



Annual Report

WESTPORT, MAINE

For the Year Ending
December 31, 1989

1989
Annual Report
of the
Municipal Officers
and the
Superintendent of Schools

Town of
Westport, Maine

For the year ending December 31, 1989



*Lincoln County Publishing Co.
Newcastle / Damariscotta, Maine*

Dedication

In grateful appreciation for his Conservation Easement which returns to Nature a generous piece of Westport coastal land, so that all future generations may benefit from his many acres of unspoiled natural beauty.

Bill Bonyun, and his family, with their sensitivity to our natural environment, have sacrificed future development rights to preserve for "tomorrow" a part of the natural resource heritage of Maine.

There can be no more valuable contribution to the future of Westport than protecting its vulnerable ecosystem for posterity. The eagles, the osprey, the fish, the deer, the trees, the plants, all nature - and we, the citizens who share this island, are enriched by his compassion.

Thank you, Bill and family. You are a leader on the path to understanding the true value of our earth.

Dedication



This year's Town Report is dedicated to

William "Bill" Bonyun

The Cover Picture

*An aerial photo taken of part of the Thomas Point Property.
Photos taken by Dike Mason, Westport, Maine.*

Town Officials

Selectmen, Assessors and Overseers of the Poor

PAUL L. HODGDON

PATRICIA M. MENDES

MELBURNE C. APPLEBEE

Tax Collector and Treasurer

VIRGINIA C. ANDERSON

Town Clerk and Registrar

PHYLLIS HODGDON

School Board

ANN S. CAVANAUGH

PATRICIA A. CHURCHILL

PAUL I. NEWCOMB

Road Commissioner

FRANCIS L. CROMWELL

Constable

DAVID E. MATTESON

Health Officer

JOANNE G. CROMWELL

Planning Board Members

CALVIN CROMWELL

Term Expires

1994

PATRICIA J. O'REILLY

1993

W. EBEN GREENLEAF JR.

1992

ROBERT CRAWFORD

1991

CHARLES P. HOWE, CHAIRMAN

1990

CHARLES WEBBER, ALTERNATE MEMBER

Planning Board of Appeals

	Term Expires
KEITH NELSON	1994
LAUREL SPEAR, CHAIRMAN	1993
JUDSON CROMWELL	1992
NEIL CAVANAUGH	1991
MARY STACY	1990

Recreation Committee

JOHN GOULET, CHAIRMAN	1994
MURIEL WEBBER	1993
VICTOR CHURCHILL	1992
MARY PLUMMER	1991
SARA A. HOWE	1991
F. DIKE MASON	1990
MORTON MENDES	1990

Comprehensive Plan Committee

WILLIAM MITMAN	1995
VICKEY GALLAGHER	1994
RONALD STOODLEY	1993
BENJAMIN CREHORE, CHAIRMAN	1992
KAREN BELKNAP	1990
MELBURNE APPLEBEE, SELECTMAN	
CALVIN CROMWELL, PLANNING BOARD	

Conservation Committee

RAYMOND CRONK	1994
ANNE FAIRFIELD	1993
CHERYL ANDERSON	1992
WILLIAM MITMAN	1991
WILLIAM W. DeLONG	1990

Harbor Master & Port Warden
GEORGE D. RICHARDSON, JR.

Civil Defense Director
NEIL CAVANAUGH

Code Enforcement Officer
JACK SWANTON

Road Committee

ELFORD RICHARDSON, CHAIRMAN

VICTOR CHURCHILL

GEORGE HARRISON

WILLIAM MITMAN

RAYE AMIRAULT

Plumbing Inspector

GERALD A. BODMER

State Representative

ARNOLD BREWER, JR.

HCR 34, Box 20

Boothbay Harbor, Maine 04538

Tel: 633-2230

State Senator

MURIEL D. HOLLOWAY

Box 560, Shore Road

North Edgecomb, Maine 04556

Tel: 882-6879

Assessor's Report

Appropriations

Officer's Salaries	19,165.00
Bus Reserve Fund	5,000.00
Contingent Expense	3,000.00
Town Buildings	3,000.00
Audit	1,050.00
Tax Maps	550.00
Maine Municipal Association	514.00
W.V.F.D. - Direct Payment	1,000.00
W.V.F.D. - Benefit of Dept.	2,500.00
W.V.F.D. - Fire Truck #1	4,000.00
W.V.F.D. - for New fire truck	5,000.00
Workman's compensation	4,200.00
Federal Social Security Program	2,000.00
Wiscasset Dump	5,000.00
Town Roads & Bridges	10,000.00
Poor	300.00
Wiscasset Library	800.00
Dyke Bridge Culvert	6,500.00
Abatements	300.00
Veterans' Graves	25.00
Planning Board Expenses	500.00
Service Organizations:	2,778.00
WCBB Channel 10 TV	150.00
Coastal Econ. Dev. Corp.	397.00
Senior Spectrum	264.00
Tri-Ct-Kno-Wal-Lin Home Nurs.	330.00
The Parent Resource	500.00
Shoreline Care Syst.	462.00
Mobius, Inc.	250.00
Jessie Albert Dental	200.00
Mid-Coast Human Res.	75.00
Boothbay Region Humane	150.00

Trust Fund - Future reduction of taxes		<u>40,000.00</u>
Total Appropriations		117,182.00
County Tax	32,389.28	
Town Education Appropriation	186,404.48	
Overlay	<u>9,516.38</u>	
Total	228,310.14	345,492.12
Less Allowable Deductions		
State Revenue Sharing	20,033.92	
1988 Boat Excise Tax	4,248.10	
Other Revenue - State	<u>5,617.89</u>	
	29,899.91	
Net Assessment for Commitment		315,592.23

ASSESSED VALUATION

Real Estate		73,283,708.00
Personal Property		
Machinery & Equipment	81,700.00	
Business Equipment	<u>74,135.00</u>	
Total Personal Property	155,835.00	
Total Valuation		73,439,543.00
Less Veteran's Exemptions	46,000.00	
Grand Total Valuation		73,393,543.00

TAXES

Real Estate	314,922.14	
Personal Property	<u>670.09</u>	
Total		315,592.23

Rate of Taxation: .0043 per thousand
based on valuation of 100%.

PAUL L. HODGDON
PATRICIA M. MENDES
MELBURNE C. APPLEBEE
Assessors

List of Taxpayers

	Map	Lot	Total Value	1989 Taxes
Acard, Benjamin & Jan K.	6	60.2	67,470	290.12
Acorn, Edward A. & Maureen K.	5	25.2	62,170	267.33
Adams, Hendrik Christian Jr.	3	59	15,750	67.73
Adams, Edward P. & Donald A.	2	73	14,000	60.20
Adams, Edward P.	2	74	14,000	60.20
Adler, Donald N. & Florence C.	7	16	102,050	438.82
Ahlers, Hendrik Christian Jr.	3	60	15,750	67.73
Ahlers, Hendrik Christian Jr.	3	65	95,840	412.11
Ahlers, Hendrik Christian Jr.	3	66	422,980	1,818.81
Alexander, Sally J.	2	46	92,250	396.68
Allan, E. Davies 7/10 Int	4	56	475,680	2,045.42
Ames, Edward E. & Margaret A.	5	25.10	13,600	58.48
Ames, John A. & Jon P. Capozza	5	26.2	27,410	117.86
Ames, John A. & Jon P. Capozza	5	26.4	20,000	86.00
Ames, John A. & Jon P. Capozza	5	26.5	20,070	86.30
Ames, John A.	6	76.4	14,580	62.69
Ames, John A. & Priscilla R.	2	21	176,980	761.01
Ames, Michael L. & Carole S.	3	68	151,320	650.68
Amirault, Leigh M. & Raye J.	2	9.2	24,970	107.37
Amirault, Leigh M. & Raye J.	2	8.2	384,390	1,652.88
Andersen, Arthur B.	6	73.1	30,560	131.41
Andersen, Richard J.C. & Ryan David	6	73.2	5,660	24.34
Anderson, Alan B. & Cheryl L.	3	2.4	38,100	163.83
Anderson, George E. & Jennifer M.	1	2.2	55,480	238.56
Anderson, Martin & Virginia	5	27	60,990	262.26
Andrews, Helen M.	5	43	42,990	184.86
Andrews, Helen M. & Richard N.	5	42	89,270	383.86
Andrews, Helen M. & Richard N.	5	40	104,630	449.91
Applebee, Melburne & Jean	2	47	108,540	466.72
Apt, James H. & Violet	6	16	44,470	191.22
Apt, James H. & Violet	6	17	15,350	66.01
Arford, Loren C.	7	7	141,320	607.68
Armentrout, John M. & Janice D.	1	34	286,380	1,213.43
Ault, David R.	6	60.6	55,460	238.48
B & B Investors, Daniel P.	7	53.2	53,040	228.07
Bailey, Jeffrey J. & Debbie A.	6	8	92,990	399.86
Bailey, John E. Jr.	4	6.2	100,950	434.09
Baker, James W. & Eloise A.	5	58.1	126,330	543.22
Barry, Stuyvesant	1	63	198,000	851.40
Bartlett, Olga F. & George Bruce	1	45	87,740	377.28
Bauer, Christian S. & Patricia M.	6	110	146,430	629.65
Baxter, Robert C. & Llona G.	7	45	90,000	387.00
Bay State Urologists, Inc.	4	14.9	53,000	227.90

	Map	Lot	Total Value	1989 Taxes
Belknap, Brian J. & Karen S.	5	25.12	180,810	777.48
Bennett, Beverly T.	2	37.1	125,110	537.97
Benoit, Robert E. & Patricia M.	7	55	63,600	273.48
Bergtrom, Gerald & Sydel	4	41.2	64,200	276.06
Billings, Linwood S. & Marilyn M.	6	72	24,220	104.15
Billings, Frances M. 1/2 Int	6	67	11,035	47.45
Billings, Frances M. 1/2 Int	6	68	34,275	147.38
Black, Paul E.	6	64	248,890	1,070.23
Blood, Robert E. III & Ellen	4	12.29	129,250	555.78
Bodmer, Gerald A. & Carole Ann	6	35	79,360	341.25
Bodmer, Gerald A. & Carole Ann	6	36	30,510	131.19
Bonyon, William L.	2	55	24,970	107.37
Bonyon, William L.	2	56.1	59,920	257.66
Bonyon, William L.	2	57.1	218,640	940.15
Bonyon, Stephen B.	2	57.3	102,180	439.37
Bonyon, Paul & Brenda	2	57.2	84,280	362.40
Bower, Charles W. & C. Geraldine	6	52.2	292,790	1,259.00
Boyce, Elizabeth	2	70.2	99,250	426.78
Boyce, Nancy	2	76	82,530	354.88
Bradford, Daniel E.	1	64.2	194,610	836.82
Bradford, Louisa Todd & Charles A. Stewart	1	14	57,750	248.33
Bradford, Robert F. & Phyllis K.	1	64.1	256,490	1,102.91
Bradford, Robert F. & Phyllis K.	1	68	113,190	486.72
Bradley, Fontaine C.	5	29	36,770	158.11
Bradley, Fontaine C.	5	31	756,290	3,252.05
Bradstreet, Richard W. & Dianne J.	6	76.5	184,880	794.98
Braim, Eleanor M. & James F. Jr.	7	35	61,610	264.92
Brightbill, Dorothy L.	6	112	9,800	42.14
Brightbill, Dorothy L.	6	114	126,850	545.46
Brown, David M. & Geraldine M.	4	14.2	53,500	230.05
Brown, David M. & Geraldine M.	4	18	123,850	532.56
Brown, David M. & Geraldine M.	4	24	35,780	153.85
Brown, Elizabeth & Leland A.	5	8	29,930	128.70
Brown, Jeanette Hodgdon	6	3	23,650	101.70
Brown, Jeanette H.	4	15	41,190	177.12
Brown, Leland A. & Elizabeth M.	5	21	30,820	132.53
Brown, Leland & Elizabeth M.	5	20	4,000	17.20
Brown, Raymond K.	4	15.2	15,350	66.01
Brown, Raymond K.	4	15.5	15,350	66.01
Buckley, James F. & Mabel E.	2	80	105,190	452.32
Buckley, James F. & Mabel E.	3	52.1	77,710	334.15
Bullard, Bonnie M.	7	69.3	161,420	694.11
Burgess, Ames A.	6	87.3	52,130	224.16
Burnell, Daniel & Evelyn	7	8	172,050	739.82
Burnett, Betty J.	4	29	119,690	514.67
Buscanera, Mark A. & Deborah L.	7	72.2	114,210	491.10
Cadman, Ralph W. & Kail M.	6	47.12	123,640	531.65
Callegari, Robert L.	7	24	83,750	360.13
Canning, Elizabeth D.	1	10	98,630	424.11
Carantit, M.D., Conrad M.	4	14.19	71,000	305.30

	Map	Lot	Total Value	1989 Taxes
Carantit, Conrad M., M.D. & Diane M.	4	14.12	131,130	563.86
Carlton, Henry (heirs)	1	5	850	3.66
Caron, Norman L. & Muriel L.	5	24	63,720	274.00
Carullo, Francis C. & Laurie A.	6	98	32,090	137.99
Carver, Dennis & Joan	1	59	85,240	366.53
Caskin, Priscilla S.	7	40	67,890	291.93
Caskin, Priscilla S.	7	42	98,750	424.63
Castleman, Cynthia S.	4	13	470,220	2,021.95
Castner, Martha	2	24	613,140	2,636.50
Caswell, John R. & Carol B.	5	33	201,190	865.12
Cavanaugh, Neil & Ann	7	71.2	135,490	582.61
Cayia, Alfred J. & Joyce B.	5	5.1	169,250	727.78
Central Maine Power	0	0	348,000	1,496.40
Chapman, Richard E. & Marcia	5	51	43,250	185.98
Chartier, John E. & Darlene R.	6	80	78,010	335.44
Churchill, Victor M.	7	52.1	140,200	602.86
Clark, Leslie A. & Virginia W.	7	46.1	248,370	1,067.99
Clark, Lorraine B.	1	40	63,360	272.45
Clarke, Allan M. & Carol A.	4	16	78,480	337.46
Clarke, Allan M. & Carol A.	4	27	46,380	199.43
Cleaves, Bradford	2	62	97,610	419.72
Cleaves, Phillip	2	63	46,370	199.39
Cleaves, Phillip	2	65	22,450	96.54
Cleaves, Richard D. & Florence L.	2	27	146,290	629.05
Clifford, John J. & Jane M.	7	65	140,120	602.52
Coastal Acres	4	15.3	8,800	37.84
Coastal Acres	4	15.6	143,560	617.31
Coastal Acres	4	15.8	16,900	72.67
Coburn, William H. Jr.	3	37	86,490	371.91
Coffin, Richard N.	1	62	87,460	376.08
Coggon, Robert W. & Evelyn C.	5	39	149,630	643.41
Coggon, Robert W. & Evelyn C.	5	38	40,860	175.70
Colby, Charles H.	6	37	46,170	198.53
Colby, Clarence R. Jr. & Darlene	6	7	103,430	444.75
Colby, Clarence R. Sr. & Hazel I.	6	10.2	12,840	55.21
Colby, Hazel Ione	6	41	89,690	385.67
Colby, Hazel Ione	6	42	52,090	223.99
Colby, Leroy R. & Lillian G.	6	99	38,450	165.34
Colby, Sherry A.	6	10.3	90,900	390.87
Cole, Robert J., Mgr. WCME	3	3.3	101,000	434.30
Collier, R. John & Joan M.	4	36	100,430	431.85
Colucci, Nicholas D. Jr. & Ara A.	4	31	105,140	452.10
Colucci, Samuel S.	4	14.0	14,150	60.85
Colucci, Samuel S.	4	14.3	60,500	260.15
Colucci, Samuel S.	4	14.4	58,000	249.40
Colucci, Samuel S.	4	14.6	57,000	245.10
Colucci, Samuel S.	4	14.7	55,000	236.50
Colucci, Samuel S.	4	14.8	54,500	234.35
Coombs, John	2	6	20,670	88.88
Coombs, John	2	7	4,200	18.06
Cooney, William R. & Jill A.	4	44.2	150,120	645.52

	Map	Lot	Total Value	1989 Taxes
Cormier, May Rose	4	14.17	91,750	394.53
Cornish, William J. Jr. & Barbara A.	6	60.3	60,720	261.10
Covert, Carolyn L.	7	1	100,480	432.06
Cowgill, William F. & Karen A.	7	15	132,710	570.65
Crawford, Robert J. & Deborah H.	3	28	47,250	203.18
Crawford, Robert J. & Deborah H.	3	29	139,070	598.00
Crawford, Robert J. & Deborah H.	3	30	21,940	94.34
Creamer, Gail	6	10.4	90,570	389.45
Creamer, Joseph I. & Laurie M.	7	66	90,250	388.08
Crehore, Benjamin F. III & Sandra S.	7	52.2	219,300	942.99
Crisp, Alonzo T. & Jean	3	2.2	98,640	424.15
Cromwell, Alfred & Barbara	5	45	83,450	358.84
Cromwell, Calvin A. & Joanne G.	6	61.1	237,920	1,023.06
Cromwell, Calvin A. & Joanne G.	6	81	23,060	99.16
Cromwell, Charles L. Jr.	5	9	89,400	384.42
Cromwell, Charles L. Jr.	7	70.1	13,200	56.76
Cromwell, Dana E. & Jeanette D.	5	44	86,670	372.68
Cromwell, David & Rita	2	54	55,240	237.53
Cromwell, Dennis A.	2	37.2	78,870	339.14
Cromwell, Edwin R.	5	46.1	34,420	148.01
Cromwell, Edwin R.	5	47	269,250	1,157.78
Cromwell, Francis L.	6	87.1	85,000	365.50
Cromwell, Francis L. & Phoebe A.	3	1	22,550	96.97
Cromwell, Francis L. & Phoebe A.	3	2.1	141,520	608.54
Cromwell, Francis L. & Phoebe A.	3	3.1	69,060	296.96
Cromwell, Francis L. & Phoebe A.	6	31	20,000	86.00
Cromwell, Francis L. & Phoebe A.	6	32	84,370	362.79
Cromwell, Francis L. & Phoebe A.	6	33	3,000	12.90
Cromwell, Forrest L.	4	1	8,000	34.40
Cromwell, Gary	2	56.2	14,180	60.97
Cromwell, Herbert B. Jr. & Susan M.	3	14	210,360	904.55
Cromwell, Herbert B. Sr.	5	37	60,990	262.26
Cromwell, James A.	7	73	5,660	24.34
Cromwell, Judson E.	5	35.1	78,800	338.84
Cromwell, Althea F.	5	35.2	72,310	310.93
Cromwell, Michael	5	35.2	10,910	46.91
Cromwell, Sherry L.	6	21	85,630	368.21
Cromwell, Sherry L.	6	22.2	42,720	183.70
Cromwell, Thomas E.	6	62	118,870	511.14
Cromwell, Wayne K.	2	48	91,860	395.00
Cronk, Raymond & Mary Tilas	3	44.2	115,700	497.51
Crooker, Harry C.	6	49	205,470	883.52
Crosman, David T.	6	4	328,858	1,414.09
Crosman, David T.	6	5	36,140	155.40
Crosman, David T.	6	6	26,000	111.80
Cummings, Leon F. & Karen S.	3	2.5	146,920	631.76
Cunningham, Donald E. & Ruth L.	4	23	112,610	484.22
Cushing, Charles E., Roberts, Mario	7	71.1	169,370	728.29
Dalton, Dale E.	6	87.4	51,770	222.61
Davis, B.F. Warren	2	79	56,740	243.98
Davis, B.F. Warren	3	50.2	20,000	86.00

