stanley J	003-01	\$282,248	\$1,684.97
Wiles, James E III	001-68	\$489,263	\$3,204.67
Wiles, James E IV	003-44.03	\$203,055	\$1,166.26
Williams Trust, James D.	007-46.01	\$802,972	\$5,056.42
Williams, Deborah	002-03	\$388,391	\$2,380.21
Williams, John F	007-68.01	\$50,567	\$331.21
Williams, Mark	004-14.09A	\$443,253	\$2,739.56
Williams, Peter J	003-02.01A	\$69,891	\$457.79
Williams, Peter J	003-11.04	\$377,396	\$2,471.94
Williams, Peter J	003-32	\$77,306	\$506.35
Wilson, George M	006-35	\$154,974	\$846.83
Wilson, Margaret R. Trust	002-71	\$1,882,585	\$12,330.93
Winchester, William P	004-14.08	\$69,256	\$453.63
Wirta, Arno C	005-43.02	\$188,674	\$1,235.81
Withers, Dylan E	006-87.02	\$243,895	\$1,433.76
Wollins, David Hart SR & JR	005-13	\$98,051	\$642.23
Wollins, David Hart SR & JR	005-14	\$1,095,929	\$7,178.33
Wood, Harriet	005-10T	\$28,499	\$22.92
Wormwood, Christopher	006-08	\$252,580	\$1,654.40
Wright, Donald S II	006-91.02	\$256,217	\$1,514.47
Wright, Paul	003-02.11	\$66,873	\$438.02
Wright, Paul A	003-02.41	\$73,502	\$481.44
Wusterbarth, Kent D	006-50	\$238,922	\$1,564.94
Yeh, Pei	007-69.08	\$457,318	\$2,995.43
Totals:		\$299,206,762	\$1,883,004.90



**TOWN OF WESTPORT ISLAND DELINQUENT PROPERTY OWNERS**

as of June 30, 2023

**Tax Year July 1, 2021 - June 30, 2022**

<b>Owner</b>	<b>Map-Lot</b>	<b>Original Tax Amount</b>	<b>Balance Due</b>
Crosman, Carl D	006-04.02	2,038.69	2,189.84 *
Crosman, Carl D	006-04	1,326.82	1,445.58 *
Crosman, Carl D	006-05	464.97	565.8 *
Crosman, Carl D	006-06	345.29	419.38 *
Kenneth & Elaine Walker Family Trust	005-15	6,532.06	7,211.79 *
Miller, Diane E	006-04.01	1,998.94	2,148.29 *
Misner, Milton W	002-66	3,647.22	2,859.24 *
Sacchetti, Sally C	007-40	1,842.20	1,984.41 *
Sacchetti, Sally C	007-72	2,084.42	2,337.59 *
Sacchetti, Stephen	007-38	1,911.32	2,147.49 *
Wallace, John R	004-48	1,131.28	1,304.80 *
Wenners, Denise L	005-46.06	684.73	782.12 *
West, Nick	003-02.41T	125.39	189.48 *
		<hr/>	
		24,133.33	25,585.81

**Tax Year July 1, 2022 - June 30, 2023**

<b>Owner</b>	<b>Map-Lot</b>	<b>Original Tax Amount</b>	<b>Balance Due</b>
Barlow, Bruce W. Revocable Trust	006-38.01	4,926.44	5,089.71 *
Bonyun, William A	002-57.01A	1,026.31	1,069.47 *
Bonyun, William, Estate	002-55	462.06	487.85 *
Bonyun, William, Estate	002-56.01	147.6	163.71 *
Crosman, Carl D	006-04.01	2,141.91	2,227.99
Crosman, Carl D	006-04	1,394.00	1,457.05
Crosman, Carl D	006-05	488.51	523.67
Crosman, Carl D	006-06	362.78	394.07
Davis, Douglas P	003-02.11T	331.31	353.07 *
Doe, Benjamin S	004-12.26	2,224.40	2,304.46 *
French, Anne E	006-10.01A	396.14	396.14 *
French, Anne E	006-13	1,708.85	356.11 *
Greenleaf, Mona	003-02.09	606.8	637.05 *
Miller, Diane E	006-04.01	2,100.16	2,193.51
Misner, Milton W	002-66	3,831.89	3,961.45 **
Philbrook, Jason A	003-03.03	416.98	441.38 *
Phipps, Russell A., Family Trust	003-35	491.42	492.6 *
Sacchetti, Sally C	007-40	1,935.48	2,006.64
Sacchetti, Sally C	007-42	2,189.96	2,268.96
Sacchetti, Stephen	007-38	2,008.09	2,081.49
Schulmeisters, Vizbulite I	006-55	392.56	416.21 **
Walker, Kenneth & Elaine Family Trust	005-15	6,862.80	7,167.98
Wallace, John R	004-48	1,188.56	1,236.72
Wenners, Denise L	005-46.06	719.4	753.11 *
West, Nick	003-02.41T	131.74	147.36
		<hr/>	
		38,486.15	38,627.76

\* Paid in full after books closed

\*\* Partial Payment after books closed

## Exemptions

2022-2023

224 Homestead @ \$25,000	\$5,600,000
26 Veteran @ \$6,000	\$156,000
Other Exemptions	\$54,000

### Exempt Property

Property	Map-Lot	Exempt Value
Jewett/Schweppe Cemetery	001-16	27,006
Kennebec Estuary Land Trust	003-40	70,724
Kennebec Estuary Land Trust - Junction Road	001-75	15,988
Kennebec Estuary Land Trust - Junction Road	001-77.02	84,732
Kennebec Estuary Land Trust - Off Greenleaf Road	006-09	4,148
Kennebec Estuary Land Trust - West Shore Road	004-61	574,572
Kennebec Estuary Land Trust - West Shore Road	004-55	879,606
North End Church	006-82	72,890
Richardson Cemetery	001-26	5,230
Town of Westport - Bridge Hill Parkway	007-05.01	33,075
Town of Westport - Clough Point	007-60	654,752
Town of Westport - Ferry Landing	006-77.01	550,877
Town of Westport - Fire Department	005-36	247,545
Town of Westport - Flagpole Site	007-74	872
Town of Westport - Main Road	005-54	76,514
Town of Westport - Northern Tip	007-64	87,840
Town of Westport - Off of North End	007-39A	124,028
Town of Westport - Town Hall	004-04	367,636
Town of Westport - Town Office	005-32.06	694,601
Town of Westport - Wright House	006-78	472,662
Webber Family Cemetery	003-06.01	8,540
Westport Community Association Church	004-05	195,086

<b>Total Exempt Properties</b>	<b>5,248,924</b>
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Rate of taxation: 0.0083 (\$8.30 per thousand) based on valuation of 100%

**MUNICIPAL AGENT REPORT-EXCISE TAX COLLECTED**  
**July 1, 2022-June 30, 2023**

MOTOR VEHICLE EXCISE TAXES                   \$ 185,484.67  
 RECREATIONAL VEHICLE EXCISE TAXES   \$ 7,211.70

Recreational Vehicles:

ATVS	21	PWC	1
BOATS	229	SNOWMOBILES	20

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. All sailboats longer than 20' also need to pay an excise tax (even without a motor). Documented boats also must pay excise tax to the Town and get a sticker to display with your documentation. (Stickers are usually available by the end of December of the previous year.) All renewals can be done online at <https://apps1.web.maine.gov/online/boat>

ATV and snowmobile registrations all expire on June 30<sup>th</sup>. These have no excise tax and can be done anywhere that has MOSES (Maine Online Sportsman's Electronic System) and can also be done online at [https://apps1.web.maine.gov/online/atv\\_snow/index.htm](https://apps1.web.maine.gov/online/atv_snow/index.htm)

**Hunting/Fishing Licenses**

Resident Hunt	7	Resident Fish	9
Resident H/F combo	12	Saltwater Registry	49
Migratory Waterfowl	2	Resident Archery	2
Resident Muzzle	2	Resident Bear	4
Spring/Fall Turkey	2	Resident over 70	3
NonResident Fish	1	Lifetime Licenses	3

**Shellfish Licenses**

Commercial/Resident	0	Commercial/Non Resident	2
Recreational/Resident	21	Recreational/Non Resident	0
Free License/65 or older	8	Free License/12 or younger	1

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/>

Respectfully submitted,

Dedee Greenleaf-Hodgdon  
 Excise Tax Collector  
 (207) 882-8477 x.2  
[excise@westportisland.gov](mailto:excise@westportisland.gov)



## Town Clerk Report July 1, 2022, through June 30, 2023

### VITAL STATISTICS:

Births: 4	Marriages: 14		In Memorium: 7	
	Brittney L. Evans & William C. Atamian	07/09/2022	Douglas E. Delano	07/07/2022
	Rachael K. Plummer & Jack H. Gross	07/23/2022	Calvin A. Cromwell	07/19/2022
	Jin Niu & Jasmine B. Badreddine	07/30/2022	Cathy L. Fuller	08/16/2022
	Alicia L. Allen & Karlyn E. Daigle	08/25/2022	Sylvia E. Pelletier	09/11/2022
	Benjamin D. Thompson & Lianne K. Becker	09/10/2022	Chelsea A. Lallier	09/29/2022
	Robert M. Maccioli & Valerie H. Dorer	09/17/2022	Roberta C. Greenleaf	02/05/2023
	Kathleen E. Harrington & Charles W. Henneghan	09/24/2022	Dana E. Cromwell	02/23/2023
	Claire L. Schollaert & Charles A. Krause V	10/01/2022		
	Selena M. Aranda & Jason A. Bain	10/02/2022		
	Cody W. Robinson & Brianna E. Fowles	10/15/2022		
	Susan E. Walls & Andrew A. Fuller	03/17/2023		
	Kerriann N. Stevens & Dustin J. Scarborough	03/25/2023		
	Andrew J. Rossignol & Emma J. Holbrook	06/03/2023		
	Ralisha R. Russell & Brent T. Wright	06/17/2023		

### DOG LICENSES:

Neutered/Spayed	173
Unaltered	20
Late Fee	26

### ELECTIONS:

Date	Title	Voter Turnout
11/8/2022	State General Election	501
6/13/2023	RSU #12 Budget Referendum & Municipal Election	316

The polling place for Westport Island's only Voting District of 1-1 is the Old Town Hall at 1217 Main Rd. Polls are usually open 8:00 am - 8:00 pm. Absentee voting begins approximately 30 days before every election. Absentee ballots can be requested to be mailed or picked up by application, or voters may vote absentee in person at the Town Office.

April Thibodeau  
Town Clerk & Registrar of Voters  
(207) 882-8477 ext. 3  
[townclerk@westportisland.gov](mailto:townclerk@westportisland.gov)



## Animal Control Report



Here on Westport Island, we love our pets and wildlife, and do all we can to keep them safe and healthy!

In 2023, Westport Island contracted with the Lincoln County Sherriff’s Department for animal control services. You can see their 2023 report below. Please contact them at (207) 882-7332 to report strays, bite incidents, rabies incidents, and injured animals.

State law requires that all dogs be licensed in any municipality where they spend 10 or more days. Licensing requires a current rabies vaccination certificate from a veterinarian, or – in the case of very sick or elderly dogs – a waiver form signed by a veterinarian. Dog licensing starts October 15<sup>th</sup> of every year and can be done online through the State

Animal Welfare Dept. website or in person at the Town Office. The cost is \$6 per neutered or spayed animal, and \$11 for unneutered or un-spayed animals. After January, online licensing is no longer available, and a \$25 late fee must be applied to each dog. We will make every effort to advertise the need to license and reach individual dog owners before the deadline. Eventually the list of dog owners with unlicensed animals must be turned over to the Lincoln County Sheriff’s Dept. for resolution.

Please understand that licensing dogs is not optional and is necessary to keep rabies in check and ensure owners and dogs can be reunited when dogs get lost. In the event a dog does bite someone, having a current rabies certificate on file with the Town can prevent unnecessary anxiety and medical bills. Tractor Supply in Brunswick offers affordable rabies vaccines every few weeks. Call them for more information at (207) 721-8335.

Amos “Buddy” Greenleaf  
Animal Resource Officer

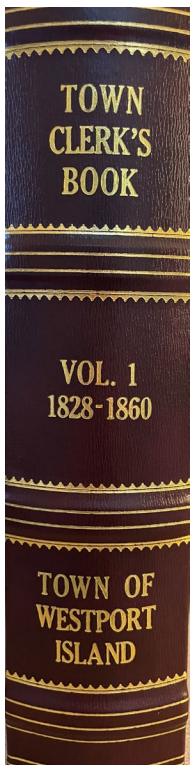
Reporting Town/City: Westport Island	Animal Control Officer: Allen Oliver	
Email: <a href="mailto:aoliver@lincolnso.me">aoliver@lincolnso.me</a>	Contact Phone Number: (207) 882-7332	
Complaint Type	# of Complaints	# of Violations
Dog at Large	11	4
License Necessary	0	0
Keeping a Dangerous Dog	1	0
Rabies Vaccinations	0	0
Unvaccinated Dog violations	0	0
Unvaccinated Cat violations	0	0
Animal Trespass	2	1
Stray Livestock	0	0
Owner Institutionalized	1	0
Cruelty to Animals	0	0
Removal of animals from unattended motor vehicle	0	0
Suspect Rabid Animal	0	0
General cat complaints	2	0
Wildlife related calls	2	0
Municipal violations	0	0
Total number of complaints/violations	18	5
Number of dangerous dogs found to be dangerous by court order	0	
Number of Dogs found to be Nuisance by court order	0	

## Archivist Report

It's exciting to write this report, because of recent progress in caring for the Town's archival records -- a goal of mine, since serving as Town Clerk, and of many dedicated town servants before me. Town archival records are permanently valuable, statutorily defined documents that record and provide historical insight into:

- The development and maintenance of our town's infrastructure,
- Town government decision making, and
- The people, places, and events that have played a role in our town's development.

For preservation purposes, the state requires that these records be kept in a fireproof vault. As public records, they must also be available for viewing by our citizens. Archival preservation must balance maintaining the safety and integrity of the original, sometimes fragile, paper records with public access.



In 1922, the town first unsuccessfully sought to address this issue. In 1960, concerned that Westport did not have the statutorily required fireproof vault to safely store town archival records, Tax Collector/Treasurer Hazel Knight sought town assistance. She and Verlie Greenleaf took on the task of sorting and organizing records dating back to the town's 1828 incorporation. The records were "in one big heap" under the Old Town Hall's stairs. They began their work by gathering "about two bushels of loose papers from the floor".

As a result of Hazel Knight's continued quest to improve records storage, she was named Chair of a committee to solicit private funds for a vault. In 1963, the town budgeted \$500 to go with private donations to build a fire-resistive shed at the Town Hall. By 2002, wear and tear and storm damage resulted in the shed's removal. Some archival records went to the Town Hall; some to the new Town Office. In 2008, an ad hoc Town Vault and Historical Records Committee sparked a renewed effort for a fireproof vault large enough to store all archival records. Between 2010 and 2016, records organization and storage were improved thanks to state grants and volunteer labor from the History Committee. Although there is still no statutorily-sanctioned fireproof vault, we have made great strides in preserving our original records and providing citizens with access to these records.

In 2015, the town entered into an agreement with the Maine State Library to include Westport Island archival records in their digital library. Since 2017, voters have approved financial support for archival record preservation. To date, 14 original record books have been preserved and digitized. In 2018, Bob Mooney helped scan Town Reports from 1900 to the present. Records digitization continues. Thanks in part to all the preceding work, this year, we "went live" as a community partner on the "Digital Maine Repository". The Digital Maine Repository, a partnership with the Maine State Library and Maine State Archives, now hosts a "Westport Island Community Collection". A growing library of current and historical Westport Island town records is now accessible to all: decisionmakers, residents, town committees, researchers, and genealogists. You can visit the new Westport Island Community Collection at: [https://digitalmaine.com/westport\\_island/](https://digitalmaine.com/westport_island/)

Records currently available include: Annual Reports (1900-today); Town Clerk Record Books (1828-1914 & 1996-2006); Town Valuation Records (1828-1890 & 1914); Comprehensive Plans (1992-2019); select maps; and Select Board Minutes (2012 to today). One day, we will be an example of archival records best practices.

