

Annual Report
of the Municipal Officers
Westport Island, Maine
July 1, 2017 to June 30, 2018



Westport Island Sand & Salt Shed

With committee reports through 2019

2018 Annual Report
of the
Municipal Officers

TOWN OF
WESTPORT ISLAND,
MAINE



www.westportisland.us

Fiscal year July 01, 2017 through June 30, 2018
With committee reports through 2019

Dedication

We dedicate this town report to the many individuals, committees and businesses that made Westport Island's Sand & Salt Shed a reality for the betterment of our town's winter road maintenance.

In 2017-2018, thanks to the support of residents, the Selectmen, the 2008 and 2013 Road Committees and the Road Commissioner -- and thanks to the work of Pine Tree Engineering, S.R. Griffin Construction, McClintick Foundations, David P. Trask & Son Construction, Gene Reynolds & Sons Paving, PDQ Door, Ken Cotton & Associates and Island Sign, Westport Island got its own Sand & Salt Shed. It took over 15 years to realize this project, and it "took a village" to see it through to completion.

The shed project was designed to save money on bulk purchasing of sand and salt; to allow oversight of the products we purchase and to provide environmentally safe and "weather friendly" storage for the sand and salt necessary to get our roads through a Maine winter. It is a 52.6' x 101.5' structure with laminated wood arches and a metal roof that can accommodate a 100 mph wind load as well as hold the 2,000 or so cubic yards of sand and salt the Town uses each year to treat the roads. Now, purchases can be bulk, instead of by the 80-pound bag, resulting in considerable cost savings. The roads crew has been appreciative of ice- and snow-free sand and salt and being able to load out of the weather.

To revisit the Sand & Salt Shed's history: The Department of Environmental Protection first granted approval for the project in 2002 and again in 2005. In 2004, with the endorsement of the Road Commissioner and the Selectmen, Town Meeting voters authorized the Selectmen to investigate the cost and possible funding sources to build the shed on town property adjacent to the Town Office Building. In 2005 and 2006, initial appropriations of \$35,000 and \$50,000 were made. In 2006, stumps were removed by Chesterfield & Associates to ready the site, but activity was once again suspended due to other town budgetary needs.

In 2008, a Road Committee was established, and they undertook a complete evaluation of the costs and engineering specifications required to construct the shed. Their work culminated in a recommendation to the Selectmen to "proceed with this project through completion." Subsequently, budgetary increases due to the school budget and a 5-year tax anticipation loan put the shed on hold once again.

A Road Committee was reinstituted in 2013, and the issue re-surfaced. In 2014, the Selectmen and the Road Committee recommended moving ahead with plans for town shed. At the 2015 Town Meeting, voters appropriated an exploratory \$25,000 to jump start the process. And, in 2016, the voters funded the project. In 2017, the project was substantially completed; and in 2018 voters endorsed the request of island artist Bailey Bartlett to decorate the concrete foundation with a celebratory mural. Project completed. Thank you all...

2008 Road Committee: Jason Abbott, Garry Cromwell, Bill Frenier, Ron Harrison, Reggie Lee & Todd Nichols

2013-current Road Committee: E. Davies Allan, Andy Bradford, Garry Cromwell, Jim Cromwell & Roger Higgins

2008-2016 Selectmen: Jerry Bodmer, Brenda Bonyun, George D. Richardson Jr., Ross Norton & Jack Swanton

Cover photos clockwise from top: Shed entry before door installation; David P. Trask & Son crew roofing the shed; completed Sand & Salt Shed; and artist Bailey Bartlett proposing a mural on the shed's foundation at the 2018 Town Meeting (courtesy of Charlotte Boynton, Lincoln County News)

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

Selectmen, Assessors and Overseers of the Poor

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

Planning Board

Second Wednesday of each month at 7:00 p.m.

History Committee

Third Tuesday of each month at 6:30 p.m. (May-September meetings at the Town Hall)

Comprehensive Planning Committee

Every Thursday at 6:00 p.m.

Cable Contract Negotiating Committee

Second Monday of each month at 6:00 p.m.