	Map	Lot	Total Value	1989 Taxes
Davis & Co., Joseph H.	3	61	98,990	425.66
Davis, Joseph H. & Company	5	50	38,000	163.40
Davis, Joseph H. & Company	3	64	49,200	211.56
Davis, Joseph H. & Company	3	63	99,750	428.93
Davis, Joseph H. & Company	5	53	78,050	335.62
Davis, Joseph H. & Company	5	58.1	478,530	2,057.68
Davis, Ronald C.	4	12.27	202,310	869.93
Davis, Ronald C.	4	14.22	53,000	227.90
Daxland, Karl	7	3	115,790	497.90
Day, Robert N. Jr.	5	23	135,210	581.40
DeVries, Richard L.	6	74	97,210	418.00
Decosta, William C. & Dorothy C.	5	34	51,500	221.45
Deedy, Dorothy L.	5	49	93,140	400.50
Deedy, Thomas E. & Dorothy L.	5	48	92,250	396.68
Dekkers, Cornelis J.	1	47	53,860	231.60
Dekkers, Cornelis J.	1	48	740	3.18
Delaney, Edward F. Jr. & Margaret V.	3	13	196,640	845.55
Delano, Douglas & Helen M.	6	48	99,120	426.22
Delano, Gail, heirs	6	51.2	74,260	319.32
Delano, Joseph E.	6	45	28,640	123.15
Delano, Llewellyn H. & Terri L.	6	44	89,520	384.94
Delario, Joseph A.	2	71	390,230	1,677.99
Delario, Joseph A. & Joyce	1	75	141,860	610.00
Delario, Joseph A. & Joyce	1	77.2	65,840	283.11
DeLong, William W. & Linda H.	6	101	36,340	156.26
Denzer, Richard L. & Mary A.	4	25	116,900	502.67
Deschaine, Richard E. & Carolyn D.	5	17	112,050	481.82
Dillon, David A. & Sally A.	1	49	71,230	306.29
Doggetts Castle Pr	6	57	82,770	355.91
Dow, Donald F. & Myrna L.	5	46.4	50,120	215.52
Drake, Lawrence E.	7	18	92,340	397.06
Drost, Willis J. & Gertrude	6	34	20,000	86.00
Duggan, William P. & Mary E.	4	45	141,770	609.61
Dunlop, Deidre R.	1	24.2	125,060	537.76
Dunton, James F. heirs	4	54	6,690	28.77
Dunton, James H. & William A. Sr.	3	19	46,550	200.17
Dunton, Ralph H.	1	15	119,430	513.55
Dunton, William A. Sr. & Helen	3	41	7,730	33.24
Dunton, William A. Sr. & Helen	3	47	90,100	387.43
Durney, Peter M.	4	12.34	228,360	981.95
Durrell, Lawrence A. & Victoria V.	6	50	146,570	630.25
Eaton, John C. & Vivian L.	3	2.7	95,850	412.16
Eddy, David K. & Melissa L.	3	50.1	202,380	870.23
Edwards, Robert & Mildred	7	54	164,620	707.87
Eisenhut, John W. & Clarinda M.	4	30	91,380	392.93
Ell, John G. & Myrtle C.	3	10.4	188,800	811.84
Elliott, Richard W.	2	25	2,860	12.30
Elliott, Richard W. & Lydia C.	2	18	141,820	609.83
Ellsworth, Alice P.	7	68.6	73,400	315.62
Evans, Richard III	5	5.2	90,180	387.77
Evans, Richard III	5	11	29,630	127.41

	Map	Lot	Total Value	1989 Taxes
Evans, Richard & Kay	4	46	39,700	170.71
Fairfield, David E.	5	19	83,030	357.03
Fairfield, Eugene D. & Anne C.	3	2.6	59,210	254.60
Fairfield, Robert F.	2	81	50,310	216.33
Fairfield, Robert N. & Kathy	5	46.3	109,650	471.50
Fall, Marijane E.	5	25.13	128,890	554.23
Farrington, Frederic P.	4	12.26	55,000	236.50
Fay, Gardner F. & Sally S.	6	59	18,390	79.08
Feely, Lydia A.	5	40.1	82,030	352.73
Feely, Lydia A.	4	53	61,650	265.10
Feldmesser, Julius & Libby B.	7	51	95,840	412.11
Field, Horace S. & Patricia R.	2	57.12	25,530	109.78
Field, Patricia Raybould	2	60	262,440	1,128.49
Field, Horace S. & Patricia R.	2	57.12	130,960	563.13
Forrest, David L. & Betsy A.	4	6.1	100,250	431.08
Forrest, David L. & Betsy A.	5	46.5	44,990	193.46
Francis, Arthur D. & Roxanna L.	3	2.8	46,230	198.79
French, Sandra	6	38.2	151,140	649.90
Frenier, William W. & Pamela M.	4	2	125,880	541.28
Freudenberg, John M. & Catherine M.	3	17.2	93,260	401.02
Fuller, Andrew A. & Cathy L.	7	67	111,410	479.06
Fullerton, Hope L.	6	53	18,340	78.86
Furber, Donald E. & Margaret D.	3	15	56,340	242.26
Gale, Dabney P. Heirs	1	78	178,070	765.70
Gale, Dabney P. Heirs	1	79	745,240	3,204.53
Gale, Dabney P. Heirs	2	58	28,410	122.16
Gallagher, Frank D. & Vickey	2	20	112,140	482.20
Gans, Walter G. & Harriet	4	41.3	87,880	377.88
Garber, Alan & Betsy	4	43.10A	20,300	87.29
Gardner, Bertha C.	2	13	42,350	182.11
Gardner, Marjorie P. Heirs	1	43	65,460	281.48
Garland, James B. & Suzanne P.	1	30	164,580	707.69
George, Robert W. II & Elaine	7	63	163,480	702.96
Gesner, Phillip H. & Marilyn L.	7	34	147,330	633.52
Gilbert, James M & Pamela J.	6	109	97,520	419.34
Gillette, Mary Lou	1	6	1,900	8.17
Goulet, John M. & Jane M.	7	53.3	218,120	937.92
Grant, Dana & Ellen M.	3	23.22	301,420	1,296.11
Gratton, James F. & Deborah F.	3	26	995	4.28
Gratton, James F. & Deborah F.	3	27	29,070	125.00
Greenleaf, Albert & Mary L.	5	18	30,960	133.13
Greenleaf, Amos R.	5	18	2,500	10.75
Greenleaf, Cheryl	6	24	158,760	682.67
Greenleaf, Frank T. Jr.	6	23	18,740	80.58
Greenleaf, Frank T. Jr.	6	19	14,710	63.25
Greenleaf, Frank T. Jr. & Karen C.	6	22.1	8,000	34.40
Greenleaf, L. Stephen & Donna M.	6	28	26,500	113.95
Greenleaf, Murlyn H.	6	12.2	49,660	213.54
Greenleaf, Murlyn H.	6	30	28,220	121.35
Greenleaf, Murlyn H. & Sharon A.	6	13	75,660	325.34
Greenleaf, Nina B.	6	12.1	27,140	116.70

	Map	Lot	Total Value	1989 Taxes
Greenleaf, Walter E. Jr.	6	10.1	14,700	63.21
Greenleaf, Walter E. Jr. & Roberta C.	5	12	49,590	213.24
Greenleaf, Walter E. Jr. & Roberta C.	6	14	77,870	334.84
Greenleaf, Walter E. Jr. & Roberta C.	6	15	22,390	96.28
Grieve, Kathleen Delores, Andrew,	2	45.2	12,240	52.63
Grover, John T. & Mildred M.	6	70	80,810	347.48
Guidera, Judith S. & David J.	4	38	101,830	437.87
Hagen, Charles D. & Marli A.	6	60.1	110,800	476.44
Hahn, Molly E. & Daniel	4	12.25B	20,000	86.00
Hallowell, Dorothy	5	10	19,490	83.81
Hanig, David D. & Ruth C.	4	14.21	70,000	301.00
Hansen, Robert K. & Kathleen M.	7	50	74,400	319.92
Hanson, James	7	9	126,690	544.77
Harriman, Katherine	1	65	315,730	1,357.64
Harriman, Richard E., Marjorie E. &	6	43	58,000	249.40
Harrington, Ronald D. & Kong Hai	4	14.5	53,000	227.90
Harrison, George R.	3	42	1,130	4.86
Harrison, George R.	3	44.1	101,270	435.46
Harrison, George R.	3	53	68,230	293.39
Harrison, George R.	4	15.1	11,790	50.70
Harrison, George R.	4	15.4	151,360	650.85
Harrison, George R.	4	15.7	8,000	34.40
Harrison, George R.	4	39	38,100	163.83
Harrison, George R.	4	60.1	112,310	482.93
Harrison, Ronald L.	3	44	102,720	441.70
Harvey, Carolyn S.	4	37	62,720	269.70
Haskell, David C. & Barbara R.	6	79	49,770	214.01
Hatch, Harland D. & Janet N.	5	25.16	170,340	732.46
Hayes, John R. & Tania	6	60.5	53,690	230.87
Heywood, Kenneth M.	7	28	79,880	343.48
Hill, Henry F. & Doris L.	7	46.2	222,980	958.81
Hodgdon, Alan J. & Sarah L.	3	34.1	46,090	198.19
Hodgdon, Alfred J. & Marjorie	7	2	144,700	622.21
Hodgdon, Clarence B. & Lucy P.	5	25.8	83,000	356.90
Hodgdon, Harold S.	4	58	319,030	1,371.83
Hodgdon, Harold S.	4	61	48,670	209.28
Hodgdon, Lester Jr. & Ruth	6	102	271,410	1,167.06
Hodgdon, Paul L. & Phyllis C.	2	12	26,620	114.47
Hodgdon, Paul L. & Phyllis C.	6	103	20,950	90.09
Hodgdon, Paul L. & Phyllis C.	6	104	93,560	402.31
Hodgdon, Paul L. & Phyllis C.	6	106	18,260	78.52
Hodgdon, Paul L. & Phyllis C.	7	36	126,280	543.00
Hodgdon, Robert S.	6	100	145,910	627.41
Hodgdon-Brown, Jeanette D.	4	59	69,120	297.22
Hodgdon-Brown, Jeanette D.	4	60.2	12,240	52.63
Hodgkins, Trustee: Cynthia J. Hodgkins	2	4	99,190	426.52
Hodgkins, Trustee: Cynthia J. Hodgkins	2	5	18,390	79.08
Hodgkins, Cynthia J.	3	11.3	78,010	335.44
Hodgkins, Ralph L. Jr. & Methyl G.	7	53.4	211,870	911.04
Hodgman, Charlotte M., Rust, Cheryl	1	60	104,110	447.67

	Map	Lot	Total Value	1989 Taxes
Hoffman, John	1	17.3	81,940	352.34
Hoffman, Warren E.	1	50	53,950	231.99
Hopkins, William E. & Margarita B.	4	9	394,150	1,694.85
Hotz, Charles F. & Phyllis J.	1	35	77,850	334.76
Houdlette, Peter D.	4	33	39,450	169.64
Houdlette, Peter D.	4	35	92,890	399.43
Howard, Charles E. Gail L.	6	115	58,670	252.28
Howe, Charles P. & Sara Ann	1	80	310,270	1,334.16
Hussey, William J. & Lois I.	2	61	80,700	347.01
Irwin, Mary L.	1	21	40,960	176.13
James, Claude Jack & Rolande L.	3	10.2	74,900	322.07
Jaramillo, Orlando L.	4	12.25A	20,000	86.00
Jenkins, Frances A.	1	71	84,080	361.54
Jenkins, Thomas J. & Jacquelyn W.	2	30	88,320	379.78
Jewett, Jon C. & Gloria B.	6	87.2	116,680	501.72
Johnson, Charles R. & Ronald C., heirs	4	51	85,060	365.76
Johnson, C. Ronald & A. Christine	4	49	50,435	216.87
Johnson, Gertrude L.	3	18	155,600	669.08
Johnson, Gertrude L.	4	49	25,215	108.42
Blackfly Trust	7	30	43,500	187.05
Junker, C. Anthony	5	32.1	171,750	738.53
Kallman, William E. & Dorothy M.	3	17.3	74,090	318.59
Kearse, Lee A. Jr. & Bettye C.W.	1	17.4	247,020	1,062.19
Keiner, Harry C. & Paul G.	6	65	121,990	524.56
Keller, M. Wynne	1	74	55,560	238.91
Kimball, George Warren Jr.	1	20	41,560	178.71
Kinney, James J. & Joyce M.	5	4.1	222,940	958.64
Kress, Joan	1	76	179,170	770.43
Knott, Roger L. & Gail P.	4	17	12,240	52.63
Knott, Roger L. & Gail P.	4	26	214,340	921.66
Koning, William Jr. & Doris M.	7	68.3	21,230	91.29
Koning, William Jr. & Doris M.	7	20	49,500	212.85
Koughan, Sheila	3	62	70,350	302.51
Kuchta, John A. & Irene L.	5	4.2	72,150	310.25
Lagner, Holly A. & Dean R.	3	2.3	98,680	424.32
Lambert, Margaret A.	3	5	77,180	331.87
Lane, Alvera B.	5	15	775,530	3,334.78
Langley, Diane S.	3	51.2	8,000	34.40
Langley, Diane S.	6	66	44,990	193.46
Lapointe, Donald R.J. & Deborah	6	56	131,280	564.50
Layton, George, Trustee for John	7	11	31,800	136.74
Layton, George & Lillian D.	7	10	152,970	657.77
Leavitt, Mildred E.	7	38	97,030	417.23
Lee, Reginald J.	3	16	137,470	591.12
Leeman, Susan	6	25	147,600	634.68
Leeper, Ralph S. & Regina M.	6	92	155,380	668.13
Leeper, Ralph S. & Regina M.	6	93	6,930	29.80
Lester, Albert & Janice F.	2	53	12,240	52.63
Lester, Albert & Janice F.	5	52	117,270	504.26
Lester, Danny A.	5	46.2	77,430	332.95
Lester, Randy L.	5	52	95,950	412.59

	Map	Lot	Total Value	1989 Taxes
Lewis, Deanna J.	6	20	49,300	211.99
Lewis, John M.	6	29	95,490	410.61
Lightner, Edwin A. & John B. & Mary	2	72.1	17,670	75.98
Lilley, Harold & Shirley	6	96.3	35,880	154.28
Litchfield, Stephen P. & Sandra H.	7	22	42,400	182.32
Logan, Gordon D. & Linda Lee	3	4	95,580	410.99
Loheed, Patricia S. & Phillip N.	4	1-A	20,870	89.74
Loheed, Patricia S. & Phillip N.	4	1-B	20,000	86.00
Loheed, Patricia S. & Phillip N.	4	43.1	220,260	947.12
Loheed, Patricia S. & Phillip N.	4	43.1A	20,870	89.74
Loheed, Patricia S. & Phillip N.	4	43.1B	20,000	86.00
Loheed, Patricia S. & Phillip N.	4	43.2	22,940	98.64
Loheed, Patricia S. & Phillip N.	4	43.3	23,390	100.58
Loheed, Patricia S. & Phillip N.	4	43.4	23,230	99.89
Loheed, Patricia S. & Phillip N.	4	43.5	97,070	417.40
Loheed, Patricia S. & Phillip N.	4	43.6	93,820	403.43
Loheed, Patricia S. & Phillip N.	4	43.10B	93,200	400.76
Loheed, Patricia S. & Phillip N.	4	46	39,700	170.71
Loranz, Alfred F. & Grace	2	67	358,300	1,540.69
Lowell, Anne D.	1	77.1	107,640	462.85
Lowen, C.W.	6	111.12	8,000	34.40
MacFadden, Ardenne & Barbara	2	8.1	207,680	893.02
MacFadden, Ardenne & Barbara	2	9.1	24,970	107.37
MacFadden, Ardenne & Barbara	2	11	113,050	486.12
MacFadden, Ardenne & Barbara	2	40	36,140	155.40
MacFadden, Ardenne & Barbara	2	41	26,770	115.11
MacFadden Family T	1	53	12,250	52.68
MacFadden Family T	1	54	24,500	105.35
Mackie, Wilfred J. Jr. & Anne R.	2	72.2	13,200	56.76
Mackie, Wilfred J. Jr. & Anne R.	2	72.3	94,270	405.36
Mackie, Wilfred J. Jr. & Anne R.	2	75	48,090	206.79
Maine Yankee Atomic	5	55	8,000	34.40
Maine Yankee Atomic	5	56	29,000	124.70
Maine Yankee Atomic	5	59	44,450	191.14
Maine Yankee Atomic	6	9	7,650	32.90
Malone, Michael J. & Dorothy H.	2	31	96,900	416.67
Malone, Richard H. & Dorothy D.	7	4	268,880	1,156.18
Mank, Edward R. & Frances A.	4	22	80,250	345.08
Marcinczyk, Stanley P.	4	21	22,740	97.78
Marine Research &	5	13	78,170	336.13
Marine Research &	5	14	398,400	1,713.12
Marshall, Charles E. & Betty O'Neil	6	58.1	317,430	1,364.95
Martel, Warren R. & Linda J.	6	94	149,460	642.68
Mason, Lois E.	1	9	44,100	189.63
Mason, Lois E.	2	33	20,870	89.74
Mason, Lois E.	2	34	321,240	1,381.33
Mason, Lois E.	2	35	51,270	220.46
Mason, Lois E.	2	36	270,340	1,162.46
Mason, F. Dike & Lois	2	42	6,000	25.80
Matheson, Raymond G.	2	23	118,300	508.69
Mathews, Prudence Estate 1/2	1	50	53,950	231.99