Gaye Wagner, Town Archivist

### Code Enforcement Officer (CEO) Report

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Piers	2	1	7	5	4	4	5	10	2	6
Driveways	1	1	1	1	1	2	3	2	3	2
Dwellings	1	1	2	2	4	3	5	7	7	6
Garages	4	1	4	2	5	5	6	4	1	4
Barns	1	5	0	2	0	0	2	1	0	1
Decks	7	3	6	5	4	6	5	2	5	4
Additions	4	3	3	5	8	6	11	4	3	4
Outbuildings	2	3	3	9	4	8	7	1	1	5
Other	13	8	13	17	5	11	14	8	8	8
Permits	35	26	39	48	35	45	58	39	30	40
\$ x 1000	1,513		1,739							

Respectfully submitted,  
 Gary Richardson, Code Enforcement Officer

### E-911 Addressing Officer Report

The Town of Westport Island assigned 13 new addresses in fiscal year 7/1/22 – 6/30/23. I would like to remind everyone to please have their homes and driveways marked clearly. 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.

Respectfully submitted,  
 Evan Goodkowsky, E911 Addressing Officer

### Emergency Management Assistance (EMA) Report

The purpose of the Island’s Emergency Management Program:

- Help the island prepare for, respond to, and document natural or man-made emergency events that can or do cause damage to persons or property;
- Plan 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; and
- Apply for public assistance funds, when available, to offset storm damage costs or to improve future resiliency.



The end of 2023 and beginning of 2024 brought several severe storms to the Mid-coast, Lincoln County, and Westport Island. While power outages can be frustrating, our first goal is to make sure that the island and our residents are safe and that emergency vehicles can access the island. We document every tree down or blockage to a road, powerlines, and other damage during storms when the County declares a storm and sets up the online system for us to report. Other service agencies can access the system and triage where to send assistance and mitigate issues.

Please report all damage to us during a storm. Please email us at [ema@wvfd.me](mailto:ema@wvfd.me) with location and a picture. You can also report directly to CMP at 1-800-696-1000. If you report directly to CMP, please email us too or call us at 207-888-0070 so that we can enter it into the County's system. We find a lot of damage shared in our Facebook group, but not officially reported. Please tag Julie Casson and/or use the hashtag #westportema. Julie is monitoring all these outlets and will know that it needs to be reported.

Lastly, in a true emergency during a storm, please call 911!

Thank you,  
Jason Kates, EMA Director  
Julie Casson, Deputy EMA Director  
Joe Dikitanan, Sr., Deputy EMA Director

### Harbor Master Report

The 2023 boating season was a busy year on the water. The large schools of pogies in the Sheepscot River attracted a humpback whale that entertained many spectators. With Hurricane Lee in September, a high windstorm in December and two very significant and very damaging storms on January 10<sup>th</sup> and 13<sup>th</sup>. Here is my report of incidents received:

- May: A resident found a dinghy on their shore. I was able to identify it and contact the owner.
- June: While working on the water, I noticed a boat on the mooring sitting very low in the water. I pumped out the water and contacted the owner. When working on the water I noticed a boat sunk at its mooring. I contacted the owner, and the boat was refloated and removed from the water.
- July: I received a call from a resident who noticed a float tied to a channel marker in Montsweag Bay. The float was in poor condition and removed.
- August: A resident reported finding a mooring ball on shore. The owner was identified by the mooring number being clearly marked on the ball and returned to the owner.
- September: A call came in about a boat partially sunk at a float. The owner was away so I helped secure services that pumped the boat out and it was removed from the water.





- January 10<sup>th</sup> and 13<sup>th</sup> storm damage for Westport; 8 piers destroyed, 4 piers partially damaged, 4 float haul outs destroyed, and one float destroyed. These are just the ones that I was made aware of or saw when I was assessing damage around the island.

It is very important to properly mark your mooring or any unregistered watercraft. For watercrafts that are not required to be registered, (i.e. canoe, kayak, or rowboat), there is a vessel I.D. sticker that you can place on your watercraft. These stickers can be picked up at the town office or from your harbormaster. All moorings should be serviced at least every 3 to 4 years minimum. That means inspecting all tackle including the mooring block.

It is also important to check your boats periodically to make sure the batteries are charged. If we have a lot of rain you want to make sure your bilge pumps are working properly.

Here are some helpful numbers if you need to report a non-emergency incident:

- Harbormaster – Ted Christie 207-882-9005; Email: [harbormasterwestportisland@gmail.com](mailto:harbormasterwestportisland@gmail.com)
- Lincoln County Communications: 207-882-7332
- Coast Guard, Boothbay Harbor: 207-633-2661
- Maine Marine Patrol: 207-633-9595

Respectfully submitted,  
Ted Christie, Harbor Master

### **Local Health Officer Report**

Maine law requires every municipality in the State to employ an official who is known as the Local Health Officer (LHO). The Local Health Officer is responsible for being an overall health resource for the community, investigating health threats and working to resolve complaints, keeping the Select Board informed of the community's public health status, and reporting to state agencies any perceived local health threats.

Please be aware that browntail moth levels are expected to be high this year and take precautions such as removing or spraying nests and wearing appropriate skin coverings when outside, especially on windier days. Please also consider speaking with your primary care provider about making sure you and your family are up to date on all available vaccinations. If you have any public health related concerns or questions, don't hesitate to reach out.

Kathryn Henderson, RN  
Local Health Officer  
(316) 641-1701

### **Local Plumbing Inspector Report**

As per the August 3, 2015 revision of the State of Maine Subsurface Wastewater Disposal Rules, Section 2, K.6, the following report states all Plumbing permit activities during fiscal year 2023 from July 1,2022 to June 30,2023. 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 #	Applicant	Tax Map/Lot No.	Type of permit	Fee
7/11/2022	2014	D. Monroe	Map 5, Lot 25.03	Internal	\$300.00
7/11/2022	2015	Tracy/ Hallet	Map 6, Lot 49.01	Internal	\$195.00
6/18/2022	2016	Jim DiNardo	Map 4, Lot 12.29	External	\$390.00
6/29/2022	2017	A. Jansen	Map 6, Lot 15	External	\$390.00
7/19/2022	2018	D. Bradford	Map 1, Lot 64.03	External	\$390.00
7/20/2022	2019	E. Shanahan	Map 5, Lot 46.03	External	\$390.00
8/9/2022	2020	R. Cowan	Map 5, Lot RC-25	External	\$390.00
8/23/2022	2021	S. Doe	Map4, Lot 12.26	Internal	\$195.00
8/23/2022	2022	S. Rowley	Map 6, Lot 77.02	Internal	\$195.00
8/24/2022	2023	S. Giulianti	Map 6, Lot 58.01	Internal	\$60.00
9/6/2022	2024	T. Harris	Map 4, Lot 12.29B	External	\$390.00
9/11/2022	2025	J. Schiesser	Map 6, Lot 23	External	\$225.00
9/21/2022	2026	B. Peterson	Map 4, Lot 12.33B	External	\$390.00
11/2/2022	2027	E. Shanahan	Map 5, Lot 46.03	Internal	\$120.00
**/**/****	2028	R. Mooney	Map 7, Lot 32	Internal	\$60.00
**/**/****	2029	C. Ostis	Map 3, Lot 57	Internal	\$60.00
1/18/2022	2030	R. Hogan	Map 3, Lot 11.03	Internal	\$162.00
**/**/****	2031	Pearson/ Leonard	Map 1, Lot 31.01	External	\$390.00
4/7/2023	2032	T. Hanley	Map 3, Lot 11.03	Internal	\$75.00
4/15/2023	2033	J. Spear	Map 7, Lot 41	External	\$225.00
4/19/2023	2034	Bursky/Kertesz	Map 6, Lot 51/51.01	External	\$390.00
4/26/2023	2035	J. Spear	Map 7, Lot 41	External	\$240.00

In summary, 22 Plumbing Permits were issued, and \$5,622.00 was collected in associated fees.

Respectfully submitted,

Gary Richardson on behalf of Gerald A. Bodmer, Local Plumbing Inspector

### **Road Commissioner Report**

It has been a busy year on the roads. Storms, with wind and rain, and astronomical high tides have led to some damage on the island. All things considered, we suffered minor damage compared to other local communities. FEMA funds were received for the May 1, 2023 storm and we have a claim in for the January 10 & 13 2024 storms. I would like to thank EMA Director Jason Kates and Deputy EMA Director Julie Casson for all they do in maneuvering through the bureaucracy of receiving these funds.

Dale Reno was the low bid for the snowplowing and did an excellent job. Dale and crew have gone above and beyond keeping the roads clear with all the trees down during these crazy weather events. The Fire Dept. has also done a lot of tree removal during these storms. We all work together well, and I appreciate all they do along with our contractors who have done excellent work.

The work for this year will be a continuation of last year. There will be more work on Sortwell Road to try to cure a long-term water issue that leads to severe mud in the spring. We will continue with culvert replacement, ditching, and ledge work on Bay Shore Road, as well as adding more gravel to the most deficient spot. Ditching on North End Road and some on upper West Shore Road is also on the agenda, along with normal maintenance and repairs as needed.

Respectfully submitted,  
Jim Cromwell, Road Commissioner

### **Tree Warden Report**

The browntail moth continues to be an issue affecting many woodlands in the Mid-coast area. The summer of 2023 showed mixed populations in the Mid-coast area. Some municipalities were hit hard and some areas did not see much activity. On Westport Island, the North end of the island saw greater activity while many areas on the south end of the island did not see much browntail at all. It looks like the spring and summer of 2024 will see a moderate to severe year for browntail. It is the beginning of April as I write this, and I have observed many nests covering the oak canopies while driving down 144. They are most likely taking advantage of these warm days and hatching out as I type. Just about every oak tree is covered with nests. Many of the apple and cherry trees have visible nests as well. It has been a very mild winter which will help survival rates.

Browntail outbreaks have come and go since its introduction to Massachusetts in 1897. *Euproctis chrysorrhoea*'s native habitat is Europe and western Asia. By 1913 it had spread throughout the Northeast as far north as Nova Scotia. In the mid 1930's many municipalities were awarded grants to eradicate the moth. Cold winters also kept populations in check until the late 1960's. For a while, the browntail moth was limited to Cape Cod and a few islands in Casco Bay.

Unfortunately, this invasive moth is here to stay, and it continues to be an ongoing problem for the state of Maine. Homeowners can clip off nests during the winter and burn them. Many nests are located high in the canopy and a licensed arborist should be hired to clip nests that are out of reach. There are several pesticides that may also be applied that target the moth in its larval stage. This occurs in mid-April to mid-June then again in late August and September. Trees may be sprayed or injected by a licensed pesticide applicator.

In other tree news, the summer of 2023 was very wet. Thankfully we did not see the droughts we have seen over the past couple of years and our woodlands thrived with the added rainfall. Please always use caution when burning brush and contact the WPFDD for a burn permit. For details regarding shore land zoning and tree removal within 75' of a high water line or upland edge of a wetland please refer to the Maine Department of Environmental Protection website <https://www.maine.gov/dep/land/slz/ip-szveg.html> or contact the Westport Island Code enforcer, Gary Richardson, (207) 882-6537 or [codes@westportisland.gov](mailto:codes@westportisland.gov). For any tree-related questions, don't hesitate to give me a call.

Thanks,  
Kyle DePietro, Tree Warden  
(207) 522-0840, [kyle@sasanoabrewing.com](mailto:kyle@sasanoabrewing.com)

## **Committee Reports**

### **Board of Appeals Report**

The role of the Westport Island Board of Appeals is to hear appeals from certain decisions of the Code Enforcement Officer or the Planning Board as set forth in town building and land use ordinances and to authorize variances within the limits set forth in town ordinances.

The Board of Appeals received one new application for a variance in 2023 and after a hearing denied that variance request. Also in 2023, the Board of Appeals concluded its hearing of a variance appeal that had been filed in 2022 and on which the Board had conducted one day of hearing and a site visit in 2022. The Board denied that variance appeal as well.

One member of the five-member Board of Appeals resigned in 2023, leaving a vacancy at the end of the year.

The members of the Board of Appeals are:

E. Davies Allen  
Rebeca Dikitanan  
Donna Gregory, Secretary  
Ralph Jacobs, Chair

Alternates are:  
Barbara Cray  
Nicholas Pagon

### **Broadband and Technology Committee Report**

In 2023 the Broadband and Technology Committee expanded the scope of its role as reflected in the change of its name from "Broadband and Cable TV Committee." With the completion of the project to extend the availability of Spectrum broadband service to the previously unserved areas of Westport Island, the Committee turned its attention to other areas of technology that the Select Board requested the Committee's advice on.

The Committee evaluated how best to stream Select Board meetings over the internet both in real time and archived, as well as to provide the eventual capability for remote attendance and participation in town committee meetings and other events. In 2023, the Town purchased the equipment recommended by the Committee and has been live streaming Select Board meetings via Zoom and posting recordings of its meetings to YouTube where they are accessible to the public. Anyone wishing to attend a select board meeting remotely on Zoom can simply go to the Calendar page of the town's web site, click on the link for the meeting they wish to attend, and fill out the registration form that pops up. A zoom link will be emailed to them.

The committee also studied various options for upgrading the town's web site, including the possibility of hiring one of the vendors who specialize in municipal web sites as well as the option of maintaining the web site with in-house resources. After reviewing the capabilities and costs of several of the leading vendors as well as evaluating the capability of town office staff to maintain the web site, the committee recommended that the town go with the in-house option. The committee concluded that the current

office staff would be able to edit and maintain the town website with all the currently needed capabilities.

In May of 2024 the Committee was disbanded by the Select Board at the Chair's request, having fulfilled their mission to facilitate broadband expansion and address the technical challenges listed above.

Respectfully submitted by the previous members of the Broadband & Technology Committee, Jason Kates, Chair, April Thibodeau, Jeff Tarbox, Ralph Jacobs

### **Cemetery Committee Report**

2023 was the wettest summer on record in Maine since 1917, which made normal upkeep of the cemeteries more difficult. In May we were able to do our annual visit to each cemetery and place a fresh American Flag at each of the 54 graves of Westport Island Veterans in honor of Memorial Day. Say hi when you see us out there again this May!

Additionally, the Committee has earmarked 2024 to undertake the major project of inventorying all 72 cemeteries with the goal of identifying and prioritizing the cemeteries that are in the most need of repair and maintenance. Over the next two years, each cemetery will have an on-site inspection where we will take measurements of the cemetery grounds, assess the state of any fences/gates, identify any potential environmental hazards to the cemetery (such as invasive plant life and failing trees), locate and count known burials, and draft descriptions of head and foot stones. We will keep in touch with property owners who have cemeteries on their properties and work with the Maine Old Cemetery Organization to make sure that any work is done with sensitivity to the nature of the property and with proper preservation techniques. Another goal from information gathered from the inventory will be an updated and improved cemetery book, which we hope will be more user-friendly and contain more information and history.



Thank you and please ask questions when you see us out there this summer!

The Cemetery Committee

### **Conservation Commission Report**

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. In carrying out these functions, the Commission works with local officials, the planning board, citizens, private organizations and regional, state and federal agencies, as appropriate. In our

view, “conservation” is not just “preservation;” it’s the intelligent and ecological use of our 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 2023 to 15 April 2024, the following projects were undertaken:

1. Clough Point Town Preserve - The Commission continues to maintain and improve this property, with periodic clean-up and the maintenance of trails, picnic benches and trail signs.



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. We are hopeful that further expansion of the preserve and trail network will soon be possible.

3. Island Clean-Up Day - The Commission continues to host this yearly event when Westport Island residents work together to clean the litter from our roadsides. This year we again offer residents the option of either signing up for specific road segments on-line and cleaning them at their convenience, or to participate in a formal in-person clean-up day where persons can meet at the Town Hall where the cleanup will be coordinated. We urge residents to periodically pick up litter along roads adjacent to their property.

4. Coastal Stewardship Guide - This guide, which was completed as a collaborative effort with three other towns, was previously mailed to all Island residents. We are currently considering updating this guide to include new information since its original publication in 2016. The current guide is posted as a link on the town’s website. <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 welcome any input to help us identify Island areas of special interest with respect to: (1) Wildlife/Nature Habitat, (2) Recreation, (3) Water Quality, (4) Scenic/Historic Value, and (5) Hunting/Fishing. We welcome any other ideas regarding how we can help the town secure more permanently protected open space on the Island. Further details including maps of all public access conservation properties are provided as a link on the Town’s website:

<http://westportisland.us/community/public-lands> .

6. Solid Waste Disposal - We have noted that the global problem of the apparent inability or unwillingness to recycle used plastic packaging is affecting Westport Island. We are hopeful that we can work with the town, residents and regional recycling and solid waste disposal systems to help develop more environmentally friendly alternatives. We encourage our residents to look for ways to help reduce their use of non-recyclable plastic packaging and/or find new recycling alternatives.

7. Trails Project - We continue to explore the potential for establishing a network of trails on the Island. We have identified several potential routes along existing trails and former roads that pass along property lines, through remote sections of some of the larger undeveloped parcels, through permanently protected privately-owned conservation property and through town-owned land.

