

ANNUAL REPORT
of the
Municipal Officers
and
Superintendent of Schools
of the
Town of Westport
MAINE

February 16, 1947 to February 14, 1948

Moderator Herbert B. Connell
 Town Clerk Ross G. Benton
 Selectman Arthur Swanson 52
 " 2 Richard Placilla 38
 " 3 Charles Colby Jr 48
 " 31
 " 34
 Tax Coll. Wilma Swanson 38
 Treas " "

School Committee 3 years
 Dorothy Placilla 25

Constable
 Adrien Bright 25

Road Commissioner
 Eugene Whittemore 32

Town Warden

Poor \$25.00

Bridge 750.00

Highways 450.00

Town Road 250.00

Town Buildings No School Woodshed

Voted to use \$100. on Town Hall the money
 for rent

Town Officers	\$ 650.00
Interest	150.00
Abatement	75.00
Insurance	40.00
5 yrt. School	98.02
Enroll	800.00
Contingent	500.00
State Aid Prob	450.00
Ass Tax on Highways	
Maintenance S.A.R.	360.00

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THE LINCOLN COUNTY NEWS
Damariscotta, Maine

Town Officers 1947

Selectmen, Assessors, and Overseers of Poor

EDWIN R. CROMWELL ELLSWORTH COLBY

WALTER E. GREENLEAF

Collector and Treasurer

WILNA E. SWANSON

Town Clerk

ROSS T. BEATON

School Board

JENNIE CROMWELL OLIVE L. KNIGHT

HARVEY L. MOSIER

Superintendent of Schools

STANWOOD C. GILMAN

Constable

STEWART McEACHERN

Road Commissioner

STEWART McEACHERN

Sealer of Weights and Measures

EDWARD CROMWELL

Selectmen's Report

1947 VALUATION, ASSESSMENT and COLLECTION YEAR ENDED FEBRUARY 14, 1948

Valuation

Real Estate—		
Resident	\$49,265 00	
Non-Resident	83,040 00	
	<hr/>	\$132,305 00
Personal Estate—		
Resident	\$32,830 00	
Non-Resident	600 00	
	<hr/>	33,430 00
		<hr/>
		\$165,735 00

Assessment

Valuation x Rate—\$165,735.00 x .074	\$ 12,264 39
56 Polls @ \$3.00	168 00
	<hr/>
Tax Commitment	\$ 12,432 39
Supplemental Taxes	105 90
	<hr/>
Total Charge to Collector	\$ 12,538 29

Collection and Credits

Cash to Treasurer	\$11,208 94
Abatements	102 20
Total Collection and Credits	<hr/>
	11,311 14

Uncollected 1947 Taxes February 14, 1948	\$ 1,224 15
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Computation of Assessments

Tax Commitment	\$ 12,432 39
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Requirements

Town Appropriation	\$ 10,358 00
State Tax	1,348 99

County Tax	600 78
	<hr/>
	\$ 12,307 77
Overlay	\$ 224 62
Total Value of Land	\$ 50,980 00
Total Value of Buildings	81,325 00
	<hr/>
	\$132,305 00

APPROPRIATIONS

Schools	\$3,460 00
Poor	10 00
Highways	400 00
Town Officers	650 00
Interest	275 00
Abatements	75 00
Insurance	20 00
Supt. of Schools	60 00
Snow	800 00
Contingent	450 00
Audit	45 00
Veterans Graves	25 00
State Aid Road Construction	450 00
Health Nurse	25 00
Dental Hygiene	8 00
Maine Publicity Bureau	25 00
Filing Case	70 00
Thomas Hill "Special Resolve"	80 00
Gate Hill, North End "Special Resolve	50 00
Post Office Road	100 00
Wiring Town Hall, North School	125 00
Survey of Oat Nut Park	45 00
Note at First National Bank	2,500 00

State Aid Maintenance	335 00	
Maintenance Improved Third		
Class Highways	175 00	
Total	<hr/>	\$10,358 00

SNOW ACCOUNT

Appropriation		\$ 800 00
Received from State		661 70
Crooker and Simpson	\$ 45 00	
Crooker and Simpson	9 00	
Walter Greenleaf	6 75	
Crooker and Simpson	142 50	
Crooker and Simpson	28 50	
Walter Greenleaf	21 38	
Crooker and Simpson	67 50	
Crooker and Simpson	13 50	
Walter Greenleaf	10 13	
Crooker and Simpson	79 44	
Walter Greenleaf	7 50	
Walter Greenleaf	9 00	
Walter Greenleaf	3 00	
Richard Placilla	1 50	
Herbert Cromwell	1 50	
Eugene Whitten	1 50	
Crooker and Simpson	13 00	
Wiscasset Grain Company	50 00	
Crooker and Simpson	162 50	
Crooker and Simpson	40 63	
George Knight	3 00	
Herbert Cromwell	9 00	
Carlton Lewis	2 25	
Richard Placilla	4 50	
Herbert Cromwell	30 00	
Calvin Cromwell	4 50	
Crooker and Simpson	517 50	
Crooker and Simpson	154 39	
Crooker and Simpson	30 00	

Crooker and Simpson	3 60	
Crooker and Simpson	12 00	
Crooker and Simpson	144 06	
Wiscasset Grain Company	1 20	
Total		\$1,629 83