	Map	Lot	Total Value	1989 Taxes
Mathews, Prudence Estate	1	51	12,250	52.68
Mathews, Prudence Estate	1	52	12,250	52.68
McCarty, Walter B. & Nancy J.	5	7.2	142,940	614.64
McCarty Cove Homeo	4	12	112,170	482.33
McCarty Cove Homeo	4	12.1	27,450	118.04
McCowan, Kenneth A.	6	83.1	128,200	551.26
McCracken, James M. Jr. & Claire	2	29	97,910	421.01
McDine, Thomas F. & Lucretta A.	5	25.7	65,770	282.81
McEachern, Robert E. & Helga	6	91.1	134,050	576.42
McGrath, Richard	7	19	95,100	408.93
McHeffey Trust Geo, c/o B.S. MacFadden	2	38	21,210	91.20
McHeffey Trust Geo, c/o B.S. MacFadden	3	23.1	40,170	172.73
McHeffey Trust Geo, c/o B.S. MacFadden	3	39	39,180	168.47
McIntosh, Terry L.	1	4	1,470	6.32
McKee, Oliver	1	33	101,230	435.29
McMahon, Kevin A.	1	17.1	189,280	813.90
McNaughton, Earline A.	6	11	112,470	483.62
McNew, Denise M.	4	14.15	132,000	567.60
Meixell, Robert C. & Gloria	7	48	199,390	857.38
Mendes, Morton R. & Patricia M.	3	52.2	46,400	199.52
Mendes, Morton R. & Patricia M.	2	82	544,510	2,341.39
Merlet, Eugene P. & Mary E.	4	19.2	115,020	494.59
Merritt, Rodney L. & Lisa Marie	5	26.1	20,530	88.28
Merritt, Rodney L. & Lisa Marie	6	77.2	9,410	40.46
Merry, Silas L.	6	38.1	72,070	309.90
Metzger, Theodore R.	1	61	81,190	349.12
Metzger, Theodore R.	1	69	131,820	566.83
Michalek, Joanne B.	4	14.18	69,380	298.33
Mid-Isle Corp.	5	25.6	17,700	76.11
Miete, Michael K.	6	26	97,160	417.79
Misner, Milton W. & Suzanne B.	2	66	272,030	1,169.73
Mitchell, Esther R.	4	10	90,900	390.87
Mitchell, Thomas E. & Lois Atwood	6	97	43,340	186.36
Mitchell, Thomas E. & Lois Atwood	6	96.4	46,750	201.03
Mitman, William E. & Karen R.	4	8	412,860	1,775.30
Mixter, Charles G. & Dale Atkins	6	60.4	52,610	226.22
Mogavero, Robert & Catherine G.	4	12.24	57,000	245.10
Monfort, Platt & Elizabeth A.	6	51.1	170,860	734.70
Mooney, Robert P.	7	32	108,410	466.16
Morris, Richard & Donna	7	62	345,220	1,484.45
Morrissey, Kenneth T. & Janice	1	17.2	79,800	343.14
Morton, Maynard A. & Asenath A.	6	18	105,250	452.58
Mosier, Herbert E. & Elodia	6	2	10,000	43.00
Mosier, Richard	5	54	32,740	140.78
Mosier, Russell	5	57	199,820	859.23
Mronzinski, Paul B. & Sharon J. Tancredi	2	19	79,100	340.13
Mulhall, John R., Alberta M. & Mark	1	57	23,650	101.70
Mulhall, John R., Alberta M. & Mark	1	56	160,740	691.18
Mulhall, John R., Alberta M. & Mark	1	55	10,410	44.76
Murray, Kenneth M. & Helen L.	6	91.2	20,690	88.97
Murray, Lawrence A. & Cherylanne	7	69.4	247,500	1,064.25

	Map	Lot	Total Value	1989 Taxes
Murray, Lawrence A. & Cherylanne	7	69.5	463,310	1,992.23
Murray, Lawrence A. & Cherylanne	7	69.6	114,360	491.75
Napolitano, John P.	4	12.31	141,000	606.30
Napolitano, John P.	4	12.33	134,600	578.78
Neiles, William B. III & Patricia	5	25.9	20,560	88.41
Nelson, John C. & Lynn T.	1	8.2	39,550	170.07
Nelson, John J. & Mary Ruth B.	1	8.1	88,180	379.17
Nelson, Keith & Myrna A.	7	69.9	439,420	1,889.51
Newcomb, Paul I. & Peggy L.	3	48	117,950	507.19
Nichols, Todd & Elaine	3	3.2	54,760	235.47
North End Church	6	82	17,290	74.35
Norton, Ross A. & Terri L.	7	72.1	106,810	459.28
Nyman, Carl L. & Lynne D.	5	1	64,220	276.15
Olney, James A. & Sandra L.	7	69.8	91,910	395.21
Ornitz, Stephanina D.	6	58.2	156,220	671.75
Osgood, Frederick J. & Noel	1	11	1,900	8.17
Osgood, Frederick J. & Noel	1	13	41,900	180.17
Page, David S. & Barbara T.	6	107	49,500	212.85
Palmer, Elmer	6	76.3	50,800	218.44
Parsons, Kenneth P. & Golden F.	6	71	93,730	403.04
Pearson, Carl R.H. Jr.	3	51.1	64,940	279.24
Pearson, Dwight D. & Kathryn E.	3	51.3	45,900	197.37
Padalino, John P. & Kathy A.	6	47.22	81,460	350.28
Pelletier, Donald & Sylvia	7	70.2	64,990	279.46
Pepin, Gerald J. & Christina V.	3	3.4	18,840	81.01
Perry, Barbara C.	2	64	139,500	599.85
Pescosolido, Carl A. & Linda A.	4	52	969,120	4,167.22
Petty, Willis T. Jr. & Mary E.	5	3	117,070	503.40
Petti, Robert D. & Cynthia H.	7	53.1	198,510	853.59
Pfeiffer, Paul H.	2	14	92,360	397.15
Pfeiffer, Paul H. & Valerie P.	2	15	75,670	325.38
Pfeiffer, Paul H. & Valerie P.	2	16	144,150	619.85
Pfundstein, Donald J. & Carol G.	7	25	42,400	182.32
Phipps, Russell A. & Doris M.	3	35	43,770	188.21
Piela, Margaret	7	58	1,990	8.56
Piela, Margaret	7	59	40,280	173.20
Pierce, Bruce T. & Elizabeth	2	49	19,350	83.21
Pierce, Bruce T. & Elizabeth	2	50	220,720	949.10
Pierce, Bruce T. & Elizabeth	2	51	25,070	107.80
Proia, Mark S.	3	12.3	59,130	254.26
Pinevally Subdivision	5	26.3	154,210	663.10
Pinevally Subdivision	5	26.6	20,100	86.43
Pinevally Subdivision	5	26.7	20,760	89.27
Pinevally Subdivision	5	26.8	29,220	125.65
Pinevally Subdivision	5	26	174,850	751.86
Pitteroff, Andrew J. & Christine T.	4	15.9	105,790	454.90
Plummer, Brett E. & Mary M.	3	50.3	160,250	689.08
Pope, H. Graham & Alice R.	1	66	313,010	1,345.94
Preston, Leslie R. & Annette M.	7	69.1	276,710	1,189.85
Proia, Samuel P. & Ginette D.	6	58.2	156,220	671.75
Quirion, J.E. Wilfred, Patricia F.	5	25.14	14,760	63.47

	Map	Lot	Total Value	1989 Taxes
Quirion, J.E. Wilfred, Patricia F.	5	25.15	14,240	61.23
Rand, Robert & Andrea	7	68.1	107,850	463.76
Ratcliffe, Alan C.	7	29	260,610	1,120.62
Raynor-Rucci, Nancy K.	6	113	112,660	484.44
Rehbein, Roy H.	1	25	22,820	98.13
Rice, Clifton & Margaret	6	47.1	117,590	505.64
Richardson, Elford H.	5	32	204,560	879.61
Richardson, Gary Brian	1	1.2	32,980	141.81
Richardson, Teresa S.	1	12	11,000	47.30
Richardson, George D. III	1	16	27,100	116.53
Richardson, George D. Jr.	1	23	130,330	560.42
Richardson, George D. Jr.	1	24.12	25,840	111.11
Richardson, George D. Jr.	1	26	2,100	9.03
Richardson, Leslie E. & Nancy S.	7	61	181,030	778.43
Richardson, Teresa S.	1	1.1	41,270	177.46
Richardson, Teresa S.	1	2.1	38,430	165.25
Richardson, Teresa S.	1	24.11	235,450	1,012.44
Richardson, Teresa S.	1	27	3,600	15.48
Richardson, Teresa S.	2	43	21,180	91.07
Richardson, Teresa S.	2	44	36,140	155.40
Roberts, John F. & Dianne R.	1	16	27,100	116.53
Roberts, John R. & Ethel M.	7	52.3	85,780	368.85
Roberts, Wilfred C. & Marjorie E.	5	30	295,230	1,269.49
Robertson, James F. & Debra J.	7	31	171,670	738.18
Robitaille, Raymond A. & Linda C.	4	12.32	137,100	589.53
Roche, Evelyn H. & John A.	1	72	141,580	608.79
Roche, Catherine	1	46	52,230	224.59
Roche, William F. & Evelyn C. Manning	1	32	14,630	62.91
Russell, Robert R.	2	45.1	104,530	449.48
Sallick, Richard M. & Lucy E.	4	40	137,700	592.11
Salterio, John G.	4	14.11	131,430	565.15
Saltonstall, Endicott P.	7	17	60,000	258.00
Sanoski, James George & Diane Dale	5	28	146,510	629.99
Saputo, Vincent C. & Harriet M.	7	57	74,640	320.95
Scarborough, James M. & Linda D.	7	68	108,090	464.79
Schroeder, Ellen M.	7	23	150,940	649.04
Schroeder, Ellen M.	7	68.5	15,780	67.85
Schulmeisters, Janis G. & Vizbulite I.	6	55	18,900	81.27
Schulze, Alvina L.	6	84	26,720	114.90
Schulze, Alvina L.	6	85	39,630	170.41
Schulze, Alvina S.	6	88	168,650	725.20
Schulze, Frieda	6	90	192,360	827.15
Schulze, Paul F. & Kathleen	6	76.12	16,950	72.89
Schulze, Paul F. & Kathleen G.	6	86	57,090	245.49
Segerstrom, Carl A. & Barbara K.	4	55	290,220	1,247.95
Segerstrom, Carl A. & Barbara K.	4	57	270,950	1,165.09
Seigars, Gerald W.	5	16	52,600	226.18
Self, Ann C.	6	111.2	178,650	768.20
Sever, Ivan A.	4	32	82,350	354.11
Shaw, George T. & Anna D.	1	36	144,500	621.35
Shea, Anne J.	1	73	81,970	352.47

	Map	Lot	Total Value	1989 Taxes
Shea, E. Merritt & Dorothy G.	1	67	86,630	372.51
Shea, Paul W.	4	28	39,450	169.64
Shelton, Barbara E.	6	116	92,830	399.17
Sherburne, Donald E. & Judith M.	6	96.2	51,570	221.75
Sherwood, Gordon N. & Sylvia M.	4	34	6,690	28.77
Shohet, Richard M. & Carolyn S.	4	14.13	245,210	1,054.40
Siebert, Otto W.	4	3	34,950	150.29
Siebert, Otto W.	4	42	8,000	34.40
Siebert, Otto W.	4	50	367,550	1,580.47
Siebert, Otto W. & Phyllis H.	4	11	25,490	109.61
Sikora, Keith A. & Kathleen T.	5	25.1	200,850	863.66
Silvia, Joseph	4	12.30	140,600	604.58
Simonds, Stephen & Judith C.	2	26	185,650	798.30
Sleeper, John E.	5	25.5	58,660	252.24
Smith, Alice J.	3	49	42,840	184.21
Smith, Alice J.	3	54	89,940	386.74
Smith, Alice J.	3	56	130,790	562.40
Smith, Alice J.	3	57	175,940	756.54
Smith, Alice J.	3	58	102,300	439.89
Smith, Michael	6	69	45,000	193.50
Soriano, Romeo J. & Harriet A.	4	14.14	128,100	550.83
Soriano, Romoe J. & Harriet A.	4	14.20	66,750	287.03
Soule, David B. Jr.	6	61.2	18,390	79.08
Soule, David B. Jr.	7	64	21,380	91.93
Soule, David B. Jr.	7	68.7	16,360	70.35
Soule, David B. Jr.	6	52.3	107,210	461.00
Soule, David B. Jr.	6	54	314,410	1,351.96
Soule, Samuel D. & Pamela H.	7	49	194,470	836.22
Spear, John M. & Laurel A.	7	41	277,570	1,193.55
Spillane, Maurice R. & Gail	7	44	430,120	1,849.52
Stacy, Arnold C. Jr., James O., J.	1	38	4,720	20.30
Stacy, Frances M., heirs	1	28	49,090	211.09
Stacy, Frances M., heirs	1	31	51,290	220.55
Stacy, Frances M., heirs	1	39	152,900	657.47
Steelman, George H. Jr. & Paula Knierim L.	5	7.1	102,680	441.52
Steglat, c/o George C. Steglat	1	3	850	3.66
Stelmok, Deborah	2	3	105,320	452.88
Stelmok, Deborah	3	11.1	78,420	337.21
Stewart, Susan M.	5	25.11	14,000	60.20
Stetson, George A. III & Judith A.	7	47	96,580	415.29
Stetson, George A. III & Judith A.	7	46.3	93,700	402.91
Stickney, Louise A.	7	56	69,600	299.28
Stires, A. McKinne & Susan E.	3	38	83,100	357.33
Stires, A. McKinne & Susan E.	3	39	9,880	42.48
Stoodley, Fredice L.	2	28	96,280	414.00
Stoodley, Helen S.	3	69	269,350	1,158.21
Stoodley, Ronald S. & Leslie A.	3	40	8,140	35.00
Stoodley, Ronald S. & Leslie A.	3	46	64,810	278.68
Strawberry Hill As	5	32.2	72,000	309.60
Strawberry Hill As	5	32.3	76,130	327.36

	Map	Lot	Total Value	1989 Taxes
Strawberry Hill As	5	32.4	85,180	366.27
Strawberry Hill As	5	32.5	14,320	61.58
St. Amour, Paul A.A. & Maryjane	3	10.1	76,370	328.39
St. Jean, Wilfred O. & Velma P.	7	21	74,380	319.83
Squire Tarbox Inn, c/o William E. & Karen R.	4	8	0	0
Sullivan/Jamieson	4	12.28	147,490	634.21
Sutherberg, Terrance J. & Dianne L.	3	12.3	59,130	254.26
Sutherberg, Terrance J. & Dianne L.	6	63	41,250	177.38
Swanton, John B. & Gail Lee	3	21	127,510	548.29
Swanton, John B. & Gail Lee	3	22	64,950	279.29
Swanton, Kenneth R. & Leah M.	3	9	27,900	119.97
Swanton, Kenneth R. & Leah M.	3	10.3	41,930	180.30
Swanton, Kenneth R.	3	20	124,450	535.14
Swist, James A. & Barbara A.	4	14.16	216,440	930.69
Tarbox, Ronald L. & Cora J.	2/502	68	31,300	134.59
Tarbox, Ronald L. Jr.	2	69	149,220	641.65
Tarbox, Ronald L. Jr.	2	70.1	175,995	756.78
Tarbox-Adams-Adams	2	73	118,980	511.61
Tardiff, Timothy N. & Laverne L.	7	26	263,440	1,132.79
Taylor, Dorothy Q., heirs	6	27.1	181,480	780.36
Taylor, Joan & Maynard T.	6	46	130,520	561.24
Taylor, Richard D.	6	27.2	61,670	265.18
Templeman, Hazel P. & Ronald B.	2	32	122,060	524.86
The Phillips Revoc.	7	33	182,050	782.82
Tibbetts, George H. & Helen A.	5	41	68,310	293.73
Tietsch, Roger A. & Joan V.	3	17.1	232,760	1,000.87
Towle, Daniel P.	7	69.2	150,640	647.75
Town of Westport, Town Hall	4	4	858,240	3,690.43
Town of Westport	5	32.6	13,010	55.94
Town of Westport, Westport Vol. Fire Dept.	5	36	47,220	203.05
Town of Westport, Bridge Hill Parkway	7	5	6,430	27.65
Town of Westport, Bridge Hill Parkway	7	6	6,000	25.80
Town of Westport, Tax Acquired Property	7	39A	14,060	60.46
Town of Westport, Clough Point	7	60	256,500	1,102.95
Town of Westport, Flagpole Site	7	74	700	3.01
Trahan, Constance J.	4	20	22,500	96.75
True, Charles F. & Mary Angela E.	3	12.2	61,220	263.25
Tucci, Michael A.	5	25.3	47,990	206.36
Turner, Ellen T.	3	55.2	79,500	341.85
Upton, Robert E.	4	14.23	62,000	266.60
Valliere, Michele	2	37.3	14,000	60.20
Van De Water, Julia C.	2	22	225,950	971.59
Vincent, Maurice C.	6	95	74,740	321.38
Voisine, Joseph B.	6	53	19,700	84.71
Walker, David S. & Donna J.	3	12.1	97,000	417.10
Walker, Joanne T.	3	24	55,350	238.01
Walker, Joanne T.	3	25	9,450	40.64
Wallace, Donald E. & Jean C.	4	48	64,870	278.94
Wallace, Donald E. & Jean C.	6	1	66,200	284.66

	Map	Lot	Total Value	1989 Taxes
Walsh, Sarahann W. & Joseph B.	5	60	35,780	153.85
Paul M. Warner Trust	5	25.4	186,550	802.17
Waters, Elizabeth J.	1	58	85,500	367.65
Weaver, Robert P. & Ursula M.	7	27	193,790	833.30
Webber, Charles O. & Muriel F.	2	10	185,500	797.65
Webber, Charles O. & Muriel F.	3	6	27,420	117.91
Webber, Charles O. & Muriel F.	3	34.2	20,000	86.00
Webber, Charles O. & Muriel F.	3	36	26,000	111.80
Webber, Gary C. & Eileen L.	3	7	139,720	600.80
Weeks, Richard F. & Elizabeth G.	4	19.1	144,920	623.16
Weigel, John G. & Joyce C.	7	69.7	110,000	473.00
Weller, Anne Appleton- 1/4 int.	1	44	43,030	185.03
Wenners, Denise L.	5	46.6	34,250	147.28
Westport Community, Assoc. Church	4	5	33,090	142.29
Westport Electric	6	105	28,280	121.60
Westport Boat Work	6	111.11	215,970	928.67
Whitaker, Nathan G. & Linda M.	7	37.2	199,100	856.13
Whitaker, Paul B. & Elizabeth P.	7	37.1	51,500	221.45
White, Elizabeth B.	1	70	121,450	522.24
Whitesell, Donald B.	1	22	62,490	268.71
Whitten, Eugene E.	6	40	23,430	100.75
Whitten, Eugene E. 1/2 int.	6	68	34,275	147.38
Whitten, Eugene E. 1/2 int.	6	67	11,035	47.45
Williams, Frank R.	2	1	107,160	460.79
Williams, Frank R.	2	2	159,000	683.70
Williams, Frank R. & Roger J.	3	31	21,420	92.11
Williams, Frank R. & Roger J.	3	32	35,500	152.65
Williams, Geraldine E.	1	19	21,980	94.51
Williams, Jonathan P.	3	11.2	78,010	335.44
Williams, Norma A.	5	2	63,330	272.32
Williams, Peter J.	3	11.4	98,460	423.38
Wills, Richard	1	41	130,850	562.66
Wills, Richard	1	42	46,600	200.38
Wilson, H. Marjorie	4	47	103,620	445.57
Woodward, Blanche W.	5	22	111,270	478.46
Wright, Adrien	6	77.2	46,020	197.89
Wright, Mary L.	6	78	77,000	331.10
Wright, Donald S. II	6	91.2	17,200	73.96
Wright, Donald & Phyllis	6	89	84,910	365.11
Wright, Mary L.	6	77.1	137,310	590.43

Report of Selectmen

GENERAL FUNDS FEDERAL REVENUE SHARING

Receipts:

Balance, January 1, 1989	308.49	
Interest	<u>15.82</u>	
Balance, December 31, 1989		324.31

STATE OF MAINE

Receipts:

Balance, January 1, 1989	6,174.29	
Revenue Sharing		14,566.46

Expenditures:

Deducted from Commitment	20,033.92	
Balance, December 31, 1989	<u>706.83</u>	
	20,740.75	20,740.75

Receipts - Other:

Balance, January 1, 1989	5,617.89	
Penalty from Tree Growth	575.74	
Veteran's Exemption	137.88	
Snowmobile Reg. Refund		36.00

Expenditures:

Deducted from Commitment	5,617.89	
Balance, December 31, 1989	<u>749.62</u>	
	6,367.51	6,367.51

1989 EXCISE TAX

Receipts:

Balance, January 1, 1989	45,661.44	
Tax Collector	73,826.86	
Randale Russell		19.76

Expenditures:

Transfer to Highway Account	50,000.00	
Transfer to Snow Account	31,000.00	
Overpayment Refund:		
Randale Russell	19.76	
Craig Plummer	281.58	
Balance, December 31, 1989	<u>38,206.72</u>	
	119,508.06	119,508.06

1989 BOAT EXCISE TAX

Receipts:

Balance, January 1, 1989	4,248.10	
Tax Collector	4,095.00	

Expenditures:

Deducted from Tax Commitment	4,248.10	
Overpayment Refund:		
Morton Mendes	11.00	
Balance, December 31, 1989	<u>4,084.00</u>	
	8,343.10	<u>8,343.10</u>

WITHHOLDING - FEDERAL

Receipts:

Balance, January 1, 1989	510.79	
Appropriation, March 11, 1989	2,000.00	
Various Employees	1,479.00	

Expenditures:

Internal Revenue Service	2,653.27	
Balance, December 31, 1989	<u>1,336.52</u>	
	3,989.79	<u>3,989.79</u>

WITHHOLDING - STATE

Receipts:

Balance, January 1, 1989	175.80	
Various Employees	310.45	

Expenditures:

State Treasurer	388.50	
Balance, December 31, 1989	<u>97.75</u>	
	486.25	<u>486.25</u>

MEDICARE - SOCIAL SECURITY

Receipts:

Various Employees	1,067.35	
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Expenditures:

Balance, December 31, 1989	<u>1,067.35</u>	
	1,067.35	<u>1,067.35</u>

**GENERAL GOVERNMENT
OFFICERS' SALARIES**

Receipts:

Appropriation, March 11, 1989	19,165.00
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Expenditures:

Paul L. Hodgdon, Assessor, First Selectman		6,460.00
Patricia M. Mendes, Assessor, Second Selectman		1,545.00
Melburne C. Applebee, Assessor, Third Selectman		1,545.00
Virginia C. Anderson, Tax Col.		6,250.00
Virginia C. Anderson, Treasurer		1,100.00
Phyllis C. Hodgdon, Town Clerk		1,200.00
Phyllis C. Hodgdon, Registrar		365.00
David E. Matteson, Constable		700.00
		19,165.00
		19,165.00

CONTINGENT

Receipts:

Appropriation, March 11, 1989	3,000.00
Interest	1,852.73
Municipal Agent	1,268.00
Building Permits, Filing Applications	825.00
Sub-Division Fee	20.00
ATV Agent	31.00

Expenditures:

Street Lights		241.86
CMP Company	241.86	
Notary, Legal Service, Bonds		
Soule & Soule	158.00	
Phllis C. Hodgdon	85.00	
Transfers, Liens, Recording, and Discharges		113.00
Lincoln Ct. Reg. of Deeds	103.00	
Jean Huber	10.00	
Office Equip. Repairs, Suppl.		1,633.00
Marks Printing House	578.22	
Transco	610.88	
Coastal Bus. Center	309.90	
Paul L. Hodgdon	103.50	

Virginia C. Anderson	30.50		
Telephone		8.52	
Virginia C. Anderson	8.52		
Postage		234.55	
Postmaster, Wiscasset	60.00		
Phyllis C. Hodgdon	57.55		
Paul L. Hodgdon	50.00		
Virginia C. Anderson	67.00		
Legal Advert., Printing		1,542.64	
Coastal Bus. Center	213.28		
William E. Mitman	60.43		
Sandra Crehore	10.00		
Lincoln Ct. Publ. Co.	1,161.00		
The Times Record	55.74		
Branham Publ. Co.	42.19		
Election Expense		406.00	
Evelyn Burnell	91.00		
Velma St. Jean	182.00		
Linda DeLong	21.00		
Karen Belknap	21.00		
Jennie Cromwell	91.00		
Moderator & Clerk		464.00	
Herbert B. Cromwell, Sr.	182.00		
David B. Soule, Jr.	100.00		
Phyllis C. Hodgdon	182.00		
Miscellaneous		646.01	
Paul L. Hodgdon	30.00		
Dam. Bank & Trust Co.	33.51		
Soule & Soule & Logan	175.00		
Treasurer of State	5.00		
White Sign	249.00		
Wiscasset Times	67.50		
Paul P. Labrecque	20.00		
Virginia C. Anderson	61.00		
MMA	5.00		
Balance, December 31, 1989		<u>1,464.15</u>	
		6,996.73	6,996.73

TOWN BUILDINGS

Receipts:

Balance, January 1, 1989	4,726.60
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Appropriation, March 11, 1989	3,000.00	
Westport Community Assoc.	2,100.00	
Virginia Anderson	40.00	
Robert Bradford	10.00	
Overdraft, December 31, 1989	1,213.09	

Expenditures:

Central Maine Power Co.	216.43	
Paul L. Hodgdon	2,785.10	
Maine Land Enterprises	1,676.38	
Brian Belknap	4,563.84	
Damariscotta Hardware	121.14	
Village Hardware	104.00	
Wiscasset Fuel	625.25	
The Gibbons Co.	203.93	
Maine Municipal Assoc.	709.00	
Treasurer of State	52.00	
The Times Record	32.62	
	<u>11,089.69</u>	<u>11,089.69</u>

AUDIT

Receipts:

Appropriation, March 11, 1989	1,050.00	
Overdraft, December 31, 1989	87.00	

Expenditures:

Treasurer of State	<u>1,137.00</u>	
	1,137.00	<u>1,137.00</u>

PLANNING BOARD & APPEALS

Receipts:

Neil and Ann Cavanaugh	130.00	
Richard and Elizabeth Weeks	100.00	
John Ames Assoc.	50.00	
James Smith	50.00	
Wiscasset News	12.00	

Expenditures:

Marks Printing House	63.80	
Mary E. Stacy	116.20	
Boothbay Register	58.00	
Wiscasset News	12.00	
Times Record	16.19	
Balance, December 31, 1989	<u>75.81</u>	
	342.00	<u>342.00</u>

PLANNING BOARD

Receipts:

Balance, January 1, 1989	783.94	
Appropriation, March 11, 1989	500.00	
Ordinance Book	22.50	
Otto W. Siebert	250.00	
Application-Variance	50.00	
Lois E. Atwood	350.00	

Expenditures:

Elliot Field	279.50	
Charles P. Howe	301.16	
Soule & Soule & Logan	875.00	
Balance, December 31, 1989	<u>500.78</u>	
	1,956.44	<u>1,956.44</u>

PLUMBING INSPECTOR

Receipts:

Plumbing fees	1,275.00	
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Expenditures:

Gerald A. Bodmer	956.25	
Treas. of State	<u>318.75</u>	
	1,275.00	<u>1,275.00</u>

TAX MAPS

Receipts:

Appropriations, March 11, 1989	550.00	
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Expenditures:

John E. O'Donnell Assoc.	450.00	
Balance, December 31, 1989	<u>100.00</u>	
	550.00	<u>550.00</u>

NEW APPRAISALS FOR 1989

Receipts:

Balance, January 11, 1989	23,745.00	
Overdraft, December 31, 1989	278.17	

Expenditures:

Patten Appraisal Assoc., Inc.	<u>24,023.17</u>	
	24,023.17	<u>24,023.17</u>

MAINE MUNICIPAL ASSOCIATION

Receipts:

Appropriation, March 11, 1989	514.00	
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Expenditures:

Maine Municipal Association	514.00	
	514.00	514.00

CONCEALED WEAPONS

Receipts:

Permit Fees		205.00
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Expenditures:

Balance, December 31, 1989	205.00	
	205.00	205.00

WHARF AND PIER PERMITS

Receipts:

Permit Fees		225.00
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Overdraft, December 31, 1989		192.14
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Expenditures:

Wiscasset Times	150.00	
Times Record	267.14	
	417.14	417.14

PROTECTION**WESTPORT VOLUNTEER FIRE DEPARTMENT**

Receipts:

Appropriation, March 11, 1989	1,000.00
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Appropriation, March 11, 1989, Direct Purchases	2,500.00
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Appropriation, March 11, 1989, New Poly Tank	4,000.00
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Treasurer of State	2,450.00
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Transfer from M.Y.A. Fund - Sp. Town Meeting, November 18, 1989	8,000.00
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Overdraft, December 31, 1989	1,049.79
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Expenditures:

The Gibbons Co.	781.77
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W.V.F. Dept.	1,000.00
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Carl M.P. Larrabee Agency	2,164.00
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Maine Wiring & Electronic	2,450.00
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Anton Enterprises	4,571.96	
Dorler Comm. Co.	32.06	
W.V.F. Dept. - Used Truck	<u>8,000.00</u>	
	18,999.79	<u>18,999.79</u>

WORKMAN'S COMPENSATION

Receipts:

Appropriation, March 11, 1989		4,200.00
Overdraft, December 31, 1989		433.00

Expenditures:

Maine Municipal Assoc.	<u>4,633.00</u>	
	4,633.00	<u>4,633.00</u>

CIVIL EMERGENCY PREPAREDNESS

Receipts:

Balance, January 1, 1989		559.76
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Expenditures:

Balance, December 31, 1989	<u>559.76</u>	
	559.76	<u>559.76</u>

**HEALTH AND SANITATION
DUMP**

Receipts:

Appropriation, March 11, 1989		5,000.00
Transferred from Surplus		4,000.00

Expenditures:

Town of Wiscasset	<u>9,000.00</u>	
	9,000.00	<u>9,000.00</u>

HIGHWAYS AND BRIDGES

Receipts:

Balance, January 1, 1989		1,518.46
Appropriation, March 11, 1989		10,000.00
Transferred from 1989 Excise Taxes		50,000.00
Transferred from State Highway Account		25,000.00

Donations:

John Clifford		300.00
Richard Morris		500.00
Nancy Richardson		500.00

Expenditures:

Labor:		1,219.25
Frank Cromwell	1,219.25	

Equipment:		9,569.50	
Frank Cromwell	8,687.00		
Wildwood Farm	882.50		
Gravel & Sand:		4,824.00	
Frank Cromwell	2,424.00		
Harry C. Crooker & Sons	2,400.00		
Culverts:		2,303.12	
Ames Supply	2,303.12		
Tar & Hardtop:		62,478.85	
Tilcon Me Inc.	61,845.00		
Harry C. Crooker & Sons	633.85		
Miscellaneous:		1,879.13	
Joseph Creamer	500.00		
Soule & Soule & Logan	492.00		
Ames Supply	10.50		
The Times Record	127.19		
Pine State Safety Lines, Inc.	749.44		
Balance, Dec. 31, 1989	5,544.61		
		<u>87,818.46</u>	<u>87,818.46</u>

DYKE BRIDGE ACCOUNT

Receipts:			
Balance, January 1, 1989			375.36
Appropriation, March 11, 1989			6,500.00
Overdraft, December 31, 1989			124.64
Expenditures:			
Damariscotta Bank & Trust Co.	6,500.00		
Jack A. Shaw & Sons, Inc.	500.00		
	<u>7,000.00</u>		<u>7,000.00</u>

SNOW REMOVAL

Receipts:			
Transferred from 1989 Excise Taxes			31,000.00
Expenditures:			
Ronald L. Harrison	29,814.56		
Hubbard Constr. Corp.	1,005.44		
Balance, Dec. 31, 1989	180.00		
	<u>31,000.00</u>		<u>31,000.00</u>

WELFARE
TOWN POOR SUPPORT

Receipts:

Appropriation, March 11, 1989	300.00
Overdraft, December 31, 1989	550.00

Expenditures:

Salt Bay Real Estate Case #3	850.00	
	850.00	850.00

SERVICE ORGANIZATIONS

Receipts:

Appropriation, March 11, 1989	2,778.00
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Expenditures:

WCBB - Channel 10	150.00	
CED Corp.	397.00	
Senior Spectrum	264.00	
Kno-Wal-Lin Home Nursing Service	330.00	
Parent Resource Center	500.00	
Shoreline Care System	462.00	
Mobius, Inc.	250.00	
Jessie Albert Mem. Dental Clinic	200.00	
Mid-Coast Human Resources Council	75.00	
Boothbay Region Humane Society	150.00	
	2,778.00	2,778.00

LIBRARY
WISCASSET LIBRARY

Receipts:

Appropriation, March 11, 1989	800.00
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Expenditures:

Wiscasset Public Library	800.00	
	800.00	800.00

EDUCATION

Receipts:

Balance, January 1, 1989	114,128.17
Appropriation, March 11, 1989	186,404.48
State Subsidy	41,724.84
Block Grant	9,800.00
Casco Northern Bank	1,446.60
Maine School Mgt. Assoc.	22.60

Expenditures:

130 Other:		8,947.09
Town of Wiscasset	8,539.56	
Me. School Mgt. Assoc.	285.13	
Mun. Sign Co.	122.40	
510 Salaries:		25,504.07
Kenneth Swasey	7,472.32	
Paul L. Hodgdon	83.55	
Jean Wallace	6,592.02	
Arthur Spencer	7,058.58	
Pamela Freeman	90.00	
Nicki Durrell	582.60	
Karen Greenleaf	3,075.00	
Linda Delano	450.00	
Anthony Gulla	100.00	
520 Un-Emp. Fund:		24.57
Me. School Mgt. Assoc.	24.57	
540 Insurance:		3,464.56
Horace Mann	100.47	
Chapman & Drake	699.30	
CMP Larrabee Agency	2,349.79	
Edward J. McInnis	315.00	
560 Bus Operating Expense:		17,319.84
Exxon Co., USA	4,789.21	
Dr. Stephen Reed	205.00	
Goodyear	1,047.00	
Town of Wiscasset	3,058.14	
Active Comm.	1,500.00	
Lester Morse	6,322.07	
Dorler Comm. Co.	152.80	
Arthur Spencer	30.80	
O'Connor Motor Co., Inc.	5.00	
Jean Wallace	209.82	
1410 Tuition:		188,534.45
Town of Wiscasset, Elementary		
	134,724.63	
Town of Wiscasset, Secondary		
	53,809.82	

Special Education:	27,776.48	
Howard Laporte	158.48	
Brunswick School Dept.	27,618.00	
Balance, December 31, 1989	<u>81,955.63</u>	
	353,526.69	353,526.69

TAX ANTICIPATION

Receipts:		
Damariscotta Bank & Trust Co.		50,000.00
Expenditures:		
Damariscotta Bank & Trust Co.	<u>50,000.00</u>	
	50,000.00	50,000.00

DEBT AND INTEREST

Receipts:		
Damariscotta Bank & Trust Co.		
(Dyke Bridge Note)		6,500.00
Expenditures:		
Damariscotta Bank & Trust Co.	<u>6,500.00</u>	
	6,500.00	6,500.00

INTEREST

Receipts:		
Balance, January 1, 1989		4,105.71
Damariscotta Bank & Trust Co.		5,361.68
Expenditures:		
Damariscotta Bank & Trust Co.	1,780.10	
Balance, December 31, 1989	<u>7,687.29</u>	
	9,467.39	9,467.39

SPECIAL ASSESSMENT**COUNTY TAX**

Receipts:		
Appropriation, March 11, 1989		32,389.28
Expenditures:		
Charles M. Bagley, County Treas.	<u>32,389.28</u>	
	32,389.28	32,389.28

UNCLASSIFIED**ABATEMENTS**

Receipts:		
Appropriation, March 11, 1989		300.00

Expenditures:

Samuel Colucci - Trustee	158.76	
Craig G. Lorom	75.68	
Balance, December 31, 1989	<u>65.56</u>	
	300.00	300.00

VETERANS' GRAVES

Receipts:

Appropriation, March 11, 1989		25.00
-------------------------------	--	-------

Expenditures:

Balance, December 31, 1989	<u>25.00</u>	
	25.00	25.00

TRUST AND SPECIAL PURPOSE FUNDS

CORNELIUS TARBOX CEMETERY FUND

Receipts:

Balance, January 1, 1989		1,289.10
Interest		<u>76.14</u>
Total Balance, December 31, 1989		1,365.24

MAINE YANKEE ALARM FUND

Receipts:

Balance, January 1, 1989		18,940.21
Maine Yankee Atomic Power Co.		3,007.83
Interest		<u>1,115.75</u>

Expenditures:

Transfer, W.V.F. Dept.	8,000.00	
Balance, December 31, 1989	<u>15,063.79</u>	
	23,063.79	23,063.79

STATE HIGHWAY ACCOUNT FUND

Receipts:

Balance, January 1, 1989		34,790.16
Treasurer of State		21,216.50
Interest		<u>2,365.41</u>

Expenditures:

Transfer, Town Roads & Bridges	25,000.00	
Balance, December 31, 1989	<u>33,372.07</u>	
	58,372.07	58,372.07

CLOUGH POINT FUND

Receipts:

Balance, January 1, 1989		5,466.19
Interest		<u>322.63</u>
Total Balance, December 31, 1989		5,788.82

TAX RELIEF FUND

Receipts:

Balance, January 1, 1989,	
Damariscotta Bank & Trust	41,522.60
Appropriation, March 11, 1989	40,000.00
Interest	<u>6,105.29</u>
Total Balance, December 31, 1989	87,627.89

FIRE TRUCK FUND

Receipts:

Appropriation, March 11, 1989	5,000.00
Interest	<u>369.51</u>
Total Balance, December 31, 1989	5,369.51

SCHOOL BUS FUND

Receipts:

Balance, January 1, 1989	53,068.20
Appropriation, March 11, 1989	5,000.00
Treasurer of State (Education Grant)	4,567.79
Interest, Certificate, Casco Northern Bank	271.89
Interest, Certificate, Casco Northern Bank	246.09
Interest, Certificate, Casco Northern Bank	1,161.08
Interest, Certificate, Damariscotta Bank & Trust	1,098.81

Expenditures:

Transfer to Checking Account (new bus)	31,107.60	
Transfer to School Account	4,567.79	
Deposit, Damariscotta Bank & Trust Co.	4,567.79	
Balance, December 31, 1989	<u>25,170.68</u>	
	65,413.86	<u>65,413.86</u>

PAUL L. HODGDON
 PATRICIA M. MENDES
 MELBURNE C. APPLEBEE
 Selectmen of Westport

Tax Collector's Report

Year Ended December 31, 1989

1989 Tax Commitment			315,592.23
COLLECTIONS AND CREDITS:			
Paid to Treasurer	255,120.29		
1989 UNCOLLECTED TAXES:			
Real Estate	58,524.48		
Personal	341.87		
Supplemental Taxes	<u>1,605.59</u>	<u>60,471.94</u>	<u>315,592.23</u>
1983 TAXES:			
Uncollected Personal (balance)			63.00
EXCISE TAXES:			
1989 Receipts (motor vehicles)	73,826.86		
1989 Receipts (boats)	4,095.00		77,921.86
Interest Collected on Taxes			925.55
Operating Fund			25.00