8. Community Resilience Partnership - Groundwater Study - In the fall of 2022 we sought and received a \$48,500 grant from the CRP to update our understanding of ground water conditions on the island. As part of that program, we gathered information via a questionnaire from Island residents regarding their

water supply. During summer and fall 2023, the grant provided approximately 175 island residents with free testing of their well water. Further work on this project will include a detailed report together with recommendations, and updating the island tax maps to include well locations and identification of areas on the island most susceptible to water scarcity and quality issues.

9. Community Resilience Partnership - Adapting to Sea-level Rise – In October 2023 Westport Island received an additional grant of \$50,000 to study sea-level rise, risks and adaptation for our roads, bridges, tidal inlets, and homes. Two tidal crossings previously identified as high-risk areas were overtopped during significant storm tides that occurred during January 2024. Fortunately, during those events both upstream and downstream water levels were being continuously recorded by data loggers previously installed as part of the grant. Work under this grant will include a report with recommended alternatives for each of the vulnerable sites.

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

Respectfully Submitted,

Richard Tucker, Chairman  
Dennis Dunbar, Finance Director  
Donna Curry, Secretary

Ann Springhorn, Member  
Janet Thompson, Associate Member  
Kyle De Pietro, Associate Member

### Harbor Committee Report

The Harbor Committee operates under the Waterways and Harbors Ordinance. Under this Ordinance, the Harbor Committee meets when called upon to do so by the Select Board, when called upon to do so by the Harbor Master regarding congested areas, and when called upon to hear appeals of negative actions (or non-actions) taken by the Harbor Master under this Ordinance. The Harbor Committee may also meet when it feels it advisable to do so.



During the past 12 months, neither the Select Board nor the Harbor Master has called upon the Harbor Committee to meet. No appeals have been filed. The Harbor Committee has not felt it advisable to meet for other reasons. The Harbor Committee has taken no actions in the past 12 months.

Dana Faulkingham, Chair  
Michael Cromwell, Member  
James Meixell, Member  
Carl Skidmore, Member  
Ron Stoodley, Member

## History Committee (WIHC) Report

The Westport Island History Committee is dedicated to advising the Westport Island Selectmen on the pursuit, preservation, and promotion of the Island's proud and rich cultural history. The Committee oversees, collects, preserves, and stores the historical documents and artifacts belonging to the Town of Westport Island. The History Committee accomplished the following in 2023:

- Research projects continue, including the Oral History Project (interviews of long-time residents) and the Cellar Holes Project, (the identifying and cataloging of cellar holes on the island). Research also continues on the Fort McDonough Project.
- The History Center at 38 Ferry Road was staffed every Sunday in 2023, by special request, and for special events, allowing visitors to view the exhibits and research genealogies. The exhibit *Portraits of Two Island Homes: Tarbox Brothers Samuel and Cornelius Jr.* concluded in June 2023. The current exhibit *The Maritime Age on Westport's Eastern Shore* will continue through June 2024.
- Cataloging the Town's collections continued. Our intern (paid for by the Friends of Westport Island History) and committee members continued to digitize and catalog our collections so that they are more readily available for viewing and research. Collection documents and photographs are first scanned (to Maine Memory Network standards) and placed into the History Committee's *Dropbox* account for storage and safekeeping. Images and related information are then placed in *CatalogIt*, our cloud-based museum management system. This last year saw the cataloging of multiple collections including the Hodgdon Collection, the Fred Bailey/Folley Family Collection, the Connie Ostis Collection, The Meigs Tidal Mills Collection, and more. To date, over 1,000 items have been scanned and cataloged. Many of those entries include multiple images.

The History Committee gratefully received many donations in 2023, including:

- A 1911 signature textile from the estate of Lester Hodgdon, Jr. and many Hodgdon family pictures and documents from Donna Gregory
- Cassette tapes of an oral interview with Theresa Senier Richardson from George Richardson
- Captain's journal and some James Thomas family papers from Archie Bonyun
- Westport quilt from the Josiah Parsons House from Susan and Kinne Stires

Additional accomplishments include:

- Former committee member Deb Williams finished transcribing the Fred Bailey diaries.
- Committee members helped edit and supplied images and information to support Ken Swanton in his research and the writing of his book *The Maritime Age on a Maine Island*. The committee allowed Ken the use of images from the History collection. Books continue to be sold at the History Center and Town Office.
- Ken Swanton submitted an article about the development of his book for the February issue of Maine Archives and Museums (MAM) monthly newsletter.
- Archival supplies were purchased to safely store the donated quilt and other donations.

Members: Joan Mason Bradford (Co-Chair), Jean Wilhelmsen-Exter (Co-Chair), Jeff Tarbox (Treasurer), John Henderson (Secretary), Gaye Wagner, Paul Bonyun, Anne Cole Fairfield, Dennis Dunbar, Ken Swanton. Associate Members: Mary Ellen Barnes, Callie Connor, Louana Frois, Dedee Greenleaf-Hodgdon, Ruth-Laurayne Presby, Connie Ostis, George D. Richardson, Jr.



## Horticulture Committee Report

Many residents and non-residents of Westport Island use the boat launch. Historically it marks the place where the ferry connecting the island with the mainland was located. Although the importance of the area is derived from its usefulness, it is the gardens that attract many folks without any watercraft.

I heard one longtime resident say that the gardens are the first place they bring guests to show how the island is loved and maintained by its residents. You can find at any time of the year, a wonderful and ever-changing horticultural display.

The Ferry Garden, as it is known locally, is a nice place to launch a boat, made even better by the flowers and wildlife that is attracted to the area. Monarch butterflies and caterpillars, honeybees and many birds find a wealth of food among the organically grown plants.

As another gardening year approaches, I would like to thank the dedicated group of residents who give their time and expertise to maintain the gardens and give residents and visitors the opportunity to enjoy the beauty of Westport Island's Ferry Landing with its spectacular views and lovely gardens.

The committee consists of over a dozen youthful volunteers (including a couple of octogenarians) who give of their time to keep the gardens in tip top shape from early spring clean-up to late fall, readying the gardens for a winter's rest. We would love to share our time gardening with more Islanders. There are many jobs to do, with most jobs being learn-as-you-go.

We are always looking for volunteers. Please give Donna Curry a holler at 350-3355 if you're interested and please continue to share our gardens.

And please, please, please pick up after your dog. Each year we find 'surprises' throughout the gardens, not an enjoyable experience for anyone, but especially not for volunteers giving of their precious time.

Mary Ellen Barnes  
Sandy Besecker  
Donna Curry  
Mary Denzer  
Janet Hudson  
Marty Landorf  
Liz Lee  
Debbie Lorenson  
Gretchen McNamara  
Connie Ostis  
Judy Pagon  
Lynn Patterson  
Tina Sedney  
Debbie Williams



## **Ordinance Review Committee Report**

In the Fall of 2023, the Select Board created the Ad Hoc Ordinance Review Committee for the purpose of addressing updates to our current ordinances as well as working on new ordinances. We started with 12 volunteers representing a broad array of experience and knowledge. We lost a few members along the way, but the core remaining team members stuck it out and were invaluable in getting the work done.

In terms of new ordinances, we started with looking at L.D. 2003, an act created by the Maine Legislature in 2022 to create housing opportunities in Maine. The act requires Municipalities to look at their building ordinances to ensure they are compliant with this new legislation. The Planning Board had already started this work and the Ordinance Review Committee quickly realized it would be more expedient to allow the Planning Board to continue their work on that ordinance.

Our next task started out as a Junkyard Ordinance. With much discussion the committee decided that a Nuisance Ordinance would better serve the Town's purposes. The committee all agreed this ordinance was not about aesthetics but about the concern for health and safety of neighboring properties and protection of town water sources.

The next ordinance worked on was at the request of Road Commissioner Jim Cromwell. He had requested that the committee create a permitting process for the creation of new driveways that intersect town roads. His aim was to protect town roads by ensuring that driveways are prepared correctly so as not to negatively impact the town roads with run-off. Rather than a stand-alone ordinance, the committee felt it better to amend the Building Code Ordinance to include the driveway requirements.

As far as other amendments to our existing ordinances, there were some minor revisions requested by Harbor Master, Ted Christie, for the Mooring Area Ordinance and Wright Landing and Adjacent Town Property Use Ordinance.

The committee also worked on an amendment to the Building Code Ordinance for new construction. The change would require an inspection by the Code Enforcement Officer on footings that sit within ten feet of a setback before construction may continue.

The work of this committee will be finished after this upcoming Town Meeting, but undoubtedly our ordinances will need more work in the future.

Lisa Jonassen, Chair  
John Henderson  
Ralph Jacobs  
Davies Allen  
Chris Maillet  
Brent Rainey  
Bob Mooney  
Ron Stoodley  
Gary Richardson  
Jim Cromwell

## **Planning Board Report**

The Westport Island Planning Board is delegated the responsibility, from the Westport Island Board of Selectman, to apply all state laws and town ordinances to all citizens, evenly and without prejudice, to conform to existing land use ordinances. The purpose of the Planning Board is to prepare for and hold public meetings to review land use applications for projects located in the Town of Westport Island, also, to review, revise or initiate ordinances governing piers, ramps, floats, and associated structures; driveways not associated with a dwelling or structure; parking areas; subdivisions; commercial entities; development of non-conforming properties; and other similar land uses as designated by law.

The Planning Board holds a noticed public monthly meeting the second Wednesday of each month at 7:00 PM in the Old Town Hall. Site visits and Public Hearings are held as needed. The public is always welcome to attend and will be given an opportunity to speak at the call of the chair. The Board is made up of five (5) full members and two (2) alternates.

During the past year we approved one (1) application for a pier, ramp, and float, and made two (2) site visits, one (1) site visit was for the replacement of an existing home in the shoreland zone, not approved. We also reviewed one preliminary application for a new subdivision, still pending.

We continue to work on upgrades to the ordinances and on a plan to register businesses. We had a number of meetings, both in person and zoom, with the LCRPC to better understand the new state statute LD2003 and other changes the state has made to a number of statutes that our ordinances need to update to be in compliance. I want to thank the Select Board for appointing an ordinance review committee to help in this task.

2022 Planning Board Members:

Rich Lorensen, Chair, Archie Bonyun, Joanna Jacobs, Bob Mooney, John Henderson, Demi Martinez, and Sand Besecker.

## **Road Committee Report**

Last year the Road Committee updated the snowplow contract and executed. There were 3 bidders. Dale Reno was selected as he supplied the lowest bid. After the first year of this contract it has been proven that this was a good choice. All I have received is praise on the quality of the work performed. We also executed phase II of the road plan. Greenleaf Road and the first 2800' of East Shore Road was reclaimed and paved. Culvert replacement and ditching was performed prior to paving. Shoulders were added post paving. We are hoping to execute phase III this year, which would be lower West Shore Road. This road is in desperate need of attention and has a significant amount of traffic. Prep work would happen this year with paving around June of 2025. I would like to thank members of the Road Committee, the Select Board, and Town Office staff for their help and support.

Respectfully submitted, Jim Cromwell, Road Committee Chair

## Shellfish Committee Report



The Westport Island Shellfish Committee focused their time and events on McCarty Cove in 2023. The Committee participated in a green crab grant allowing us to trap green crabs in McCarty Cove and collect data on each harvest. The trapped green crabs were counted, reported to the DMR and then donated to a local farm for use as fertilizer. The Committee placed several traps in the cove to protect the soft-shell clam seed that had been placed in McCarty Cove in 2022. Approximately 28,000 green crabs were caught from May through December of 2023. We continue to work with the DMR to try and find ways to curb the green crab population. Annual surveys are done in McCarty Cove to determine if the seedings are accelerating the population of soft-shell clams.

Westport Island Shellfish Committee

## Town Hall Committee Report

The Town Hall Committee's role is to oversee maintenance and cleaning of the building, so Westport Islanders have a great facility for meetings and community events. The Covid 19 years had limited social activity, but actually caused more use of the building for meetings because of the space for social distancing. In 2023, however, the Westport Community Association was back sponsoring a number of community social events, and the Hall was also used for private events.

Maintenance work on the building also picked up in 2023. In addition to the regular cleaning done in the Spring, the committee planned a number of "small" projects.

- The flagpole was temporarily removed, with the help of Squam Creek Tree Service's bucket truck, so committee members could sand and repaint it, then re-installed.
- The restrooms received a fresh coat of paint, courtesy of Bailey Bartlett.
- To address the recurring problem of rot affecting siding and window trim, with exterior paint flaking off even recently painted surfaces, the Committee decided to install a vapor barrier in the crawl space under the building. It was thought that the moisture coming up from the ground was a major cause of the problems. Accordingly, Committee members cleared out debris and old lumber stored in the crawl space and partially installed heavy polyethylene sheets, with the work to be completed in 2024.
- The ramp leading into the building was planned to be replaced, because the surface of the ramp was beginning to get spongy. However, this project was held over into 2024, along with a repair to the right side of the main entrance doorway, where rot appears to have set into the framing adding to a problem of the doors sticking in the winter.

In 2023 the aging oil furnace gave us challenges, with several occasions where an oil burner technician had to be called because the furnace had stopped working, and in one instance a water leak from the

restrooms above had damaged the burner controls. Addressing building heating, perhaps with a heat pump system, was made an objective for the near future.

The Committee plans to have more public discussion in 2024 of projects and investments that will preserve this historic town gem as a source of pride and center of community activity.

Committee members: Bailey Bartlett, Chair, Betsy Forrest, Ron Stoodley, John Staats, Jeff Tarbox, Art Weber, Jim Wiles

### **Wright Landing Committee Report**

Through the hard work of Craig and Janet Hudson (Westport Island), Bailey Bartlett (Westport Island), Ken Parsons (Massachusetts), Al Andrews (Westport Island), Bob Morris (Massachusetts), John Henry (New Jersey), and Richard DeVries the Wright Landing continues to be neat, well maintained, and open to the public. Donna Curry and her Horticulture Committee continue to bring more beauty to the landing.

Craig and Janet Hudson did an outstanding job of mowing and trimming the lawns. Bailey Bartlett maintained the bushes around the house and providing different potted foliage themes for welcoming visitors to the Wright House. Bob Morris kept the privy hedge under control. Routine work like treating the privy, maintaining the exterior of the small buildings were carried out by Al, Ken, and Richard. The flag on the light pole that the users of the privy can run up the pole to signal the need for additional TP goes up quite often.

The History Committee continues to occupy the first floor of the Wright House. The Althea Cromwell Food Pantry continues to occupy the basement.

Much remains to be done as the Wright Landing house needs a new roof and more insulation in the attic is required.

Submitted by Richard DeVries, John Henry, Craig & Janet Hudson, Ken Parsons, Al Andrews, & Bob Morris



## Friends of Westport Island History (FOWIH) Report

Have you visited the Town's History Center? The History Center at Wright Landing has been open (with Friends as docents) every Sunday for the past 3 years, with top-notch exhibits and an archival room storing the Town's historical materials. Interested in local or family history? This is the place to visit!

Two spectacular displays were featured last year: in early 2023, with hundreds of documents, letters, photographs, and artifacts, we told the stories of two brothers, Samuel and Cornelius Tarbox, Jr., and the lasting imprint they left. A businessman and a statesman, Samuel was a founding father of Westport's nascent town government. Cornelius Jr., a mariner and farmer, created a lasting legacy and homestead for his descendants. In July, we opened "The Maritime Age on Westport's Eastern Shore" based on and inspired by East Shore resident Ken Swanton's new book "The Maritime Age on a Maine Island," a true story of 10 generations of Westporters. Please stop in to learn about the many Hodgdon families, the homesteads they built around Muddy, Tarbox, and Hodgdon Coves, and how these men and women built Westport's economy and community.

Friends presented two public programs at the Town Hall. In June, Nathan R. Lipfert, Maine Maritime Museum's curator emeritus, shared the history of Bath's Custom House and the Wiscasset Customs District. In August, the Town Hall was jam-packed for a panel about the Tide Mills of Westport Island with History Committee member Dennis Dunbar and Bud Warren and David Hoyle (from the Tide Mill institute) talking about the long history of tide mills, Westport's mills and their operators, and the future of tidal power.

In July, we held an East Shore Lawn Party -- "Maritime Age on Westport's Eastern Shore," hosted by Jack and Gail Swanton and Ken and Daria Swanton. Ken told the story of the many families who settled on the Eastern Shore of Jeremy Squam Island, today's East Shore Road.

We again were fortunate to have student intern Lexi Morton return to scan many photographs and documents (mostly recent donations or loans). Lexi is very enthusiastic about her efforts (guided by Gaye Wagner) -- we welcome new volunteers interested in having some fun getting to know historical photos and documents via newish technology!