TOWN HIGHWAYS

Appropriation		\$ 400 00
Stewart McEachern	\$ 12 32	
Alfred Cromwell	1 50	
Alfred Cromwell	1 16	
Edwin Cromwell	1 88	
Walter Greenleaf	3 75	
Stewart McEachern	9 24	
Edwin Cromwell	3 00	
Edwin Cromwell	2 32	
Alfred Cromwell	3 00	
Alfred Cromwell	2 32	
Stewart McEachern	18 48	
Stewart McEachern	18 48	
Robert Higgins	10 00	
Stewart McEachern	43 12	
Eugene Whitten	34 13	
Robert Higgins	43 15	
Stewart McEachern	8 80	
Eugene Whitten	5 25	
Stewart McEachern	6 16	
Robert Higgins	4 38	
Stewart McEachern	17 60	
Robert Higgins	11 25	
Stewart McEachern	8 80	
David Wright	6 00	
Stewart McEachern	13 92	
Stewart McEachern	11 44	
Alfred Cromwell	12 00	
Herbert McIntire	32 00	
Stewart McEachern	27 28	
Ross Beaton	18 00	

Dorothy Tarbox	4 72	
Ordway Lewis	1 20	
Total	<u> </u>	\$ 407 90

VETERANS GRAVES

Appropriation		\$ 25 00
Unexpended		

THIRD CLASS MAINTENANCE AND RECONSTRUCTION

Appropriation		\$ 175 00
Unexpended		

BRIDGE NOTE

Appropriation		\$2,500 00
First National Bank of Bath	\$2,500 00	
	<u> </u>	\$2,500 00

MAINE PUBLICITY BUREAU

Appropriation		\$ 25 00
Maine Publicity Bureau	\$ 25 00	
	<u> </u>	\$ 25 00

WIRING TOWN HALL AND NORTH SCHOOL

Appropriation		\$ 125 00
Unexpended		

SPECIAL RESOLVE GATE HILL

Appropriation		\$ 50 00
Stewart McEachern	\$ 11 44	
Alfred Cromwell	12 75	
Herbert McIntire	34 00	
	<u> </u>	\$ 58 19

SPECIAL RESOLVE THOMAS HILL

Appropriation		\$ 80 00
Crooker and Simpson	\$ 80 00	
	<u> </u>	\$ 80 00

MAINTENANCE OLD POST OFFICE ROAD

Appropriation		\$ 100 00
Stewart McEachern	\$ 38 72	
Robert Higgins	45 00	
Ross Beaton	34 50	
	<hr/>	\$ 118 22

FILING CABINET

Appropriation		\$ 70 00
Joe Wigon	\$ 65 00	
Amos Knight	3 00	

POOR

	<hr/>	\$ 68 00
Appropriation		\$ 10 00
Neil Parsons	\$ 10 00	
	<hr/>	\$ 10 00

AUDIT

Appropriation		\$ 45 00
Treasurer of State	\$ 107 71	
	<hr/>	\$ 107 71

STATE AID MAINTENANCE

Appropriation		\$ 335 00
Treasurer of State	\$ 348 00	
	<hr/>	\$ 348 00

INSURANCE

Appropriation		\$ 20 00
D. M. Humphreys and Co.	\$ 18 75	
	<hr/>	\$ 18 75

STATE AID CONSTRUCTION

Appropriation		\$ 450 00
Treasurer of State	\$ 450 00	
	<hr/>	\$ 450 00

HEALTH NURSING

Appropriation		\$ 25 00
Treasurer of State	\$ 10 00	
	<hr/>	\$ 10 00

DENTAL HYGIENIST

Appropriation	\$ 8 00
Unexpended	

SCHOOLS

Appropriation	\$3,460 00
Overdraft 1946	\$ 359 14
Mrs. George Crocker, teaching	494 06
Mrs. Ruth Shaw, teaching	1,000 02
Stewart McEachern, conveyance	1,140 00
Edward Cromwell, janitor	99 00
Myrna Cromwell, janitor	9 00
Alfred Cromwell, janitor	20 00
MacMillan Publishing Co., text books	28 32
American Book Co., text books	5 35
The Arlo Publishing Co., text books	5 10
Ginn and Co., text books	20 48
L. W. Singer Co., text books	10 61
Flood's Hardware, supplies	12 59
Melba Crocker, supplies	5 00
American Education Press, supplies	5 85
J. L. Hammett, supplies	24 59
F. A. Owen Publishing Co., supplies	5 00
Howard Brown, supplies	2 20
Edward E. Babb Co., supplies	84 18
Mrs. Florence Allen, supplies	3 30
Beckley Cardy Co., supplies	2 78
Treasurer of State, supplies	3 25
City of Bath, tuition	531 52
City Treasurer, So. Portland, Me., tuition	62 50
R. F. Dunkling, fuel	33 60
Fred Grover, fuel	15 00
Mrs. Freeman Grover, fuel	82 00

Edwin Cromwell, fuel	22 00	
Ellsworth Colby, repairs	14 00	
Flood's Hardware Co., supplies	5 65	
Norman Drummond, salary officers	5 71	
	<hr/>	\$3,786 08

SUPT. OF SCHOOLS

Appropriation		\$ 60 00
S. G. Gilman	\$ 75 88	
	<hr/>	\$ 75 88

SURVEY OF OAT NUT PARK

Appropriation		\$ 45 00
Unexpended		

TOWN OFFICERS' SALARIES

Appropriation		\$ 650 00
Edwin R. Cromwell, First Selectman	\$ 250 00	
Ellsworth E. Colby, Second Selectman	50 00	
Walter E. Greenleaf, Third Selectman	50 00	
Ross T. Beaton, Town Clerk	50 00	
Wilna E. Swanson, Treasurer	50 00	
Wilna E. Swanson, commission on taxes	272 88	
	<hr/>	\$ 722 88