DELINQUENT TAX LIST

* Allan, E. Davies	*2,046.20
* Ames, John A. & Capozza, Jon P.	*117.86
B & B Investors	228.07
* Belknap, Brian J. & Karen S.	*777.48
* Benoit, Robert E. & Patricia M.	*273.48
* Bergtrom, Gerald & Sydell	*276.06
Billings, Frances M.	194.83
* Bonyun, Stephen B.	*439.37
* Bonyun, William L.	*1,287.98
Bradford, Robert F. & Phyllis K.	
(bal.)	1,102.91
* Braim, Eleanor M., James F. Jr. & John B.	*264.92
* Callegari, Robert L.	*360.13
Caskin, Priscilla S.	716.56

Cole, Robert J., Mgr. WCME	434.30
Coluccio, Samuel S.	1,225.50
Coombs, John	106.94
Creamer, Gail	389.45
Creamer, Joseph I. & Laurie M.	388.08
Cromwell, Althea F.	310.93
Cromwell, Dana E. & Jeanette D.	372.68
Cromwell, Francis L.	365.50
Cromwell, Francis L. & Phoebe A.	1,464.16
Cromwell, Gary	60.97
Cromwell, Michael	46.91
‡ Cromwell, Sherry L.	‡551.91
Cushing, Charles E., Roberts, Marion & Harold	728.29
Davis, B.F. Warren	329.98
Davis, Joseph H. & Company	3,622.85
DeVries, Richard L.	418.00
Delano, Douglas & Helen M.	426.22
Delano, Gail Heirs	319.32
DeLong, William W. & Linda H.	156.26
* Drake, Lawrence E.	*397.06
* Durney, Peter M. & Shipley, Beth A.	*981.95
* Elliott, Richard W., Lydia C., Richard II & Elisha	*609.83
Fairfield, Eugene D. & Anne C.	254.60
French, Sandra	649.90
Fuller, Andrew A. & Cathy L.	479.06
Fullerton, Hope	78.86
* Hanig, David D. & Ruth C.	*301.00
Hansen, Robert K. & Kathleen M.	319.92
* Harrington, Ronald D. & Kong Hai	*227.90
Haskell, David C. & Barbara P.	214.01
* Hodgdon, Paul L. & Phyllis C.	*1,228.39
‡ Hopkins, William E. & Margarita B. heirs (bal.)	‡847.42
* Jaramillo, Orlando L.	*86.00
Kallman, William E. & Dorothy M.	318.59
Lane, Alvera B. & Simmons, Evelyn F.	3,334.78
Lee, Reginald J.	591.12

* Lester, Randy L.	412.59
Lightner, Edwin A., John B. & Mary E.	75.98
* Litchfield, Stephen P. & Sandra H.	*182.32
Logan, Gordon D. & Linda Lee	410.99
Marine Research & Development Corp.	2,049.25
McCarty Cove Homeowners Association	600.37
Metzger, Theodore R. Family Trust	915.95
Miete, Michael K.	417.79
* Mooney, Robert P.	*466.16
Mosier, Herbert E. & Elodia	43.00
Mosier, Richard	140.78
Napolitano, John P.	1,185.08
* Nelson, John J. & Mary Ruth B.	379.17
* Norton, Ross A. & Terri L.	*459.28
Olney, James A. & Sandra L.	395.21
Pearson, Carl R.H. Jr.	279.24
Pearson, Dwight D. & Kathryn E.	197.37
* Pepin, Gerald J. & Christine V.	81.01
* Pescosolido, Carl A. & Linda A.	*4,167.22
Piela, Margaret	181.76
Pinevally Subdivision	1,716.31
* Proia, Mark S.	*254.26
* Proia, Samuel P. & Ginette D.	*671.75
Richardson, George D. Jr.	680.56
Roberts, John F. & Dianne R.	116.53
+ Roberts, John R. & Ethel M.	+ 368.85
Robitaille, Raymond A. & Linda C.	589.53
* Scarborough, James M. & Linda D.	464.79
Schulmeisters, Janis G. & Vizbulite I.	81.27
† Seigars, Gerald W.	†226.18
* Sherburne, Donald E. & Judith M.	*221.75
* Sikora, Keith A. & Kathleen T.	*863.66
Silvia, Joseph & Seery, Marie A.	604.58
Soriano, Romeo J. & Harriet A.	837.86
* Soule, David B. Jr.	*79.08
* Soule, David B. Jr. & Farmer, Roy	*162.28

* Soule, David B. Jr. & O'Reilly, Patricia J.	*1,812.96	
* Stickney, Louise A. (bal.)	*19.96	
* Stires, A. McKinne & Susan E.	*399.81	
* Strawberry Hill Associates	*371.18	
‡ Swist, James A. & Barbara A.	‡930.69	
* The Phillips Revocable Trust Towle, Daniel P. & Wellman, Steven M.	*782.82	
	647.75	
Wallace, Donald E. & Jean C.	284.66	
* Webber, Gary C. & Eileen L.	*600.80	
* Westport Electric Corp.	*121.60	
‡ Whitten, Eugene E.	‡295.58	
Woodward, Blanche W.	478.46	
Wright, Donald S. II	<u>73.96</u>	58,524.48

PLEASE NOTE:

Many of these taxes remain(ed) unpaid due to questions in regard to the revaluation.

1989 UNPAID PERSONAL PROPERTY

Bradford, Robert F. & Phyllis K.	4.30	
Cole Robert J., Mgr. WCME	195.97	
Cromwell, Francis L.	4.94	
Cromwell, Francis L. & Phoebe A.	5.72	
Cushing, Charles E.	113.74	
* Soule, David B. Jr. & O'Reilly, Patricia J.	*4.30	
* Webber, Gary C. & Eileen L.	*4.30	
* Westport Electric Corp.	<u>*8.60</u>	341.87

* Paid after books closed

+ Owed by new owners

‡ Partial payment received after books closed

1983 UNPAID PERSONAL PROPERTY

Richardson, George D. Jr. (balance)	63.00
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PLEASE NOTE:

The Tax Collector and Treasurer have office hours as follows:

Tuesdays, 9 a.m. to 2 p.m.

Thursdays, 9 a.m. to 2 p.m.

Thursdays, 7 p.m. to 9 p.m.

Dump Stickers are being issued by First Selectman, Paul L. Hodgdon.

DUMP HOURS ARE:

Mondays 8:30 a.m. to 12:30 p.m.

Tuesdays - CLOSED

Wednesdays - CLOSED

Thursdays thru Sundays 8:30 a.m. to 5:30 p.m.

Respectfully submitted,
VIRGINIA C. ANDERSON
Tax Collector

Treasurer's Report

Year Ended December 31, 1989

Cash on hand, December 31, 1988	209,474.30	
RECEIPTS:		
TAXES:		
Current year	255,120.29	
Prior years	23,318.79	
Interest	<u>925.55</u>	279,364.63
EXCISE TAXES:		
1989 Receipts (motor vehicles)	73,826.86	
1989 Receipts (boats)	<u>4,095.00</u>	77,921.86
TREASURER, STATE OF MAINE:		
Education Subsidy	37,157.05	
Education - Tax Relief Block Grant	9,800.00	
School Bus Purchase - Partial Grant	4,567.79	
Revenue Sharing	14,566.46	
Veterans Exemption Reimbursement	137.88	
DOT Local Road Assistance	21,216.50	
Snowmobile Registrations Refund	36.00	
CEP Reimbursement for Fire Dept.		
Radio Tower	<u>2,450.00</u>	89,931.68
TAX LIENS, INTEREST AND COSTS:		
RECEIPTS:		
Liens	2,968.59	
Interest and Costs	<u>927.18</u>	3,895.77
OTHER RECEIPTS:		
Municipal Agent - Registration stickers	1,268.00	
ATV Agent - Stickers	31.00	
Federal Income Tax	1,479.00	
State Income Tax	310.45	
Medicare	21.41	
Social Security	1,045.94	
Plumbing Inspections	1,275.00	
Pier, Wharf & Float Permits	225.00	

Building & Filling Application/Permits	825.00	
Board of Appeals Fees	230.00	
Sub-Division Fees	20.00	
Variance Applications & Fees	150.00	
Planning Board Fines	600.00	
Penalties - Land removed from Tree Growth	575.74	
Concealed Weapons Permits/Renewals	205.00	
Ordinance Books	22.50	
Maine School Management Association Dividends	22.60	
Maine Yankee Atomic Power Company Alarm Fund	3,007.83	
Donations - Clifford Road	1,300.00	
Casco Northern Bank - School Bus Funds transferred to checking account	35,675.39	
Casco Northern Bank - State Highway Funds transferred to checking account	25,000.00	
Casco Northern Bank - Maine Yankee Alarm Funds transferred to checking account	8,000.00	
Damariscotta Bank & Trust Company Tax Anticipation Note	50,000.00	
Damariscotta Bank & Trust Company Interest on NOW checking account	5,361.68	
Westport Community Association - Donation toward Town Hall improvements	2,100.00	
Town Hall Rental	50.00	
The Wiscasset Newspaper - Reimburse- ment, overpayment of bill	12.00	
Reimbursed excise tax	19.76	138,833.30
TOTAL RECEIPTS		799,421.54
TOTAL DISBURSEMENTS		691,955.90
CASH BALANCE, December 31, 1989		107,465.64
TAX LIENS:		
1987:		
Cromwell, Michael	116.94	
Lane, Alvera B. & Simmons, Evelyn F. (balance)	2,532.31	

* + Miceli, Jack & Doris	* + \$124.44	
Mosier, Richard	<u>59.46</u>	
		2,833.15
1988:		
B & B Investors	119.26	
Coombs, John	185.04	
Creamer, Joseph I. & Laurie M.	515.55	
Cromwell, Michael	112.07	
Fullerton, Hope L.	184.92	
Haskell, David C. & Barbara R.	309.52	
Lane, Alvera B. & Simmons, Evelyn F.	2,654.43	
Mosier, Richard	56.98	
Richardson, George D., Jr. (balance)	<u>524.52</u>	
		4,662.29

* Paid after books closed

+ Owed by new owners

SCHOOL BUS FUND:

Town of Westport in account with Casco Northern Bank

Balance, Dec. 31, 1988	343.90	
Deposit	<u>47,780.07</u>	
	48,123.97	
Transferred to checking account	31,107.60	
Transferred to certificate of deposit	<u>17,000.00</u>	
	48,107.60	<u>16.37</u>
Interest		<u>271.89</u>
Total Fund on Deposit, Dec. 31, 1989		288.26

SCHOOL BUS FUND:

Total value of certificate at Casco Northern Bank, Dec. 31, 1988	47,533.98
Interest to 1/27/89	<u>246.09</u>
	47,780.07
Transferred to Savings Acc't.	47,780.07

SCHOOL BUS FUND:

Total value of certificate
at Casco Northern Bank,
Dec. 31, 1989

(opened 3/3/89) 17,000.00

Interest 1,161.08

18,161.08

Transferred to checking account 4,567.79

Total Fund on Deposit, Dec. 31, 1989 13,593.29

SCHOOL BUS FUND:

Total value of certificate at
Damariscotta Bank & Trust Co.,
Dec. 31, 1988

5,190.32

Deposits 9,567.79

Interest 1,098.81

Total Fund on Deposit, Dec. 31, 1989 15,856.92

CLOUGH POINT FUND:

Town of Westport in account with Casco Northern Bank

Balance, Dec. 31, 1988 5,466.19

Interest 322.63

Total Fund on Deposit, Dec. 31, 1989 5,788.82

CORNELIUS TARBOX CEMETERY**FUND:**

Town of Westport in account with Casco Northern Bank

Balance, Dec. 31, 1988 1,289.10

Interest 76.14

Total Fund on Deposit, Dec. 31, 1989 1,365.24

MAINE YANKEE ALARM**MAINTENANCE FUND:**

Town of Westport in account with Casco Northern Bank

Balance, Dec. 31, 1988 18,940.21

Deposit 3,007.83

Interest 1,115.75 23,063.79

Transferred to Volunteer Fire Dept. 8,000.00

Total Fund on Deposit, Dec. 31, 1989 15,063.79

STATE HIGHWAY ACCOUNT:

Town of Westport in account with Casco Northern Bank

Balance, Dec. 31, 1988 34,790.16

Deposits 21,216.50

Interest	<u>2,365.41</u>	58,372.07	
Transferred to checking account		<u>25,000.00</u>	
Total Fund on Deposit, Dec. 31, 1989			33,372.07
FEDERAL REVENUE SHARING			
FUND:			
Town of Westport in account with Casco Northern Bank			
Balance, Dec. 31, 1988		308.49	
Interest		<u>15.82</u>	
Total Fund on Deposit, Dec. 31, 1989			324.31
TAX RELIEF FUND:			
Town of Westport in account with Damariscotta Bank & Trust Co.			
Balance, Certificate, Dec. 31, 1988		41,522.60	
Deposit		40,000.00	
Interest		<u>6,105.29</u>	
Total Fund on Deposit, Dec. 31, 1989			87,627.89
FIRE TRUCK FUND:			
Town of Westport in account with Damariscotta Bank & Trust Co.			
Certificate started 3/24/89		5,000.00	
Interest		<u>369.51</u>	
Total Fund on Deposit, Dec. 31, 1989			5,369.51

Respectfully submitted,
 VIRGINIA C. ANDERSON
 Treasurer

Assessors' Notice

In accordance with M.R.S.A. Title 36, Sec. 706, the Assessors of the Municipality of Westport hereby give notice to all persons liable to any taxation in said municipality, that all property owners of the Municipality of Westport, Maine, and all administrators, executors, Trustees, etc., of all estates taxable in said municipality of such persons are hereby notified to make and bring or send into the Assessors true and perfect lists of all their estates, real and personal, not by law exempt from taxation, of which they were possessed on the first day of April 1990 and be prepared to make oath to the truth of the same and answer all proper inquiries in writing as to the nature, situation, and value of their property liable to be taxed. Said lists may be mailed if the property owner finds it inconvenient to appear before the board, postmarked not later than April 1, 1990.

When estates of persons deceased have been distributed during the past year, or have changed hands from any cause, the executor, administrator or other persons interested are hereby warned to give notice of such change, and in default of such notice will be held under the law to pay the tax assessed although such estate has been wholly distributed and paid over.

Any person who neglects to comply with this notice is thereby barred of his right to make application to the Assessors or the County Commissioners for any abatement of his taxes, unless he offers such list with his application and satisfies them that he was unable to offer it at the time appointed.

Assessors of the Town of Westport, Maine

LIST OF ESTATES NOT EXEMPT FROM TAXATION

Filed Pursuant to Title 36, M.R.S.A., Section 706

To the Assessors of the Municipality of Westport

1. I am legal resident of
(Municipality) (State)

2. Structures on land **not** owned by you:

List property owned by you on April 1, which is located on leased land or land **not** owned by you, including dwelling houses, house trailers, camps, stores, storehouses or any other structures. Identify landowner and location in each case.

Location (Street and number, or other brief description)	Owner of Land	Type of Structure
--	---------------	-------------------

- a.
- b.
- c.
- d.

If you own a mobile home, state make, model and serial no., year and color.

(If additional space is required, use and attach blank sheet.)

3. Real Estate:

List briefly each separate parcel subject to taxation on April 1 of the year for which this list is filed, and located in the municipality in which this return is filed:

Location Map and Lot or other brief description)	Area of Land (Lot dimension in ft., Or acres)	Buildings (As, dwelling, farm- stead, store, garage, etc.)
--	---	--

- a.
- b.
- c.
- d.

Fill in if known.

Recorded at Registry of Deeds, Book No. Page No.

(If additional space is required, use and attach blank sheet.)

Have any of the buildings listed been constructed or altered since the previous April 1?

Yes..... No.....

If so, identify building and give brief description of construction or alteration.

How many watercraft were owned by you and located in this town on April 1?

	No.	Year	Size	Material Constructed
Canoes				

Row Boats				
-----------------	--	--	--	--

Power Boats				
-------------------	--	--	--	--

Sail Boats				
	Number	Year	H.P.	

Outboard Motors			
	Number	Year	Size

Tractors (not excised)	
	Number

Gasoline Pumps (value each)

Do you have a Westport Business

Company Name

Sales Tax Number

	Value
Mills	\$.....

Machinery	\$.....
-----------	---------

Equipment	\$.....
-----------	---------

Remarks or additional information:

The foregoing is submitted in compliance with Title 36, M.R.S.A., Section 706, and is true and correct to the best of my belief as of the current year.

I understand that the assessors may require me to make oath of the foregoing; and that any of them may require me to answer in writing all proper inquiries as to the nature, situation and value of any property liable to be taxed in the Town of Westport and that a refusal or neglect to answer such further inquiries and subscribe the same will bar an appeal to the county commissioners.

NAME (please print)

Current Address

Telephone

.....

Date

Signature of Taxpayer

Bring to First Selectman's Office first business day of April or mail to reach during first week.

Town Clerk's Report

During the period December 31, 1988 to December 31, 1989, there have been recorded in the Clerk's Office:

Births	5
Deaths	6
Marriages	9

Dog Licenses Issued:

Males	9
Females	6
Spayed Females	12
Neutered Males	8

1989 Hunting Licenses Sold:

Resident Hunting	50
Resident Fishing	35
Resident Combination	34
Junior Hunting	6
Archery	9
Pheasant Stamp	1
Muzzleloading Stamps	2
Duck Stamps - State	8

An accurate record has been kept of Town Meetings, Elections, Bonds and all other items that normally come under the jurisdiction of the Town Clerk.

Respectfully submitted,
PHYLLIS HODGDON
Town Clerk

Volunteer Fire Department Report

Meetings are still being held on the first Tuesday of each month with an average attendance of 15 members present. New members are always welcome and we look forward to new faces with new ideas and enthusiasm.

The office/meeting room has been greatly appreciated and its use has been shared with the Auxiliary.

The big news of the year is the purchase of a tank truck, which was purchased in Sergeantsville, N.J. The truck is in excellent condition and a great addition to our Department. This was purchased with Maine Yankee Alarm Funds, which the voters authorized the transfer of (\$8,000.00).

Response to the letters requesting donations toward the addition to the Fire House was heartening, but more money is needed. We hope to begin the addition in the spring. Maine Yankee has agreed to pay a major part of the cost for the septic system and well, for which we are most grateful.

The Auxiliary made a tremendous donation to the Department, consisting of two fire fighter outfits (i.e. bunker pants, boots, air packs and spare bottles) at a price of over \$4,000.00. We certainly appreciate the hard work that went into raising these funds to help the Department.

Training continues and in warm weather sessions are held outside and training on the trucks is featured. We also attend training sessions in other towns.

The bottle/can bin continues to be a great source of revenue and we appreciate the donations to it.

Fund raising in 1989 consisted of selling sandwiches, etc. at Town Meeting; two baked bean suppers and a chicken barbecue.

The new poly tank was installed on Truck #1 and is a good addition to the truck. A sinking fund was started at Town Meeting toward a new truck.

Please remember burning permits are needed for **any** outside fires. Permits may be obtained from Chief Alan Anderson 882-5572; Alan Ratcliffe 882-6145; and Gary Webber 882-6034. The Forest Service has cited some Westporters for failure to have a burning permit, **SO BEWARE!!**

During 1989 we responded to 2 structure fires, 1 accident, 3 home alarms, and 1 controlled burn.

We greatly appreciate the fact that folks are keeping their chimneys clean and in good repair.