RSU 12 School Board, Board of Appeals, Cemetery Committee, Conservation Commission, Harbor Committee, Road Committee, Shellfish Committee, Town Hall Committee, and Wright Property Committee - **As posted (See the town website for more details on all committees at <http://westportisland.us/board-committee>)**

Town Office Hours:

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

Town Office Staff:

TAX COLLECTOR & TREASURER, Martha Hayward, 882-8477, ext. 1
email: treasurer@westportisland.us

MUNICIPAL AGENT & EXCISE TAX COLLECTOR, Dedee Greenleaf-Hodgdon, 882-8477, ext. 2
email: municipalagent@westportisland.us

TOWN CLERK & REGISTRAR, Julie Casson, 882-8477, ext. 3
DEPUTY TOWN CLERK, Gaye Wagner
email: townclerk@westportisland.us

SELECTMEN, George D. Richardson, Chair, Board of Selectmen, 882-8477, ext. 4
Gerald Bodmer, Second Selectmen
Ross Norton, Third Selectmen
email: selectmen@westportisland.us

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

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DATES TO REMEMBER

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

REMINDERS FOR CONDUCTING TOWN BUSINESS

WHAT TO BRING WHEN REGISTERING A VEHICLE:

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

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

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

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

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

Re-Registration: Old registration.

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

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

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

WHAT TO BRING WHEN LICENSING A DOG:

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

Town Officials 2017-2018

Selectmen, Assessors, and Overseers of the Poor

George D. Richardson, Jr., <i>Chairman</i>	882-6270
Gerald A. Bodmer	882-9244
Ross A. Norton	882-6242

Municipal Agent & Excise Tax Collector

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

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

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

RSU 12 School Board:

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

Road Commissioner

Garry Cromwell	882-9889
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Constable/Animal Control Officer

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

Health Officer

Tamara Tyler	329-9840
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General Assistance Administrator

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

Richard Gray	882-8477
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Code Enforcement Officer

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

Plumbing Inspector

Gerald A. Bodmer	882-9244
Neil Cavanaugh, <i>Deputy</i>	

Emergency Management & Civil Defense

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

Westport Volunteer Fire Department

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

Harbor Master and Port Warden

Frank "Bud" Gallagher	882-6269/522-3123
Daniel Bradford, <i>Deputy</i>	

Tree Warden

Kyle DePietro	522-0840
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Town Boards, Committees & Volunteer Non-Profits for 2017 - 2018

AD HOC COMMITTEE FOR WRIGHT HOUSE NON-EASEMENT/EASEMENT PROPERTY

Richard DeVries, Chairman
Alton Andrews
Robert Morris
Kenneth Parsons
John Nelson, In Memoriam

BOARD OF APPEALS

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

CABLE CONTRACT NEGOTIATING COMMITTEE

Ross Norton, Chair
Joseph Donohue
Ralph Jacobs
Jason Kates
Jack Swanton

CEMETERY COMMITTEE

Calvin Cromwell, Co-Chairman
William Cooney, Co-Chairman
William Hopkins
George D. Richardson, III

COMPREHENSIVE PLANNING COMMITTEE

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

CONSERVATION COMMISSION

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

DOGGETT TRUST COMMITTEE

William Cooney
Calvin Cromwell
Ruth Nelson

HARBOR COMMITTEE

Chair, Vacant
Dennis Baker
Michael Cromwell
Dana Faulkingham
Ronald Stoodley

HISTORY COMMITTEE

Jeffery Tarbox, Chair & Treasurer
Mary Coventry, Co-Chair
Gaye Wagner, Secretary
Mary Ellen Barnes
Amy Mussman
Sandra Besecker, Associate
Paul Bonyun, Associate
Julie Casson, Member
Carolyn "Callie" Connor, Associate
Dennis Dunbar, Associate
Joseph Foye, Associate
Dedee Greenleaf-Hodgdon, Associate
Judith Hughes, Associate
Ruth-Laurayne Presby, Associate
George D. Richardson, Jr., Associate
Deborah Williams, Associate

HORTICULTURE COMMITTEE

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

LINCOLN COUNTY REGIONAL PLANNING COMMISSION

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

PLANNING BOARD

Ruth Nelson, Chair
Richard Barker
Archie Bonyun
Richard Gray
Richard Lorensen
Jeffery Tarbox
Christopher Malliet, Alternate

SHELLFISH COMMITTEE

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

TOWN ADMINISTRATOR - LINCOLN COUNTY REGISTRY OF DEEDS

Gerald A. Bodmer

TOWN HALL COMMITTEE

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

WESTPORT ISLAND ROAD COMMITTEE

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

Volunteer 501(c)(3) Non Profits:

WESTPORT COMMUNITY ASSOCIATION

Drew Porter, Co-President
Art Weber, Co-President
Ruth Nelson, Treasurer
Jim Hatch, Secretary
Bradford Adler
Emily Adler
Richard Barker
Lisa Gross
Christina Hopkins
Kim Lynch
John McBee
Carol Covill
Joe Huggins
Debbie Lorensen
Jeannie Laub

HELPING HANDS (Food pantry, assistance)

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

WESTPORT VOLUNTEER FIRE DEPARTMENT (BOD)

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



2018 Report of THE WESTPORT ISLAND BOARD OF SELECTMEN

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

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

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

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

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

Our tax burden will likely be increasing this year due to a request from the Road Committee to start us on a plan of repaving town roads most in need of upgrading. This is long overdue.