INTEREST

Appropriation		\$ 275 00
First National Bank of Bath	\$ 193 33	
	<hr/>	\$ 193 33

ABATEMENTS

Appropriation		\$ 75 00
	1947	
Colman Lemont	\$ 51 80	
Michael Renzi	1 85	

George Harrison	3 00	
George Knight	3 00	
Ernest Merrow, Heirs	12 95	
Scott William, Millard William		
Cleaves, George, Scott Williams,		
Heirs	29 60	
	<hr/>	\$ 102 20

CONTINGENT

Appropriation		\$ 450 00
From Various Sources		74 76
Carl M. Larrabee, bonds	\$ 25 00	
Lincoln County News, town re- ports	153 00	
Edith Rines, Reg. Deeds	75	
Walter Greenleaf, Selectmen's business	3 00	
Marks Printing Touse, supplies	38 95	
Carl M. Larrabee, insurance	18 75	
Edward W. Bridgham, prof. service	45 00	
Harvey Pease, prof. service	20 00	
Edith Rines, recording tax liens	9 18	
Edith Rines, real estate transfer	4 65	
Ross T. Beaton, ad. oaths	5 00	
Dr. Neil Parsons, professional service	15 00	
Maine Municipal Association	15 00	
Harvey L. Mosier, posting war- rants	1 50	
Wilna E. Swanson, office ex- penses	36 24	
Jennie F. Cromwell, office ex- penses	5 32	
Marks Printing House, office sup- plies	2 25	
Edwin R. Cromwell, office ex- penses	23 86	

Luther Cromwell, ferrage	1 30	
Jennie Cromwell, writing valuation book	10 00	
John F. Stacy, tuning piano at Town Hall	5 00	
Ernest Colby, signs	15 00	
Ernest Colby, expenses on 1946 tax liens	23 75	
Flood's Hardware Co., fire equipment	2 48	
Wiscasset Hardware Co., fire equipment	7 22	
Haggett's Garage, fire equipment	6 86	
Ross T. Beaton, office supplies	15 00	
Ross T. Beaton, Special Town Meeting	6 00	
Ross T. Beaton, vital statistics and recording	5 00	
	<hr/>	\$ 530 30

ASSETS

Cash Balance, February 14, 1948	\$ 685 01
Uncollected 1947 Taxes	1,224 15
Uncollected Back Taxes	163 00
Tax Liens	1,151 45
	<hr/>
	\$3,223 61

LIABILITIES

Due Governmental Agencies

Withholding Tax	\$ 30 50
Teachers' Retirement	20 81

Notes Payable

First National Bank of Bath, Temporary Loan	1,000 00	
	<hr/>	\$1,051 31

ESTIMATES 1948

School (recommended by School Committee)	\$2,790 00
Highways	450 00
Town Buildings	50 00
Officers' Salaries	650 00
Interest	150 00
Abatements	75 00
Supt. School (recommended by School Committee)	98 02
Snow	800 00
State Aid Construction	450 00
State Aid Maintenance	360 00
Health Nursing (recommended by State)	25 00
Dental Hygienist	8 00
Flags and Halyards	1 00
Maine Publicity Bureau	25 00
Audit	107 71
Veterans' Graves	25 00
Bushes	150 00
Maintenance Special Resolve, Thomas Hill	80 00
Maintenance Special, Gate Hill	50 00

EDWIN R. CROMWELL,
ELLSWORTH E. COLBY,
WALTER E. GREENLEAF,
Selectmen of Westport.

Treasurer's Report

February 14, 1948

WILNA E. SWANSON, Treasurer

RECEIPTS

February 16, 1947—Cash Balance	\$ 53 22
First Nat'l Bank of Bath, rebate on interest	11 28
First Nat'l Bank of Bath, loan	8,000 00
First Nat'l Bank of Bath, loan	1,000 00
Elizabeth I. Burt, 1943 tax lien, interest and cost	55 08
Hazel L. Fowler, 1942, 1943, 1944 tax liens, interest, and cost	100 00
Henry F. Butler, 1946 tax lien, interest and cost	145 85
Mrs. Virginia H. Morse, 1946 tax lien, interest and cost	8 38
State Treasurer, reimbursement on snow removal	661 70
State Treasurer, reimbursement on schools	1,023 87
State Treasurer, reimbursement on town roads	514 63
Mrs. George Crocker, M. T. R. A.	24 69
Mrs. Ruth Shaw, M. T. R. A.	49 94
Withholding Tax, various	145 30
Tax Collector, 1947 taxes	11,208 94
Tax Collector, 1946 taxes	267 95
Tax Collector, 1947 excise taxes	173 88
Tax Collector, 1948 excise taxes	135 11
Interest on 1946 taxes	7 19
Interest on 1947 taxes	31 34
Tax Collector, 1947 abatements	102 20
	<hr/>
	\$23,720 85

DISBURSEMENTS

Selectmen's Warrants 1 to 44

inclusive \$23,035 84

Cash balance February 14, 1948 685 01

\$23,720 85

TAX LIENS

1935

John Bergen	\$ 1 36
Lewis Coombs	2 04
Alphoue W. Cote	2 72
Mary J. Dickson	2 27
Albert S. Holt	4 08
Laura Linscott	6 81
E. A. Matthews, heirs	6 81
Mrs. J. J. Manning	2 72
Rudolph Somers	4 09