The Department wishes to thank everyone for donations, attendance at fund raisers and your continued support.

Respectfully submitted,
ALAN B. ANDERSON
Fire Chief

WESTPORT VOLUNTEER FIRE DEPARTMENT, INC.

Report for the Year Ending December 31, 1989

RECEIPTS:

Bal. Checking acc't., Jan. 1, 1989	4,052.98
Appropriation - Town Appropriation	1,000.00
- Transfer from Maine Yankee	
- Fire Alarm Fund (truck)	8,000.00
Donations	7,038.57
Fund Raisers	1,497.97
Bottle Refund	680.42
NOW Interest	318.19
	<hr/>
	22,588.13

EXPENSES:

CMP	201.82
New England Telephone	282.30
Insurance	72.00
Chief's Expenses	600.00
Gas & Supplies	695.40
Equipment & Repairs	11,057.35
Postage & Misc.	211.74
Balance, Checking Acc't., Dec. 31, 1989	9,467.52
	<hr/>
	22,588.13

Respectfully submitted,
ELLEN SCHROEDER
Treasurer

WESTPORT VOLUNTEER FIRE DEPARTMENT AUXILIARY
Financial Report 1989

Balance as of Jan. 1, 1989	692.00
Doll Raffle	95.00
Spaghetti Supper	226.00
Cookbook	2,756.00
Bazaar/Quilt	2,548.63
Ice Cream Sundae	122.70
Contributions	216.00
Westport Business Assoc.	<u>1,151.84</u>
Total	7,808.17
Expenses:	
Misc./Bazaar/Quilt	315.12
Spaghetti Supper	238.43
Cookbook	1,674.64
Equipment Purchase for Fire Dept.	<u>4,141.60</u>
Total Expenses	<u>6,369.79</u>
Treasury Balance	1,438.38

Many thanks to the people of Westport for their assistance and support.

Respectfully submitted,
 PAT CHURCHILL
 Vice President/Secretary

Plumbing Inspector's Report

As per the 1974 State Plumbing Code, sec. 1.4 (2), the following report is an account of the fees for plumbing permits issued during the 1989 year while I maintained the office of Local Plumbing Inspector of Westport. Included in this report are the names of the persons upon whose accounts the fees were paid, the dates the plumbing permits were issued, the type plumbing permit issued and the location or premises to which the plumbing permits relate.

Issue Date	Permit #	Applicant	Type Permit	Fee
12/30/88	228	F. Cromwell Route 144	Internal	21.00
01/21/89	229	D. Allan W. Shore Road	External	40.00
01/28/89	230	K. McMahon Route 144	Internal	42.00
02/01/89	231	F. Cromwell Route 144	External	40.00
02/25/89	232	K. Murray, Jr. Route 144	External	40.00
03/06/89	233	F. Cromwell Route 144	Internal	15.00
03/10/89	234	G. Harrison Bay Shore Road	Internal	32.00
03/29/89	235	J. Baker Greenleaf Road	Internal	30.00
04/11/89	236	J. Hanson Firelane 1	Internal	21.00
04/30/89	237	W. Cooney Route 144	External	40.00
05/05/89	238	C. Howard Main Road	Internal	29.00
05/13/89	239	R. St. Amour Firelane 51B	External	40.00
06/06/89	240	J. Ames Route 144	External	40.00
06/12/89	241	J. Cromwell Route 144	External	40.00
07/10/89	242	J. Smith Off Route 144	External	40.00
07/29/89	243	J. Orlando McCarthy Cove Road	External	40.00
08/06/89	244	D. Grant E. Shore Road	External	40.00
08/14/89	245	D. Hodgdon Route 144	External	40.00

08/26/89	246	E. Boyce Trust W. Shore Road	Internal	12.00
09/02/89	247	D. Allan W. Shore Road	External	40.00
09/08/89	248	D. Bradford Old Brooks Farm Road	Internal	48.00
09/10/89	249	J. Brown Bay Shore Road	External	40.00
09/17/89	250	V. Churchill Firelane 53	External	40.00
09/19/89	251	E. Turner W. Shore Road	Internal	24.00
09/28/89	252	G. Harrison Bay Shore Road	External	40.00
09/30/89	253	D. Allan W. Shore Road	Internal	64.00
10/01/89	254	J. Armentriut Firelane 57	External	40.00
10/03/89	255	D. Cromwell W. Shore Road	Internal	6.00
10/10/89	256	G. Layton Burnell Road	External	40.00
10/28/89	257	D. Dunlop Off Route 144	Internal	40.00
10/28/89	258	G. Bodmer Route 144	External	40.00
11/02/89	259	D. Wright Off Route 144	External	40.00
11/02/89	260	V. Churchill Firelane 53	Internal	52.00
11/02/89	261	R. Bradford Route 144	Internal	40.00
11/11/89	262	J. Voisine Haskell Road	Internal	6.00
11/22/89	263	K. Murray Jr. Route 144	Internal	21.00
12/26/89	264	W. Bonyun W. Shore Road	Internal	12.00

In summary, 37 separate permits were issued and \$1,275.00 in permit fees were collected.

Respectfully submitted,
 GERALD A. BODMER
 Westport Island
 Local Plumbing Inspector
 January 8, 1990



STATE OF MAINE
HOUSE OF REPRESENTATIVES
AUGUSTA, MAINE 04333

Report to the Citizens of Westport

January 1990

As your State Representative, my first concern is to be available to hear your feelings on proposed legislation which may have a direct effect on Westport and its residents. During session, I can nearly always be reached at the Capitol at 289-1400 or at my home, 633-2230. There is a 24-hour toll-free message center at the Capitol 1-800-423-2900. In addition, I am available in Westport as often as my legislative schedule permits.

The 114th Legislature convened on January 3, 1990, for the Second Regular Session. The session should continue until late April.

I will do my best to help resolve problems or answer questions relating to State government agencies. I provide periodic mailings to your town officials and other interested residents. Should you desire to receive this important legislative information, please let me know.

I am proud to be representing Westport in the Maine Legislature.

Sincerely,

ARNOLD BREWER, JR.

State Representative



MAINE STATE SENATE
114th Legislature

January 1990

Dear Friends:

The second session of the 114th Legislature promises to be intense as legislators grapple with a serious budgetary shortfall. But I believe there is fat in the budget that can be trimmed without harming important state programs. Our task will be to see that the state recovers its financial position while maintaining those programs and not raising taxes.

A key issue this session is expected to be waste management. I am proud of Lincoln County and its foresight for being the first county to implement a comprehensive recycling program a decade ago. The state will continue to fine tune its new recycling program in coordination with individual communities. In the meantime, we can all do our part by separating and recycling our rubbish and avoiding the purchase of products with excessive packaging. Less trash in the waste stream means less trash to be hauled away at an ever increasing expense to taxpayers.

It has been a privilege to serve you in Senate District 20. I have truly enjoyed it. I hope you will feel free to contact me with any comments or concerns you might have. You can reach me at home at 882-6879 or in Augusta at 289-1505 or 800-423-6900.

Best wishes for a happy, healthy and prosperous 1990.

Sincerely,
Muriel D. Holloway
State Senator

Superintendent of Schools Report

To the Citizens of Westport:

Towns throughout the State of Maine, especially on the coast, are experiencing increased state valuation as well as increased costs for special education which result in tremendous increases on the local share of education. Westport is not isolated from this situation, however, your per pupil expenditure is still one of the lowest in the state due to the 50% tuition charge by Wiscasset.

The 90-91 school budget reflects an increase of \$64,473.24, or 25.07%. This is mainly due to higher estimated special education costs and inclusion of social security payments which were previously in the town's budget.

The money needed to be raised by the local taxpayers will increase by \$105,392.37, or 57.08% due to the fact we expect no balance at year end and will receive less state aid. In fact, we are asking that you raise \$10,000 to cover an expected deficit in the 1989-90 fiscal year.

I would like to take this opportunity to thank the school committee, bus drivers, selectmen and community members for their support. Please remember that as your superintendent, I am available to answer questions at any time and want you to feel free to call upon me.

Respectfully submitted,
JAMES L. ASHE
Superintendent of Schools

ENROLLMENT AS OF OCTOBER 1, 1989

K	8
1	9
2	8
3	10
4	7
5	10
6	7
7	8
8	7
9	5
10	5
11	6
12	8

Elementary Special Ed - 1

Secondary Special Ed - 1

WESTPORT ISLAND SCHOOL BUDGET**1990-91 Proposed School Budget**

	1988-89	1989-90	1990-91
Elementary Program			
Instruction			
330 Professional Service			1,000.00
561 Tuition - In Maine	148,236.19	121,462.25	140,622.60
Special Services			
561 Tuition	11,700.00	16,004.00	38,016.00
Undistributed			
School Committee			
110 Salaries	350.00	350.00	350.00
330 Professional Services:			
Legal	50.00	50.00	50.00
Auditor	275.00	375.00	375.00
520 Insurance: School			
Committee Liability	165.00	165.00	165.00
810 Dues/Fees/Conferences	238.00	500.00	500.00
890 Miscellaneous	160.00	100.00	300.00
900 School Committee			
Contin.	646.50	1,000.00	1,000.00

Office of the Superintendent			
331 Assessment of Administration	5,384.22	6,117.53	6,806.55
Student Transportation			
110 Salaries	14,920.83	21,626.00	20,664.87
210 Group Insurance		176.00	4,873.00
220 Social Security			1,581.00
240 Unemployment Comp.	30.00	55.00	60.00
250 Workmen's Comp.			1,756.00
512 Services Purchased	2,400.00	5,000.00	17,500.00
520 Insurance	2,100.00	2,900.00	3,000.00
540 Advertising	150.00	150.00	150.00
610 Supplies	10,000.00	10,000.00	12,000.00
626 Gasoline	6,820.00	7,000.00	7,000.00
Secondary Programs			
Instruction			
561 Tuition - In Maine	69,171.30	60,160.00	60,480.00
Secondary Special Services			
Instruction			
561 Tuition		16,004.00	18,418.00
	<u>272,797.04</u>	<u>269,194.78</u>	<u>336,668.02</u>

1989-90 SCHOOL BUDGET**PROPOSED REVENUES**

	1988-89	1989-90	1990-91
Beginning Balance	65,000.00	30,000.00	
Local Appropriation	155,183.62	186,404.48	292,796.85
State Subsidy	<u>52,613.42</u>	<u>*52,790.30</u>	<u>43,871.17</u>
	272,797.04	269,194.78	336,668.02

* Actually received 40,744.31

ALLOCATION OF THE REVENUE

	1988-89	1989-90	1990-91
Elementary Instruction	148,236.19	121,462.25	140,622.60
Elementary Prof. Serv.			1,000.00
Elementary Special Services Instruction	11,700.00	16,004.00	38,016.00
Secondary Instruction	69,171.30	60,160.00	60,480.00
Secondary Special Services Instruction		16,004.00	18,418.00
School Committee	1,884.50	2,540.00	2,740.00
Office of the Superintendent	5,384.22	6,117.53	6,806.55
Student Transportation	<u>36,420.83</u>	<u>46,907.00</u>	<u>68,584.87</u>
	272,797.04	269,194.78	336,668.02

Recreation Committee Report

The Recreation Committee is appointed by the Board of Selectmen and is independent of any other organization serving Westport.

This past year we have sponsored the following events: Two contra dances were held the beginning of the year; Winter Family Day in February; Fall Festival Day in October; Children's Christmas Party in December.

More work was done on the nature trails on Clough Point and in June four picnic tables, which John Goulet made, were placed in different areas on Clough Point for the enjoyment of the residents of Westport.

We are pleased to announce we awarded scholarships to two Westport seniors.

We are sorry to report that John Goulet, who was chairman for most of the year, had to step down due to other commitments. He will continue as a member of the committee. Mary Plummer graciously has accepted the responsibility of chairperson.

In 1990 we look forward to working with the Westport Island Volunteer Fire Department Auxiliary, The Community Association and the Fire Department to celebrate the 200th anniversary of the Town Hall.

To all those wonderful volunteers who helped us this past year - a great big THANK YOU! We couldn't have done it without you.

Respectfully submitted,
Westport Recreation Committee
MARY PLUMMER, Chairperson
SALLY HOWE, Secretary
MORT MENDES, Treasurer
VICTOR CHURCHILL
JOHN GOULET
F. DIKE MASON
MURIEL WEBBER

Planning Board Report 1989

The Planning Board has met regularly throughout the year. Our regular meetings are held the second Tuesday of each month, unless a holiday interferes. The meetings start at 7:00 p.m. If you wish to appear before the board, please call at least 7 days in advance to be placed on the agenda. This allows the board to have the necessary information to render you a speedy decision.

This year has been a confusing one for the board as there are many changes in the laws, some proposed, some enacted, and others discussed. I am sure there will be many more laws to come, as society becomes aware of what is happening around us.

Regarding our own community, there has been a modest growth in the past year. Some of the problems that are going to have to be addressed in the future.

What happens if Route 1 is re-routed over the North end of the Island? How will that effect us?

The statistics for the year are as follows:

- 16 Shoreland Permits
- 20 Interior Permits
- 1 Major Subdivision
- 7 Pier Permits

CHARLES P. HOWE, Chm.
CALVIN CROMWELL
W. EBEN GREENLEAF JR.
PATRICIA O'REILLY
CHARLES WEBBER, Alt.
ROBERT CRAWFORD

Code Enforcement Officer 1989 Report

It has come to the attention of the CEO that some people in the town have been concerned that the job of CEO has not been carried out with adequate aggressiveness. Perhaps a review of the past year is in order to fully understand what has transpired.

Shortly after last year's town meeting, I was contacted by one of the selectpersons and told that the town of Westport was required by law to have a Code Enforcement Officer. This was a first for Westport, as this was a recent legal requirement. As I had indicated a desire to serve the town by offering myself for public office, perhaps I would be open to accepting appointment to this position. I did.

No job description was given, but I was advised to attend the next meeting of the planning board, and that they had some material for me. I attended the meeting and was given a set of Westport tax maps, a copy of the **Westport Comprehensive Plan 1988**, the **Ordinances for the Town of Westport**, the information pamphlet from the Office of Comprehensive Planning titled, **Maine Planning and Land Use Laws, 1988**, and the **Handbook for Local Code Enforcement Officers**.

At that meeting I asked the chairman if the CEO should attend further meetings of the planning board and was told that would not be necessary. This was taken to mean that I would be contacted should anything requiring the services of the CEO come to the board's attention.

Several times during this past year the CEO has been contacted regarding various site inspections needed and to ascertain whether there have been possible code violations. In each of these instances there has been a timely response. As suggested in the handbook, a log has been maintained and is available upon request.

Now I hear that it was expected that the CEO would call the board on a regular basis (weekly? monthly?) to see if there was something to inspect. Obviously these calls would have been a nuisance to both caller and callee.

The chairman of the planning board is a very conscientious person. There was never a question in my mind that he would contact me should he feel action by the CEO be needed.

It is my recommendation that should there be expectations of the CEO, that these expectations be communicated. It is quite a disappointment to learn a year later, through innuendo, that people have been unhappy. This is a small community, made up of neighbors and friends, certainly we can discuss what concerns us before small matters fester into sores that are slow to heal.

In conclusion, less anyone get the wrong idea, I have enjoyed this opportunity to serve the town of Westport. That there will be more chances to be of service, I trust will become available. This is an extraordinary town, surrounded by natural beauty and made up of diverse and stimulating citizens. There is no better place to live and raise a family, and I welcome chances to work to keep it this way.

Yours truly,
JACK SWANTON
Code Enforcement Officer

Update on Cable T.V. Service

On December 1988 a rideout with the utilities was done, and applications for pole attachments were filed.

An application for the Westport Isle bridge crossing was filed and authorized by the Department of Transportation in June of 1989.

The bridge crossing and underground work was physically completed on October 27 by Paul Hodgdon & Sons of Westport.

In January 1990, make-ready has commenced by the utilities on the island, but due to bad weather and the utilities strike, everyone's schedule is a bit behind.

Building materials are on hand at our Newcastle office. The cable is on order waiting for a confirmation date for delivery.

Construction crews are standing by, depending on make-ready and cable delivery. Construction should be complete by late spring with installs completed shortly after.

Sincerely,
DAN HEYDON
Manager

Comprehensive Plan Report

The Comprehensive Plan Committee has been busy with a variety of activities needed to bring us into compliance with the guidelines set by the state for Tier I Towns. Tier I Towns are those with more than a ten percent (10%) growth rate in the last five years.

The Committee has a new member, Vicky Gallagher, who is replacing Dick Weeks who moved off the island.

Problems, many of which were unheard of a few weeks ago, beset many towns including Westport Island. Air pollution, water quality, solid waste management, new schools, traffic and increasing growth are but to name a few.

One of the most noteworthy for Westport is that currently, serious consideration is being given to two possible by-pass routes around Wiscasset to release congestion at the Davey Bridge. The southern route would connect Route 1 to the junction of Route 144 and the Birch Point Road, continue to Westport Island, up Route 144 until it turned off over a new bridge connecting Westport Island with Edgecomb. This would produce 4,000-6,000 additional cars per day during the summer months.

Therefore, we are all going to have to continue to work hard if we are to preserve and keep Westport Island's rural flavor and characteristics.

Respectfully submitted,
BENJAMIN F. CREHORE, III
Chairman

Committee:
KAREN BELKNAP
NEIL CAVANAUGH
VICKY GALLAGHER
RONALD STOODLEY

Census '90

The 1990 Census is Here and you Count!

April 1st, 1990 is Census Day. **Your community needs your help for an accurate count.** May important community decisions are based on census statistics. State and Federal Representatives are allocated through population statistics. Census data is used to distribute federal and state funds down to the communities of Maine. Also communities and businesses use the data to plan development. Your cooperation will help determine the accuracy of the Census, so please respond to the questionnaire!

About a week before Census Day most households will receive a questionnaire by mail. Please contact the District Office if you need any help completing the questionnaire.

The Census is **CONFIDENTIAL**. Neither the Census Bureau, nor any employees, can reveal information about you or your household. Census personnel take an oath to uphold this confidence. Failure to do so can mean five years in prison and \$5,000 in fines. Title 13 of the U.S. Code prevents any other federal agency - Immigration, the FBI, the IRS, the courts, the military, or welfare agencies - from getting any specific information about you, so answer and return the questionnaire.

Many people will be hired to complete the census, those interested in applying for census positions should contact the District Office immediately!

Augusta District Office
24 Stone St.
Augusta, ME 04330
622-0777 622-2804

**Stand up, help your community, and count
yourself in the Census!**

Independent Auditor's Report - 1988

Board of Selectmen
Town of Westport
Westport, Maine

We have audited the general purpose financial statements of the Town of Westport for the year ended December 31, 1988, as listed in the table of contents. These financial statements are the responsibility of the town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The town's financial statements do not include the General Fixed Assets Account Group, which should be included to conform with generally accepted accounting principles. The effect of this departure is that an incomplete financial presentation results. The amount that should be recorded in the General Fixed Assets Account Group is not known, but would include the cost of all land, buildings, and equipment owned by the town.

The town has adopted the net budget method for the General Fund, which does not conform with generally accepted accounting principles. The net budget method of budgeting and accounting results in dedicated or earmarked funds being recorded in the General Fund. Generally accepted accounting principles require that dedicated or earmarked revenues be budgeted and accounted for in the Special Revenue Funds and not in the General Fund. The amounts that should be removed from the General Fund and recorded in the Special Revenue Funds are not known.