One of the most exciting projects this past year is our new website! Still in beta mode this spring -- thanks to Ken Shepherd's financial support, over the past year Jean Wilhelmsen-Exter and Gaye Wagner have worked with our consultant, providing a structure (menus), images and copy. We expect to launch by mid-summer.

Dennis Dunbar is a phenomenal local historian and writer -- he was instrumental in the creation of the History Tour signs you see along the Island, writes monthly articles for WCA's Newsletter, prepared panels and talks for the summer galas, and anything else he thinks of! Naturally, we honored Dennis at the 2023 Annual Meeting with our Volunteer of the Year Award! At this meeting, we also welcomed new Board members: Jack Swanton, Ken Swanton, Susannah Mulhall Noren, Mara Giuliani, and James Kochan.

We work alongside the History Committee, supporting education, research, the acquisition of historical materials, and most importantly, fundraising to further the collection and preservation of the Town's history. Friends of WI History is a non-profit, membership organization, with member dues and donations giving us the funds for professional-level exhibits, public educational programs, the environmentally-controlled History Center, and for keeping the History Center open! We hope you'll join as a member and as a volunteer!

Mary Ellen Barnes, Chair; Jean Wilhelmsen-Exter, Vice-Chair; Jeff Tarbox, Treasurer; Gaye Wagner/John Henderson, Secretary; Paul Bonyun; Joan Mason Bradford; Carolyn Connor; Dennis Dunbar; Louana Frois; Mara Giuliani; Dedee Greenleaf-Hodgdon; James Kochan; Susannah Mulhall Noren; Jack Swanton; Ken Swanton

## Helping Hands Report

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 and volunteers are not paid. Our funding is provided by donations from individuals, independent of any taxes levied by the Town of Westport Island.



The Althea F. Cromwell Food Pantry, first established in September of 2010, is in the basement of 38 Ferry Rd. at the Wright Landing. 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 can purchase \$600 worth of food for every \$100 spent. The pantry also benefits from a variety of community donations.

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 and Easter we provide baskets for many residents as well as gift cards for food at Christmas.
- 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 Co. Energy fund for additional help with fuel. This past year we supplied Island residents with electrical, wood, and fuel costs whenever possible. We are proud to say, no one was denied help.
- 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, Melissa Eddy, Marcia Richardson, and Joelle Webber



# 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 2023, we completed acquisition of a 50-acre parcel at the Beaver Pond on East Shore Road which was settled in 1776 by Benjamin Hodgdon, who built his mill and raised his family there. Remains of six settler home sites can be found on the preserved land. Beaver Pond is a beautiful pond, rich in wildlife habitat, and easily accessible. In 2022, we completed acquisition of about 50 acres of land around the Meadow Pond and Anderson Bog south of Post Office Road. Work will begin in the Summer of 2024 on trails and a parking area to visit these long-hidden gems.

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. The trails added in recent years provide even more beautiful land to explore east of Junction Road. Options to expand Bonyun Preserve still further to the north are under study.

The Segerstrom 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 loop that passes the cellar hole remains of four historic Dunton family home sites, two settler family cemeteries and, of course, the natural beauty and rich habitat of Squam Creek's wetlands. Studies to restore the valuable wetlands and marshes, and adapt to future climate change were initiated in 2023.

KELT, founded in 1989, now serves nine towns in the nationally significant estuarine system of the Kennebec Estuary region. In 2023, we acquired 110 additional acres for conservation, and now protect a total of 4,344 acres in the estuary region. An important restoration project for fish passage continued to bear fruit. 14,952 alewives were counted last year using the fish ladder in Woolwich leading to Nequasset Lake.

Our 763 donors and over 250 volunteers are dedicated to supporting 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.

Becky Kolak  
Executive Director

Reeve Wood  
President of the Board





## Lincoln Academy 2024 Annual Report for Sending Towns

### To the Residents of Lincoln Academy's Sending Towns,

Thank you for your continuing support of Lincoln Academy, an independent school serving students from midcoast towns since our founding in 1801. The school is thriving thanks to our supportive community, vibrant and diverse student body, and hardworking faculty and staff.

### Lincoln Academy "By the numbers"

- 25% of LA students qualified for free & reduced lunch (underreported since lunch is free for everyone)
- 20% of juniors and seniors attend vocational programming at BRCTC
- 18% of LA students take one or more AP classes during their years at LA
- 54% of LA students play at least one sport
- 23% participate in band, choir, and/or theater programs

### 2023-24 Facilities Upgrades:

LA's historic bell tower is scheduled for structural repairs. The bell itself is currently being refurbished by Elderhorst Bell Company in Pennsylvania. The belfry and tower will be shored up, starting with the foundation, before we return the bell to its traditional perch.

In the summer of 2024 we will replace the light poles on the William Clark field. The new lights will be more energy efficient and throw off less light pollution during night games, and a new sound system will be integrated into the new poles.

### Enrollment: 564 Students from 21 Towns and 13 Countries

Enrollment numbers have been positive, with our current ninth grade class size exceeding last year's predictions. Next year's incoming class (the class of 2028) is expected to be very close in number to the graduating Class of 2024, and we anticipate total day student enrollment to remain consistent next year. The residential program continues to grow, and we expect to have over 40 international and domestic students in the dorm next year.

Academics: Lincoln Academy offers 135 classes, including over 40 STEM classes, more than 30 Performing and Visual Arts classes, 33 Advanced Placement (AP) and honors classes, and 11 vocational certificate programs through the Bath Regional Career and Technical Center (BRCTC).

Athletics: In 2023 LA sports teams won conference championships in both boys and girls tennis, girls track, boys soccer, and both boys and girls cross country. We had seven KVAC Coach of the year awards, three Good Sportsmanship awards, and school records broken in track and field. Individual athletes won KVAC championships in wrestling, swimming, track and field, and cross country. Roan Donaghy '25 of Damariscotta won the Class B State Championship in Racewalk, and Kellen Adickes '25 of Bristol won the New England Golf Championship.

Performing Arts: The theater program staged seven sold-out performances of *The Crucible* in the fall of 2023. 13 musicians (including band, choir, jazz, and orchestra) qualified for All-State music festivals, while 45 qualified for District III Honors music festival.

Of the 149 graduates in the class of 2023:

- 74 enrolled in 4-year colleges
- 39 enrolled in 2-year colleges
- 34 entered the workforce
- 2 entered the military

One member of the class was a National Merit Semifinalist and 44 were AP Scholars. Graduates were awarded over \$350,000 in scholarships through Lincoln Academy, local, statewide, and national foundations.

Faculty Credentials

- 57% of Lincoln Academy faculty have their Master's or other advanced degree
- 4 faculty members have gone beyond state certification to become Nationally Teacher Certified Teachers

Career Preparation

- The Second Annual Peter J. Benner Job Fair hosted 30 local businesses with immediate openings for employment. Some students were hired on the spot! The third annual Job Fair is planned for April 3, 2024.
- A weekly Career Exploration Series is currently underway, bringing professionals to campus to meet with students and discuss a wide variety of career paths.
- The online [Jobs Board](#) connected dozens of students and recent graduates with summer and year-round jobs at local businesses and organizations.

2022-23 Per-pupil tuition (set by the state, paid by towns)

Tuition Rate	\$13,300
Insured Value (added to tuition for facilities upkeep)	\$798
Total ( <i>Maximum allowable tuition/MAT</i> )	\$14,098

Accreditation: Lincoln Academy is accredited by the Maine Department of Education and the New England Association of Schools and Colleges (NEASC). We will submit our written reports for our 10-year accreditation in June of 2024, with two campus visits scheduled for April and September/October of 2024. The process provides an important opportunity to assess both our strengths and areas that need improvement.

Please join us on the historic Lincoln Academy campus this year for an athletic event, concert, theater performance, or Commencement on June 7, 2024 at 4 pm. You can find more information and a calendar of upcoming events on our website, [lincolnacademy.org](http://lincolnacademy.org).



Jeffrey S. Burroughs  
Head of School



April 19, 2024

Dear Citizens of Westport,

The 2023-204 academic year has been a success for the Sheepscoot Valley RSU 12 school district, which serves approximately fifteen hundred students across Alna, Chelsea, Palermo, Somerville, Whitefield, Windsor, and Westport. RSU 12 remains dedicated to its vision of "Building a Foundation of Lifetime Learning,"

and the Board of Directors actively advances the district towards this vision.

Representatives Mary Coventry and Richard Devries from Westport are steadfast in advocating for quality education at reasonable costs. Their commitment as RSU 12 Board members is greatly appreciated. The collaboration among the seven-member towns continues, focusing on improving efficiency and performance across facilities, transportation, programming, and the educational environment.

Westport resident students have the privilege of choosing between public or state-approved private schools, with transportation services available for those attending Wiscasset, Edgecomb, or Boothbay schools. Fifty-six PK-12 students from Westport attend various schools, a testament to the district's commitment to providing diverse educational opportunities. Additionally, RSU 12 offers unique full-day PreK programming for four-year-olds in five established classrooms located in Chelsea, Whitefield, and Somerville elementary schools. These classrooms are supported by collaborations with regional Headstart agencies, leveraging federal and state funds to enhance the learning experience. Students from Westport can attend any of these PreK programs, or they may choose, and many Westport students do attend the PreK program at the Edgecomb Eddy School. If you're interested in enrolling your child in PreK, please reach out to the RSU 12 Central Office or the Edgecomb Eddy School.

Looking ahead to the 2024-2025 academic year, RSU 12 is finalizing its school budget with citizen input. The proposed budget is \$27,234,496.98, a 3.1% increase mainly due to inflation, energy costs, and a 6% rise in high school tuition. Despite challenges with state subsidy calculations and tuition rates, the Board is committed to a fiscally responsible budget supporting students and maintaining school choice options. Community members are encouraged to learn more through the RSU 12 website, [www.svrso.org](http://www.svrso.org).

RSU 12 celebrates the progress achieved through town collaboration and invites RSU 12 residents to attend the district budget meeting at 6:30 p.m. on May 22nd at Chelsea Elementary School. This meeting offers insight into the budget and an opportunity to vote on its eleven cost centers. This is an opportunity for you to learn more about the school district budget and vote on its specifics. We hope to see you there.

Lastly, please remember that the school budget referendum is on June 11th at town polling stations.

Sincerely,

Howard Tuttle  
Sheepscoot Valley RSU 12 Superintendent

## Westport Community Association (WCA) Report

Since its inception in 1955, the Westport Community Association has a 2-part mission:

First, to foster a sense of community by encouraging participation in various programs and activities, free to the residents of Westport. Second, the WCA owns and is responsible for the community church – the upkeep, rental, maintenance, repair and improvements. Built in the 1800s, the church, as of 2002, was listed along with the town hall on the Registry of Historic Buildings. The association is a registered (501c3) charitable organization.

One of the WCA's largest expenditures is the funding of our Ruth Nelson Scholarship. \$500 awards are offered to those residents pursuing a post-secondary degree, training or trade school certification. In 2023, we were pleased to award \$6000 in scholarship funds.

We are a 15-member board of directors who meet monthly to plan a variety of events we hope will be of interest to all islanders. We were pleased to have sponsored the following events in 2023:

1. Jan. 26th was the first annual Chili Cook-off
2. Feb. 25<sup>th</sup> – family Movie Night – large screen and popcorn
3. April 29<sup>th</sup> – the annual Pancake Breakfast
4. May 6<sup>th</sup> was the “Spring Fling Dance” replete with local DJ
5. June 3<sup>rd</sup>, we held the annual plant sale
6. June 17<sup>th</sup> was the annual well-attended Meet & Greet at the town Hall
7. July 15<sup>th</sup> islanders held a joint yard sale
8. Sept 3<sup>rd</sup> – Ferry Landing picnic and concert featuring local band, “Roadhouse”
9. Trunk or Treat is normally held close to Halloween
10. Dec. 9<sup>th</sup> was our Winter Holiday Festival, tree-lighting, ornament making, sing-a-long



Our monthly newsletter, artfully edited by Rose Bodmer is now under the technical prowess of new member, Holly Doe. We strongly encourage all islanders to contribute articles of interest in any category – local issues, events, reviews, businesses, historical or personal stories.

We solicit your suggestions for events you would like to attend -why not volunteer for that event and not feel obligated to join (as much as we would encourage that.) We are considering future activities for families (softball game), talent show, art show and perhaps events co-sponsored with Sasanoa Brewery or The Squire Tarbox Inn. Email us your ideas: [Westportcommunityassociation@gmail.com](mailto:Westportcommunityassociation@gmail.com)

Respectfully submitted, Meg Skidmore and Debbie Lorenson – Co-Presidents

Fellow Directors include: Jim Hatch, John McBee, Donna Curry, Mary Denzer, Sandy Besecker, Judy Pagon, Rose Bodmer, Kathy Henderson, Sarah Griffiths, Jeannie Laub, Becki Dikitanan, Simone Dikitanan, Holly Doe

## Westport Volunteer Fire Department (WVFD) Report

Thank you to all my firefighters for their hard work and dedication. Every one of them does this on top of everything else they do. A big thank you goes out to all of our families and the sacrifices they endure. I'd also like to thank our EMS partners, the Wiscasset Ambulance Service. Finally, I'd like to thank everyone in our community for their support. There are a lot of people working hard to provide the best service and care we can.

I'd like to congratulate Mike Hughes for completing his EMS training and becoming a licensed EMT. Also congratulations to Joe Dikitanan Sr, Joe Dikitanan Jr and 'Fin' Kaeka. Last year they completed the Tri-County Fire Academy and became certified Firefighter I/II. These are great accomplishments representing months of going to classes, endless hours of studying, and a lot of hard work.



Thanks to Jason Kates and John Oakes for all the extra time and effort spent in upgrading our radios and communications. We are now able to communicate with each other and with Dispatch more reliably and more clearly – a vital component to what we do.

I'd like to give a special thanks to Mary Ellen Barnes and Rich Coventry for their long service in the WVFD Board of Directors. Both have retired this past year. Their council and insight was always greatly appreciated and will be sorely missed.

We also welcomed two new members who have joined the department: John Oakes and Asa Powell. We can always use more members. So if you are interested, stop in and see us on Wednesday nights or email me at [chief@wvfd.me](mailto:chief@wvfd.me). There are many ways to be involved.

2023 was our busiest ever with 139 calls. EMS-57, Trees/Wires Down-28, Fire Alarm-20, Lift Assist-18, MVA-6, Car vs Deer-3, Investigate Burning-3, Mutual Aid-2, and Service Call-2.

Last fall, we had a 10,000 gallon cistern put in at the south end of the island. Many thanks to the Bradfords for providing a plot of land to put it on and to Bob Mooney for his work in making this happen. This provides a large source of water that is available all year long and would be critical to any firefighting efforts. This joins a network of water sources along with the tanker from E Davies Allen by Post Office Rd and a dry hydrant on Fowles Point Rd.

**Smoke detectors save lives. Make sure you put new batteries in every six months.**

Sincerely,  
Stacey Hutchison, Fire Chief, WVFD



Janet T. Mills  
GOVERNOR

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

Spring 2024

Dear Maine Resident:

Since my first day in office, I have been guided by the belief that to strengthen our state, we have to invest in our greatest asset: the people of Maine. With the support of the Legislature, my Administration has invested in what people need to succeed — job training, child care, health care, education, broadband, and housing.

Those investments are working — small businesses are expanding their operations; people are moving here to work and raise their families; and graduates are staying in Maine to pursue rewarding, life-long careers — all encouraging signs that are reflected in the strength of our economy. In fact, Maine has the best rate of economic growth in New England and one of the best rates in the nation.

At the same time, we have our challenges. In late October, a gunman took the lives of 18 innocent citizens and injured many more in an act of senseless and unconscionable violence. Then, in December and January, heavy rains and powerful winds brought massive flooding that destroyed homes and businesses, roads, and bridges, and changed the very landscape of our coast.

I have proposed legislation to address both issues — first, to rebuild from these storms and prepare for those to come; and, second, to expand mental health services and keep weapons out of the hands of dangerous people to better protect public safety.

We have made good progress over the past five years to ensure that every person can find a good-paying job in Maine; have affordable health insurance; have the peace of mind that their children are safe at home and at school; breathe clean air and drink clean water and enjoy the rolling hills, lush forests, mighty rivers, and bold coast of Maine.

There are still plenty of challenges, particularly when it comes to the affordability of housing, child care, energy, and other things, but thanks to the resilience and the resolve of Maine people, I am more confident than ever before in the future of our state.

It is my honor to serve as your governor.

