

Mr. Joseph Delano Sr.

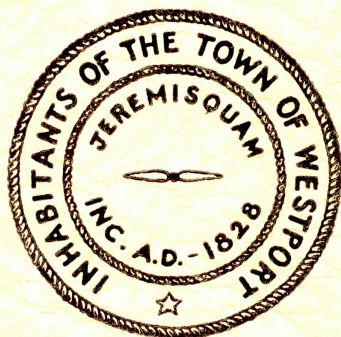
Annual Report of the

Municipal Officers

AND

Superintendent of Schools

**TOWN of
WESTPORT, MAINE**



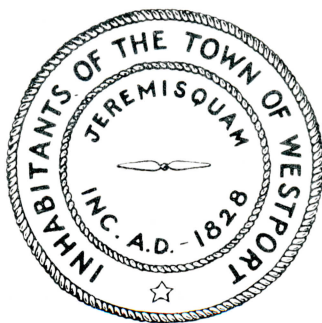
**For The Year Ending FEBRUARY 10,
1962**

*Annual Report of the
Municipal Officers*

AND

Superintendent of Schools

**TOWN of
WESTPORT, MAINE**



**For The Year Ending FEBRUARY 10,
1962**

ANNUAL REPORT
MUNICIPAL OFFICERS

Selectmen, Assessors and Overseers of Poor

DR. ERNEST G. GRAUMANN PAUL L. HODGDON
ARTHUR R. KNIGHT

Collector and Treasurer

HAZEL S. KNIGHT

Town Clerk

ROSS T. BEATON

School Board

BEATRICE GREENLEAF JUDSON CROMWELL
GEORGE D. RICHARDSON, JR.

Constable

ROBERT T. GREENLEAF, SR.

Road Commissioner

HERBERT B. CROMWELL, SR.

Sealer of Weights and Measures

HERBERT B. CROMWELL, SR.

Health Officer

JOHN E. BAILEY

Director of Civil Defense

PAUL L. HODGDON

Assessors' Report

APPROPRIATIONS, MARCH 18, 1961

Officers' Salaries	\$ 1,900.00
Fire Department	450.00
Insurance	70.00
Workmans Compensation Insurance	130.00
Care of Town Dump	100.00
Town Highways and Bridges	2,500.00
Snow Removal	1,850.00
State Aid Road Construction	1,200.00
Aid to Dependent Children	250.00
Support of Schools	8,800.00
Interest	300.00
Dyke Bridge Note	1,000.00
Maine Publicity Bureau	25.00
Veterans Graves	25.00
Audit	250.00
Abatements	75.00
Cutting Bushes	150.00
Public Health Nursing	35.00
Repair Ferry Hill	600.00
	<hr/>
	\$ 19,710.00
State Tax	\$ 2,900.00
County Tax	896.00
Overlay	166.10
	<hr/>
	\$ 3,962.10
Total	\$ 23,672.10
Minus State Tax	<hr/> 2,900.00
Net Appropriation	\$ 20,772.10

VALUATION

Real Estate, Resident	\$ 72,625.00	
Real Estate, Non-Resident	<u>124,150.00</u>	
Total Real Estate		\$196,775.00
Personal Estate, Residents	\$ 19,700.00	
Personal Estate, Non-residents	<u>5,139.00</u>	
Total Personal Estate		<u>24,839.00</u>
Grand Total Valuation		\$221,614.00
Value of Land	\$ 69,300.00	
Value of Buildings	<u>127,475.00</u>	
Total Value of Land and Buildings		\$196,775.00

PERSONAL PROPERTY

Stock in Trade	\$ 1,000.00	
Boats	950.00	
Gasoline Pumps	300.00	
Money At Interest	14,000.00	
Television Sets	1,950.00	
Tractors and Equipment	900.00	
Trailers, House	350.00	
Other Property	<u>5,389.00</u>	
Total Value of Personal Property		\$ 24,839.00

ASSESSMENTS

On Resident Real Estate	\$ 6,754.12
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On Resident Personal Estate	1,832.10
On Non-Resident Real Estate	11,545.96
On Non-Resident Personal Estate	477.92
54 Polls @ \$3.00 each	<u>162.00</u>

Commitment to Tax Collector	\$ 20,772.10
Supplemental Assessment	<u>27.90</u>

Total Commitment to Tax Collector \$ 20,800.00

Rate of Taxation, \$93.00 per \$1,000.00 Valuation.

DR. ERNEST G. GRAUMANN

PAUL L. HODGDON

ARTHUR R. KNIGHT

Assessors of Westport, Maine

Resident Taxpayers

		Real		
	Poll	Estate	Personal	Tax
Anderson, Martin B.	Ex.			
Anderson, Virginia			50	4.65
Bailey, John E. and Marjorie C.	3	1300	50	128.55
Beaton, Ross T.	3			3.00
Beaudet, Eva E.		1850	100	181.35
Blake, Fred	3			3.00
Blake, Edna		475	50	48.83
Boellhoff, Herbert	3			3.00
Boellhoff, Josephine D.		1300		120.90
Bonyon, William L.	3	1625		154.13
Colby, Annie R., Heirs		325		30.23
Colby, Charles H., Jr. and Alice	3	500	75	56.48
Colby, Clarence R.	3	1425	50	140.18
Colby, E. Ellsworth	3	1000	50	100.65
Colby, Ernest E.	Ex.	775		72.08
Colby, Riel, heirs		775		72.08
Colby, Lawrence T. and Violet L.	3	700	75	75.08
Colby, Violet L.		1000		93.00
Cromwell, Alfred and Barbara	3	1050	75	107.63
Cromwell, Calvin A.	3	1000	25	98.33
Cromwell, Charles		800		74.40
Cromwell, Edward S.	3	150		16.95
Cromwell, Edwin R. and Jennie	3	2950	100	286.65

LIST of TAXPAYERS

RESIDENT

	Poll	Real		Tax
		Estate	Personal	
Cromwell, Francis L.	3	1100	75	112.28
Cromwell, Herbert B.	3	2050	1300	314.55
Cromwell, Herbert B., Jr. and Nellie Rose	3	1050	75	107.63
Cromwell, Judson E. and Althea F.	3	1350	50	133.20
Crouse, Ethel		150		13.95
Cunningham, Archie	3		225	23.93
Deedy, Thomas E.	3		50	7.65
Deedy, Dorothy		775		72.08
Delano, Douglas	3		50	7.65
Delano, Joseph	3	75	50	14.63
Delano, Joseph, Jr.	3			3.00
Delano, Owen	Ex.	375		34.88
Delong, Robert	3		50	7.65
Dunn, Colin R. and Dorothy	Ex.	1700	100	167.40
Eaton, Harriet L.			14,000	1,302.00
Evans, Charles B. and Germaine P.	3	1000	100	105.30
Grafton, Samuel M. and Dorothy S.	3	3500	75	358.73
Graumann, Ernest G. and Amelia M.	3	1150	100	119.25
Greenleaf, Albert	3		75	9.98
Greenleaf, Amos	Ex.			
Greenleaf, Frank T. and Beatrice	3	1350	75	135.53
Greenleaf, James	3		50	7.65
Greenleaf, Robert T.	Ex.	1225	200	132.53

	Real		Tax
	Poll	Estate Personal	
Greenleaf, Robert T., Jr.	3		50 7.65
Greenleaf, Verlie M.		625	58.13
Greenleaf, Mary Jane		450	41.85
Greenleaf, Walter E. and Nina B.		1100 75	109.28
Greenleaf, Walter E.	3	100	12.30
Greenleaf, Walter E., Jr.		100	9.30
Harper, Frances, W.		1800	167.40
Harper, James	3		3.00
Harriman, Katherine A. and Heirs of Ernest Harriman		1250	116.25
Harrison, George R.	3	850 250	105.30
Harrison, George R. and Dora		1000	93.00
Harrison, John P., Heirs		800 50	79.05
Haskell, Edmund G.	3	1750 150	179.70
Hodgdon, Alfred J.		200	18.60
Hodgdon, Lester, Jr.	3	1250 150	133.20
Hodgdon, Paul L.	3	2000 300	216.90
Howe, Guy	3		3.00
Jewett, Ralph	Ex.		
Johnson, Robert E. and Marjorie	3	1050 75	107.63
Knight, Philbrook	Ex.		
Kehail, Arthue, heirs		800	74.40
Knight, Amos. J.	Ex.	500 50	51.15
Knight, Arthur R. and Hazel	3	1750 75	172.73
Knight, George	Ex.		
Koughan, Donald N.	3	75	9.98