And finally, we extend our sympathy to all the Westport Island loved ones we lost this past year: Alan Joseph Azzara, Althea Cromwell, Phoebe Cromwell, Judith Durgin and Dorothy Brown.

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

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

George D. Richardson, Jr., Chair and 1st Selectman
Ross Norton, 3rd Selectman

Gerald "Jerry" Bodmer, 2nd Selectman



Selectmen's Report
APPROPRIATIONS BUDGET FOR FYE 6/30/2019
as approved at the June 23, 2018 Town Meeting

ART. NO.	DESCRIPTION	RAISE & APPROPRIATE	CARRY OVER	TRANSFERS	TOTAL BUDGET
4	Squam Creek Loan	5,870.00			5,870.00
5	Fund Transfers			97,396.00	97,396.00
6	Sand & Salt Facility Loan	77,209.00			77,209.00
8	Salaries	82,955.00			82,955.00
9	State Payroll Taxes & S.S.	7,500.00			7,500.00
11	Certified Assessor	10,000.00	4,635.00		14,635.00
12	Boards & Committees	778.00	1,122.00		1,900.00
13	CAI Digital Tax Maps	2,900.00			2,900.00
14	Town Hall Operation	3,700.00	4,560.55		8,260.55
15	Town Hall Capital Expenses	4,500.00			4,500.00
16	History Committtee	500.00	481.75		981.75
18	Comp. Planning Committee	5,000.00			5,000.00
19	Committee Insurance	218.00			218.00
20	Sand & Salt Facility		5,107.58		5,107.58
22	Grant Matching Funds		10,000.00		10,000.00
23	Ferry Landing Loan	24,000.00			24,000.00
24	Conservatioin Commission		1,200.00		1,200.00
25	Town Office Maint. & Operation	41,717.00	3,140.00		44,857.00
26	Town Office Reserve	267.00	6,233.00		6,500.00
27	Town Record Preservation	2,000.00			2,000.00
28	Contingency	6,934.00	3,066.00		10,000.00
29	Legal Fund	9,399.00	5,601.00		15,000.00
30	Baker Road Appeal			38,550.00	38,550.00
31	Wiscasset Transfer Station	82,225.03			82,225.03
32	Snow Removal			120,440.00	120,440.00
33	Road Maintenance	120,000.00			120,000.00
34	Paving		46,293.17	28,706.83	75,000.00
35	Emergency Road Maintenance	10,000.00			10,000.00
36	Fire Department	56,000.00			56,000.00
37	Fire Truck Loan	28,201.76			28,201.76
38	Emergency Medical Training	1,000.00	1,000.00		2,000.00
39	Fire Department Insurance	5,359.00			5,359.00
40	Support of the Poor	103.00	1,897.00		2,000.00
41	Service Organizations	2,871.00			2,871.00
42	Lincoln County Animal Shelter	718.00			718.00
43	Wiscasset Community Center	4,308.00			4,308.00
44	Wiscasset Ambulance Service	6,500.00			6,500.00
45	Wiscasset Public Library	4,350.00			4,350.00
Total		607,082.79	94,337.05	285,092.83	986,512.67
Education Assessment		719,464.60			719,464.60
County Tax		272,473.04			272,473.04
Overlay		8,841.30			8,841.30
TOTALS		1,607,861.73	94,337.05	285,092.83	1,987,291.61

ASSESSORS REPORT FOR FYE JUNE 30, 2018

Assessment for Commitment

Municipal Appropriations	\$	545,965.49	
County Tax		283,427.06	
Town Education		652,952.00	
Overlay		7,552.69	
		<hr/>	
Total Appropriation	\$		1,489,897.24
Less Allowable Deductions			
Homestead Reimbursement		-15,048.00	
State Revenue Sharing		-14,349.00	
Other Revenue		-	
		<hr/>	
			(\$29,397.00)
			<hr/>
Assessment for Commitment	\$		1,460,500.24
Net Appropriation for Commitment	\$		1,460,500.24