Sincerely,

Janet T. Mills  
Governor



PRINTED ON RECYCLED PAPER

54

TTY USERS CALL 711  
[www.maine.gov](http://www.maine.gov)

ANGUS S. KING, JR.  
MAINE

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

United States Senate  
WASHINGTON, DC 20510

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

January 1, 2024

Dear Friends,

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

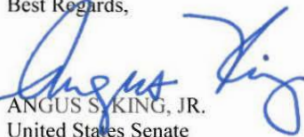
First, it was a true honor to be appointed to the Senate Veterans Affairs Committee this year to help address the challenges facing Maine veterans. We owe our way of life to these brave men and women and share a collective responsibility as a grateful nation to give back to our veterans. That means delivering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

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

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

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

Best Regards,



ANGUS S. KING, JR.  
United States Senate

AUGUSTA  
40 Western Avenue, Suite 412  
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) 5216

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

PRESQUE ISLE  
167 Academy Street, Suite A  
Presque Isle, ME 04769  
(207) 784-5124

Dear Friends:

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

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

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

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

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

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

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

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

Sincerely,



Susan M. Collins  
United States Senator



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WASHINGTON, DC 20515

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FAX: 202-225-5590

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HELLIE PINGREE  
CONGRESS OF THE UNITED STATES  
1ST DISTRICT MAINE

COMMITTEE ON APPROPRIATIONS  
SUBCOMMITTEES:  
*INTERIOR, ENVIRONMENT, AND RELATED AGENCIES, RANKING MEMBER*  
*AGRICULTURE, RURAL DEVELOPMENT, AND RELATED AGENCIES*  
*MILITARY CONSTRUCTION, VETERANS AFFAIRS, AND RELATED AGENCIES*

COMMITTEE ON AGRICULTURE  
SUBCOMMITTEES:  
*LIVESTOCK, DAIRY, AND POULTRY*  
*FORESTRY*

Dear Friends,

I hope this letter finds you well and in good health. It is my honor to serve the people of Maine's First District, and I'm pleased to share some ways that I can support you and your community this year.

I know that navigating many federal agencies and programs can be frustrating. One of my most important roles as a Member of Congress is to assist you if you're having trouble. My office can help to resolve challenges with a wide range of programs, including Social Security, veterans' benefits, passport renewals, and more. If you need help, please reach out to my Portland office at (207) 774-5019 or visit my website at [pingree.house.gov/contact](http://pingree.house.gov/contact).

As you know, communities around Maine have experienced major damage as a result of winter storms and widespread flooding in recent months. These storms have underscored the importance of disaster preparation, particularly as we face the growing impact of climate change. I am working closely with Governor Mills and her administration to ensure that federal assistance is available for both short-term recovery needs and long-term resiliency planning. My staff and I are continually updating my website with new resources and stand ready to answer any questions you may have.

My office can also provide more information about the annual Community Project Funding (CPF) process. Each year, Congress enacts appropriations bills that provide the federal government with the funding it needs to operate. CPFs are a critical tool to directly support local governments and nonprofit organizations through federal appropriations. If you know of a project that might be a good fit, I encourage you to keep in touch as more details about the Fiscal Year 2025 funding process become available, as eligibility requirements and limitations can differ from year to year.

It is always a privilege to hear from you, so don't hesitate to reach out to my office any time that I can be helpful. Please rest assured that I do not take the responsibility of representing you lightly, and as we move into this new year, I will continue fighting for Mainers on the issues that impact us most. Thank you, and I hope to see you in Maine soon.

Sincerely,

A handwritten signature in blue ink, appearing to read "Chellie Pingree".

Chellie Pingree  
Member of Congress



Cameron Reny  
Senator, District 13

THE MAINE SENATE  
131st Legislature

3 State House Station  
Augusta, Maine 04333

January 8, 2024

Dear Friends and Neighbors,

I would like to thank you for the opportunity to serve as your State Senator. It has been an honor to be able to work for friends and neighbors, and I'm proud to represent our strong communities in Augusta.

During the 2023 session, I dove into the legislative process headfirst and fought for change. I learned a lot, made good connections on both sides of the aisle, and managed to pass significant bills; From the expedition of health insurance referrals to patients in Urgent Care facilities, to supporting affordable workforce housing in rural Maine, my job is to hear your concerns and raise your voices. I plan to do the same this next legislative session.

Our district means a lot to me. This is where I grew up, and where I have chosen to raise my own family. I have spent my career as an educator and community advocate, working at local, school, district, and state-wide levels to solve problems, support equitable policies, and advocate for children and families. I look forward to continuing to put these skills to work for you.

Please remember that I am a resource for you all year. If you need help contacting a state agency or just want to share a comment or concern, please don't hesitate to reach out. You can email me at [Cameron.Reny@legislature.maine.gov](mailto:Cameron.Reny@legislature.maine.gov) or call my legislative office at (207) 287-1515. You can also just stop me and say "hi" if you see me at a community event or in the grocery store. Life isn't easy, but it seems harder than usual right now. We all need help sometimes, please don't be afraid to ask.

Sincerely,

A handwritten signature in blue ink that reads 'Cameron Reny'.

**Cameron Reny**  
State Senator, District 13  
*Representing Lincoln County and the towns of Washington and Windsor*

Dear Neighbors:

It continues to be an honor to serve you in the Maine House of Representatives. When you elected me to the State House, I promised to work to address our state's most pressing challenges head on – and that's exactly what we did in 2023.

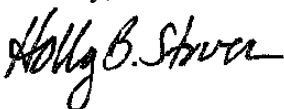
We passed legislation that will make transformational investments to improve the lives of Maine people, make it easier for more folks to make ends meet and help create communities where all Mainers can thrive, including right here on Westport Island.

The Legislature invested in the well-being of Maine workers and families by establishing a comprehensive paid family and medical leave program, increasing funding for Pre-K and child care support and taking significant steps to address Maine's shortage of affordable and available housing, which is affecting our entire state. Additionally, several bills that I sponsored are now law, including legislation I worked on with Mothers Against Drunk Driving that requires the courts to consider restitution to support a child whose parents are killed during the commission of a crime. My hope is that this change will make drivers think twice before they get behind the wheel of a car when they are impaired.

As of this writing, we are well into the second regular session of the 131<sup>st</sup> Legislature. Over the next month, we will vote on hundreds of bills before we adjourn, which will likely be in mid-April. Once again, I am proud to serve as House chair of the Joint Standing Committee on State and Local Government, where we will continue to work on legislation relating to municipal, county and regional government systems, state agencies, memorials and more. I will also continue to serve on the newly formed Housing Committee, where we work hard to enact policies that will alleviate Maine's current housing shortage and invest in housing production and preservation.

If there is anything I can do to be of assistance to you or your family, please feel welcome to reach out. I always enjoy connecting with constituents – whether you have concerns about local matters, questions about state programs or would like to discuss thoughts on legislation. I can be reached at [Holly.Stover@legislature.maine.gov](mailto:Holly.Stover@legislature.maine.gov) and (207) 633-5979.

Sincerely,



Holly Stover  
State Representative

Lincoln County Sheriff's Office  
42 Bath Rd / 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

## 2023 Annual Report

Greetings,

As I begin my twenty-second year I want to once again thank you for the opportunity to serve as the Lincoln County Sheriff. During my time in office I have been privileged to find myself surrounded by men and women working hard every day to provide the best possible public safety services for each of you.

During the past several years some of my toughest challenges have been staffing during a period when greater accountability and transparency have been expected, while the interest in those seeking a career in public safety seems to have diminished.

Despite these challenges, I have worked hard with our County Commissioners to develop policies and practices to attract and retain employees to Lincoln County. I did this while being the first Sheriff in Maine to begin a Citizens Advisory Board with a goal of improving our transparency and providing valuable insight and opinions as we work to improve policy during a law enforcement accreditation process.

I am happy to report that I expect that in early 2024 the staffing level at the Sheriff's Office will have reached a point that will allow us to be more proactive with the public safety we provide without adding any additional positions to the budget.

Planning has begun to put in place a Deputy to provide dedicated traffic enforcement in areas of high crash and complaints. Traffic complaints are one of the most common concerns I hear in the community. I hope by assigning a Deputy to this position we can improve traffic safety and better respond to the concerns I have been hearing for many years.

Additionally, I hope to assign another Deputy to a position of Community Resource Deputy. This Deputy's primary focus will be building relationships with those vulnerable populations in Lincoln County that are at high risk or often subject to crime. I anticipate that by building relationships with these vulnerable populations (elderly, children, mentally ill, substance use disorder, domestic violence etc.) the Deputy can begin working on strategies to reduce crime and make our County a safer place to live.

I look forward to serving you again in 2024 and once again want to thank you for the opportunity to serve as your Sheriff.

Please reach out at any time if you have issues or concerns you wish to discuss.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'Todd B. Brackett', with a long horizontal line extending to the right.

Sheriff Todd B. Brackett

*WILLIAM H. BREWER*  
*Certified Public Accountant*  
*858 Washington Street*  
*P.O. Box 306*  
*Bath, Maine 04530*  

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*(207) 443-9759*

February 8, 2024

Town of Westport Island  
6 Fowles Point Road  
Westport Island, Maine 04578

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Westport Island for the years ended June 30, 2023 and 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, Government Auditing Standards and Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 22, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town of Westport Island are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ending June 30, 2023. We noted no transactions entered into by the Town of Westport Island during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the Town of Westport Island's financial statements were the:

Management's estimate of the depreciation expense on general governmental capital assets is based on the remaining estimated useful lives of capital assets, the estimated salvage value of capital assets, and the use of the straight line method of depreciation. We evaluated the key factors and assumptions used to develop the estimate for depreciation and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion unit.

Management makes no estimate for an allowance of uncollectible accounts. This estimate is based on the Town's history of collecting on outstanding receivables, its legal authority and other methods to compel payment from taxpayers, and on an analysis of the entities from whom accounts receivable are outstanding and their ability and likelihood of payment. We evaluated the key factors and assumptions used to develop the estimate for the allowance for uncollectible accounts and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion unit.

Management's estimate of unavailable property taxes is based on collection rates from the prior year on outstanding property tax receivables and applying those collection rates to the current year's balance. We evaluated the key factors and assumptions used to develop the estimate for unavailable property taxes and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion unit.

Management's estimate of the changes in benefit terms and changes in assumptions used in determining pension obligation is based on information available about retirees and pension assets held by MePERS. We evaluated the key factors and assumptions used to develop the estimated pension assets and liabilities and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion unit.

Management's estimate of the fair market value of investments is based on readily determined market values. We evaluate the key factors and assumptions used to develop the fair market value of investments in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statement or the auditor's reports. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated February 8, 2024.

#### *Management Consultation with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Town of Westport Island's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Town of Westport Island's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Budgetary Comparison Schedule - General Fund, which are (is) required supplementary information (RSI) that supplements the basic financial statements. Our procedures consist of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Reconciliation of Treasurer's Cash Balance; Taxes Receivable; Tax Liens, Tax Acquired Property; Abatements and Supplementals; Capital Reserve Funds; Trust Funds; Statement of Cash Receipts and Disbursements; Statement of Changes in Unappropriated Surplus; Statement of Departmental Operations; and Valuation, Assessment, and Collections, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles general accepted in the United States of America, the method of preparing it has not changed from prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the Board of Selectmen and management of the Town of Westport Island and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

A handwritten signature in blue ink, appearing to read 'William H. Brewer', is written over a horizontal line.

William H. Brewer C.P.A

WHB/tmt

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**WILLIAM H. BREWER**

*Certified Public Accountant*

*858 Washington Street*

*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

**Opinions**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Westport Island, as of and for the years ended June 30, 2023 and 2022, and the related notes to the financial statements, which collectively comprise the Town of Westport Island's basic financial statements as listed in the Table of Contents.

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, 2023 and 2022, 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.

**Basis for Opinions**

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

**Responsibilities of Management for the Financial Statements**

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

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

**Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Westport Island's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Westport Island's ability to continue as a going concern for a reasonable period of time.

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

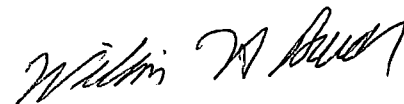
#### **Required Supplementary Information**

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

#### **Supplementary Information**

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

Bath, Maine



February 8, 2024

**Town of Westport Island, Maine  
Management's Discussion and Analysis  
Fiscal Year Ending June 30, 2023**

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, 2023 and 2022. 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 2022 town meeting the Town's people voted on many articles. The total appropriations approved for 2023 were \$2,172,833.05; of which the education expenditures were \$888,498.76, the Lincoln County tax expenditure was \$356,409.24, and the municipal expenditure was \$848,182.74.

##### Overview of the Financial Statements

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 position changed during the fiscal year. All changes in net position 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 governmental funds financial statements are included in the audit that follows.

**Fiduciary funds** are used to account for monies 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 B-11.

**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's governmental funds is to provide information on fiscal activity and balances of available resources.

The *general fund undesignated* balance started at \$476,571.97 on July 1, 2022; unexpended funds lapsing to surplus totaled \$328,273.46; one account covered by surplus of \$27,171.35; and an increase in deferred tax revenue of \$3,927.24 leaves a balance of \$773,746.84 at June 30, 2023.

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

<u>2023-2022</u>	<u>2022-2021</u>	<u>2020-21</u>	<u>2019-20</u>	<u>2018-19</u>	<u>2017-18</u>	<u>2016-17</u>	<u>2015-16</u>	<u>2014-15</u>	<u>2013-14</u>
.83%	.79%	.81%	.747%	.66%	.66%	.72%	.815%	.751%	.775%

**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 \$3,846,223.95 at the close of fiscal year 2023 compared to \$3,454,610.60 at the close of fiscal year 2022. This shows an increase in net position of \$391,613.35 for the year 2023.

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Current and Other Assets	\$ 1,564,295.93	\$ 1,441,179.03	\$ 1,258,878.97	\$ 1,190,154.91	\$ 881,120.12	\$ 863,117.81
Capital Assets	2,365,749.50	2,266,229.50	2,352,826.50	2,379,666.00	1,981,424.00	2,053,849.00
<b>Total Assets</b>	<b><u>\$ 3,930,045.43</u></b>	<b><u>\$ 3,707,408.53</u></b>	<b><u>\$ 3,611,705.47</u></b>	<b><u>\$ 3,569,820.91</u></b>	<b><u>\$ 2,862,544.12</u></b>	<b><u>\$ 2,916,966.81</u></b>
Current Liabilities	\$ 83,821.41	\$ 227,264.43	\$ 236,854.78	\$ 276,373.42	\$ 74,160.00	\$ 167,415.06
Long-Term Liabilities		25,533.50	199,557.72	392,567.70	166,835.89	216,014.65
<b>Total Liabilities</b>	<b><u>\$ 83,821.48</u></b>	<b><u>\$ 252,797.93</u></b>	<b><u>\$ 436,412.50</u></b>	<b><u>\$ 668,941.12</u></b>	<b><u>\$ 240,995.89</u></b>	<b><u>\$ 383,429.71</u></b>
Net Invested in Capital Assets	\$ 2,343,943.12	\$ 2,071,575.74	\$ 1,963,872.84	\$ 1,799,461.48	\$ 1,763,150.42	\$ 1,712,322.56
Restricted for:						
Capital Projects	313,583.62	275,110.27	246,850.99	225,463.09	227,456.00	202,750.62
Other Purposes	365,039.26	585,368.75	525,695.02	449,970.97	245,556.32	165,724.84
Unassigned	823,657.95	522,555.84	438,874.12	425,984.25	385,385.49	452,739.08
<b>Total Net Position</b>	<b><u>\$ 3,846,223.95</u></b>	<b><u>\$ 3,454,610.60</u></b>	<b><u>\$ 3,175,292.97</u></b>	<b><u>\$ 2,900,879.79</u></b>	<b><u>\$ 2,621,548.23</u></b>	<b><u>\$ 2,533,537.10</u></b>

## Governmental Activities

The cost of all Governmental Activities was \$1,973,076.40 for 2023 compared to \$1,950,473.43 for 2022. Charges for services were \$43,057.38 for 2023 and \$42,509.77 for 2022. Operating grants and contributions for 2023 totaled \$78,332.00 and \$103,365.12 for 2022. 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.

	<u>2023</u>	<u>2022</u>
General Government	\$ 325,991.36	\$ 236,615.19
Protection	80,603.50	81,912.77
Highways, Bridges and Snow Removal	162,801.07	271,345.85
Education	888,498.72	863,733.00
General Assistance/Service Organizations	31,931.55	25,568.42
County Tax Assessment	356,409.24	317,099.74
Interest Expense	5,451.58	8,323.57
	<u>\$1,851,687.02</u>	<u>\$1,804,598.54</u>

The information below shows the revenues of the General Fund for 2023, 2022, 2021, 2020, 2019 and 2018.