		Real		
	Poll	Estate	Personal	Tax
Lawrence, Edward J.	3	800		77.40
Lester, Albert	3	1025	50	102.98
Lewis, Ettie V. heirs		925		86.03
Lewis, Ordway	3	500		49.50
Mosier, Harvey L.	3		50	7.65
Petty, Willis T. heirs		600		55.80
Rehbein, Bernice		475		44.18
Richardson, George D.	3	1500	100	151.80
Richardson, George D. Jr.	3		100	12.30
Siebert, Otto W.	3			3.00
Roche, John	3			3.00
Shea, Oscar M. heirs		650		60.45
Stacey, John, heirs		250		23.25
Sturges, Ralph	3	5400	325	535.43
Tarbox, James, heirs		1000		93.00
Tarbox, Adeline G.			100	9.30
Tarbox, Ronald L.	3	400	100	49.50
Tarbox, Ronald L. & Adeline G.		600		55.80
Tarbox, Dorothy, Annie & Adeline G.		1975		183.68
Whitten, Eugene E.	3	450		44.85
Wright, Adrian & Mary L.	3	925	100	98.33
Wilder, Gilman	3			3.00
Wilder, Glenn	3			3.00

Non-Resident

	Real Estate	Personal	Tax
Ames, John T.	500		46.50
Appleton, Harriet	1050		97.65
Amour, Jean Schweppe & John Shedd	2000		186.00
Baker, Elinor M.	700		65.10
Baker, Robert W.	1975		183.68
Baker, Sherwood	475		44.18
Bartlett, John H. & Olga F.	850		79.05
Beers, Gladys M.	750		69.75
Bennett, Harry	850		79.05
Benson, Clinton W. & Frances S.	200		18.60
Bergen, Blanton P.	825		76.73
Bilodeau, Jeanne D.	650		60.45
Boyce, Elizabeth M.	600		55.80
Boyce, Frederick M.	550		51.15
Bradford, Robert F. & Phyllis K.	650		60.45
Bradley, Fontaine C.	2150	75	206.93
Bradley, Emily	2500		232.50
Brown, John R. & Charlotte M.	800		74.40
Brown, Philip T. & Cynthia A.	950		88.35
Bruce, Kenneth R. heirs'	1400		130.20
Buckley, James T.	825		76.73
Buckley, James T. & McGill, Cornelius L.	900		83.70

NON-RESIDENT

	Real Estate	Personal	Tax
Bullen, Brian C.	5000		465.00
Burt, Elizabeth	1500		139.50
Butler, Henry F.	200		18.60
Carson, Elise	1450		134.85
Clark, Lorraine B.	800		74.40
Cleaves, George C. Jr. & Pauline	450	50	46.50
Cleaves, George C.	200		18.60
Cleaves, Vera & Bar- net, N. Edith	1450	50	139.50
Cleaves, William S.	500		46.50
Coffin, Richard N.	700		65.10
Central Maine Power Co.		4489	417.58
Creamer, Frank	150		13.95
Cromwell, Forrest L.	150		13.95
Cromwell, Wilna & Cook, Helen	200		18.60
Crocker, Lois Day	3200		297.60
Crooker, Harry	950		88.35
Cunningham, Grace	550		51.15
Crossman, Olga S. & Valerie C., David D. & Anne K.	1950		181.35
Daigle, Elsie M.	800		74.40
Day, Merle F. & Bertha B.	650		60.45
Dekkers, Cornelius J.	825	25	79.06
Delario, Arlene	1350		125.55
Delario, Anthony J.	1100		102.30
Dickson, Ross & Hazel J.	750		69.75

	Real		
	Estate	Personal	Tax
Doggett, Grace, Samuel			
Brewster, Trustees	3150		292.95
Doyle, Esther M.	1050		97.65
Doyle, J. Louis & Esther M.	200		18.60
Dow, Donald F.	550		51.15
Drost, Willis J.	150		13.95
Dunton, James T. heirs	50		4.65
Dunton, James H.	525		48.83
Englewold, Arlene B.	200		18.60
Fairfield, Robert	550		51.15
Fisher, David & Elinor A.	150		13.95
Foster, Benjamin, heirs	1300		120.90
Frow, William	50		4.65
Freeman, Frank E.	600		55.80
Gardner, Marjorie	1150		106.95
Garland, Marion H. & Chester F.	775		72.08
Gardner, Margaret T.	300		27.90
Gilmour, Lydia, heirs	950		88.35
Graumann, Ernest G. & Siewerts, Woodbury H.	750	50	74.40
Greenlaw, Robert P.	575		53.48
Harriman, Philip A. heirs	2350	100	227.85
Higgins, Herbert L.	250		23.25
Hill, Georgia, heirs	350		32.55
Hodgdon, Clayton F. & Dora E.	750		69.75
Hodgdon, Helena	150		13.95
Hodgdon, Lester	550		51.15
Hodgdon, Lucienne	550		51.15
Hodgdon, Mary	900		83.70
Hodgdon, Ronald S.	175		16.28

	Real		Tax
	Estate	Personal	
Hodgdon, Robert	200		18.60
Hopkins, William E. & Margaret B.	725		67.43
Howe, Caroline Dow	1275		118.58
Howe, Caroline Dow & Pierce, Marion & Elinor Pike Dow	425		39.53
Humphreys, Ralf & Margaret J.	2250		209.25
Hussey, William J.	500		46.50
Ingalls, Edmund J.	700		65.10
Jackson, Austin G.	650		60.45
Jenkins, Olen W.	700		65.10
Johnson, Stanley F.	700		65.10
Jones, George V.	375		34.88
Kelley, Wingate B.	1100	50	106.95
Kilpatrick, Thomas J. & Thomas G.	400		37.20
Kilpatrick, Thomas J.	100		9.30
Kilpatrick, Myra & Walke, Doris A.	350		32.56
Kimball, George W. & Laura C.	1250		116.25
Knight, Mary Jane	500		46.50
Knott, Pauline V.	1250		116.25
Lakin, Samuel P. Jr.	525		48.82
Lane, Alvira B. & Gove, Matilda A.	1450		134.85
Leavitt, Mildred D.	650		60.45
LeBlanc, Ralph J. & Elizabeth A.	550		51.15
Lemont, Arthur E.	950		88.35

	Real Estate	Personal Tax
Lord, Philip H. & John A.	1900	176.70
Lowe, Ruby E. & Folley, Virginia A.	1200	111.60
MacFadden, Ardenne	125	11.63
MacFadden, Maynard	150	13.95
Macleod, Donald	1750	162.75
Matthews, Roger E. et als	700	65.10
Matthews, Roger E. heirs	150	13.95
Matthews, Prudence	150	13.95
Michelson, Herman	800	74.40
Miete, Paul H.	525	48.82
Mulhall, John R.	1250	116.25
Mulhall, Martin C. & Agnes	150	13.95
Pickens, John	1700	158.10
Pierce, Bruce T.	325	30.23
Pierce, John D.	300	27.90
Pierce, Marion Dow	3150	292.95
Proulx, Isaak W. & O'Brien, Peter	150	13.95
Roche, Anne J.	150	13.95
Roche, Edmund L.	950	88.35
Roche, Arthur J. & Evelyne H.	1225	113.93
Saywell, Stephen E.	1450	134.85
Segestrom, Carl A.	2350	218.55
Shaw, Ivan	400	37.20
Shea, Paul W.	150	13.95
Shea, Merritt E.	450	41.85
Smith, Elinor	500	46.50
Skalling, Eunice E.	150	13.95
Smith, Ernest E.	500	46.50
Smith, Fannie W.	1100	102.30

	Real Estate	Personal	Tax
Smith, John Lloyd	1400	150	144.15
Smith, Leta J.	750		69.75
Stacy, Francis M.	125		11.63
Stoodley, Bartlett H.	1650		153.45
Stodder, Russell	1250		116.26
Swanton, John R. & Louise	1350	100	134.86
Swanton, Mary	900		83.70
Tarbox, Robins J.	100		9.30
Taylor, Edward W.	1500		139.50
Tennies, Leslie G.	950		88.35
Williams, Ruth M.	150		13.95
Williams, James A.	2700		251.10
Williams, Richard A.	225		20.93
Wills, Richard & Janet	800		74.40
Wilson, Margaret J. heir to Archie Dodge	225		20.93
Wood, Cora E.	600		55.80
Woodward, Harold & Blanch	200		18.60
Woodward, John R. & Marion N.	975		90.68
Freeman, Frank E.	600		55.80