\$ 32 90

1936

John Bergen	\$ 1 40
Alphone W. Cote	2 80
Mary J. Dickson	2 33
Everett Heald	1 40
Albert S. Holt	4 20
Laura Linscott	6 99
Mrs. J. J. Manning	2 80
E. A. Matthews, heirs	6 99
Rudolph Somers	4 20
Lyman Sweet	2 10

\$ 35 21

1937

John Bergen	\$ 1 29
Abbie A. Clark	1 29
Alphonse Cote	2 58
Charles Dickenson	1 29
Everett Heald	1 29
Albert Holt	3 87
Laura Linscott	6 45

Mrs. J. J. Manning	2 58	
Benj. Marshall	2 58	
E. A. Matthews, heirs	6 45	
Arthur F. Reny	5 16	
Lyman Sweet	1 94	
Eugene Whitten	8 60	
	<hr/>	\$ 55 37

1938

John Bergen	\$ 1 20	
Abbie Clark	1 20	
Alphonse Cote	2 40	
Grace E. Cunningham	6 00	
Everett Heald	1 20	
Albert Holt	3 60	
Mrs. May Irish	4 00	
Jane Lefontaine	2 40	
Laura Linscott	6 00	
Mrs. J. J. Manning	2 40	
Benj. Marshall	2 40	
E. A. Matthews, heirs	6 00	
Arthur F. Reny	4 80	
Rudolph Somers	3 60	
	<hr/>	\$ 47 20

1939

Abbie A. Clark	\$ 1 26	
Mrs. May Irish	4 20	
Benj. Marshall	2 52	
Arthur F. Reny	5 04	
Lyman Sweet	1 89	
Nellie Whitaker	7 56	
	<hr/>	\$ 18 27

1940

George Anderson and John Caron	\$ 9 00
Minnie P. Farley	2 70
May Irish	4 63

Jane Lefontaine	2 70	
Nellie Whitaker	8 34	
	<hr/>	\$ 27 37

1941

George Anderson and John Caron	\$ 9 60	
Minnie P. Farley	2 88	
Jane Lefontaine	2 88	
Frank Pettingill	1 44	
	<hr/>	\$ 16 80

1942

George Anderson and John Caron	\$ 10 40	
Minnie P. Farley	3 12	
Edgar F. Perkins	23 40	
Frank Pettingill	1 56	
Eliza Reed	6 24	
	<hr/>	\$ 44 72

1943

George Anderson and John Caron	\$ 18 80	
Grace E. Cunningham	7 05	
Charles Dickinson	1 41	
Minnie P. Farley	2 82	
Jane Lefontaine	2 82	
Frank Pettingill	1 50	
	<hr/>	\$ 34 40

1944

George Anderson and John Caron	\$ 18 40	
Lewis Coombs	2 07	
Edward Cromwell	10 51	
Charles Dickinson, heirs	1 38	
James R. Duncan	2 30	
	<hr/>	\$ 34 66

1945

George Anderson and John Caron	\$ 19 60	
Lewis Coombs	2 21	
Charles Dickinson, heirs	1 47	
James R. Duncan	2 45	
Robert T. Greenleaf, Sr.	51 45	

Addie F. Jewett, heirs	28 18	
Elise P. Sortwell	73 50	
Edward S. Cromwell	36 75	
	<hr/>	\$ 215 61

1946

George Anderson and John Caron	\$ 26 80	
Robert Cameron, heirs	10 05	
Reil Colby, heirs	50 25	
Lewis Coombs	3 35	
Edward S. Cromwell	50 25	
Elvina Cromwell	36 85	
Luther Cromwell	56 95	
Charles Dickinson, heirs	2 01	
James R. Duncan	3 35	
James Greenleaf	15 08	
Frances Harper	100 50	
C. M. Heughins	13 40	
Archie Higgins, heirs	43 55	
Evelyn S. Love	4 02	
Elise P. Sortwell	100 50	
Eugene Whitten	72 03	
	<hr/>	\$ 588 94

Collector's Report

February 14, 1948

WILNA E. SWANSON, Tax Collector

List of Commitments	\$12,432 39	
Supplemental	102 90	
Total Commitments	<hr/>	\$12,535 29

Paid to Treasurer	\$11,208 94	
Uncollected Real Estate Taxes	1,049 16	
Uncollected Personal and Poll Taxes	174 99	
Abatements	102 20	
	<hr/>	\$12,535 29

DELINQUENT TAX LIST

1940

C. E. A. Cromwell, Heirs	\$ 22 13	
Gordon Harvie	2 25	
	<hr/>	\$ 24 38

1941

C. E. A. Cromwell, Heirs	\$ 9 60	
George Cromwell	5 40	
Gordon Harvie	2 40	
Paul Hilton	3 00	
	<hr/>	\$ 20 40

1942

Edward Cromwell	\$ 35 10	
George Cromwell	5 60	
Gordon Harvie	2 60	
	<hr/>	\$ 43 30

1945

Robert T. Greenleaf, Sr.	\$ 14 95	
	<hr/>	\$ 14 95

1946

Edward Cromwell	\$ 40 20	
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Luther Cromwell	16 08	
Robert T. Greenleaf, Jr.	3 69	
	<hr/>	\$ 59 97

1947

Poll Taxes

Arthur Bradley	\$ 3 00	
Charles Colby, Jr.	3 00	
Chester Fowler	3 00	
Benjamin Getchell	3 00	
*Amos Greenleaf	3 00	
R. T. Greenleaf, Sr.	3 00	
R. T. Greenleaf, Jr.	3 00	
James Harper	3 00	
Philip Leavitt	3 00	
Robert Walther	3 00	
	<hr/>	\$ 30 00