In our opinion, except for the effects of not recording the General Fixed Assets Account Group and not recording dedicated or earmarked revenues in the Special Revenue Funds, as discussed in the preceding

two paragraphs, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Town of Westport as of December 31, 1988, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying supplemental information, Schedules 1 and 2 are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

RODNEY L. SCRIBNER, CPA
State Auditor
February 5, 1989

TOWN OF WESTPORT
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP
 December 31, 1988

	Governmental Fund Types		Fiduciary Account Group		Totals	
	General	Special Revenue	Fund Type Trust	General Long-Term Debt	(Memorandum Only) 1988	1987
ASSETS						
Cash	363,287	308	1,289		364,884	279,197
Accounts receivable	192				192	192
Taxes receivable	28,522				28,522	21,737
Tax liens	5,075				5,075	3,763
Amount to be provided for retirement of general long-term debt				6,500	6,500	
Total Assets	397,076	308	1,289	6,500	405,173	304,889
LIABILITIES AND FUND EQUITY						
Liabilities:						
Due to governmental agencies	739				739	550
Deferred credits	56,184				56,184	35,690
Deferred tax revenues	18,290				18,290	17,515
Prepaid taxes						1,702
Notes payable				6,500	6,500	
Total Liabilities	75,213			6,500	81,713	55,457
Fund Equity:						
Fund balances -						
Reserved for special reserves	153,787		500		153,787	105,899
Reserved for endowments					500	500

	Governmental Fund Types			Fiduciary Account Group			Totals	
	General	Special Revenue	Fund Type	Trust	General	Long-Term Debt	(Memorandum Only) 1988	1987
Reserved for subsequent year's expenditures	149,230						149,230	122,279
Undesignated	18,846	308		789			19,943	20,754
Total Fund Equity	321,863	308		1,289			323,460	249,432
Total Liabilities and Fund Equity	397,076	308		1,289	6,500		405,173	304,889

The notes to the general purpose financial statements are an integral part of this statement.

Governmental Fund Types			Fiduciary Account Group			Totals	
General	Special Revenue	Fund Type	Trust	General	Long-Term Debt	(Memorandum Only) 1988	1987

TOWN OF WESTPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES
For the Year Ended December 31, 1988

	General Fund		Special Revenue Funds		Totals (Memorandum Only)	
	Budget	Actual	Variance Favorable (Unfavorable)	Budget Actual	Variance Favorable (Unfavorable)	Budget Actual
REVENUES:						
Taxes -						
General property	287,613	297,665	10,052			297,665
Interest and penalties		3,544	3,544			3,544
Excise - motor vehicles	53,440	53,440				53,440
- watercraft	3,332	3,332				3,332
	344,385	357,981	13,596	344,385	357,981	13,596
		3,962	3,962		3,962	3,962
Licenses and permits						
Intergovernmental revenues -						
State of Maine:						
Educational Subsidy		60,979	60,979			60,979
Revenue sharing	11,052	11,052				11,052
Bureau of Civil Emergency Preparedness		1,400	1,400			1,400
Tree growth tax	169	169				169
Veteran's tax exemption	165	165				165
Snowmobile registrations	48	48				48
Educational tax relief	2,960	2,960				2,960
MDOT local road assistance	12,000	12,000				12,000
	26,394	88,773	62,379	26,394	88,773	62,379
Charges for services -						
General government		107	107			107

	General Fund		Special Revenue Funds		Totals (Memorandum Only)	
	Budget	Actual	Variance Favorable (Unfavorable)	Budget Actual	Budget Actual	Variance Favorable (Unfavorable)
Protection		367	367		367	367
		474	474		474	474
Other revenues -						
Special revenue transfers		50,933	50,933		50,933	50,933
Interest income - reserves		9,131	9,131		9,131	9,131
- general		2,106	2,106	15	2,121	2,121
		62,170	62,170	15	62,185	62,185
	370,779	513,360	142,581	15	513,375	142,596
TOTAL REVENUES						
EXPENDITURES:						
General government		46,845	13,215		46,845	13,215
Protection	60,060	11,904	(5,350)		11,904	(5,350)
Health and sanitation	6,554	9,000	(3,000)		9,000	(3,000)
Highways and bridges	6,000	92,667	(21,227)		92,667	(21,227)
Welfare	71,440	183	117		300	117
Library	300	600			600	
Education	600	215,396	(55,212)		160,184	(55,212)
Social Services	160,184	2,412			2,412	
Debt and interest	2,412					
Special assessments	2,000	25,758	2,000		2,000	2,000
Unclassified	25,758	40,380	(55)		25,758	(55)
	40,325				40,325	
	375,633	445,145	(69,512)		375,633	(69,512)
TOTAL EXPENDITURES						
Excess of Revenues over (under)						
Expenditures	(4,854)	68,215	73,069	15	68,230	73,084
Other Financing Sources:						
Loan proceeds	6,500	6,500			6,500	

	General Fund		Special Revenue Funds		Totals (Memorandum Only)	
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Excess of Revenues and Other Sources over Expenditures	1,646	74,715	73,069	15	74,730	73,084
Fund Balances - January 1		247,923		293	248,216	
Increase in Deferred Tax Revenues		(775)			(775)	
Fund Balances - December 31		321,863		308	322,171	

The notes to the general purpose financial statements are an integral part of this statement.

TOWN OF WESTPORT
NOTES TO FINANCIAL STATEMENTS
December 31, 1988

1. Summary of Significant Accounting Policies

The Town of Westport, Maine, was organized in 1828 and operates under a Board of Selectmen form of government. It provides the following services: public works, education and general government.

The accounting policies of the Town of Westport conform to generally accepted accounting principles as applicable to governmental units, except that the town does not record the general fixed assets group of accounts and uses the net budget method of budgeting and accounting for the general fund.

A. Basis of Presentation

The accounts of the town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures. The various funds are grouped by type in the financial statements.

Governmental Funds

General Fund - The general fund is the general operating fund of the town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges and the capital improvement costs that are not paid through other funds.

Special Revenue Fund - Special revenue funds are used to account for revenues derived from specific taxes or other earmarked revenue sources, including federal revenue sharing funds.

Fiduciary Funds

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. When these assets are held under the terms of a formal trust agreement, either a pension trust fund, a non-expendable trust fund or an expendable trust fund is used. The terms "non-expendable" and "expendable" refer to whether or not the government is under an obligation to maintain the trust principal.

Account Group

General Long-Term Debt - This account group is established to account for the long-term debt that is backed by the town's full faith and credit.

"Memorandum Only" Total Columns

Included on the combined financial statements are total columns captioned "Memorandum Only" to indicate that they are presented only for informational purposes. Adjustments to eliminate interfund transactions have not been recorded in arriving at such amounts and the memorandum totals are not intended to fairly present the financial position or results of operations of the Town of Westport, taken as a whole.

Additionally, the 1987 totals presented in the "Memorandum Only" columns are included to provide a summarized comparison with comparable 1988 amounts and are not intended to present all information necessary for a fair presentation of financial position and results of operations in accordance with generally accepted accounting principles.

B. Basis of Accounting

The modified accrual basis of accounting is followed by the governmental funds. Under the modified accrual basis of accounting, revenues are recorded when received in cash except for property tax revenues which are recorded as deferred tax revenues unless collectible within sixty days following the year end. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred. The accrual basis of accounting is followed by the non-expendable trust funds.

C. General Fixed Assets

The town does not maintain a record of its general fixed assets. Expenditures for property and equipment are charged against departmental operations whenever such items are purchased.

2. Property Tax

The Town's property tax for the current year was levied October 21, 1988 on the assessed value listed as of April 1, 1988 for all real and personal property located in the town. Taxes were due November 1, 1988 and interest charged at the rate of 11% per year.

3. Cash and Cash Equivalents

The town's deposits at year end were not fully covered by Federal Depository Insurance. Bank deposit balances at December 31, 1988 totaled \$355,094. Deposits fully insured were \$255,385. Uninsured deposits were \$99,709.

4. Deferred Tax Revenues

The National Council on Governmental Accounting (N.C.G.A.) Interpretation No. 3 requires that property tax revenue be recognized to the extent it will be collected within sixty days following the year end.

At December 31, 1988, deferred tax revenues amounted to \$18,290, an increase of \$775 of the prior year's balances.

5. Deferred Credits

Deferred credits represent items received during the current accounting period that are to be used as revenue in the subsequent year. These accounts were as follows at December 31, 1988:

Veteran's Tax Exemption	160
Excise Taxes	44,910
Tree Growth Tax	4,904
State Revenue Sharing	6,174
Snowmobile Registrations	<u>36</u>
Total	<u><u>56,184</u></u>

6. Trust Funds

Trust fund balances at December 31, 1988 are as follows:

Non-expendable Trust	Principal	Expendable	Total
Cornelius Tarbox Cemetery Fund	<u>500</u>	<u>789</u>	<u>1,289</u>

7. Long-Term Debt

The following is a summary of long-term debt transactions of the town for the year ended December 31, 1988:

	Issue Date	Rate	Maturity Date	Authorized
Dykes Bridge Fund	12/30/88	6.5%	1990	6,500

The annual future principal/interest payment requirements for all debt outstanding as of December 31, 1988, are as follows:

Year Ended	Principal	Interest	Total
1989	3,500	423	3,923
1990	<u>3,000</u>	<u>195</u>	<u>3,195</u>
	<u>6,500</u>	<u>618</u>	<u>7,118</u>

8. General Fund Budget

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

At the annual town meeting, held in March of each year, the townspeople vote on various articles, on which amounts for appropriations have been recommended by the Board of Selectmen and/or the Budget Committee.

9. Designated for Special Reserves

Special reserve accounts for various purposes have been established in the past by vote of the townspeople. These accounts were invested in savings accounts and a certificate of deposit at year end. The balances at December 31, 1988 were as follows:

School Bus Fund	53,068
Clough Point Fund	5,466
Maine Yankee Alarm Fund	18,940
Highway Block Grant	34,790
Tax Relief Fund	41,523
Total	<u>153,787</u>

10. Designated for Subsequent Year's Expenditures

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

At December 31, 1988, the following operating account balances were carried forward:

General Government	28,909
Protection	560
Highways and Bridges	1,518
Education	114,137
Debt and Interest	4,106
Total	<u>149,230</u>

11. Undesignated General Fund Balance (Surplus)

The undesignated general fund balance reflected a net decrease of \$899 for the current year as follows:

Balance - January 1, 1988	19,745
---------------------------	--------

Decrease:

Transfers (Per Town	
Vote) For -	
Town Building &	
Town Dump	4,854

Adjustment - Current Year's Deferred Tax Revenues	775	
Total Decrease		5,629
Increase:		
Departmental Balances (Lapsed)	4,730	
Net Decrease		899
Balance - December 31, 1988		18,846

12. Vacation/Sick Leave Accruals

The accruals for the Town of Westport are not material and need not be disclosed.

13. Recommendations

The following recommendations are believed worthy of consideration:

General Fixed Assets

We noted that the town does not maintain a record of its general fixed assets and does not include a statement of general fixed assets in its financial statements. Generally accepted accounting principles require that the town maintain a record of its general fixed assets.

We recommend that the town maintain a record of its general fixed assets. This record should be of a perpetual nature and include at actual cost or historical cost if actual cost is not available, all capital items, land and buildings. Deletions should be at actual or historical cost as a result of sale, trade-in or discard. In addition, a town official should be designated to perform periodic inventory checks to ascertain that the items are properly accounted for and adequately safeguarded.

Net Budget Method of Budgeting and Accounting

We noted that the town has adopted the net budget method of budgeting and accounting, which results in dedicated or earmarked funds being recorded in the General Fund. Generally accepted accounting principles require that dedicated or earmarked funds be budgeted and accounted for in Special Revenue Funds and not the General Fund.

We recommend that the town consider adopting the gross method of budgeting and accounting under which dedicated or earmarked funds are recorded in Special Revenue Funds and not the General Fund.

Loan Authorization

We noted that the selectmen entered into a loan agreement for the

Dykes Bridge account with Damariscotta Bank and Trust Company in the amount of \$6,500. There was no evidence that this loan authorization was approved by the townspeople.

We recommend that in the future the selectmen secure proper authorization for any borrowing.

Deposits in Banks

We noted as of December 31, 1988 deposits of \$99,709 were in excess of the amounts insured by the Federal Deposit Insurance Corporation (FDIC).

We recommend that the town consider business risk associated with maintaining demand deposit and/or time deposit balances in excess of FDIC insurance coverage. If appropriate, discussions should be held with the applicable financial institution officials to determine what actions, if any, should be taken.

1990 Selectmen's Recommendations

Art. 3 -	Officer's Salaries		20,145.00
Art. 4 -	Schools	10,000.00	
Art. 10 -	Schools	292,796.85	
Art. 11 -	School Bus Funds		5,000.00
Art. 14 -	Contingent		3,000.00
Art. 15 -	Town Buildings		5,000.00
Art. 16 -	Audit		1,400.00
Art. 17 -	Tax Maps		600.00
Art. 18 -	Revaluation Update		3,400.00
Art. 19 -	MMA dues		563.00
Art. 20 -	W.V.F. dept		4,500.00
Art. 21	Fire Truck Fund		5,000.00
Art. 24	Workman's Compensation		4,200.00
Art. 27 -	Town Dump		5,000.00
Art. 31 -	Town Highways & Bridges		5,000.00
Art. 35 -	Poor Account		1,000.00
Art. 36 -	Wiscasset Library		800.00
Art. 39 -	Veteran's Graves		25.00
Art. 40 -	Planning Board		500.00
Art. 41 -	Shellfish Conservation		
	Program		500.00
Art. 42 -	County Tax		
	Estimate	35,889.28	
Art. 43 -	Organizations		<u>2,862.00</u>
Total Appropriations			68,495.00
School Approp.			302,796.85
County Tax			<u>35,889.28</u>
Total			407,181.13
Deductions:			
State Revenue Sharing	14,566.46		
Other State Revenue	749.62		
1989 Boat Excise Tax	<u>4,084.00</u>		
Total Deductions			<u>19,400.08</u>
Net Total of Commitment			387,781.05
Overlay			<u>3,876.19</u>
Total Commitment			391,657.24
1990 Estimated Tax rate as per above budget \$5.30 per thousand, an increase of \$1.00 per thousand value.			

Warrant for Town Meeting

State of Maine
Lincoln, ss.

To: David E. Matteson, Sr., 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 Friday, the twenty-third day of March A.D., 1990 at ten o'clock in the forenoon, and then and there to act on the following articles, to wit:

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

ART. 2. The polls will be open at the Westport Town Hall on order of the Moderator and will close at eight o'clock in the afternoon for voting on the following:

To choose by secret ballot, a Third Selectmen for a term of three years, a Town Clerk for a term of one year, a Treasurer for a term of one year, a Tax Collector for a term of one year, a Road Commissioner for a term of one year and a School Board Member for a term of three years.

All other business under this warrant will be conducted upon the reopening of the meeting on Saturday, the twenty-fourth day of March, A.D., 1990 at nine o'clock in the forenoon at the Westport Town Hall.

ART. 3. To see what sum the Town will vote to raise and appropriate for officers salaries and to set the same.

Recommended by the Selectmen that the sum of \$20,145.00 be raised according to the following budget:

First Selectman	6,780.00
Second Selectman	1,625.00
Third Selectman	1,625.00
Tax Collector	6,565.00
Treasurer	1,155.00
Town Clerk	1,260.00
Registrar	385.00
Constable	750.00

ART. 4. To see what sum the Town will appropriate and raise to cover the anticipated 1989-90 overdraft in the Common School Account if needed.

School Committee Recommends	\$10,000.00
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ART. 5. To see what sum the Town will appropriate from the foundation allocation and other revenues for Administration.

School Committee Recommends	\$9,546.55
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ART. 6. To see what sum the Town will appropriate from the foundation allocation and other revenues for Student Transportation.

School Committee Recommends	\$68,584.87
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ART. 7. To see what sum the Town will appropriate from the foundation allocation and other revenues for Instruction.

School Committee Recommends	\$202,102.60
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ART. 8. To see what sum the Town will appropriate from the foundation allocation and other revenues for Special Services.

School Committee Recommends	\$56,434.00
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ART. 9. To see what sum the Town will appropriate from the foundation allocation for school purposes (Recommended \$336,668.02) and to see what sum the Town will raise as the local share.

School Committee Recommends	\$292,796.85
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ART. 10. To see what sum the Town will authorize the school committee to expend for the fiscal year July 1, 1989 and ending June 30, 1990 from the state-local foundation, debt service, unexpended balance, tuition receipts, local appropriations, state subsidy and other receipts for the support of schools.

School Committee Recommends	\$336,668.02
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ART. 11. To see what sum the Town will add to the Bus Reserve Account.

School Committee Recommends	\$5,000.00
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ART. 12. Shall the Town vote to accept the categories of funds listed below as provided by the Maine State Legislature?

	Estimated Amount
State Subsidy Allocation	\$43,871.17
Teacher Certification Block Grant	8.50
Chapter 1	10,552.00
Local Entitlement	3,240.00
Follow the Child	540.00
Out-of-District Placement	18,417.00

ART. 13. To see if the Town will raise and appropriate a sum of money for a computer to be used in the Chairman's office for the use of Town records.

Recommended by Selectmen that \$5,000.00 be transferred from the Interest Account.

ART. 14. To see what sum the Town will raise and appropriate for Contingent Expenses.

Recommended by Selectmen that the sum of \$3,000.00 be raised.

ART. 15. To see what sum the Town will raise and appropriate for maintenance and repair of Town Buildings.

Recommended by the Selectmen that \$5,000.00 be raised.

ART. 16. To see what sum the Town will raise and appropriate for an Audit for the fiscal year December 31, 1989.

Recommended by Selectmen that the sum of \$1,400.00 be raised.

ART. 17. To see what sum the Town will raise and appropriate for Tax Maps.

Recommended by Selectmen that the sum of \$600.00 be raised.

ART. 18. To see what sum the Town will raise and appropriate for professional revaluation update. (Land splits, new construction and remodeling).

Recommended by Selectmen that \$3,400.00 be raised.

ART. 19. To see what sum the Town will raise and appropriate for membership in Maine Municipal Association.

Recommended by Selectmen that the sum of \$563.00 be raised.

ART. 20. To see what sum the Town will raise and appropriate for the Westport Volunteer Fire Department.

Recommended by Selectmen that the sum of \$4,500.00 be raised, \$1,000.00 for direct payment to the Department and \$3,500.00 for direct purchases for the Department.

ART. 21. To see if the Town will raise and appropriate a sum of \$5,000.00 for the fire truck reserve fund.

Recommended by Selectmen that \$5,000.00 be raised.

ART. 22. To see if the Town will raise and appropriate a sum of money for the new addition to be built on the fire house.

Recommended by Selectmen that \$40,000.00 be transferred from the Tax Relief Fund, that \$10,000.00 be transferred from the Maine Yankee Alarm Fund and that the Selectmen be authorized to borrow the balance on a term note not to exceed \$50,000.00.

ART. 23. To see if the Town will raise and appropriate a sum of money to go into a building fund for the Senior Citizen and Town Office Building.