LOTS AT OAK NUTS PARK

Carlton, Henry, heirs	30	2.80
Curtis, Carl L.	30	2.80
McIntosh, George, heirs	60	5.60
Steglat, Hildergard	30	2.80
Wakely, C. F.	90	8.40

Selectmens' Report

GENERAL GOVERNMENT

OFFICERS' SALARIES

Receipts

Appropriation, March 18, 1961	\$1,900.00
Overdraft, February 10, 1962	148.13

Expenditures

Ross T. Beaton, Clerk	\$ 200.00	
Hazel S. Knight, Treasurer	150.00	
Hazel S. Knight, Commission on Taxes	644.13	
Ernest G. Graumann, Selectman	500.00	
Paul L. Hodgdon, Selectman	200.00	
Arthur R. Knight, Selectman	200.00	
Hazel S. Knight, Demands	79.00	
Virginia Anderson, Registra of Voters	75.00	
	<u>\$2,048.13</u>	<u>\$2,048.13</u>

CONTINGENT

Receipts

1961 Excise Taxes, Vote of Town	\$1,078.85
Transfers	20.00
Costs	43.40
Dog License Refund and Payment	89.64
Interest	72.93
Various	13.67

Expenditures

Central Maine Power Co.,	
lights	\$ 92.29
Lincoln Co. News, Town Reports	255.00
Edith Whitehouse, Recording	47.50
Arthur R. Knight, Notary	26.00
Hazel S. Knight, Office Expense	73.48
E. G. Graumann, Office Expense	30.35
Herbert Cromwell, Supplies	8.75
Marks Printing House, Supplies	101.62
Ross T. Beaton, Clerk, Town	
Meeting	15.00
Carl M. P. Larrabee, Bonds	30.00
Maine Municipal Association, Fee	40.00
Robert T. Greenleaf, Constable	32.50
Donald Koughan, Moderator	10.00
Alfred Cromwell, Janitor	20.00
Roy Marston, Supplies	5.80
First National Bank, Supplies	9.10
State Treasurer, Dog Tax	
Deficiency	82.55
Paul L. Hodgdon, Mowing	7.50
Virginia Anderson, Office Expense	.99
Ross T. Beaton, Election Clerk	10.00
Amos Knight, Election Clerk	10.00
Jennie Cromwell, Election Clerk	10.00
Alice Colby, Clerk	10.00
Olive Knight, Clerk	10.00
Ernest G. Graumann, Warden	10.00
Paul L. Hodgdon, Warden	10.00
Arthur R. Knight, Warden	10.00
Bath Printers, Supplies	9.46
Branham Publishing Co., Supplies	7.00
Arthur R. Knight, Rebate on tax	3.00

Lincoln Express Co.	1.60	
State Treasurer, Water tests	9.00	
David B. Soule, Legal Advise	13.00	
Ernest G. Graumann, Writing		
Valuation Book	10.00	
Ross T. Beaton, Office Expense	40.00	
Robert T. Greenleaf, Constable	80.00	
Balance, February 10, 1962	177.00	
	<u>\$1,318.49</u>	<u>\$1,318.49</u>

PROTECTION

INSURANCE

Receipts

Appropriation, March 18, 1961	\$ 70.00
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Expenditures

Carl M. P. Larrabee	\$ 41.78	
James B. Drake	15.65	
Balance, February 10, 1962	12.57	
	<u>\$ 70.00</u>	<u>\$ 70.00</u>

WORKMAN'S COMP. INSURANCE

Receipts

Appropriation, March 18, 1961	\$ 130.00
Overdraft, Feb. 10, 1962	9.30

Expenditures

Carl M. P. Larrabee	\$ 139.30	
	<u>\$ 139.30</u>	<u>\$ 139.30</u>

FIRE DEPARTMENT

Receipts

Appropriation, March 18, 1961	\$ 450.00
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Expenditures

Westport Volunteer Fire Dept.	\$ 450.00	
	<u>\$ 450.00</u>	<u>\$ 450.00</u>

CIVIL DEFENSE

Receipts

Carryover, 1960	\$ 125.00
Unexpended, 1961	<u>\$ 125.00</u>

HEALTH AND SANITATION

TOWN DUMP

Receipts

Appropriation, March 18, 1961	\$ 100.00
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Expenditures

Lloyd Shaw	\$ 68.00
Earle DeMarchant	10.00

Balance, Feb. 10, 1962	22.00	
	<u>\$ 100.00</u>	<u>\$ 100.00</u>

PUBLIC HEALTH NURSE

Receipts

Appropriation, March 18, 1961	\$ 35.00
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Expenditures

State Treasurer	\$ 35.00	
	<u>\$ 35.00</u>	<u>\$ 35.00</u>

HIGHWAYS AND BRIDGES

TOWN HIGHWAYS

Receipts

Appropriation, March 18, 1961	\$2,500.00
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Expenditures

Albert Greenleaf, Labor	\$ 84.45
James Greenleaf, Labor	68.75
Amos Greenleaf, Labor	17.50
Herbert Cromwell, Sr., Foreman	209.13
Herbert Cromwell, Sr., Truck	14.50
Herbert Cromwell, Jr., Labor	69.82
Francis Cromwell	57.82
Edwin Cromwell, Contract	222.50
Edwin Cromwell, Labor	144.00
Edwin Cromwell, Truck	11.00
Calvin Cromwell, Jeep	15.00

Hollis Bailey, Grader	84.00	
Russell Mosier, Labor	115.50	
Joseph Delano, Labor	45.00	
Ronald Tarbox, Gravel	82.50	
Ivan Shaw, Contract	1,084.85	
Ivan Shaw, Cold Patch	22.50	
James Mank, Labor	34.50	
Albert Lester, Labor	30.00	
Balance, Feb. 10, 1962	86.68	
	<u>\$2,500.00</u>	<u>\$2,500.00</u>

STATE AID ROADS

Receipts

4 Units from Town, 1961	\$1,200.00
4 Units from State, 1961	4,200.00
Bonus for Reconstruction	1,080.00
Overdraft	21.35

Expenditures

Cost of Road	\$6,501.35	
	<u>\$6,501.35</u>	<u>\$6,501.35</u>

TOWN ROAD IMPROVEMENT FUND

Receipts

Apportioned by State, 1961	\$1,673.59
Balance from 1960	153.14

Expenditures

Cost of Road	\$1,673.59	
Unexpended Balance	153.14	
	<u>\$1,826.73</u>	<u>\$1,826.73</u>

CUTTING BUSHES

Receipts

Appropriation, March 18, 1961	\$ 150.00
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Expenditures

Herbert Cromwell, Foreman	\$ 69.13	
James Greenleaf, Labor	44.25	
Herbert Cromwell, Jr.	2.13	
Francis Cromwell, Labor	2.13	
Russell Mosier, Labor	31.50	
Balance, Feb. 10, 1962	.86	
	<u>\$ 150.00</u>	<u>\$ 150.00</u>

FERRY HILL ROAD

Receipts

Appropriation, March 18, 1961	\$ 600.00
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Expenditures

Ivan Shaw, Contract	\$ 600.00	
	<u>\$ 600.00</u>	<u>\$ 600.00</u>

SNOW REMOVAL

Receipts

Appropriation, March 18, 1961	\$1,850.00
State Treasurer	2,503.18

Expenditures

Paul L. Hodgdon	\$2,746.34	
Amos Knight, Sand	3.75	
Ivan Shaw, Building Stockpile	509.00	
Francis Cromwell, Labor, Stockpile	7.50	
Herbert Cromwell, Jr., Labor, Stockpile	7.50	
Paul L. Hodgdon, Labor, Stockpile	12.00	
Plowing Driveways	682.39	
Balance Feb. 10, 1962	384.70	
	<u>\$4,353.18</u>	<u>\$4,353.18</u>

PLOWING DRIVEWAYS

Frank T. Greenleaf, Truck & Driver	\$ 480.00
Herbert Cromwell, Helper	6.00
Walter Greenleaf, Jr., Helper	81.00
Robert DeLong, Helper	115.39
	<u>\$ 682.39</u>

CHARITIES

POOR RELIEF

Receipts

Carryover, 1960, Vote of Town	\$ 330.89
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Expenditures

City of Bath	\$ 27.24	
Herbert Cromwell, Supplies	25.19	
City of Portland	212.46	
Balance, Feb. 10, 1962	66.00	
	<u>\$ 330.89</u>	<u>\$ 330.89</u>