1947

Personal Taxes

Edward Cromwell	\$ 27 75	
Arthur Bradley	54 02	
Luther Cromwell	22 05	
Chester Fowler	7 40	
James Greenleaf	1 85	
Robert Greenleaf, Jr.	1 85	
Robert Greenleaf, Sr.	22 67	
George Spinney	5 55	
Robert Walther	1 85	
	<hr/>	\$ 144 99

1947

Real Estate Taxes

Annie R. Colby, Heirs	\$ 23 44
Riel Colby, Heirs	55 50
Nehemiah Colby, Heirs	25 90
Edward Cromwell	30 00
Luther Cromwell	62 90
James Greenleaf	16 65
Robert Greenleaf, Sr.	77 70

Frances Harper	111 00	
Archie Higgins, Heirs	48 10	
B. F. Jewett, Heirs	12 82	
Robert Walther	29 60	
George Anderson and John Caron	29 60	
Harriet Appleton	66 60	
Robert Cameron, Heirs	11 10	
Lewis Coombs	3 70	
Grace Cunningham	11 10	
James Duncan	3 70	
*Wm. Heal, Heirs	214 60	
C. M. Heughins	14 80	
*Herbert Knight	11 10	
Leon Maloof	44 40	
Georgia McHeffey Estate, Heirs	74 00	
Eugene N. Whitten	62 90	
Charles Dickinson, Heirs	2 22	
Evelyn Love	4 44	
Eunice Skaling	1 29	
	<hr/>	\$1,049 16
* Paid after books closed		

STATE OF MAINE
State Department of Audit
Augusta

July 7, 1947

Board of Selectmen
Westport, Maine
Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944 and at your request, the records of the Town of Westport have been audited by Auditors C. G. Hawes and M. G. Allen for the period February 17, 1946 to February 15, 1947 inclusive.

The examination was made in accordance with the circumstances and included all procedures which generally accepted auditing standards applicable in were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the town appear to have been appropriately handled.

Exhibits and schedules incorporated in this report impartially present the financial position of the town and the result of its operations for the period designated.

Comments and other data incorporated in this report may prove of interest to you. All of which is respectfully submitted,

Very truly yours,
FRED M. BERRY,
State Auditor.

C O M M E N T S

Re: Audit of Accounts—Town of Westport
February 17, 1946 to February 15, 1947

Cash

The Cash available for current expenditures at February 15, 1947, amounted to \$53.22. Due to the fact that there was undeposited cash and another Treasurer elected at the town meeting, the cash was reconciled to June 19, 1947, and \$20.33 was found not yet deposited in the bank.

Expenditures were made by check from properly authorized warrants.

Receipts as issued by the Treasurer were checked in detail.

Taxes Receivable

The 1946 commitment of taxes was added and found in agreement with records of the Assessors. This commitment was accounted for by cash paid the Treasurer and abatements, or remained unpaid as shown by the records of the Collector.

Prior years' taxes receivable amount to \$103.03, and the detail appears on Schedule A-6.

Tax Liens

At February 15, 1947, the tax liens totaled \$679.94, showing a decrease of \$571.34 during the year.

Due Governmental Agencies

This account consists of withholding tax and teachers' retirement fund deductions, payable in the 1947-48 year.

Notes Payable

Notes in the amount of \$3,450 were outstanding at the close of the year.

Net Deficit

At the close of the year, the net deficit amounted to \$1,336.27 as compared to a net deficit of \$2,487.81 at February 17, 1946. This represented a decrease of \$1,151.54 during the year under examination, the detail of which appears on Exhibit E.

General

The 1946 excise tax receipts, Nos. 24 to 50 and those for 1947, Nos. 1 to 20, were checked with the copies of the receipts, and all collections were found to have been deposited with the Treasurer.

The surety bonds of the Treasurer and Collector were examined and appeared to be in order.

Town of Westport Exhibit A • COMPARATIVE BALANCE SHEET

	February 15, 1947	February 17, 1946
GENERAL FUND		
ASSETS		
Cash	\$ 53.22	\$ 863.59
Taxes Receivable:		
Current Year (Sch. A 1)	\$1,090.01	\$ 17.95
Prior Years (Sch. A-1)	103.03	95.33
	<hr/>	<hr/>
	1,193.04	113.28
Less—Reserve for Collection		47.67
		<hr/>
		65.61
Tax Liens (Schedule A-2)	679.94	1,251.28
Less—Reserve for Losses	45.60	61.71
	<hr/>	<hr/>
	634.34	1,189.57
	<hr/>	<hr/>
TOTAL ASSETS	\$1,880.60	\$2,118.77
LIABILITIES		
Due Governmental Agencies (Sch. A-3)	63.37	18.33
Notes Payable (Schedule A-4)	3,450.00	4,500.00
	<hr/>	<hr/>
Total Liabilities	3,513.37	4,518.33
DEFICIT		
Appropriated (Exhibit D)	296.50	88.25
Net Deficit (Exhibit E)	1,336.27	2,487.81
	<hr/>	<hr/>
	1,632.77	2,399.56
	<hr/>	<hr/>
TOTAL LIABILITIES AND DEFICIT	\$1,880.60	\$2,118.77

School Report

To the Citizens of Westport, Greetings:

I have the honor of submitting to you my eighth annual report.

School Census April 1, 1947, 35 pupils. 30 attending elementary school and 5 attending secondary school.