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<u>General Revenues</u>						
Taxes:						
Property Taxes	\$1,942,704.96	\$1,818,858.99	\$1,834,855.54	\$1,686,114.71	\$1,477,226.54	\$1,459,119.96
Homestead						
Reimbursement	31,960.75	28,894.25	30,051.12	19,968.88	18,398.00	15,048.00
Excise Taxes	186,798.05	193,024.07	207,329.61	169,973.60	170,706.96	166,371.30
Intergovernmental	48,267.92	37,764.96	25,457.00	17,564.61	13,836.09	14,349.00
Interest Earnings	33,628.72	5,874.64	5,446.58	10,229.44	8,176.76	7,780.63
Total General						
Revenues	<u>\$2,243,360.40</u>	<u>\$2,084,416.91</u>	<u>\$2,103,139.85</u>	<u>\$1,903,851.24</u>	<u>\$1,688,344.35</u>	<u>\$1,662,668.89</u>

## DEBT ADMINISTRATION

The Town had three loans outstanding at June 30, 2022. The balance of the loan to purchase the Wright property was \$26,807.60 at the start of the year and was reduced by \$26,807.60 to a balance of \$0 as of June 30, 2023. This loan was paid off in the current year.

The balance of the loan to help the Kennebec Estuary Land Trust purchase land on Squam Creek was \$26,865.58 at the start of the year and was reduced by \$5,059.20 to a balance of \$21,806.38 as of June 30, 2023. This loan is expected to be paid off in the year 2027.

The balance of the loan to finance paving was \$140,980.58 at the start of the year. The loan proceeds in the current year were \$57,000.00 and the loan was reduced by \$197,980.58 to a balance of \$0 as of June 30, 2022. This loan was paid off in the current year.

## **Conclusion**

The Select Board, along with the auditors, believe the Town of Westport Island is in a sound financial position. The Board looks forward to continuing to manage the Town as efficiently as possible.

In fiscal year 2023-2024, we completed Phase 2 of the Town's paving program, addressing Greenleaf and part of East Shore Roads this summer. The storm damage to sections of West Shore Road from the January 2024 storms will need to be addressed in fiscal year 2024-2025. In addition to these necessary repairs, the Town will continue to maintain and improve the town's infrastructure, making additional progress on several of the objectives from the 2019 Comprehensive Plan.

A long-awaited fire cistern was purchased and installed at the south end of the island this year. This was made possible through voter approval, the land being donated, and dedicated volunteers from the fire department overseeing the project. It will greatly improve the Fire Department's ability to respond to fire emergencies on the south end of the island.

The Town has also been actively seeking State and Federal funding for additional initiatives, to minimize the impact on Town finances. In the Fall of 2022, the Town received a Community Resilience Partnership Community Action Grant from the Governor's Office of \$48,500.00, to fund an assessment of the Island's groundwater resources and the potential impact to them from our changing climate and the pressure of development. This assessment continued through 2023 with sample water testing across the entire Island. In 2023 the Town received grant funding for the initial engineering work to address our public roads threatened with sea level rise. The Town also applied for a grant through NOAA to address the culvert at Squam Creek, with the intent to preserve the natural habitat while improving the causeway. The need for these issues was also cited in the Comprehensive Plan.

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 the Select Board, 6 Fowles Point Road, Westport Island, Maine 04578-3237.



TOWN OF WESTPORT ISLAND  
STATEMENTS OF NET POSITION  
JUNE 30, 2023 AND 2022

	2023	2022
<b>ASSETS</b>		
<b>CURRENT ASSETS:</b>		
Cash (Note B)	\$ 1,484,300.33	\$ 1,374,647.27
Accounts Receivable	12,327.09	8,443.34
Taxes Receivable	37,505.78	28,192.95
Tax Liens	23,341.05	25,289.40
Tax Acquired Property	2,811.28	2,811.28
Due From Other Funds	4,010.40	1,794.79
Total Current Assets	\$ 1,564,295.93	\$ 1,441,179.03
 <b>PROPERTY, PLANT, AND EQUIPMENT (NOTE H):</b>		
Land and Improvements	\$ 905,722.00	\$ 905,722.00
Buildings and Improvements	1,041,947.00	1,041,947.00
Equipment	367,646.50	367,646.50
Vehicles	450,423.00	450,423.00
Infrastructure	1,154,436.00	966,645.00
Total Property, Plant, and Equipment	\$ 3,920,174.50	\$ 3,732,383.50
Less: Accumulated Depreciation	1,554,425.00	1,466,154.00
Net Property, Plant, and Equipment	\$ 2,365,749.50	\$ 2,266,229.50
Total Assets	\$ 3,930,045.43	\$ 3,707,408.53
<b>LIABILITIES AND NET POSITION</b>		
<b>CURRENT LIABILITIES:</b>		
Notes Payable (Note F)	\$ 21,806.38	\$ 169,120.26
Accounts Payable	33,172.84	7,318.96
Due To Other Funds	4,010.43	32,786.56
Deferred Tax Revenue (Note K)	24,831.83	18,038.65
Total Current Liabilities	\$ 83,821.48	\$ 227,264.43
 <b>LONG-TERM LIABILITIES:</b>		
Notes Payable - Net of Current Portion (Note F)		25,533.50
Total Liabilities	\$ 83,821.48	\$ 252,797.93
 <b>NET POSITION:</b>		
Net Invested in Capital Assets	\$ 2,343,943.12	\$ 2,071,575.74
Restricted for:		
Capital Reserves	313,583.62	275,110.27
Other Purposes	365,039.26	585,368.75
Unrestricted	823,657.95	522,555.84
Total Net Position	\$ 3,846,223.95	\$ 3,454,610.60
Total Liabilities and Net Position	\$ 3,930,045.43	\$ 3,707,408.53

The accompanying notes are an integral part of the financial statements

TOWN OF WESTPORT ISLAND  
STATEMENTS OF ACTIVITIES  
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

FUNCTIONS/PROGRAMS	PROGRAM REVENUES		NET (EXPENSE) REVENUE AND CHANGE IN NET POSITION GOVERNMENTAL ACTIVITIES		
	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	2023	2022
Primary Government:					
Governmental Activities:					
General Government	\$ 416,389.24	\$ 41,897.88	\$ 48,500.00	\$ (325,991.36)	\$ (236,615.19)
Protection	85,563.00	1,159.50	3,800.00	(80,603.50)	(81,912.77)
Highways, Bridges, and Snow Removal	188,833.07		26,032.00	(162,801.07)	(271,345.85)
Education	888,498.72			(888,498.72)	(863,733.00)
General Assistance/Service Organizations	31,931.55			(31,931.55)	(25,568.42)
County Tax Assessment	356,409.24			(356,409.24)	(317,099.74)
Interest Expense	5,451.58			(5,451.58)	(8,323.57)
Total Primary Government	\$ 1,973,076.40	\$ 43,057.38	\$ 78,332.00	\$ (1,851,687.02)	\$ (1,804,598.54)

General Revenues:

Taxes:					
Property Taxes			\$ 1,942,704.96	\$ 1,818,858.99	
Homestead Reimbursement			31,960.75	28,894.25	
Excise Taxes			186,798.05	193,024.07	
Intergovernmental - State Revenue Sharing			48,267.92	37,764.96	
Interest and Investment Earnings			33,628.72	5,874.64	
Total General Revenues			\$ 2,243,360.40	\$ 2,084,416.91	
Excess Revenues Over Expenditures			\$ 391,673.38	\$ 279,818.37	
Other Financing Sources (Uses):					
Operating Transfers - In			\$ 34,130.36	\$ 31,516.94	
Operating Transfers - Out			(34,190.39)	(32,017.68)	
Total Other Financing Sources (Uses)			\$ (60.03)	\$ (500.74)	
Change in Net Position			\$ 391,613.35	\$ 279,317.63	
Net Position, July 1			3,454,610.60	3,175,292.97	
Net Position, June 30			\$ 3,846,223.95	\$ 3,454,610.60	

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, 2023 AND 2022

	2023	2022
<b>GOVERNMENTAL FUND BALANCES:</b>		
Restricted for:		
Capital Reserves (Schedule B-10)	\$ 313,583.62	\$ 275,110.27
Other Purposes (Schedule B-3)	365,039.26	585,368.75
Unrestricted (Schedule B-2)	773,746.84	476,571.97
 Total Governmental Fund Balances (Exhibit E)	 \$ 1,452,369.72	 \$ 1,337,050.99
 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.		
	2,365,749.50	2,266,229.50
 Notes payable are not due and payable in the current period and therefore are not reported in the funds.		
	(21,806.38)	(194,653.76)
 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.		
	49,911.11	45,983.87
 Net Position of Governmental Activities (Exhibit A)	 \$ 3,846,223.95	 \$ 3,454,610.60

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, 2023 AND 2022

	2023	2022
Net Change in Fund Balances - Total Governmental Funds (Exhibit F)	\$ 115,318.73	\$ 178,684.00
<p>Amounts reported for governmental activities in the Statements of Activities are different because:</p>		
<p>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).</p>		
	99,520.00	(86,597.00)
Loan Proceeds	(57,000.00)	
<p>Repayment of loan principal is an expenditure in the governmental funds, but the repayment reduces liabilities in the Statements of Net Position.</p>		
	229,847.38	194,299.90
<p>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.</p>		
	3,927.24	(7,069.27)
Change in Net Position of Governmental Activities (Exhibit B)	\$ 391,613.35	\$ 279,317.63

TOWN OF WESTPORT ISLAND  
BALANCE SHEETS - GOVERNMENTAL FUNDS  
JUNE 30, 2023 AND 2022

	<u>GOVERNMENTAL FUND TYPES</u>		<u>2023</u>	<u>2022</u>
	<u>MAJOR FUNDS</u>			
	<u>GENERAL</u>	<u>CAPITAL RESERVES</u>		
<b>ASSETS:</b>				
Cash (Note B)	\$ 1,174,727.11	\$ 309,573.22	\$ 1,484,300.33	\$ 1,374,647.27
Accounts Receivable	12,327.09		12,327.09	8,443.34
Taxes Receivable	37,505.78		37,505.78	28,192.95
Tax Liens	23,341.05		23,341.05	25,289.40
Tax Acquired Property	2,811.28		2,811.28	2,811.28
Due From Other Funds (Note G)		4,010.40	4,010.40	1,794.79
Total Assets	<u>\$ 1,250,712.31</u>	<u>\$ 313,583.62</u>	<u>\$ 1,564,295.93</u>	<u>\$ 1,441,179.03</u>
<b>LIABILITIES AND FUND BALANCE:</b>				
Liabilities:				
Accounts Payable	\$ 33,172.84	\$ -	\$ 33,172.84	\$ 7,318.96
Due To Other Funds	4,010.43		4,010.43	32,786.56
Deferred Tax Revenue (Note D)	49,911.11		49,911.11	45,983.87
Deferred Revenue (Note K)	24,831.83		24,831.83	18,038.65
Total Liabilities	<u>\$ 111,926.21</u>	<u>\$ -</u>	<u>\$ 111,926.21</u>	<u>\$ 104,128.04</u>
Fund Balance:				
Committed for Capital Projects	\$ -	\$ 313,583.62	\$ 313,583.62	\$ 275,110.27
Assigned for Other Purposes (Note E)	365,039.26		365,039.26	585,368.75
Unassigned	773,746.84		773,746.84	476,571.97
Total Fund Balance	<u>\$ 1,138,786.10</u>	<u>\$ 313,583.62</u>	<u>\$ 1,452,369.72</u>	<u>\$ 1,337,050.99</u>
Total Liabilities and Fund Balance	<u>\$ 1,250,712.31</u>	<u>\$ 313,583.62</u>	<u>\$ 1,564,295.93</u>	<u>\$ 1,441,179.03</u>

TOWN OF WESTPORT ISLAND  
STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

	GOVERNMENTAL FUND TYPES		2023 TOTALS	2022 TOTALS
	MAJOR FUNDS			
	GENERAL	CAPITAL RESERVES		
<b>REVENUES:</b>				
Intergovernmental Revenue	\$ 48,267.92	\$ -	\$ 48,267.92	\$ 37,764.96
Homestead Reimbursement	31,960.75		31,960.75	28,894.25
Property Taxes	1,938,777.72		1,938,777.72	1,825,928.26
Excise Tax	186,798.05		186,798.05	193,024.07
General Government	90,397.88		90,397.88	118,215.66
Highways, Bridges, and Snow Removal	26,032.00		26,032.00	26,176.00
Interest	28,394.20	5,234.52	33,628.72	5,874.64
Protection	4,959.50		4,959.50	1,483.23
<b>Total Revenues</b>	<b>\$ 2,355,588.02</b>	<b>\$ 5,234.52</b>	<b>\$ 2,360,822.54</b>	<b>\$ 2,237,361.07</b>
<b>EXPENDITURES:</b>				
Education	\$ 888,498.72	\$ -	\$ 888,498.72	\$ 863,733.00
General Government	370,445.24		370,445.24	307,085.85
Highways, Bridges, and Snow Removal	351,011.07		351,011.07	275,383.85
Protection	68,849.00		68,849.00	94,884.76
Debt Service and Interest	235,298.96		235,298.96	174,420.71
Special Assessments	356,409.24		356,409.24	317,099.74
General Assistance/Service Organizations	31,931.55		31,931.55	25,568.42
<b>Total Expenditures</b>	<b>\$ 2,302,443.78</b>	<b>\$ -</b>	<b>\$ 2,302,443.78</b>	<b>\$ 2,058,176.33</b>
Excess of Revenues Over Expenditures	\$ 53,144.24	\$ 5,234.52	\$ 58,378.76	\$ 179,184.74
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers - In	\$ 4,051.60	\$ 37,290.46	\$ 41,342.06	\$ 31,516.94
Operating Transfers - Out	(37,350.46)	(4,051.63)	(41,402.09)	(32,017.68)
Loans Proceeds	57,000.00		57,000.00	
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 23,701.14</b>	<b>\$ 33,238.83</b>	<b>\$ 56,939.97</b>	<b>\$ (500.74)</b>
Excess of Revenues and Other Sources Over Expenditures and Other Uses	\$ 76,845.38	\$ 38,473.35	\$ 115,318.73	\$ 178,684.00
Fund Balance, July 1	1,061,940.72	275,110.27	1,337,050.99	1,158,366.99
Fund Balance, June 30	<b>\$ 1,138,786.10</b>	<b>\$ 313,583.62</b>	<b>\$ 1,452,369.72</b>	<b>\$ 1,337,050.99</b>

TOWN OF WESTPORT ISLAND  
STATEMENTS OF FIDUCIARY NET POSITION  
NONSPENDABLE TRUST FUNDS  
JUNE 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
ASSETS:		
Cash (Note B)	<u>\$ 33,414.48</u>	<u>\$ 32,786.56</u>
LIABILITIES	<u>\$ -</u>	<u>\$ -</u>
NET POSITION:		
Nonspendable (Schedule B-11)	\$ 23,280.34	\$ 23,280.34
Restricted	<u>10,134.14</u>	<u>9,506.22</u>
Total Net Position	<u>\$ 33,414.48</u>	<u>\$ 32,786.56</u>
Total Liabilities and Net Position	<u>\$ 33,414.48</u>	<u>\$ 32,786.56</u>

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, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
REVENUES:		
Interest Income	\$ 567.92	\$ 55.83
Contributions	60.00	130.00
Total Revenues	<u>\$ 627.92</u>	<u>\$ 185.83</u>
EXPENDITURES		54.72
Change in Net Position	<u>\$ 627.92</u>	<u>\$ 131.11</u>
Net Position, July 1	32,786.56	32,655.45
Net Position, June 30	<u><u>\$ 33,414.48</u></u>	<u><u>\$ 32,786.56</u></u>

Exhibit I

STATEMENTS OF CASH FLOWS  
 FIDUCIARY FUND TYPE - NONSPENDABLE TRUST FUNDS  
 CEMETERY TRUST FUNDS  
 FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Interest Income	\$ 567.92	\$ 55.83
Cash Contributions	60.00	130.00
Expenditures		(54.72)
Net Cash Provided by Operating Activities	<u>\$ 627.92</u>	<u>\$ 131.11</u>
Cash Balance, July 1	32,786.56	32,655.45
Cash Balance, June 30	<u><u>\$ 33,414.48</u></u>	<u><u>\$ 32,786.56</u></u>



TOWN OF WESTPORT ISLAND  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

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, 2023

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. Capital Reserve:

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

Additionally, the Town reports the following fund type:

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.