AID TO DEPENDENT CHILDREN

Receipts

Appropriation, March 18, 1961	\$ 250.00
Overdraft, Feb. 10, 1962	1.64

Expenditures

State Treasurer	\$ 251.64	
	<u>\$ 251.64</u>	<u>\$ 251.64</u>

EDUCATION

SCHOOLS

Receipts

Appropriation, March 18, 1961	\$ 8,800.00
Balance, 1960	636.86
State of Maine	1,216.00
Credit for Overpayment	2.36

Expenditures

Teacher	\$ 3,499.99	
Conveyance	1,977.68	
Janitor	235.25	
Administration Salaries	167.16	
Administration Expense	34.70	
Health Service	24.50	
Heat	254.56	
Lights	117.94	
Operation Supplies	42.46	
Tuition	3,476.66	
Text Books	43.62	
Teaching Supplies	116.70	
Balance Feb. 10, 1962	664.00	
	<u>\$10,655.22</u>	<u>\$10,655.22</u>

MUNICIPAL INDEBTEDNESS

DYKE BRIDGE NOTE

Receipts

Appropriation, March 18, 1961	\$ 1,000.00
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Expenditures

First National Bank	\$ 1,000.00	
	<u>\$ 1,000.00</u>	<u>\$ 1,000.00</u>

ANTICIPATION LOAN

Receipts

First National Bank	\$10,000.00
---------------------	-------------

Expenditures

First National Bank	\$10,000.00	
	<u>\$10,000.00</u>	<u>\$10,000.00</u>

SPECIAL ASSESSMENT

COUNTY TAX

Receipts

Appropriation, March 18, 1962	\$ 896.00
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Expenditures

John Glidden	\$ 896.00	
	<u>\$ 896.00</u>	<u>\$ 896.00</u>

INTEREST

Receipts

Appropriation, March 18, 1961	\$	300.00
Refund from Bank		49.37

Expenditures

First National Bank	\$	322.70	
Balance, Feb. 10, 1962		26.67	
	\$	349.37	\$ 349.37

REPAIR TOWN HALL

Receipts

Appropriation, Rent of Town Hall, Vote of Town from Surplus	\$	310.00
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Expenditures

Edwin Cromwell, Contract	\$	310.00	
	\$	310.00	\$ 310.00

MAINE PUBLICITY BUREAU

Receipts

Appropriation, March 18, 1961	\$	25.00
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Expenditures

Maine Publicity Bureau	\$	25.00	
	\$	25.00	\$ 25.00

VETERAN'S GRAVES

Receipts

Appropriation, March 18, 1961	\$	25.00
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Expenditures

John Bailey	\$	20.00	
Herbert Cromwell, Supplies		3.65	
Balance, Feb. 10, 1962		1.35	
	\$	25.00	\$ 25.00

AUDIT

Receipts

Appropriation, March 18, 1961	\$	250.00
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Expenditures

State Treasurer	\$	207.59	
Balance, Feb. 10, 1962		42.41	
	\$	250.00	\$ 250.00

ABATEMENTS

Receipts

Appropriation, March 18, 1961	\$	75.00
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Expenditures

Abatements, Feb. 9, 1962	\$	3.00	
Balance, Feb. 10, 1962		72.00	
	\$	75.00	\$ 75.00

1961 EXCISE TAX FUND

Receipts

Balance, Feb. 11, 1961	\$	403.99
Collections		674.86

Expenditures

Transferred to Contingent, Vote of Town	\$ 1,078.85	
	\$ 1,078.85	\$ 1,078.85

1962 EXCISE TAX FUND

Receipts

Collections	\$	502.64
Unexpended	\$	<u>502.64</u>

WITHHOLDING TAX

Receipts

Balance, Feb. 11, 1961	\$	85.50
Withholdings, Feb. 10, 1962		<u>541.50</u>

Expenditures

Director Internal Revenue	\$	541.50	
Balance, Feb. 10, 1962		<u>85.50</u>	
	\$	<u>627.00</u>	\$ <u>627.00</u>

WESTPORT - WISCASSET BRIDGE ACCOUNT

Receipts

From Surplus, March 18, 1961, Vote of Town	\$	<u>1,000.00</u>
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Expenditures

First National Bank	\$	<u>1,000.00</u>	
	\$	<u>1,000.00</u>	\$ <u>1,000.00</u>

NOTES PAYABLE

First National Bank

Westport - Wiscasset Bridge Note \$ 2,000.00

First National Bank

Dyke Bridge Note 2,000.00
\$ 4,000.00

DR. ERNEST G. GRAUMANN

PAUL L. HODGDON

ARTHUR R. KNIGHT

Selectmen of Westport

Tax Collector's Report

1961 Taxes

To amount of Commitment	\$20,701.89	
To amount of supplement taxes	18.60	
To amount of over-collection	3.00	
To amount of interest	<u>35.24</u>	\$20,758.73

By cash paid Treasurer-		
1961 taxes	\$20,084.59	
By cash paid Treasurer-		
Supp. taxes	18.60	
By cash paid Treasurer-interest	35.24	
By amount of abatement	9.30	
By amount unpaid real estate taxes	563.14	
By amount unpaid personal taxes	41.86	
By amount unpaid poll taxes	<u>6.00</u>	\$20,758.73

1960 Taxes

To amount unpaid real estate taxes	\$ 639.79	
To amount unpaid personal taxes	95.87	
To amount unpaid poll taxes	9.00	
To amount unpaid Supp. taxes	24.90	
To amount interest	<u>3.15</u>	\$ 772.71

By cash paid Treasurer,		
1960 taxes	\$ 47.94	
By cash paid Treasurer, interest	3.15	
By amount of liens	639.79	
By amount Supp. liens	24.90	
By amount unpaid personal taxes	53.93	
By amount abatement	<u>3.00</u>	\$ 772.71

EXCISE TAX COLLECTOR'S REPORT

To amount excise Taxes collected	\$ 1,177.50	
To amount transfer fees	<u>20.00</u>	\$ 1,197.50
By cash paid Treasurer 1961 excise taxes	674.86	
By cash paid Treasurer 1962 excise taxes	502.64	
By cash paid Treasurer transfer fees	<u>20.00</u>	\$ 1,197.50

OPERATING FUND

Rec'd from Town of Westport	\$ 25.00	
Cash on hand, Feb. 10, 1962		\$ 25.00

 DELINQUENT TAXES, 1961
 REAL ESTATE TAXES

Resident

Colby, Charles H. Jr.	\$ 46.50	
*Colby, Riel, Heirs	72.08	
Greenleaf, Robert T. Sr.	<u>113.93</u>	\$ 232.51

Non-Resident

*Baker, Sherwood	\$ 44.18	
Creamer, Frank	13.95	
Cunningham, Grace	51.15	
Frow, William	4.65	
Hill, Georgia, Heirs	32.55	
Jackson, Austin G.	60.45	

*Kilpatrick, T. J. & T. G.	\$	37.20	
*Kilpatrick, T. J.		9.30	
Knight, Mary J.		<u>46.50</u>	\$ 299.93

OAT NUT PARK

Curtis, Carl L.	\$	2.80	
Colby, Violet		<u>27.90</u>	\$ 30.70

Personal Taxes

Colby, Charles H. Jr.	\$	6.98	
Greenleaf, Albert		6.98	
Greenleaf, James		4.65	
*Greenleaf, Robert T. Sr.		18.60	
Greenleaf, Robert T. Jr.		<u>4.65</u>	\$ 41.86

Poll Taxes

Colby, Charles H. Jr.	\$	3.00	
Delano, Joseph Jr.		<u>3.00</u>	\$ 6.00

1960 Personal Taxes

Colby, Charles H. Jr.	\$	6.22	
Greenleaf, Albert		31.12	
Greenleaf, Amos		14.52	
Greenleaf, Robert T. Jr.		<u>2.07</u>	\$ 53.93

1959 Personal Taxes

Colby, Charles H. Jr.	\$	4.56	
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Greenleaf, Albert	\$	5.10	
Greenleaf, Amos		19.57	
Greenleaf, Robert T. Jr.		<u>8.70</u>	\$ 37.93

*Paid after books closed.

Respectfully submitted,

HAZEL S. KNIGHT
Tax Collector.