Assessed Valuation

Real Estate		227,390,362.00	
Exemptions & Exempt Property:			
Homestead Exemptions		(4,560,000.00)	
Veterans' Exemptions		(174,000.00)	
Exempted Real Estate		(2,643,764.00)	
		<hr/>	
	\$		220,012,598.00
Personal Property, Machinery and Business Equipment	\$	1,311,317.00	
Exempted Personal Property		-	
		<hr/>	
			1,311,317.00
			<hr/>
Total Taxable Valuation	\$		221,323,915.00
		Taxes	
Real Estate Tax	\$	1,451,845.52	
Personal Property		8,654.70	
		<hr/>	
Total Taxes	\$		1,460,500.22

EXEMPTIONS

Total Real Estate

Veterans' Exemptions

32 Exemptions @ \$6,000.00

192,000.00

Exempt Property

Property	Map/Lot	Amount
Jewett/Schweppe Cemetery	Map 001, Lot 16	0.00
Richardson Cemetery	Map 001, Lot 26	4,287.00
North End Church	Map 006, Lot 82	59,746.00
Webber Family Cemetery	Map 003, Lot 06.01	0.00
Westport Community Assoc. Church	Map 004, Lot 5	159,907.00
Ferry Landing	Map 006, Lot 78	433,700.00
Flag Pole Site	Map 007, Lot 74	714.00
Adjacent to Clough Point	Map 007, Lot 64	72,000.00
Clough Point	Map 007, Lot 60	536,682.00
Westport Island Fire Department	Map 005, Lot 36	200,347.00
Bridge Hill Parkway	Map 007, Lot 5	27,111.00
Town Hall	Map 004, Lot 4	301,342.00
Ferry Landing	Map 006, Lot 77.01	451,539.00
Town Office Building	Map 005, Lot 32.06	232,011.00
Tax Acquired:	Map 005, Lot 54	62,716.00
	Map 007, Lot 39A	101,662.00

Total Exemptions

2,643,764.00

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

Respectfully submitted,

Board of Assessors

George D. Richardson, Jr., Chairman

Gerald Bodmer

Ross A. Norton

TAX COLLECTORS REPORT

2017-2018

Owner	Map/Lot	Valuation	Original Tax
Abbott, Jason C.	004-12.28B	\$274,280	\$1,810.25
Adams, Donald A.	002-73	\$405,580	\$2,676.83
Adler, Bradford C.	007-16	\$351,429	\$2,319.43
Adler, David	002-21	\$324,797	\$2,143.66
Ahlers, Jr., Hendrik Christian	003-66	\$739,718	\$4,882.14
Ahlers, Jr., Hendrik Christian	003-60	\$1,000	\$6.60
Ahlers, Jr., Hendrik Christian	003-59	\$2,000	\$13.20
Alexander, Fleming E., Heirs of	007-68.07	\$209,526	\$1,382.87
Allan, E. Davies Trust	004-56	\$1,094,687	\$7,224.93
Amirault, Leigh M.	002-40	\$65,542	\$432.58
Amirault, Leigh M.	002-11	\$592,227	\$3,908.70
Amirault, Leigh M.	002-09.02	\$69,256	\$457.09
Amirault, Leigh M.	002-09.01	\$54,130	\$357.26
Amistadi, Richard	001-65.01	\$675,795	\$4,460.25
Anderson, Jeffrey	007-66	\$145,577	\$960.81
Anderson, Jeffrey D.	006-52.02	\$720,313	\$4,754.07
Anderson, Sue Ann May	003-02.04	\$120,303	\$794.00
Andrews, Alton W.	006-72	\$205,144	\$1,353.95
Appleton, John	002-47	\$185,708	\$1,225.67
Appleton, John	001-44	\$106,157	\$700.64
Appleton, John	002-45.02	\$35,000	\$231.00
Appleton, Nancy L.	007-04	\$489,654	\$3,231.72
Arthur, Paul H.	006-91.03	\$185,215	\$1,222.42
Avery, David, Living Trust	005-25.02	\$653,242	\$4,311.40
Azzara, Alan and Suzanne	005-25.10	\$131,252	\$866.26
Bailey, Debbie	006-42	\$67,852	\$447.82
Bailey, Erin	006-42.03	\$155,439	\$1,025.90
Bailey, Jeffrey J.	006-08	\$146,489	\$966.83
Baker Living Trust, Dennis E.	002-19	\$791,776	\$5,225.72
Baker, E.A., Maine Trust No. 1	005-58.02	\$427,186	\$2,819.43
Baker, Eloise, Trust of 1993	005-59	\$228,941	\$1,511.01
Barker, Richard A.	004-11	\$221,652	\$1,462.90
Barlow, Bruce	006-38.01	\$593,547	\$3,917.41
Barnes, Mary Ellen	004-10	\$109,000	\$719.40
Barnes, Mary Ellen W.	004-47	\$42,348	\$279.50
Baxter, Robert C.	007-45	\$418,153	\$2,759.81
Bebko, David	002-60	\$712,464	\$4,702.26
Becker, Robert F.	003-50.11	\$211,549	\$1,396.22
Behringer, Scott T. & Jill R.	005-53	\$606,870	\$4,005.34
Benner, Bruce	006-106	\$52,177	\$344.37
Benner, Bruce	006-107	\$585,458	\$3,864.02
Bennett, Thomas L.	006-32	\$370,298	\$2,443.97
Benoit, Robert E.	007-55	\$179,665	\$1,185.79
Berkowitz, Joshua L.	004-12.28A	\$508,940	\$3,359.00
Bertran Trust, David R.	007-69.03	\$151,310	\$998.65
Bertran Trust, David R.	007-69.06	\$360,781	\$2,381.15
Bertran Trust, David R.	007-69.05	\$1,156,226	\$7,631.09