TOWN OF WESTPORT ISLAND  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

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, 2023

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

5. Financial Statement Amounts (Cont'd)

c. Accounts Receivable:

Receivables include federal grants, state subsidies, town assessments and reimbursements. Based on prior year collections, management has determined that an allowance for doubtful accounts is not considered necessary at June 30, 2023.

d. 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.

e. Expenditures:

Expenditures are recognized when the related fund liability is incurred.

f. 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.

g. 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 Reserve Funds 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, 2023

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

5. Financial Statement Amounts (Cont'd)

h. Interfund Receivables/Payables:

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

6. Implementation of New Accounting Standards

- a. Statement No. 94, "Public Private Partnerships" is effective for the fiscal year ending June 30, 2023. The primary objective of this statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Management has determined that this statement is not applicable.
- b. Statement No. 96, "Subscription-Based Information Technology Arrangements" is effective for the fiscal year ending June 30, 2023. This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset – an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. Management has determined that this statement is not applicable.
- c. Statement No. 99, "Omnibus 2022" portions of the Omnibus 2022 are effective for the fiscal year ending June 30, 2023 and portions are effective for the year ending June 30, 2024. The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. Management has determined that some portions of this statement will be applicable.

7. Future Accounting Pronouncements

- a. Statement No. 93, "Replacement of Interbank Offered Rates" are effective for the fiscal year ending June 30, 2024. The objective of this statement is to improve guidance regarding the governments that have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR) - most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021. The objective of this statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR. Management has determined that this statement is not applicable.

TOWN OF WESTPORT ISLAND  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

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

7. Future Accounting Pronouncements (Cont'd)

- b. Statement No. 99, "Omnibus 2022" portions of the Omnibus 2022 are effective for the fiscal year ending June 30, 2024 and portions are effective for the year ending June 30, 2024. The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. Management has determined that some portions of this statement will be applicable.
- c. Statement No. 100, "Accounting Changes and Error Corrections" are effective for the fiscal year ending June 30, 2024. The primary objective of this statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. Management has determined that this statement is applicable based on certain circumstances that change from year to year.
- d. Statement No. 101, "Compensated Absences" are effective for the fiscal year ending June 30, 2025. The objective of this statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. Management has determined that this statement will not be applicable.

8. 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:

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, 2023

NOTE B - CASH (CONT'D):

At June 30, 2023 cash consisted of:

ACCOUNT TYPE	CARRYING AMOUNT	BANK BALANCE	CATEGORY		
			#1	#2	#3
Interest Bearing Accounts	\$ 1,517,714.81	\$ 1,558,678.57	\$ 1,558,678.57	\$	\$

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 22, 2022 on the assessed value listed as of April 1, 2022 on all taxable real and personal property located in the Town. Taxes were due September 22, 2022 with interest accrued at 5.5% commencing September 17, 2022.

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	\$ 134,179.90
General Assistance Support of the Poor	2,241.00
Protection	9,052.90
Highways, Bridges, and Snow Removal	219,565.46
	<u>\$ 365,039.26</u>

TOWN OF WESTPORT ISLAND  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE F - LONG-TERM DEBT:

The following is a summary of note transactions of the Town for the year ended June 30, 2023:

	BALANCE 7/1/22	ADDITIONS	REDUCTIONS	BALANCE 6/30/23
First National Bank - Wright Property	\$ 26,807.60	\$	\$ 26,807.60	\$
First National Bank - Squam Creek	26,865.58		5,059.20	21,806.38
First National Bank - Paving Bond	140,980.58	57,000.00	197,980.58	
	<u>\$ 194,653.76</u>	<u>\$ 57,000.00</u>	<u>\$ 229,847.38</u>	<u>\$ 21,806.38</u>

Long-Term Debt as of June 30, 2023 is as follows:

First National Bank - 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 loan was paid in full at June 30, 2023.

First National Bank - 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.

First National Bank - Paving Bond:

This note is an installment note dated July 26, 2019 and carries an interest rate of 2.44% for three years. The annual payment is \$144,562.25 and was paid off at June 30, 2023.

The annual requirements to amortize the notes and lease payable as of June 30, 2023 follow:

YEAR ENDING JUNE 30	PRINCIPAL	INTEREST	TOTAL
2024	\$ 5,222.03	\$ 646.44	\$ 5,868.47
2025	5,377.65	490.82	5,868.47
2026	5,537.90	330.57	5,868.47
2027	5,668.80	313.58	5,982.38
	<u>\$ 21,806.38</u>	<u>\$ 1,781.41</u>	<u>\$ 23,587.79</u>

Interest paid by the Town in the current year totaled \$5,459.27 and was charged to various accounts.

NOTE G - INTERFUND RECEIVABLES AND PAYABLES:

<u>2023</u>	<u>2022</u>
\$ 4,010.40	\$ 1,794.79



TOWN OF WESTPORT ISLAND  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE H - PROPERTY, PLANT, AND EQUIPMENT:

The following is a summary of changes in fixed assets at June 30, 2023:

	BALANCE JULY 1, 2022	ADDITIONS	DISPOSALS	BALANCE JUNE 30, 2023
Non-Depreciable Assets:				
Land	\$ 341,526.00	\$	\$	\$ 341,526.00
Depreciable Assets:				
Land and Improvements	564,196.00			564,196.00
Buildings and Improvements	1,041,947.00			1,041,947.00
Equipment	367,646.50			367,646.50
Vehicles	450,423.00			450,423.00
Infrastructure	966,645.00	187,791.00		1,154,436.00
	<u>\$3,732,383.50</u>	<u>\$ 187,791.00</u>	<u>\$</u>	<u>\$ 3,920,174.50</u>
Accumulated Depreciation	(1,466,154.00)	(88,271.00)		(1,554,425.00)
Net Property, Plant, and Equipment	<u>\$2,266,229.50</u>	<u>\$ 99,520.00</u>	<u>\$</u>	<u>\$ 2,365,749.50</u>

Depreciation expense for the period totaled \$88,271.00. The breakdown of the depreciation in the accrual basis financial statements is \$45,944.00 to General Government, \$16,714.00 to Protection, and \$25,613.00 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 \$1,978,250.00 at June 30, 2023. The Town of Westport Island's share would be 2.92% of the debt or approximately \$57,803.00.

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 \$10,756,790.00 at June 30, 2023. The Town of Westport Island's share would be 7.36% of the debt or approximately \$791,700.00.

TOWN OF WESTPORT ISLAND  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE K - DEFERRED REVENUE:

Deferred revenues at June 30, 2023 consist of the following:

State Revenue Sharing	\$ 20,499.19
Prepaid Property Taxes	<u>4,332.64</u>
	<u>\$ 24,831.83</u>

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

TOWN OF WESTPORT ISLAND  
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2023

	ORIGINAL AND FINAL BUDGET	ACTUAL
<b>REVENUES:</b>		
Property Taxes	\$ 1,930,943.01	\$ 1,938,777.72
Excise Taxes	147,077.95	186,798.05
Intergovernmental Revenues	48,267.92	48,267.92
Homestead Reimbursement	30,363.16	31,960.75
General Government	11,029.01	90,397.88
Highways, Bridges, and Snow Removal		26,032.00
Investment Income	5,152.00	28,394.20
Protection		4,959.50
<b>Total Revenues</b>	<b>\$ 2,172,833.05</b>	<b>\$ 2,355,588.02</b>
<b>EXPENDITURES:</b>		
General Government	\$ 528,745.84	\$ 605,744.20
Special Assessments	356,409.24	356,409.24
Education	888,498.76	888,498.72
Highways, Bridges, and Snow Removal	283,565.43	351,011.07
Protection	70,497.00	68,849.00
General Assistance Service Organizations	31,925.55	31,931.55
<b>Total Expenditures</b>	<b>\$ 2,159,641.82</b>	<b>\$ 2,302,443.78</b>
Excess of Revenues Over Expenditures	<b>\$ 13,191.23</b>	<b>\$ 53,144.24</b>
<b>OTHER FINANCING SOURCES (USES):</b>		
Operating Transfers - In	\$ -	\$ 4,051.60
Operating Transfers - Out		(37,350.46)
Loan Proceeds		57,000.00
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ 23,701.14</b>
Excess of Revenues and Other Sources Over Expenditures and Other Uses	<b>\$ 13,191.23</b>	<b>\$ 76,845.38</b>
Fund Balance, July 1, 2022	1,061,940.72	1,061,940.72
<b>Fund Balance, June 30, 2023</b>	<b>\$ 1,048,749.49</b>	<b>\$ 1,138,786.10</b>

TOWN OF WESTPORT ISLAND  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE YEAR ENDED JUNE 30, 2023

Cash Balance, July 1, 2022		\$ 1,066,750.44
<b>ADD: CASH RECEIPTS:</b>		
Tax Collections:		
Current Year	\$ 1,903,475.93	
Prior Years	30,141.30	
Prepaid	<u>3,969.18</u>	
Total Tax Collections	\$ 1,937,586.41	
Departmental (Schedule B-3)	336,581.63	
Transfer from Capital Reserves	850.30	
Homestead	19,901.00	
State Revenue Sharing	53,022.67	
Transfer From Trust Funds	1,794.79	
Accounts Receivable	8,443.34	
Loan	<u>57,000.00</u>	
Total Cash Receipts		<u>2,415,180.14</u>
Total Cash Available		\$ 3,481,930.58
<b>LESS: CASH DISBURSEMENTS:</b>		
Departmental (Schedule B-3)	\$ 2,275,525.34	
Transfer to Capital Reserve Accounts	30,078.73	
Transfer to Trust Funds	60.00	
State Fees	<u>1,539.40</u>	
Total Cash Disbursements		2,307,203.47
Cash Balance, June 30, 2023		<u><u>\$ 1,174,727.11</u></u>

TOWN OF WESTPORT ISLAND  
STATEMENT OF CHANGES IN UNAPPROPRIATED SURPLUS  
FOR THE YEAR ENDED JUNE 30, 2023

Unappropriated Surplus, July 1, 2022		\$ 476,571.97
INCREASE:		
Operating Account Balances Lapsed (Net) (Schedule B-3)		328,273.46
		\$ 804,845.43
DECREASE:		
Article 27	\$ 2,120.27	
Article 28	9,801.08	
Auditor	6,750.00	
Special Town Meeting, March 24, 2023	8,500.00	
Increase in Deferred Property Taxes	3,927.24	
		31,098.59
Unappropriated Surplus, June 30, 2023		\$ 773,746.84

TOWN OF WESTPORT ISLAND  
STATEMENT OF DEPARTMENTAL OPERATIONS  
FOR THE YEAR ENDED JUNE 30, 2023

	BALANCE FORWARD 7/1/22	APPROPRIATIONS	CASH RECEIPTS	OTHER CREDITS	TOTAL	CASH DISBURSED	OTHER CHARGES	UNEXPENDED (OVERDRAFT)	BALANCE FORWARD 6/30/23
<b>GENERAL GOVERNMENT - ADMINISTRATION:</b>									
Salaries	\$ -	\$ 101,317.00	\$ -	\$ 15,491.00	\$ 116,808.00	\$ 113,044.75	\$ -	\$ 3,763.25	\$ -
Payroll Taxes		12,000.00	111.95		12,111.95	10,163.55	181.08	1,767.32	
Town Office and Maintenance		60,349.00	586.47		60,935.47	57,749.72	580.49	2,605.26	
Town Hall Operation and Maintenance		4,100.00	700.00	346.68	5,146.68	4,377.53	769.15		
Town Office Capital Equipment	3,993.10	1,264.52			5,257.62				5,257.62
Town Hall Capital Reserve	3,346.73			529.19	3,875.92	529.16	3,346.76		
Audit				6,750.00	6,750.00	6,750.00		600.00	
Tax Maps		3,000.00			3,000.00	2,400.00			
Legal		8,308.31		9,801.08	18,109.39	14,986.89	3,122.50		
Assessing	11,643.60	4,356.40			16,000.00	3,951.27			12,048.73
Solid Waste		100,647.68			100,647.68	100,647.68			
Cemetery Committee		10.60	170.00	334.62	515.22	495.22	20.00		1,720.83
History Committee	1,814.68	500.00	40.00		2,354.68	593.85	40.00		
Book Preservation		2,500.00			2,500.00	2,500.00			
Contingency				2,120.27	2,120.27		2,120.27		
Wright Property Municipal Landing	36,369.41		2,835.77	3,201.27	42,406.45	5,970.07	66.97		36,369.41
Community Resilience Grant			48,500.00		48,500.00	1,313.35			47,186.65
Broadband Grant Match	61,436.00				61,436.00		19,816.54	41,619.46	
ARPA	43,273.62			19,816.54	63,090.16	32,663.50			30,426.66
	\$ 161,877.14	\$ 298,353.51	\$ 52,944.19	\$ 58,390.65	\$ 571,565.49	\$ 358,136.54	\$ 30,063.76	\$ 50,355.29	\$ 133,009.90
<b>GENERAL GOVERNMENT - TOWN REVENUES:</b>									
Excise Tax - Motor Vehicles	\$ -	\$ -	\$ 186,798.05	\$ -	\$ 186,798.05	\$ -	\$ 147,077.95	\$ 39,720.10	\$ -
Excise Tax - Boat			7,211.70		7,211.70		7,211.70		
Interest and Lien Fees on Taxes			4,792.17	1,291.28	6,083.45		6,083.45		
Investment Interest			28,394.20		28,394.20		5,152.00	23,242.20	
Miscellaneous			12,857.12		12,857.12		6,991.00	5,866.12	
Dog Fees	1,170.00				1,170.00				1,170.00
	\$ 1,170.00	\$ -	\$ 240,053.24	\$ 1,291.28	\$ 242,514.52	\$ -	\$ 172,516.10	\$ 68,828.42	\$ 1,170.00
<b>GENERAL GOVERNMENT - STATE REVENUES:</b>									
Homestead	\$ -	\$ -	\$ -	\$ 31,960.75	\$ 31,960.75	\$ -	\$ 30,363.16	\$ 1,597.59	\$ -
Snowmobile			125.78		125.78			125.78	
Tree Growth			4,482.73	462.83	4,945.56		4,945.56		
Veterans			190.00		190.00			190.00	
	\$ -	\$ -	\$ 4,798.51	\$ 32,423.58	\$ 37,222.09	\$ -	\$ 35,308.72	\$ 1,913.37	\$ -
<b>GENERAL GOVERNMENT - ENFORCEMENT:</b>									
Planning Board	\$ 215.00	\$ 245.00	\$ 100.00	\$ -	\$ 560.00	\$ 436.25	\$ -	\$ 123.75	\$ -
Board of Appeals	448.75	26.25	50.00		525.00	255.00		270.00	
Harbor Master			1,420.00		1,420.00	510.00		910.00	
ACO		3,200.00	1,012.00		4,212.00	1,783.00	155.51	2,273.49	
E-911		500.00			500.00	500.00			
LPI	663.75	3,971.25	7,482.00		12,117.00	4,648.75	155.51	251.25	
	\$ 663.75	\$ 3,971.25	\$ 7,482.00	\$ -	\$ 12,117.00	\$ 8,133.00	\$ 155.51	\$ 3,828.49	\$ -
<b>DEBT SERVICES:</b>									
Municipal Landing	\$ 5,151.02	\$ 24,000.00	\$ -	\$ -	\$ 29,151.02	\$ 27,339.60	\$ -	\$ 1,811.42	\$ -
Squam Creek		5,870.00			5,870.00	5,868.47		1.53	
Paving Bond	5,151.02	180,000.00	312.19	57,000.00	237,312.19	202,090.89	35,221.30		
	\$ 5,151.02	\$ 209,870.00	\$ 312.19	\$ 57,000.00	\$ 272,333.21	\$ 235,298.96	\$ 35,221.30	\$ 1,812.95	\$ -