Treasurer's Report

Cash Balance, February 11, 1961 \$ 3,765.35

RECEIPTS

Hazel S. Knight, Collector

1961 taxes	\$20,084.59	
1961 Supplemental tax	18.60	
Interest, 1961 taxes	35.24	
1960 taxes	47.94	
Interest, 1960 taxes	3.15	
1961 excise taxes	674.86	
1962 excise taxes	502.64	
Transfers	20.00	
		\$21,387.02

RECEIPTS

State Treasurer

Snow removal	\$ 2,503.18	
School subsidies	1,216.00	
State Aid Roads	5,280.00	
Town Road Improvement	1,673.59	
Library, balance due	1.83	
Dog License refund	17.69	
		\$10,692.29

RECEIPTS

Miscellaneous

Withholding tax	\$ 541.50
Ross Beaton, dog taxes	71.95
Victualer's license (Jennie Cromwell)	1.00
Anticipation loan	10,000.00
Check 1026, cancelled	2.36

Ivan Shaw, to correct payroll	174.50	
Interest refund from 1st. Nat'l		
Bank of Portland, Bath, Maine	49.37	
		<u>\$10,840.68</u>

RECEIPTS

Mortgage tax liens, Interest and Costs

James Greenleaf (Mary J. Knight)\$	16.43	
Russell Stodder	119.23	
Hazel Colby, on account	75.00	
Teresa Richardson	155.06	
Roy Farmer for Clarence Colby	66.87	
Rena Mosier	111.18	
		<u>\$ 543.77</u>
Total Receipts		47,229.11
By paid Warrants		<u>44,278.34</u>
Cash balance Feb. 10, 1962		\$ 2,950.77

Reconciliation of Bank Balance

Balance per Bank Statement	\$ 3,684.91
Deduct outstanding checks	811.92
	<u>2,872.99</u>
Add cash on hand	<u>77.78</u>
Cash Balance, Feb. 10, 1962	\$ 2,950.77

TAX LIENS 1959

Resident

Greenleaf, Robert T., Sr.	\$	106.57	\$	106.57
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Non-Resident

Hills, Georgia, Heirs	\$	30.45		
Spinney, George (now Creamer)		60.90	\$	91.35

TAX LIENS 1960

Resident

Colby, Violet	\$	24.90		
Greenleaf, Robert T., Sr.		101.67	\$	126.57

Non-Resident

Creamer, Frank (formerly George Spinney)	\$	62.25		
Hills, Georgia, Heirs		29.05		
Jackson, Austin G.		53.95		
Knight, Mary Jane, Balance		21.50	\$	166.75

CAPITAL RESERVE FUND

Town of Westport in account with the

First National Bank of Portland, Bath, Maine

By deposit May 28, 1952	\$	300.00		
By deposit June 26, 1953		250.00		
By interest		67.26		
Total fund on deposit			\$	617.26

PORCUPINE BOUNTY FUND

Received from Town of Westport	\$	10.00
Cash on hand, February 10, 1962	\$	10.00

Tax Acquired Property Not Assessed in 1961

Aaronson, Moses L.	\$	53.40
Anderson, George & Caron, John		188.20
Burgen, John		5.25
Clark, Abbie		3.75
Coombs, Lewis		19.12
Cote, Alphonse W.		10.50
Cucci, Antonia		11.67
Desjardine, M. D.		7.80
Dickinson, Charles, Heirs		14.28
Farley, Minnie P.		11.52
Greenleaf, James		79.66
Harris, Michael, Heirs		10.68
Heald, Everett		3.89
Holt, Albert S.		15.75
Jewett, Brian, Heirs		39.00
Lefountain, Jane		10.80
Linscott, Laura		26.25
Love, Evelyn S.		15.36
Manning, Mrs. J. J.		10.50
Marshall, Benjamin		7.50
Matthews, E. A., Heirs		26.25
Neuman, Isobel H.		17.80
Pettingill, Frank		4.41
Reny, Arthur		15.00
Richardson, Elizabeth		17.80

Small, E. M.	\$	24.12	
Tukey, Alberta		15.96	
Turgeon, C. L.		16.08	
Vigue, David D. (formerly G. E. Hodgkins)		31.20	
Whittaker, Nellie		15.66	
Whitten, Eugene N.		8.60	
		<hr/>	\$ 737.76

Respectfully submitted,

HAZEL S. KNIGHT
Treasurer.

Town Clerk's Report

Marriages	-----	1
Births	-----	5
Deaths	-----	5

One of the above deaths was in 1959,
but word was not received until 1961.

Hunting and Fishing Licenses sold	66
Dog Licenses Issued	30

Respectfully submitted,

ROSS T. BEATON
Town Clerk

VIRGINIA ANDERSON
Deputy Town Clerk.

Report of The Superintendent of Schools

At the time of this writing we have 15 pupils attending the Westport Elementary School. We have 4 in grade 1, 2 in grade 2, 1 in grade 3, 1 in grade 4, 1 in grade 5, 2 in grade 6, 2 in grade 7, 2 in grade 8, making a total of 15. The teacher is Miss Elinor Mahan.

Since September 1961 some of the Westport pupils have been attending Wiscasset Elementary School. We have 2 in J.P., 1 in grade 1, 1 in grade 2, 2 in grade 3, 1 in grade 4, 1 in grade 5, 1 in grade 6, making a total of 9.

We have 4 attending high school in Bath and 1 attending high school in Wiscasset. The high school tuition rate this year for Wiscasset is \$350.00, as voted by the Wiscasset School Committee. It would be legally permissible for Wiscasset to charge more; however, we would like to build our high school up in enrollment as high as we can in order to provide a broad curriculum for everybody. The Wiscasset School Committee voted recently to charge a high school rate that is in effect two years in the arrears. For example, the rate for 1962-63 will be the state published per pupil cost for 1960-61.

Bath is taking advantage of one change in the law passed by the 1961 State Legislature changing the method of computing high school tuition that establishes the maximum tuition a town may charge. Sections 107 and 108 now permit 8% instead of 6% on the insured value of school buildings, and they also compute tuition on the current year rather than the preceding year. All of the members of your School Committee and I met with the Bath School Department and succeeded in getting a \$30.00 reduction this year. However, next year it is their intent to revert to charging the maximum permitted. Their rate this year, before the \$30.00 reduction was granted, was going to be \$508.00 per pupil.

It seems to me that the most important issue facing the people of Westport this year involves continuing or discontinuing the elementary school. At your last town meeting you will recall my statement that in my opinion no small one-room school in Maine could pro-

vide an education as good as one offered by a large elementary school with its comprehensive program and additional competition for each child. Since that time I have obtained an evaluation from all the Wiscasset teachers who have been teaching part of your Westport children. These evaluations are very interesting and revealing. Without exception they show strong gains made by the pupils. A report by the Wiscasset principal shows great progress. I have checked with some of the parents of children attending in Wiscasset, and they are very pleased with the change. In summary, the only possible recommendation that I can make to the School Committee and town this year is to send your elementary pupils to a large school in order to provide them an education that they deserve. This new, complex, bewildering world we now live in is not the same world that people lived in fifty years ago. At that time we had one room schools all over the country, and they did a good job for their day. But the world today is exploding with new knowledge, and pupils going on to high school must be prepared.

EARL E. COATES

Superintendent of Schools
Union No. 48

SCHOOL MAINTENANCE ACCOUNT 1961-62

TOWN OF WESTPORT

Receipts

General Purpose Aid	\$1,216.00	
Unexpended Bal., 1960-61	636.86	
Appropriation	<u>8,800.00</u>	
Total Receipts		10,652.86

Expenditures

Administration,

100 Series

Salaries 110	167.16	
Other Expenses 130	<u>34.70</u>	
Total		201.86

Instruction, 200 Series

Salaries 210	3,499.99	
Textbooks	43.62	
Teaching Supplies	<u>114.34</u>	
Total		3,657.95

Pupil Transportation

Services, 500 Series

Contracted Serv. 520	<u>1,977.68</u>	
Total		1,977.68

Operation of Plant,

600 Series

Salaries 610	235.25	
Contracted Serv. 620	24.50	

Heat for Building 630	254.56	
Utilities, Except		
Heat 640	117.94	
Supplies 650	<u>42.46</u>	
Total		674.71

Outgoing Transfer Accounts

1400 Series

Districts in the

State 1410	<u>3,476.66</u>	
Total		3,476.66

Total Expenditures	<u>9,988.86</u>
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Unexpended Balance	664.00
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SCHOOL BUDGET FOR THE TOWN OF WESTPORT
#1. Keeping school open and paying part tuition.
1962-63

Estimated School Expenditures:

Administration,

100 Series

Salaries 100	189.17	
Other Expenses	<u>22.04</u>	
Total		211.21

Instruction, 200 Series

Salaries 210	3,550.00
Textbooks 220	60.00
School Libraries &	
Audiovisual 230	130.00
Teaching Supplies 240	100.00

Other Expenses 250	<u>20.00</u>	
Total		3,860.00
Health Services, 400 Series		
Total		10.00
Pupil Transportation		
Services, 500 Series		
Contracted Serv. 520	<u>1,996.00</u>	
Total		1,996.00
Operation of Plant,		
600 Series		
Salaries 610	230.00	
Heat for Building 630	250.00	
Utilities, Except		
Heat 640	120.00	
Supplies	<u>75.00</u>	
Total		675.00
Maintenance of Plant, 700 Series		
Total		200.00
Outgoing Transfer		
Accounts, 1400 Series		
Districts in the		
State, 1410	<u>4,883.31</u>	
Total		<u>4,883.31</u>
Total Estimated Expenditures		11,835.52
Estimated Income 1962-63:		
Unexpended Bal., 1961-62		664.00

General Purpose Aid	<u>1,269.00</u>	
Total Estimated Income		<u>1,933.00</u>
Necessary to Raise		9,902.52

SCHOOL BUDGET FOR THE TOWN OF WESTPORT

1962-63

#2. Closing school June 1962

Estimated School Expenditures:

Administration,

100 Series

Salaries 110	189.17	
Other Expenses 130	<u>22.04</u>	
Total		221.21

Instruction, 200 Series

Salaries 210	1,473.68	
Teaching Supplies 240	<u>20.00</u>	
Total		1,493.68

Health Services, 400 Series

Total		10.00
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Pupil Transportation

Services, 500 Series

Contracted Serv. 520	<u>3,906.70</u>	
Total		3,906.70

Operation of Plant

600 Series

Salaries 610	75.76	
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Heat for Building 630	125.00	
Utilities, Except		
Heat 640	60.00	
Supplies 650	<u>35.00</u>	
Total		295.76

Outgoing Transfer Accounts

1400 Series

Districts in the

State 1410	<u>6,363.51</u>	
Total		<u>6,363.51</u>

Total Estimated Expenditures 12,280.86

Estimated Income 1962-63:

Unexpended Bal., 1961-62	664.00	
General Purpose Aid	<u>1,269.00</u>	
Total Estimated Income		<u>1,933.00</u>

Necessary to Raise 10,347.86

SCHOOL BUDGET FOR THE TOWN OF WESTPORT

1962-63

#3. Keeping school open and having all pupils attend in Westport

Estimated School Expenditures:

Administration, 100 Series

Salaries 110	189.17	
Other Expenses	<u>22.04</u>	
Total		211.21

Instruction, 200 Series

Salaries 210	3,550.00	
Textbooks 220	60.00	
School Libraries &		
Audiovisual 230	130.00	
Teaching Supplies 240	100.00	
Other Expenses 250	<u>20.00</u>	
Total		3,860.00

Health Services, 400 Series

Total	10.00
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Pupil Transportation

Services, 500 Series

Contracted Serv. 520	<u>1,996.00</u>	
Total		1,996.00

Operation of Plant

600 Series

Total	675.00
-------	--------

Maintenance of Plant

700 Series

Total	200.00
-------	--------

Outgoing Transfer Accounts

1400 Series

Districts in the

State 1410	<u>3,896.51</u>	
Total		3,896.51

Total Estimated Expenditures	10,848.72
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Estimated Income 1962-63:

Unexpended Bal., 1961-62	664.00	
General Purpose Aid	<u>1,269.00</u>	
Total Estimated Income		<u>1,933.00</u>
Necessary to Raise		8,915.72

SCHOOL BUDGET FOR THE TOWN OF WESTPORT

#4. Closing school for a typical year.

Estimated School Expenditures:

Administration, 100 Series		
Total		211.21
Pupil Transportation		
Services, 500 Series		
Contracted Services		
520	<u>5,000.00</u>	
Total		5,000.00
Outgoing Transfer Accounts		
1400 Series		
Districts in the		
State 1410	<u>8,397.31</u>	
Total		<u>8,397.31</u>
Total Estimated Expenditures		13,608.52
Estimated Income:		
General Purpose Aid	<u>1,269.00</u>	

Total Estimated Income	<u>1,269.00</u>
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Necessary to Raise	12,339.52
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SCHOOL BUDGET FOR THE TOWN OF WESTPORT

#5. Keeping school open for a typical year.

Estimated School Expenditures:

Administration, 100 Series

Total	211.21
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Instruction, 200 Series

Total	3,860.00
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Pupil Transportation

Services, 500 Series

Contracted Serv. 520 1,996.00

Total	1,996.00
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Operation of Plant

600 Series

Total	675.00
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Maintenance of Plant

700 Series

Total	200.00
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Outgoing Transfer Accounts

1400 Series

Districts in the

State 1410 2,845.31

Total	<u>2,845.31</u>
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Total Estimated Expenditures		9,787.52
Estimated Income:		
General Purpose Aid	<u>1,269.00</u>	
Total Estimated Income		<u>1,269.00</u>
Necessary to Raise		8,518.52

Maine Department of Health and Welfare
Division of Public Health Nursing, Bureau of Health

Annual Report of Public Health Nursing Services in Westport for
the Year 1961:

The general purpose of public health nursing is to help people and the community as a whole to achieve and maintain optimal health. Your public health nurse carries out this purpose by giving preventive, therapeutic, and rehabilitative services to individuals and families in their homes; through health services in schools; and through organized community programs for prevention of illness and protection of health.

Due to a change in field personnel, your nurse for the coming year will be Miss Kathryn Nelson.

Appreciation is extended to those persons who have assisted in the health program and activities.

Respectfully submitted,

E. Patricia Randall
District Nursing Supervisor

MICHAEL A. NAPOLITANO
STATE AUDITOR



MORRIS W. BRADDON
DEPUTY AUDITOR

STATE OF MAINE
State Department of Audit
Augusta

April 28, 1961

Board of Selectmen
Westport,
Maine

In accordance with Chapter 90-A, Revised Statutes of 1954, an audit has been conducted of the financial records of the Town of Westport for the fiscal year ended February 11, 1961.

The examination was made in accordance with generally accepted auditing standards that pertain to governmental accounting and was conducted by Auditor C. G. Hawes of the State Department of Audit.

The audit analysis was on a basis consistent with that of the preceding year, and included such tests of the accounting records and other auditing procedures as were considered necessary in the circumstances.

The financial and statistical sections, incorporated in this report, present the results of the Town's financial operations for the period indicated.

Respectfully submitted,

A handwritten signature in cursive script, reading "M. A. Napolitano".

Michael A. Napolitano
State Auditor

MAN:lf

Auditor's Report

TOWN OF WESTPORT

FEBRUARY 13, 1960 to FEBRUARY 11, 1961

An audit of the financial records of the Town of Westport has been completed for the fiscal year ended February 11, 1961. The audit consisted of an examination of the records maintained by the Selectmen, Treasurer, Tax Collector and other municipal officials.

The fiscal year's operations showed that the net unexpended departmental balance lapsed amounted to \$458.63, per the following summary:

Departmental Operations:	
Unexpended Balances	\$981.27
Overdrafts	<u>522.64</u>
Net Unexpended Balances	\$458.63

Unexpended balances in the contingent and snow removal accounts were the principal factors contributing to the amount lapsed to surplus. The larger overdraft occurred in the state aid road account.

* * * * *

The following comments pertain to the accompanying financial statements and to the scope of audit.

ASSETS The general cash balance of \$3,765.35 was on deposit in the First National Bank of Portland, Bath, Maine. Bounty and petty cash funds were on hand.

Taxes receivable totaled \$807.49 at the year end. Current year uncollected taxes amounted to \$769.56 and the remaining balance of \$37.93 represented unpaid accounts on the 1959 assessment.

Tax liens and tax acquired property amounted to \$328.20 and \$686.76 respectively.

RESERVES The appropriation accounts showed an unexpended balance of \$1,303.43, representing various operating account balances carried forward to the ensuing year in accordance with legal requirements and/or customary practice.

Excise tax collections of \$453.99 are reserved for future allocation by the townspeople.

SURPLUS The unappropriated surplus amounted to \$3,779.88, a decrease of \$1,541.37. The change was occasioned by the authorized appropriations for the annual payments on the Westport - Wiscasset and the Dyke Bridge Notes, less the net unexpended departmental balance lapsed.