ART. 24. To see if the Town will instruct its Selectmen to take out insurance to cover injuries to Town employees under the Workman's Compensation act and raise and appropriate money for the same.

Recommended by Selectmen that the sum of \$4,200.00 be raised.

ART. 25. To see what sum the Town will raise and appropriate for Civil Emergency Preparedness.

Recommended by Selectmen that the balance of \$559.76 be carried forward.

ART. 26. To see if the Town will raise and appropriate a sum of money to cover the cost of the Federal Social Security Program.

Recommended by Selectmen that the balance of \$1,336.52 be carried forward.

ART. 27. To see what sum the Town will raise and appropriate for the Town's share of the Wiscasset dump operating expenses.

Recommended by Selectmen that the sum of \$5,000.00 be raised and that \$7,000.00 be transferred from the Surplus Account.

ART. 28. To see what action the Town will take in regard to the 1989 State Allocation for roads.

Recommended by Selectmen that it be put in a reserve fund for roads and voted on at the next annual meeting.

ART. 29. To see if the Town will vote to transfer \$25,000.00 from the State Highway Account fund to the Town Highways and Bridges Account.

Recommended by Selectmen that this action be taken.

ART. 30. To see what action the Town will take in regards to the 1990 Excise Taxes.

Recommended by Selectmen that \$60,000.00 be transferred to the Town Highway Account and that \$30,000.00 be transferred to the Snow Account.

ART. 31. To see what action the Town will take in regards to the 1989 Boat Excise Tax.

Recommended by Selectmen that it be used to reduce the 1990 Commitment.

ART. 32. To see what sum the Town will raise and appropriate for the maintenance of Town Roads and Bridges.

Recommended by Selectmen that the sum of \$5,000.00 be raised, the amount of \$60,000.00 be transferred from the 1990 Excise Tax Receipts, the amount of \$25,000.00 be transferred from the State Highway Fund and the balance of \$5,544.61 be carried forward. Total recommended for Town Highway and Bridges: \$95,544.61.

ART. 33. To see if the Town will vote to authorize the Selectmen to let out for bid any road construction or repairs as to their discretion.

ART. 34. To see what sum the Town will raise and appropriate for Snow Removal.

Recommended by Selectmen that the sum of \$35,000.00 be transferred from the 1990 Excise Tax Receipts.

ART. 35. To see what sum the Town will raise and appropriate for Support of the Poor.

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

ART. 36. To see if the Town will vote to raise and appropriate the sum of \$800.00 for the support of the Wiscasset Library.

Recommended by the Selectmen that \$800.00 be raised.

ART. 37. To see what sum the Town will raise and appropriate for Interest.

Recommended by Selectmen that the balance of \$7,687.29 be carried forward.

ART. 38. To see what sum the Town will raise and appropriate for Abatements.

Recommended by Selectmen that the sum of \$3,500.00 be transferred from the Surplus Account.

ART. 39. To see what sum the Town will raise and appropriate for care of Veterans' Graves.

Recommended by Selectmen that the sum of \$25.00 be raised.

ART. 40. To see if the Town will raise and appropriate the sum of \$500.00 for the Planning Board to pay operating expenses and to reimburse members for their out of the pocket expenses.

Recommended by Selectmen that \$500.00 be raised and the balance of \$500.78 be carried forward.

ART. 41. To see if the Town will raise and appropriate the sum of \$500.00 for the implementation of a shellfish Conservation Program.

Recommended by Selectmen that \$500.00 be raised.

ART. 42. To see if the Town will vote to raise and appropriate money for the State and County Taxes and to take any action relative thereto.

ART. 43. To see what, if any, the Town will raise and appropriate for each of the following service organizations:

WCBB Channel 10 TV	180.00
Coastal Economic Dev. Corp.	397.00
Central Me. Area Agency on Aging	298.00
Tri-Ct-Kno-Wal-Lin-Home Nursing	350.00
The Parent Resource Center	350.00

Shoreline Care System	462.00
Mobius, Inc.	250.00
Jessie Albert Dental Clinic	250.00
Mid-Coast Human Resources Council	125.00
Boothbay Region Humane Society	150.00
Combat for Better Business	50.00
Total	<u>2,862.00</u>

ART. 44. To see if the Town will vote to authorize the Selectmen and Treasurer to borrow money in anticipation of taxes for the tax year 1990.

ART. 45. To see if the Town will vote to set a date when taxes shall be payable and to set an interest rate due thereafter.

Recommended that taxes be due and payable on November 1, 1990 and that interest shall be due on taxes paid after November 1, 1990 at the rate of 12% per annum.

ART. 46. To see if the Town will vote to authorize the Selectmen to sell, transfer, or otherwise dispose of the acquired property by bid process following advertisement in the Lincoln and Sagadahoc newspapers for three consecutive weeks and posting at the Town Hall for the same period of time at a price not less than unpaid tax, interest and costs with the further authority to reject any and all bids, but the Selectmen shall sell the property to the prior owner for the amount of any unpaid taxes, interest and costs when due.

ART. 47. To see if the Town will vote to set a specified time for the Treasurer to pay Selectmen's warrants.

ART. 48. To see if the Town will authorize the Selectmen, at their discretion, to lease or rent the Town Hall facilities under terms and condition voted under Article 39 at the 1977 Town Meeting, March 26, 1977.

ART. 49. To see if the Town will raise and appropriate a sum of money to put in a trust fund for the purpose of using in the future for the reduction of taxes.

Recommended by Selectmen that this be put on hold until next year because of other large expenses this year.

ART. 50. To see if the Town will accept a five (5) year plan for implementing the recommendations listed in the Comprehensive Plan.

ART. 51. To see if the Town will vote to transfer the Federal Revenue Money into the General Funds.

Recommended by Selectmen that the balance of \$308.49 plus interest be transferred to the General Funds.

ART. 52. Shall the Town vote to accept the categories of funds listed below as provided by the Maine State Legislature:

State Revenue Sharing	-	estimated receipts	13,800.00
Veteran's Exemption	-	estimated receipts	135.00
Miscellaneous	-	estimated receipts	40.00

ART. 53. To see if the Town will authorize the Selectmen to petition the Legislature to amend the State hunting laws as follows:

"In the Town of Westport, to insure resident and family safety, use of firearms shall be limited to shotgun and muzzle-loader."

ART. 54. To see if the Town will vote to amend ARTICLE VII (D) of the Shoreline Zoning Ordinance as follows:

- a. Add to the heading of paragraph D the following words:
"of Vegetation" so that it reads "Clearing of Vegetation."
- b. Delete paragraph D and insert in its place the following sections:
 - A. Within a strip extending 75 feet inland from the normal high-water mark, there shall be no cleared opening or openings, except for approved construction, and a well-distributed stand of vegetation shall be retained;
 - B. Within a shoreland area zoned for resource protection abutting a great pond there shall be no cutting of vegetation within the strip of land extending 75 feet inland from the normal high-water mark except to remove safety hazards; and

- C. Selective cutting of no more than 40% of the trees 4 inches or more in diameter, measured at 4 1/2 feet above ground level, is allowed in any 10-year period, provided that a well-distributed stand of trees and other natural vegetation remains.

ART. 55. To see if the Town will vote to amend ARTICLE VII (K) of the Shoreline Zoning Ordinance as follows:

Delete the first sentence in Paragraph (K) (6) and add the following in its place:

A. Selective cutting of no more than 40% of the trees 4 inches or more in diameter measured at 4 1/2 feet above ground level, in any 10-year period, provided that a well-distributed stand of trees and other natural vegetation remains; and

B. Within the shoreland area zoned for resource protection abutting a great pond there shall be no timber harvesting within the strip of land extending 75 feet inland from the normal high water line except to remove safety hazards.

The registrar of voters will hold office hours while the polls are open, Friday, March 23, 1990, to correct any error in or change a name or address on the voting list; to accept the registration of any person eligible to vote and to accept new enrollments.

The Selectmen and Registrar will be in session at the Town Hall in Westport on Saturday, March 24, 1990 at 8:30 o'clock 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.

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

Given under our hands this twenty-sixth day of February, A.D., 1990.

PAUL L. HODGDON
PATRICIA M. MENDES
Selectmen, Town of Westport

Attest:
DAVID E. MATTESON, SR.
Constable, Westport

Notes

Notes

Notes

Notes

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**Town of Westport
Westport, Maine 04578**

**Bulk Rate
U.S. Postage Paid
Permit No. 18
Wiscasset, Me. 04578**

15. Recommendations

The following recommendations are believed worthy of consideration:

General Fixed Assets

As noted in the prior year's audit, the town does not maintain a record of its general fixed assets and does not include a statement of general fixed assets in its financial statements. Generally accepted accounting principles require that the town maintain a record of its general fixed assets.

We recommend that the town maintain a record of its general fixed assets. This record should be of a perpetual nature and include at actual cost or historical cost if actual cost is not available, all equipment, land and buildings. Deletions should be at actual or historical cost as a result of sale, trade-in or discard. In addition, a town official should be designated to perform periodic inventory checks to ascertain that the items are properly accounted for and adequately safeguarded.

Deposits in Banks

As noted in our prior year's audit, deposits of \$3,278 were in excess of the amounts insured by the Federal Deposit Insurance Corporation (FDIC).

We recommend that the Town of Westport consider the business risk associated with maintaining time deposit balances in excess of FDIC insurance coverage. If appropriate, discussions should be held with the applicable financial institutions officials to determine what actions, if any, should be taken.

10. Designated for Subsequent Year's Expenditures

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

At December 31, 1989, the following operating account balances were carried forward:

General Government	1,718
Protection	560
Highways and Bridges	5,545
Education	<u>81,965</u>
Total	<u><u>89,788</u></u>

11. Undesignated General Fund Balance (Surplus)

The undesignated general fund balance reflected a net decrease of \$9,719 for the current year as follows:

Balance - January 1, 1989	18,846
Decrease:	
Adjustment -	
Increase - Deferred Tax Revenues	16,860
Increase:	
Departmental Balances Lapsed (Net)	<u>7,141</u>
Net Decrease	<u>9,719</u>
Balance - December 31, 1989	<u><u>9,127</u></u>

12. Vacation/Sick Leave Accruals

The accruals of the Town of Westport are not material and need not be disclosed.

13. Related Party Transactions

The Town of Westport paid to its' road commissioner, the sum of \$12,330 for work performed on the town's roads during 1989. These payments were made to the road commissioner's construction company.

14. Due From/To Other Funds

Receivable Fund	Payable Fund	Amount
Special Revenue Funds	General Fund	
		<u><u>33,372</u></u>

6. Trust Funds

Trust fund balances at December 31, 1989 are as follows:

Nonexpendable Trust	Principal	Expendable	Total
Cornelius Tarbox Cemetery Fund	<u>500</u>	<u>865</u>	<u>1,365</u>

7. Long-Term Debt

The statutes of the State of Maine limit the town debt outstanding to a percentage of its last full state valuation.

At December 31, 1989, the town's long-term debt for the year is as follows:

	Issue Date	Rate	Maturity Date	Author- ized
Dykes Bridge Fund	12/30/88	6.5%	1990	6,500
Retired - Prior		-		
- Current		<u>6,500</u>		
Total Retired				<u>6,500</u>
Balance Outstanding - December 31, 1989				<u>-</u>

8. General Fund Budget

The town operates on a gross budget. Revenues are dedicated for particular purposes by vote of the townspeople at the annual town meeting or at special town meetings.

At the annual town meeting, held in March of each year, the townspeople vote on various articles, on which amounts for appropriations have been recommended by the Board of Selectmen and/or the Budget Committee.

9. Designated for Special Reserves

Special reserve accounts for various purposes have been established in the past by vote of the townspeople. These accounts were invested in time deposits at year end. The account balances at December 31, 1989 were as follows:

School Bus Fund	28,835
Clough Point Fund	5,789
Maine Yankee Alarm Fund	15,064
Tax Relief Fund	83,085
Fire Truck Fund	<u>5,239</u>
Total	<u>138,012</u>

B. Basis of Accounting

The modified accrual basis of accounting is followed by the governmental funds. Under the modified accrual basis of accounting, revenues are recorded when received in cash except for property tax revenues which are recorded as deferred tax revenues unless collectible within sixty days following the year end. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred. The accrual basis of accounting is followed by the nonexpendable trust funds.

C. General Fixed Assets

The town does not maintain a record of its general fixed assets. Expenditures for property and equipment are charged against departmental operations whenever such items are purchased.

2. Cash and Cash Equivalents

The town's deposits at year end were not fully covered by Federal Depository Insurance. Bank deposit balances at December 31, 1989 totaled \$271,424. Deposits fully insured were \$268,146. Uninsured deposits totaled \$3,278.

3. Property Tax

The town's property tax for the current year was levied October 21, 1989 on the assessed value listed as of April 1, 1989 for all real and personal property located in the town. Taxes were due on November 1, 1989 and interest charged at the rate of 11% per year.

4. Deferred Tax Revenues

The National Council on Governmental Accounting (N.C.G.A.) Interpretation No. 3 requires that property tax revenue be recognized to the extent it will be collected within sixty days following the year end.

At December 31, 1989, deferred tax revenues amounted to \$35,150, an increase of \$16,860 from the prior year's balance.

5. Deferred Credits

Deferred credits represent items received during the current accounting period that are to be used as revenue in the subsequent year. These accounts were as follows at December 31, 1989:

Veteran's Tax Exemption	138
Excise Taxes	36,772
Tree Growth Tax	576
State Revenue Sharing	707
Snowmobile Registrations	36
Total	<u>38,229</u>

TOWN OF WESTPORT
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
December 31, 1989

1. Summary of Significant Accounting Policies

The Town of Westport was organized in 1828 and operates under a Board of Selectmen form of government. It provides the following services: public works, education and general government.

The accounting policies of the Town of Westport conform to generally accepted accounting principles as applicable to governmental units, except that the town does not record the general fixed assets group of accounts.

A. Basis of Presentation

The accounts of the town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures. The various funds are grouped by type in the financial statements.

Governmental Funds

General Fund - The general fund is the general operating fund of the town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges and the capital improvement costs that are not paid through other funds.

Special Revenue Fund - Special revenue funds are used to account for revenues derived from specific taxes or other earmarked revenue sources.

Fiduciary Funds

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. When these assets are held under the terms of a formal trust agreement, either a pension trust fund, a nonexpendable trust fund or an expendable trust fund is used. The terms "nonexpendable" and "expendable" refer to whether or not the government is under an obligation to maintain the trust principal.

	General Fund		Special Revenue Funds		Variance Favorable (Unfavorable)
	Budget	Actual	Budget	Actual	
Excess of Revenues and Other Sources over (Under) Expenditures and Other Uses	(266,770)	(68,076)		33,388	33,388
Fund Balances - January 1		321,863		308	
Increase - Deferred Tax Revenues		(16,860)			
Fund Balance - December 31		236,927		33,696	

The notes to the general purpose financial statements are an integral part of this statement.

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Other revenues -						
Investment interest:						
General		5,362	5,362		2,381	2,381
Reserves		5,115	5,115			
Donations		3,400	3,400			
Miscellaneous		132	132			
Total Revenues	411,358	504,023	92,665	23,598	23,598	23,598
EXPENDITURES:						
General government	65,124	65,155	(31)			
Public safety	32,710	23,633	9,077			
Public transportation	118,818	113,094	5,724			
Sanitation	9,000	9,000				
Human Services	300	850	(550)			
Library	800	800				
Education	353,536	271,571	81,965			
Social Services	2,778	2,778				
Debt and interest	10,606	8,280	2,326			
Special assessments	41,906	32,389	9,517			
Unclassified	42,550	28,259	14,291			
Total Expenditures	678,128	555,809	122,319			
Excess of Revenues over (under) Expenditures	(266,770)	(51,786)	214,984	23,598	23,598	23,598
Other Financing Sources (Uses):						
Transfers in (out)		(9,790)	(9,790)		9,790	9,790
Debt service payment		(6,500)	(6,500)			
Total Other Financing Sources (Uses)		(16,290)	(16,290)		9,790	9,790

TOWN OF WESTPORT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL — GENERAL AND SPECIAL REVENUE FUND TYPES
For the Year Ended December 31, 1989

	General Fund		Variance Favorable (Unfavorable)	Special Revenue Funds		Variance Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
REVENUES:						
Taxes						
General property	306,076	315,592	9,516			
Excise - motor vehicle	81,000	81,518	9,518			
- watercraft	4,248	4,248				
Interest and penalties		1,661	1,661			
	391,324	403,019	11,695			
		1,255	1,255			
Licenses and permits						
Intergovernmental revenues -						
State of Maine:						
Revenue sharing	20,034	20,034				
Education tax relief block grant		9,800	9,800			
Education certificate block grant		41,725	41,725		21,217	21,217
Highway block grant						
Tree growth tax		4,904	4,904			
Snowmobile registration		36	36			
Veteran's reimbursement		160	160			
Other		2,450	2,450			
Maine Yankee Atomic Power		3,007	3,007			
	20,034	82,116	62,082		21,217	21,217
Charges for services -						
General government		3,624	3,624			

Exhibit 1

TOWN OF WESTPORT
COMBINED BALANCE SHEET - ALL FUND TYPES
December 31, 1989

	Governmental Fund Types		Fiduciary
	General	Special Revenue	Fund Type Trust
ASSETS			
Cash (note 2)	278,875	324	1,365
Taxes receivable	58,929		
Tax liens	7,495		
Due from other funds (note 14)		33,372	
Total Assets	<u>345,299</u>	<u>33,696</u>	<u>1,365</u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Due to other governmental agencies	1,621		
Due to other funds	33,372		
Deferred credits (note 5)	38,229		
Deferred tax revenues (note 4)	<u>35,150</u>		
Total Liabilities	<u>108,372</u>		
Fund Equity:			
Fund balances -			
Reserved for endowments (note 6)			500
Unreserved:			
Designated for subsequent year's expenditures (note 10)	89,788		
Designated for special reserves (note 9)	138,012		
Undesignated (note 11)	<u>9,127</u>	<u>33,696</u>	<u>865</u>
Total Fund Equity	<u>236,927</u>	<u>33,696</u>	<u>1,365</u>
Total Liabilities and Fund Equity	<u>345,299</u>	<u>33,696</u>	<u>1,365</u>

The notes to the general purpose financial statements are an integral part of this statement.

cial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

RODNEY L. SCRIBNER, CPA
State Auditor
February 6, 1990

Independent Auditor's Report

Board of Selectmen
Town of Westport
Westport, Maine

We have audited the general purpose financial statements of the Town of Westport for the year ended December 31, 1989, as listed in the table of contents. These financial statements are the responsibility of the town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The town's financial statements do not include the General Fixed Assets Account Group, which should be included to conform with generally accepted accounting principles. The effect of this departure is that an incomplete financial presentation results. The amount that should be recorded in the General Fixed Assets Account Group is not known, but would include the cost of all land, buildings and equipment owned by the town.

In our opinion, except for the effects of not recording the General Fixed Assets Account Group as discussed in the preceding paragraph, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Town of Westport as of December 31, 1989, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying supplemental information, Schedules 1 and 2 are presented for purposes of additional analysis and are not a required part of the finan-

1989
Independent Auditor's Report

for the Town of

Westport, Maine

Supplement to the annual Town Report