TOWN OF WESTPORT ISLAND  
STATEMENT OF DEPARTMENTAL OPERATIONS  
FOR THE YEAR ENDED JUNE 30, 2023

	BALANCE FORWARD 7/1/22	APPROPRIATIONS	CASH RECEIPTS	OTHER CREDITS	TOTAL	CASH DISBURSED	OTHER CHARGES	UNEXPENDED (OVERDRAFT)	BALANCE FORWARD 6/30/23
<b>SPECIAL ASSESSMENTS:</b>									
County Tax Overlay	\$ -	\$ 356,409.24	\$ -	\$ -	\$ 356,409.24	\$ 356,409.24	\$ -	\$ -	\$ -
		29,742.31		20,315.67	50,057.98	207.50	8,346.22	41,504.26	
	\$ -	\$ 386,151.55	\$ -	\$ 20,315.67	\$ 406,467.22	\$ 356,616.74	\$ 8,346.22	\$ 41,504.26	\$ -
<b>EDUCATION:</b>									
School Account	\$ -	\$ 888,498.76	\$ -	\$ -	\$ 888,498.76	\$ 888,498.72	\$ -	\$ 0.04	\$ -
<b>HIGHWAYS, BRIDGES, AND SNOW REMOVAL:</b>									
State Highway Funds	\$ -	\$ -	\$ 26,032.00	\$ -	\$ 26,032.00	\$ -	\$ 26,032.00	\$ -	\$ -
Emergency Road Contingency	10,413.13	10,000.00			20,413.13				20,413.13
Town Roads and Bridges		120,000.00			120,000.00	45,165.54	2,720.24	72,114.22	
Snow Removal	86,180.27	147,077.95			233,258.22	146,191.80		87,066.42	
Paving	118,324.55	6,487.48			124,812.03		124,812.03		
Sand and Salt Storage Building	7,140.03				7,140.03	558.49			6,581.54
Long Term Paving	188,912.46			160,033.33	348,945.79	136,145.00	20,230.00	159,180.64	192,570.79
	\$ 410,970.44	\$ 283,565.43	\$ 26,032.00	\$ 160,033.33	\$ 880,601.20	\$ 328,060.83	\$ 173,794.27	\$ 159,180.64	\$ 219,565.46
<b>PROTECTION:</b>									
Fire Department	\$ -	\$ 63,000.00	\$ -	\$ -	\$ 63,000.00	\$ 62,150.00	\$ -	\$ 850.00	\$ -
Fire Department Insurance		7,497.00	364.50		7,861.50	6,639.00			1,222.50
Shellfish Conservation	3,295.40		795.00		4,090.40	60.00			4,030.40
Green Crab Mitigation Grant			3,800.00		3,800.00				3,800.00
	\$ 3,295.40	\$ 70,497.00	\$ 4,959.50	\$ -	\$ 78,751.90	\$ 68,849.00	\$ -	\$ 850.00	\$ 9,052.90
<b>GENERAL ASSISTANCE</b>									
<b>SERVICE ORGANIZATIONS:</b>									
Support of the Poor	\$ 2,241.00	\$ -	\$ -	\$ -	\$ 2,241.00	\$ -	\$ -	\$ -	\$ 2,241.00
Lifeflight Foundation		150.00			150.00	150.00			
Wiscasset Ambulance Service		18,144.00			18,144.00	18,144.00			
Wiscasset Community Center		4,308.00		6.00	4,314.00	4,314.00			
Midcoast Humane		1,042.55			1,042.55	1,042.55			
New Hope for Women		745.00			745.00	745.00			
Wiscasset Public Library		4,785.00			4,785.00	4,785.00			
Healthy Kids		1,500.00			1,500.00	1,500.00			
Midcoast Maine Community Action		450.00			450.00	450.00			
Senior Generations		701.00			701.00	701.00			
Maine Public Broadcasting		100.00			100.00	100.00			
	\$ 2,241.00	\$ 31,925.55	\$ -	\$ 6.00	\$ 34,172.55	\$ 31,931.55	\$ -	\$ -	\$ 2,241.00
	\$ 585,368.75	\$ 2,172,833.05	\$ 336,581.63	\$ 329,460.51	\$ 3,424,243.94	\$ 2,275,525.34	\$ 455,405.88	\$ 328,273.46	\$ 365,039.26

TOWN OF WESTPORT ISLAND  
VALUATION, ASSESSMENT, AND COLLECTIONS  
JUNE 30, 2023

VALUATION:		
Real Estate	\$ 230,666,808.00	
Personal Property	<u>1,976,928.00</u>	
Total		<u><u>\$ 232,643,736.00</u></u>
ASSESSMENT:		
Valuation x Rate (\$232,643,736.00 x .0083)	\$ 1,930,943.01	
Supplementals	<u>20,315.67</u>	
		<u>1,951,258.68</u>
		\$ 1,951,258.68
COLLECTIONS AND CREDITS:		
Cash Collections	\$ 1,903,475.93	
Abatements	8,346.22	
Prepaid Taxes	<u>2,294.21</u>	
Total Collections and Credits		<u>1,914,116.36</u>
2022-2023 Taxes Receivable, June 30, 2023		<u><u>\$ 37,142.32</u></u>

COMPUTATION OF ASSESSMENT

Tax Commitment	\$ 1,930,943.01	
State Revenue Sharing	48,267.92	
Homestead Reimbursement	30,363.16	
Bank Interest	5,152.00	
Interest on Taxes	4,635.81	
Lien Costs	1,447.64	
Tree Growth Reimbursement	4,945.56	
Auto Excise	<u>147,077.95</u>	
		\$ 2,172,833.05
REQUIREMENTS:		
Appropriations	\$ 898,182.74	
County Tax	356,409.24	
Education	<u>888,498.76</u>	
		<u>2,143,090.74</u>
OVERLAY		<u><u>\$ 29,742.31</u></u>



TOWN OF WESTPORT ISLAND  
RECONCILIATION OF TREASURER'S CASH BALANCE  
FOR THE YEAR ENDED JUNE 30, 2023

Cash on Hand		\$ 350.00
GENERAL FUND CHECKING ACCOUNT:		
The First, Damariscotta, Maine		
Balance Per Bank Statement	\$ 1,184,861.75	
Deduct: Outstanding Checks	41,313.76	
Balance Per Books		1,143,547.99
ARPA Savings		30,829.12
Cash Balance, June 30, 2023 (Exhibit E)		\$ 1,174,727.11

Schedule B-6

TAXES RECEIVABLE  
JUNE 30, 2023

Real Estate2023

Barlow, Bruce W., Revocable Trust	\$ 4,926.44	
Bonyun, William A.	1,026.31	
Bonyun, William, Estate	462.06	
Bonyun, William, Estate	147.60	
Cromwell, James A.	372.95	
Crosman, Carl D.	2,141.91	
Crosman, Carl D.	1,394.00	
Crosman, Carl D.	488.51	
Crosman, Carl D.	362.78	
Davis, Douglas P.	331.31	
Doe, Benjamin S.	2,224.40	
French, Anne E.	396.14	
French, Anne E.	355.53	
Greenleaf, Mona	606.80	
Miller, Diane E.	2,100.16	
Misner, Milton W.	3,831.89	
Philbrook, Jason A.	416.98	
Phipps, Russell A., Family Trust	491.42	
Sacchetti, Sally C.	1,935.48	
Sacchetti, Sally C.	2,189.96	
Sacchetti, Stephen	2,008.09	
Schulmeisters, Vizbulite I.	392.56	
Walker, Kenneth & Elaine Family Trust	6,862.80	
Wallace, John R.	1,188.56	
Wenners, Denise L.	719.40	
West, Nick	131.74	
		\$ 37,505.78

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TOWN OF WESTPORT ISLAND  
TAX LIENS  
JUNE 30, 2023

Crosman, Carl D.	\$ 2,038.69	
Crosman, Carl D.	1,326.82	
Crosman, Carl D.	464.97	
Crosman, Carl D.	345.29	
Kenneth & Elaine Walker Family Trust	6,532.06	
Miller, Diane E.	1,998.94	
Misner, Milton W.	2,854.94	
Sacchetti, Sally C.	1,842.20	
Sacchetti, Sally C.	2,084.42	
Sacchetti, Stephen	1,911.32	
Wallace, John R.	1,131.28	
Wenners, Denise L.	684.73	
West, Nick	125.39	
	<hr/>	
		<u>\$ 23,341.05</u>

Schedule B-8

TAX ACQUIRED PROPERTY  
JUNE 30, 2023

Moshier Property		<u>\$ 2,811.25</u>
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Schedule B-9

ABATEMENTS AND SUPPLEMENTALS  
JUNE 30, 2023

ABATEMENTS

<u>Real Estate</u>		
<u>2022</u>		
Pedro, Guimaraes	\$ 207.50	
Kennebec Estuary Land Trust	198.45	
Michael P. Malone	2,886.33	
Eric B. Nelson	1,965.74	
John J. Nelson & Marg Ruth	1,735.99	
John & Mary Ruth Nelson	304.14	
Joshua Hart & Adria Tucker	1,255.57	
	<hr/>	
		<u>\$ 8,553.72</u>

SUPPLEMENTALS

<u>Real Estate</u>		
<u>2022</u>		
Richard Spurduto & Virginia Edgecomb	\$ 2,886.33	
John & Lynn Nelson	1,965.74	
Bruce W. Nelson & John C. Nelson	1,735.99	
Bruce W. Nelson & John C. Nelson	304.14	
Jared & Adria Hart	1,255.57	
Frederick K. Mielke & Ann Carey	12,167.90	
	<hr/>	
		<u>\$ 20,315.67</u>

TOWN OF WESTPORT ISLAND  
CAPITAL RESERVE FUNDS  
JUNE 30, 2023

MUNICIPAL LANDING FUND:		
Balance, July 1, 2022	\$ 43,762.56	
Add: Interest Earned	759.70	
Transfer In	7,211.70	
Less: Transfer Out	<u>(3,201.27)</u>	
Balance, June 30, 2023		\$ 48,532.69
CAPITAL IMPROVEMENT FUND:		
Balance, July 1, 2022	\$ 9,077.21	
Add: Interest Earned	<u>156.93</u>	
Balance, June 30, 2023		9,234.14
CLOUGH POINT FUND:		
Balance, July 1, 2022	\$ 4,635.61	
Add: Interest Earned	<u>80.14</u>	
Balance, June 30, 2023		4,715.75
MOORING ACCOUNT:		
Balance, July 1, 2022	\$ 1,225.22	
Add: Interest Earned	<u>21.19</u>	
Balance, June 30, 2023		1,246.41
TOWN HALL FUND:		
Balance, July 1, 2022	\$ 13,866.65	
Add: Interest Earned	294.39	
Transfer In	4,046.73	
Less: Transfer Out	<u>(529.19)</u>	
Balance, June 30, 2023		17,678.58
SHELLFISH FUND:		
Balance, July 1, 2022	\$ 4,017.91	
Add: Interest Earned	<u>69.88</u>	
Balance, June 30, 2023		4,087.79
STATE HIGHWAY FUND:		
Balance, July 1, 2022	\$ 51,599.97	
Add: Interest Earned	1,313.48	
Revenue - State Highway	<u>26,032.00</u>	
Balance, June 30, 2023		78,945.45
VETERANS GRAVES FUND:		
Balance, July 1, 2022	\$ 899.21	
Add: Interest Earned	14.49	
Less: Transfer Out	<u>(321.14)</u>	
Balance, June 30, 2023		592.56

TOWN OF WESTPORT ISLAND  
CAPITAL RESERVE FUNDS  
JUNE 30, 2023

FERRY ROAD RESERVE:		
Balance, July 1, 2022	\$ 243.60	
Add: Interest Earned	<u>4.21</u>	
Balance, June 30, 2023		\$ 247.81
LAND FOR WESTPORT'S FUTURE:		
Balance, July 1, 2022	\$ 27,899.78	
Add: Interest Earned	<u>482.31</u>	
Balance, June 30, 2023		28,382.09
PAVING:		
Balance, July 1, 2022	\$ 72,917.62	
Add: Interest Earned	<u>1,260.42</u>	
Balance, June 30, 2023		74,178.04
REVALUATION:		
Balance, July 1, 2022	\$ 9,474.65	
Add: Interest Earned	<u>163.78</u>	
Balance, June 30, 2023		9,638.43
EMERGENCY ROAD MAINTENANCE:		
Balance, July 1, 2022	\$ 35,490.28	
Add: Interest Earned	<u>613.60</u>	
Balance, June 30, 2023		36,103.88
Total		<u><u>\$ 313,583.62</u></u>

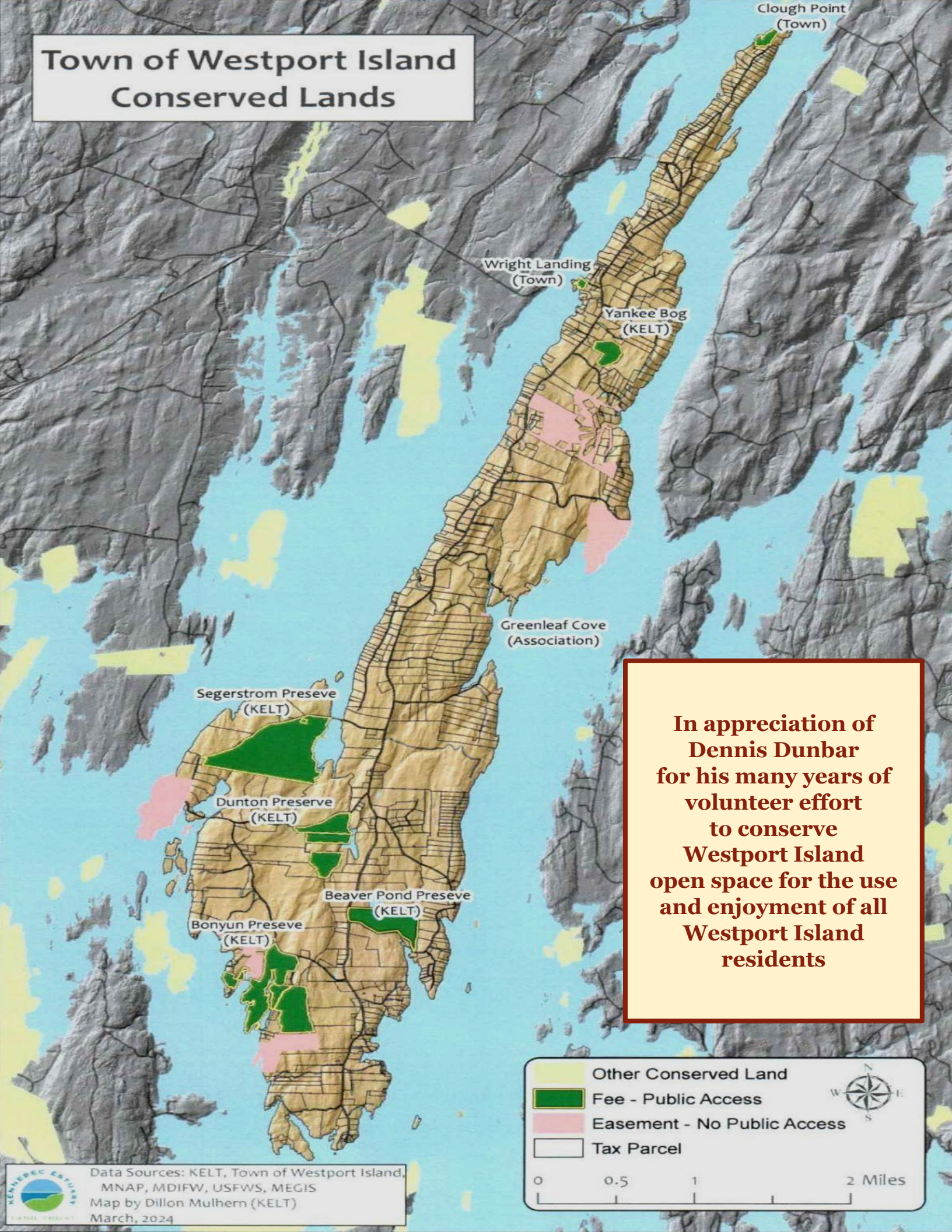
TOWN OF WESTPORT ISLAND  
TRUST FUNDS  
JUNE 30, 2023

	BALANCE 7/1/22	INTEREST	INCREASE	DECREASE	BALANCE 6/30/23	PRINCIPAL	INCOME
Cemetery Trust	\$ 8,075.51	\$ 139.91	\$ 20.00	\$ -	\$ 8,235.42	\$ 6,700.00	\$ 1,535.42
Conservation Commission - Historical	1,806.11	32.06	40.00	-	1,878.17		1,878.17
Dorothy Dogget	10,277.63	177.65			10,455.28	14,480.34	(4,025.06)
Shattuck - Heal Cemetery	6,131.71	106.00			6,237.71		6,237.71
Tarbox Cemetery	5,764.51	99.65			5,864.16	2,100.00	3,764.16
Westport WCC Scholarship	731.09	12.65			743.74		743.74
	<u>\$ 32,786.56</u>	<u>\$ 567.92</u>	<u>\$ 60.00</u>	<u>\$ -</u>	<u>\$ 33,414.48</u>	<u>\$ 23,280.34</u>	<u>\$ 10,134.14</u>









# Town of Westport Island Conserved Lands



**In appreciation of  
Dennis Dunbar  
for his many years of  
volunteer effort  
to conserve  
Westport Island  
open space for the use  
and enjoyment of all  
Westport Island  
residents**

	Other Conserved Land
	Fee - Public Access
	Easement - No Public Access
	Tax Parcel

0 0.5 1 2 Miles