DEBT FUND The debt fund, incorporated in the balance sheet as a separate fund, reflects the outstanding Westport - Wiscasset and the Dyke Bridge Notes of \$3,000.00 each which mature during the ensuing three years.

RESERVE FUND The reserve fund for a school building or for tuition totaled \$605.10 and is on deposit in the First National Bank of Portland, Bath, Maine.

DEPARTMENTAL ACCOUNTS The departmental operating accounts showed a decrease of \$301.42 in funds raised by taxation as compared with the preceding year. Smaller assessments for the charity and indebtedness accounts and a larger appropriation for highway accounts were the major factors responsible for the decrease.

The departmental balances carried forward to the ensuing year decreased \$308.48, as compared with the balances at the start of the year. The change occurred principally in the state aid road and education accounts.

GENERAL The townspeople authorized the use of the 1960 excise tax revenue for contingent account expenses and the transfer of \$2,000.00 from surplus for payment on the bridge loans.

SCOPE OF AUDIT

The system of internal control was reviewed as pertained to the handling of cash and other matters of financial concern. Count of cash was made and records checked to determine the accuracy of recording cash transactions.

The cash account was verified by reconciliation of statements furnished by the depository. Verifications were utilized, on a test basis, to determine the correctness of recorded assets and liabilities.

An analysis was made of receipts and deposits as well as expenditures and negotiated checks. Vouchers, payrolls and canceled checks were examined for a selected period. Excise tax collections were verified with the copies of the receipts retained by the collector. Education account balances were checked with a report of the Superintendent of Schools. Surety bond coverage was reviewed.

In our opinion, subject to the foregoing comments, the accompanying statements and supporting information present fairly the financial position of the town at February 11, 1961, and the results of its operations for the year then ended.

TOWN OF WESTPORT

Comparative Balance Sheet

February 11, 1961 February 12, 1960

GENERAL FUND

ASSETS

Cash on Hand
and in Bank:

General	\$3,765.35	5,655.61
Petty Cash	25.00	25.00
Bounty Fund	<u>10.00</u>	<u>10.00</u>
	3,800.35	5,690.61
Taxes Receivable	807.49	780.72
Tax Liens	328.20	182.25
Tax Acquired Property	<u>686.76</u>	<u>659.76</u>
TOTAL	5,622.80	7,313.34

DEBT FUND

ASSETS

Amount Necessary to

Retire Debt From

Future Revenue	6,000.00	8,000.00
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RESERVE FUND

ASSETS

Time Deposit	605.10	594.16
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GENERAL FUND

LIABILITIES, RESERVES AND SURPLUS

Liabilities:

Withholding Taxes	85.50	102.40
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Reserves:

Departmental Balances		
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Carried (Exhibit		
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D)	1,303.43	1,611.91
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Excise		
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Taxes	453.99	277.78
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Total Reserves	1,757.42	1,889.69
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Surplus:

Unappropriated		
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(Exhibit C)	3,779.88	5,321.25
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TOTAL	5,622.80	7,313.34
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DEBT FUND

LIABILITIES

Notes Payable	6,000.00	8,000.00
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RESERVE FUND

LIABILITIES

New School or Tuition	605.10	594.16
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TOWN OF WESTPORT
STATEMENT OF DEPARTMENTAL OPERATIONS
YEAR ENDED FEBRUARY 11, 1961

	Balances 2/13/60	Appropri- ations	Cash Receipts	Other Credits	Total Disbursements	Cash	Other Charges	BALANCES February 11, 1961 Lapsed Carried
GENERAL GOVERNMENT								
Officers' Salaries		1,900.00	476.15	1,282.78	1,900.00	1,909.80		(9.80)
Contingent		<u>1,900.00</u>	<u>476.15</u>	<u>1,282.78</u>	<u>3,658.93</u>	<u>3,328.40</u>		<u>340.33</u> <u>330.53</u>
PROTECTION								
Volunteer Fire Department		400.00			400.00	400.00		
Insurance		60.00	2.00		62.00	44.43	17.57	
Workmen's Compensation		125.00			125.00	126.73	(1.73)	
Civil Defense		215.00			215.00			215.00
Lease of Fire Truck		1.00			1.00		1.00	
		<u>586.00</u>	<u>2.00</u>		<u>803.00</u>	<u>571.16</u>	<u>16.84</u>	<u>215.00</u>
HEALTH AND SANITATION								
Public Health Nurse		30.00			30.00	32.50	(2.50)	
Dump		100.00			169.50	170.25	(.75)	
		<u>130.00</u>			<u>199.50</u>	<u>202.75</u>	<u>(3.25)</u>	
HIGHWAYS AND BRIDGES								
Town Highways		2,500.00			2,500.00	2,605.86	(105.86)	
Snow Removal		1,850.00	2,125.57		3,975.57	3,550.27	425.30	
State Aid Road		600.00			1,200.00	1,500.00	(300.00)	
Town Road Improvement Fund			1,790.13		1,790.13	1,790.13		
Town Grader		25.00			25.00	29.70	(4.70)	
Drilling and Blowing Ledges		200.00			200.00	191.00	9.00	
		<u>5,175.00</u>	<u>3,915.70</u>		<u>9,690.70</u>	<u>9,666.96</u>	<u>23.74</u>	
CHARITIES								
Poor Relief		376.46	5.75		382.21	51.32		330.89
Aid to Dependent Children		175.00			175.00	248.40	(73.40)	
		<u>175.00</u>	<u>5.75</u>		<u>557.21</u>	<u>299.72</u>	<u>(73.40)</u>	<u>330.89</u>

61

EDUCATION			
Schools	230.27	8,571.31	1,207.00
School Repairs	120.68		
	<u>350.95</u>	<u>8,571.31</u>	<u>1,207.00</u>
INTEREST			
General		250.00	15.42
MUNICIPAL INDEBTEDNESS			
Westport - Wiscasset Bridge Note			
Dyke Bridge Note			
SPECIAL ASSESSMENTS			
County Tax	758.80		
Overlay	<u>114.29</u>		
	<u>873.09</u>		
UNCLASSIFIED			
Supplemental Taxes		37.35	
Abatevents	75.00	37.35	
Veterans' Graves	25.00	75.00	75.00
Audit	250.00	25.00	24.00
Westport Signs	50.00	250.00	214.57
Maine Publicity Bureau	<u>25.00</u>	<u>50.00</u>	<u>51.14</u>
	<u>425.00</u>	<u>25.00</u>	<u>25.00</u>
		<u>37.35</u>	<u>314.71</u>
		<u>462.35</u>	<u>75.00</u>
TOTALS			
	<u>1,611.91</u>	<u>3,320.13</u>	<u>26,802.40</u>
		<u>5,622.02</u>	<u>75.00</u>
			<u>458.63</u>
			<u>1,303.43</u>

Warrant for Town Meeting State of Maine

To Robert T. Greenleaf, 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, in said County, qualified by law to vote in Town affairs, to assemble at Town Hall in said town on Saturday, the seventeenth day of March A.D., 1962 at nine o'clock in the A.M., then and there to act on the following articles to wit:

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

ART. 2. To act on the report of the Selectmen, Assessors, and Overseers of the Poor, Treasurer, Collector, Superintendent of Schools, Clerk and other officers. *accepted*

ART. 3. To see if the Town will vote as provided in Section 20 of Chapter 91 of the R.S. of Maine, to instruct its Selectmen to appoint a Road Commissioner instead of electing one.

ART. 4. To choose all necessary Town Officers for the year ensuing.

ART. 5. To elect a Fire Inspector. *Lester Chapman 20 votes*

ART. 6. To see what sum, if any, the Town will vote to raise and appropriate for Officers' Salaries, and to set same.

Recommended by Selectmen that \$2,200.00 be raised. *changed to \$2160*

ART. 7. To see what sum, if any, the Town will vote to raise and appropriate for Contingent Expenses.

Recommended by Selectmen that 1962 Excise Taxes be transferred to Contingent Account. *accepted*

*Arthur
17.00
9 votes
6 votes*

*Town Clerk, John
Phyllis 37 votes*

ART. 8. To see what sum of money, if any, the Town will vote to raise and appropriate for the Westport Volunteer Fire Department. Said sum to be used at discretion of members of the Department.

Recommended by Westport Volunteer Fire Department that \$450.00 be raised. *accepted*

ART. 9. To see what sum, if any, the Town will vote to raise and appropriate for insurance.