RESOURCES

Appropriation	\$3,460 00
Less overdraft	359 14

Balance	\$3,100 86
State School Fund, Dec. 1947	

Teachers	\$ 400 00	
Tuition	436 95	
Enrollment	100 62	
Closed Schools	100 00	
Total School Fund		1,037 57

Total Resources	\$4,138 43
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Expenditures

Teachers	\$1,494 08	
Conveyance	1,175 33	
Fuel	152 60	
Janitor	135 00	
Supplies	145 68	
Books	69 86	
High School Tuition	594 02	
Total Expenditures		3,766 57

Balance Forward Common Schools	\$ 361 86
Payments for Town Year March 1, 1947 to March 1, 1948	

ESTIMATE SCHOOL YEAR 1948-49

Teachers' Salary	\$1,600 00
Conveyance	1,200 00
High School Tuition	600 00

Fuel		150 00
Text Books and Supplies		175 00
Water, Lights, Power		50 00
Janitor and Cleaning		140 00
		<hr/>
Total Estimate		\$3,915 00
State School Fund, Dec. 1948		
Teacher	\$ 480 00	
High School Tuition	504 40	
Census	105 00	
Closed Schools	100 00	
Total	<hr/>	\$1,199 40
School Balance forward		361 86
Recommended to Appropriate		\$2,790 00

RECOMMENDED BUDGET

Common Schools	\$2,790 00
Repairs	50 00
Flags	1 00
School Nurse	25 00
Dental Hygiene	8 00
Superintendent of Schools	98 02
Re-appropriate to Wire School	125 00
Insurance of School and Town Buildings	

All items except COMMON SCHOOLACCOUNT is left to the judgment of the town to act on as seems most desirable to them.

Town valuation \$186,000.00. 15 Mills for schools gives \$2,790.00. This is necessary to appropriate to to procure the \$490.00, teacher subsidy, and allows \$436.26 for unforeseen increases in costs especially in high school tuition.

A reduction of \$670.00 in the amount necessary to appropriate in these times is very unusual.

EXPENDITURES

Teachers

Mrs. George Crocker	\$ 494 06	Pens. deductions	\$24 69
Mrs. Ruth Shaw	1,000 02	Pens. deductions	49 98
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Total paid	\$1,494 08		\$74 67

Janitors and Cleaning

Edward Cromwell			
Spring Term		\$	42 00
Fall Term			43 00
Winter Term			21 00
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Total		\$	106 00
Myrna Cromwell			9 00
Alfred Cromwell			20 00
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Total		\$	135 00

Conveyance

Stewart McEachern, Spring Term		\$	420 00
Stewart McEachern, Fall Term			480 00
Stewart McEachern, Winter Term			240 00
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Total paid			\$1,140 00
Fred Thompson, insurance on bus			35 33
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Total Conveyance costs			\$1,175 33

Fuel

R. E. Dunkling		\$	33 60
Fred Grover			15 00
Mrs. Freeman Southard, coal			82 00
Edwin Cromwell			22 00
<hr/>			
Total		\$	152 00

Textbooks

MacMillan Publishers		\$	28 32
American Book Company			5 35

Arlo Publishers	5 10
Ginn and Company	20 48
L. W. Singer	10 61

Total	\$ 69 86
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Supplies

Flood's Hardware	\$ 11 44
Melba Crocker	5 00
American Education Press	5 85
J. L. Hammett Co.	24 59
F. A. Owen Publishing Co.	5 00
Howard and Brown	2 20
Edward E. Babb Co.	84 18
Florence Allen	1 39
Beckley Cardy Company	2 78
Treasurer of State	3 25

Total	\$ 145 68
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High School Tuition

City of Bath, 1947

Pupil	Winter Term	Spring Term	Fall Term	Total
Calvin Cromwell	\$ 50.00	\$ 25.00	\$ 60.75	\$135.75
Christina Cromwell	50.00	25.00		75.00
Myrna Cromwell	50.00	25.00	60.75	135.75
Virginia Cromwell	50.00	25.00	60.75	135.75
Arthur Bradley			28.35	28.35
James Bradley			28.35	28.35
Chester Fowler			12.15	12.15

Minus rebate, Spring

Term	19.52
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Total paid	\$180.42	\$100.00	\$251.10	\$531.52
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South Portland, Maine

Vera Fowler	62.50
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Total	\$594.02
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SCHOOL STATISTICS

Winter Term opened Dec. 31, 1947, closed Feb. 6, 1947. 4 weeks, 1 day. Enrollment 30, average attendance 27.19. Teacher, Mrs. Melba Crocker.

Spring Term opened March 3, 1947, closed June 13, 1947. 14 weeks. Enrollment 29, average attendance 26.61. Teacher, Mrs. Melba Crocker.

Fall Term opened Sept. 8, closed Dec. 19, 1947. 15 weeks. Enrollment, 27. Average attendance 24.98. Teacher, Mrs. Ruth Shaw. Pupils conveyed 15.

Winter Term opened January 5, closes Feb. 20, 1948. 7 weeks. Enrollment 24. Teacher, Mrs. Ruth Shaw.

Calendar, Spring Term 1948

Spring Term A opens March 1, 1948, closes April 16, 1948, 7 weeks. Spring Term B opens April 26, 1948, closes June 11, 1948, 7 weeks.

SUPERINTENDENT'S REPORT

The Superintendent's books are reconciled with the triplicate payrolls issued and with the Town Officials books.

The enrollment of the school has increased to about thirty pupils. This is a difficult school to teach as it requires many classes for all eight grades. The town has been very fortunate to secure experienced teachers the past year.