Recommended by Selectmen that \$25.00 be raised. *accepted.*

ART. 10. To see if the Town will vote to accept the provisions of the Workmans' Compensation Act (R.S. Chap. 26, Sec. 2, Paragraph 1). *accepted*

ART. 11. To see if the Town will vote to instruct its Selectmen to take out insurance to cover injuries to Town employees under the Workmens' Compensation Act, and raise money for same.

Recommended by Selectmen that \$150.00 be raised. *accepted*

ART. 12. To see what sum of money, if any, should be raised and appropriated for Civil Defense.

Recommended by Selectmen that Balance of \$125.00 be transferred to Surplus. *accepted*
carry forward \$125

ART. 13. To see what sum of money, if any, the Town will vote to raise and appropriate for care and maintenance of the Town Dump.

Recommended by Selectmen that Balance of \$22.00 be carried forward and \$100.00 be raised. *accepted.*

ART. 14. To see what sum of money the Town will raise and appropriate for snow removal.

Recommended by Selectmen that \$1,850.00 be raised. *accepted.*

ART. 15. To see what sum of money the Town will raise and appropriate for maintenance of Town roads and bridges.

Recommended by Road Commissioner that \$2,500.00 be raised.

change it to \$1500.

ART. 16. To see what sum the Town will raise and appropriate for State Aid Road Construction (in addition to the amounts regularly raised for the care and maintenance of highways and bridges) under the provisions of Sec. 44, 49 or 50, Chap. 23, R.S. 1954 as amended.

Recommended by Selectmen that \$1,200.00 be raised.

ART. 17. To see what sum of money the Town will raise and appropriate for support of the poor.

Recommended by Selectmen that balance of \$66.00 be carried forward and \$250.00 be raised.

ART. 18. To see what sum of money the Town will raise and appropriate for Aid to Dependent Children.

Recommended by Selectmen that \$260.00 be raised.

ART. 19. To see what sum of money, if any, the Town will raise and appropriate for interest.

Recommended by Selectmen that \$350.00 be raised.

ART. 20. To see if the Town will vote to take the sum of \$1,000.00 from Surplus for payment of Westport-Wiscasset Bridge Note.

ART. 21. To see what sum of money, if any, the Town will raise and appropriate for payment on the Dyke Bridge Note.

Recommended by Selectmen that \$1,000.00 be raised.

ART. 22. To see what sum of money, if any, the Town will raise and appropriate for repair of Town Buildings.

ART. 23. To see whether or not the Town will vote and appropriate the sum of \$50.00 to be paid to the State of Maine Publicity Bureau. \$25.

ART. 24. To see if the Town will continue membership in the Maine Municipal Association, and if so, authorize the officials to pay fee from Contingent Fund.

ART. 25. To see what sum, if any, the Town will raise and appropriate for the care of Veterans' graves.

Recommended by Selectmen that \$25.00 be raised.

accepted

ART. 26. To see what sum, if any, the Town will raise and appropriate to pay for Audit for the Municipal year ending February 10, 1962.

Recommended by Selectmen that \$250.00 be raised.

accepted

ART. 27. To see what sum, if any, the Town will vote to raise and appropriate for abatements.

accepted

Recommended by Selectmen that \$75.00 be raised.

ART. 28. To see if the Town will vote to raise and appropriate a sum of money to construct a fireproof vault large enough for the preservation of properly catalogued records of the Town existing today and those to accumulate in future years. Take any action relative thereto.

Raise \$500. except Contributions

to be Built on town property Town Clerk has to be Custodian
ART. 29. To see what action the Town will take in regard to a custodian of the vault and its contents.

dismiss
same as last year
ART. 30. To see if the Town will vote to set a date when taxes shall be payable, and what interest shall be collected thereafter.

ART. 31. To see if the Town will vote to authorize the Selectmen and Treasurer to sell and assign unmatured tax mortgage liens at discretion as to terms, but at a price not less than unpaid tax, interest and costs.

accepted

ART. 32. To see if the Town will vote to authorize the Selectmen at their discretion as to price and terms, to sell and convey by quit claim deed any real estate acquired from tax sources by the Town. Such sales of property to be advertised in newspapers of Lincoln and Sagadahoc Counties, except when property is being redeemed by former owner.

accepted

ART. 33. To see if the Town will vote to authorize the Selectmen to procure a temporary loan or loans within the 1962 taxable year in anticipation of taxes for the purpose of paying obligations of the Town.

accepted

accepted
ART. 34. To see if the Town will vote to authorize its Selectmen and Treasurer to renew outstanding notes held against the Town, if necessary.

dismiss
ART. 35. To see what sum of money the Town will raise and appropriate for cutting bushes on Town Roads.

accepted
ART. 36. To see what sum, if any, the Town will raise and appropriate for groving of Parkways.

Recommended by Selectmen that \$30.00 be raised.

accepted
ART. 37. To see what sum of money the Town will vote to raise and appropriate for State and County tax; take any action relative thereto.

Same as last year
ART. 38. To see if the Town will vote to set a specified time for the Treasurer to pay Selectmens' warrants.

Same as last year
ART. 39. To see if the Town will vote to set Collectors percentage, and to pay expenses incidental to Treasurer and Collector.

*no less than
state wages*
ART. 40. To see if the Town will vote to set a wage scale for labor, trucks and equipment.

ART. 41. To see what action the Town will take in regard to plowing driveways for the ensuing year. *Same as last year*

accepted
ART. 42. To see if the Town will vote to raise and appropriate \$35.00 for Public Health Nursing in Westport. Said sum to be expended by the Maine Department of Health and Welfare, Bureau of Health, for local service.

*Let to Selectmen
lease the Town Hall*
ART. 43. To see if the Town will vote to authorize the Selectmen to rent or lease the Town Hall facilities for entertainment purposes.

accepted
ART. 44. To see if the Town will vote to raise and appropriate \$100.00 annually, as a pension for Ross T. Beaton in appreciation for his thirty-two consecutive years as Town Clerk.

dismiss
ART. 45. To see if the Town will vote to transfer their banking account from the First National Bank of Portland to the Bath Nation-

al Bank of Bath being a local bank, providing the rate of interest does not exceed that of the present banking firm.

out yes 44 no 17 in
ART. 46. To see if the Town will vote to close the Westport Elementary School and send all elementary pupils to the Wiscasset Schools, and to raise and appropriate money for same.

Raise budget no 2
ART. 47. To see what sum of money the Town will vote to raise and appropriate for the support of Schools.

Repairs
ART. 48. To see what sum, if any, the Town will raise and appropriate for repairs and maintenance of Westport School House.

ART. 49. To see if the Town will vote to authorize the Selectmen of the Town of Westport to borrow a sum not to exceed \$6,000.00 and to sign six \$1,000.00 notes, the first of said notes to be payable on August 1, 1963 and the other five notes to be payable on August 1, 1964, 1965, 1966, 1967, and 1968. Interest on said notes to be at the rate of 4 and 1/4% per annum, payable annually, for the purposes of purchasing a school bus for the Town of Westport to transport for educational purposes pupils from the Town of Westport to the public schools in the Town of Wiscasset. *Accepted.*

ART. 50. To transact any other business that may legally come before said meeting.

The Selectmen and Registrar will be in session at the Town Hall in the Town of Westport on Saturday the seventeenth day of March A.D., 1962 at 8:00 o'clock in the A.M. for the purpose of correcting the voting list.

You are hereby directed to serve this by posting at Herbert Cromwell's store at least seven days before said meeting.

Have our taxpayers in the town report next year.

Therefore, fail not and have this warrant with your doings thereon at the above place and time.

Given under our hands this seventeenth day of February A.D., 1962.

DR. ERNEST G. GRAUMANN
PAUL L. HODGDON
ARTHUR R. KNIGHT

Selectmen of Westport, Maine

A true copy

Attest:

Robert T. Greenleaf, Sr.
Constable of Westport, Maine

64 Votes.

Tax Collector & Treasurer.

Treasurer.
33 votes.

3 for
Tax Collector - 38 elected.

for
Tax Collector - 6

Collector
Phyllis Lebert - 15

School Board for three year period
Geo. Harrison & Sam Grafton.
Lam Grafton.
votes 49

Geo. Harrison for 1 year
votes 44

Constable

Bob Johnson — 21

Bob Greenleaf Sr. — 39 elected

Road Commissioner.

Albert Greenleaf Frankie Cromwell

25

35 Road Commissioner,

1	Selectmen Dr. Graumann	—	41 Votes
2	Paul Hodgdon	—	43 Votes
3	Arthur Knight	—	26-31
	Bill Lebert	—	17-19
	Bob Johnson	—	16-9

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