Mrs. Melba Crocker was a very good teacher but left to teach in Pittston. She was replaced by Mrs. Ruth Shaw who has had both training and experience, and has managed the school very well. She took the Harvard-Boston University Course given at Bath, as did the other teachers in the school union. This course was a very great help to the teachers of this area and all the children benefit from the improved methods as presented to the teachers.

Mrs. Shaw has endeavored to combine classes upon ability level to reduce the number of recitations daily. One must realize that if a teacher has five recitations for each grade it would be forty a day, and only about five minutes to a class. A good teacher groups her pupils so that she may have longer periods of supervised help.

The children are happy, reflecting a sense of security which is a pre-requisite for satisfactory work. The learning situation is favorable for interest and progress upon the pupils' part.

Certain new textbooks have been necessary to care for increased enrollments and changes in grades. The Arithmetic, Language Arts and Social Subjects are of the latest edition and the books are systematized with basic reading, supplemental and workbooks. Your children have as good and better books than a good many children in the state. The citizens should be complimented on providing so well for their school.

The School Committee have been most cooperative and liberal in their efforts to do everything possible for the school. I have enjoyed my associations with the citizens of Westport. The cooperation of all citizens and town officials is gratefully acknowledged.

Respectfully submitted,

STANWOOD C. GILMAN,

Superintendent of School Union 48.

School Committee,

MRS. JENNIE CROMWELL, Chairman.

MRS. OLIVE KNIGHT.

MR. HARVEY MOSIER.

Public Health Nursing Annual Report -- 1947

Four visits were made to the town to visit in the homes and school. Advice was given to parents in the care and diet of their children and to urge physical examinations when necessary. Several mothers were invited to take their children to the Child Health Conferences held in Wiscasset for examination and immunizations. Two children were vaccinated at these clinics held in Wiscasset.

The Audiometer for testing the hearing was given to fourteen children in the school and one child found with defective hearing. The parents were notified of this defect.

Because of the new law that was passed at the last legislature that all towns should offer free vaccination for small pox and immunization against diphtheria and whooping cough for children under twelve years of age, tentative plans for immunization have been made for next year.

Respectfully submitted,
ELSIE A. ANDERSON, R. N.,
State Field Nurse.

Items Not In Common School Account

REPAIRS

Appropriation, 1946	\$ 40 00
Balance forward	25 00
	<hr/>
Total	\$ 65 00
Expended, 1946-47	121 66
	<hr/>

Overdraft March 1, 1947	\$ 56 66
No appropriation March 1, 1947	

Expended 1947-48

Ellsworth Colby	\$ 14 00	
Flood's Hardware	5 65	
Total Expended	<hr/>	19 65

Total Overdraft to date	\$ 76 31
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As no resources were voted in Repairs it would have to be paid from Contingent.

SUPERINTENDENT OF SCHOOLS

Appropriation		\$ 60 00
Stanwood C. Gilman, salary	\$ 75 88	
Overdraft, 1946-47	6 26	
Total Overdraft 1947-48		\$ 22 14
Norman H. Drummond, Secretary School Union 48 (from salary of Town Officers)		\$ 5 71

MEDICAL INSPECTION

Appropriated	\$ 25 00
Paid Treasurer of State	\$ 25 00

DENTAL INSPECTION

Appropriated	\$ 8 00
Expended, none, service not available	

ELECTRIC LIGHTS (wiring school)

Appropriated	\$125 00
Expended, none, balance to Treasurer	

FLAG ACCOUNT

Balance Forward	\$ 18 90
Expended none	

INSURANCE

No Appropriation, \$18.75 expended last year.

No Appropriation for School Committee and Attendance Officer. None expended.

Warrant For Town Meeting

To STEWART McEACHERN, a Constable of the Town of Westport, in the County of Lincoln.

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of said Town of Westport, qualified by law to vote in town affairs, to assemble at Town Hall in said town on Monday, the Fifteenth day of March, A. D. 1948 at 10 o'clock A. M., E. S. T., and then and there to act on the following articles, namely:—

ART. 1 To choose a Moderator for said meeting.

ART. 2 To see if the town will vote to accept the report of the town officers, and the audit for the municipal year ending February 14, 1947.

ART. 3 To attend to and act upon the report of the Superintendent of Schools, and town account of Selectmen, Assessors, Overseers of the Poor and Treasurer.

ART. 4 To choose all necessary officers for the year ensuing.

ART. 5 To see what sum of money the town will vote to raise and appropriate for the support of schools.

ART. 6 To see if the town will vote to hire \$10,000.00 or such part thereof as may be legally borrowed in anticipation of future State Aid Road joint funds for constructing an approach to the proposed Westport-Wiscasset toll bridge, such construction to be carried on by the State Highway Commission; or act upon anything relating thereto.

ART. 7 To see what sum of money the town will vote to raise and appropriate for the support of the poor, repair of bridges, repair of highways and town buildings for the year ensuing.

ART. 8 To see what sum of money the town will vote to raise and appropriate to pay officers, interest, abatements and insurance for the year ensuing.

ART. 9 To see what sum of money the town will vote to raise and appropriate for the salary of Superintendent of Schools for the year ensuing.

ART. 10 To see what sum of money the town will vote to raise and appropriate for snow bills, State and County Tax, and contingent expenses for the year ensuing.

ART. 11 To see what sum of money the town will vote to raise and appropriate for State Aid road construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provision of Sections 25 and 29, Chap. 20, R. S. 1944 as amended.

ART. 12 To see if the town will vote to raise and appropriate a sum of money, and if so, how much, to be used for applying bituminous surface to the State Aid Road, beginning at the termination of the

1946 tarring program and extending in a southerly direction along the so-called State Highway.

ART. 13 To see what sum of money the town will vote to raise and appropriate for the maintenance of State Aid Highways for the ensuing year, within the limits of the town, under the provisions of Section 18 of the Public Laws of 1913.

ART. 14 To see what sum of money the town will vote to raise and appropriate for the maintenance of improved sections of third class highways, or to be used in conjunction with the State apportionment for the reconstruction of third class highways as provided in Section 52, Chapter 20, R. S. 1944, the least amount being \$175.00.

ART. 15 To see what sum of money, if any, the town will recommend to take from the Joint State Aid Account for the purpose of applying bituminous surface treatment to State Aid Roads built within the past five years in accordance with provisions of Chapter 271, Public Laws of 1931.

ART. 16 To see what action the town will take in regard to cutting bushes along improved sections of third class highways and raise and appropriate money for same.

ART. 17 To see if the town will raise and appropriate \$25.00 for public health nursing in Westport. Said sum to be expended by the State Bureau of Health, for local service.

ART. 18 To see if the town will vote to raise and appropriate the sum of \$8.00 to be spent for dental

hygienist service in the town of Westport under the direction of the State Bureau of Health and Welfare, in cooperation with local authorities.

ART. 19 To see what action the town will take in regards to flags, and halyards for the school and raise and appropriate money for same.

ART. 20 To see whether or not the town will vote to raise and appropriate the sum of Twenty-five (\$25.00) Dollars to be paid to the State of Maine Publicity Bureau to be extended and used for advertising the natural resources, advantages and attractions of the State of Maine, in accordance with the provisions of Chapter 5, Section 82, of the Revised Statutes of Maine.

ART. 21 To see if the Town will vote to raise and appropriate the sum of \$107.71 to be used to pay the audit of the municipal year ending February 14, 1948.

ART. 22 To see if the town will vote to authorize its Selectmen to sell any property which the town holds by virtue of tax deeds or liens, and to execute and deliver on behalf of the town such deeds as may be necessary to transfer the right, title and interest of the town.

ART. 23 To see what action the town will take in regards to Fire Wardens for the year ensuing.

ART. 24 To elect a **Fire Inspector**.

ART. 25 To see if the town will authorize the Selectmen and Treasurer to hire, in anticipation of taxes, such sums of money as may be necessary for the year ensuing.

ART. 26 To see if the town will vote to set a date when taxes shall be payable and what interest shall be collected thereafter.

ART. 27 To see if the town will vote to continue membership in the Maine Municipal Association; and if the town does so vote, to authorize the officials to pay membership fee from contingent fund.

ART. 28 To see if the town will vote to reappropriate the \$25.00 for the care of Veterans' Graves.

ART. 29 To see if the town will vote to plow driveways to all public buildings or driveways to any place of business in the Town of Westport.

ART. 30 To see if the town will vote to hire a power shovel for road work for the year ensuing.

ART. 31 To see if the town will vote to set a wage scale for hand labor, trucks and teams.

ART. 32 To see if the town will vote to raise and appropriate the sum of \$80.00 for maintenance of the Thomas Hill Fill, so called, the same being a special resolve from the State.

ART. 33 To see if the town will vote to raise and appropriate the sum of \$50.00 for maintenance of Gate Hill, the same being a special resolve from the State.

ART. 34 To see if the town will vote to raise the sum of \$200.00 for graveling the road from the old Harrison Place south to the end of the town road, if the State Road is changed to the North End.

ART. 35 To see what action the town will take in regards to closing the flats to all outside diggers of clams, blood worms, clam worms, or mussels; other than residents of the town or property owners.

ART. 36 To see if the town will vote to purchase a truck and raise a sum of money for same.

ART. 37 To see if the town will raise a sum of money, not to exceed \$250.00, for gravel on the Fowles road, so called, and all town labor on same.

ART. 38 To see if the town will vote to give the snow plough authority to plough the road leading to the Beaton home.

ART. 39 To see if the town will reappropriate the \$125.00 for wiring the Town Hall and North School, or take any action relative thereto.

ART. 40 To see if the town will vote to raise and appropriate a sum of money to be used for a fill or all repairs necessary to make the Mill Bridge, so-called, passable and safe for motor traffic.

ART. 41 To see if the town will vote to raise and appropriate the sum of \$300.00 to cooperate with the Maine Forest Service and the Federal Government in the control of the White Pine Blister Rust in accordance with Revised Statutes, Chapter 32, Section 54.

ART. 42 To see if the town will vote to hire a surveyor to survey the Oak Nut Park, so called, and raise money for same.

ART. 43 To see what action the town will take in regard to rent and janitor service for the Town Hall for the year ensuing.

ART. 44 To see if the town will vote to adopt Daylight Saving Time for the period specified by the State of Maine.

ART. 45 To transact any other business that may legally come before said meeting.

The Selectmen will be in session at the Town Hall in the Town of Westport on Monday, the 15th day of March, A. D., 1948 at 9.00 A. M. for the purpose of correcting the voting list.

You are hereby directed to serve this by posting at the Town Hall at least seven days before said meeting.

Hereof fail not and have this Warrant with your doing thereon at the above place and time.

Given under our hands the twenty-seventh day of February, A. D. 1948.

EDWIN R. CROMWELL,
ELLSWORTH COLBY,
WALTER E. GREENLEAF,
Selectmen of Westport.

True Copy
Attest:

STEWART McEACHERN,
Constable, Town of Westport.