Owner	Map/Lot	Valuation	Original Tax
Bertran Trust, David R.	007-69.04	\$468,615	\$3,092.86
Besecker, David M.	006-35.01	\$262,706	\$1,733.86
Birch, George T.	005-25.07	\$529,904	\$3,497.37
Bladow, Jr., Lloyd Wesley	006-60.02	\$672,601	\$4,439.17
Blaisdell Revocable Trust, John	002-29	\$338,743	\$2,235.70
Blake, Carol J.	006-30	\$245,404	\$1,619.67
Blakesley, C. Newton	004-14.04	\$424,900	\$2,804.34
Blatt, Robin R	001-03	\$468,820	\$3,094.21
Bodmer, Gerald A.	006-36	\$414,794	\$2,737.64
Boll Investments LLC	002-23	\$789,148	\$5,208.38
Boll, Gregory George	002-26	\$499,817	\$3,298.79
Bonyun, Brenda J.	005-45	\$166,528	\$1,099.08
Bonyun, Paul	002-57.02	\$196,009	\$1,293.66
Bonyun, William A.	002-57.01A	\$128,664	\$849.18
Bonyun, William, Estate	002-56.01	\$17,606	\$116.20
Bonyun, William, Estate	002-55	\$55,670	\$367.42
Bowditch, Nathaniel H.	006-58.02	\$409,780	\$2,704.55
Bowman, Scott	007-69.08	\$374,850	\$2,474.01
Bowman, Scott Daniel	002-82	\$1,016,738	\$6,710.47
Boyd, Garth W.	007-33	\$450,589	\$2,973.89
Boyd, Garth W.	003-14	\$534,635	\$3,528.59
Boyle, Sharon L.	004-29	\$316,844	\$2,091.17
Bradford Trust, E.M.A.	001-64.05	\$376,005	\$2,481.63
Bradford, Daniel E.	001-64.02	\$358,842	\$2,368.36
Bradford, David	001-64.03	\$537,367	\$3,546.62
Bradford, Robert F. Assoc., Inc.	001-64.04	\$713,145	\$4,706.76
Bradford, Robert F. Assoc., Inc.	001-64.01	\$290,904	\$1,919.97
Braim, Eleanor M.	007-35	\$173,001	\$1,141.81
Brouin, Claude A.	007-36	\$559,594	\$3,693.32
Brown, Alice May	003-10.02	\$386,972	\$2,554.02
Brown, Dorothy S.	003-11.01	\$665,162	\$4,390.07
Brown, Jeanette H.	006-67	\$51,432	\$339.45
Brown, Jeanette H.	004-14.02A	\$56,611	\$373.63
Brown, Jeanette H.	004-60.01	\$407,330	\$2,688.38
Brown, Jeanette H.	004-58	\$590,688	\$3,898.54
Brown, Jeanette H.	004-59	\$260,342	\$1,718.26
Brown, Jeanette H.	004-60.02	\$35,000	\$231.00
Brown, Jeanette Hodgdon	006-03	\$54,390	\$358.97
Brown, Jeanette, Trustee	003-53	\$5,252	\$34.66
Brown, Jeanette, Trustee	004-15.07	\$28,577	\$188.61
Brown, Jeanette, Trustee	003-42	\$5,071	\$33.47
Brown, Randy J.	005-19	\$259,952	\$1,715.68
Brown, Raymond K.	004-15.05	\$42,348	\$279.50
Burhoe, John W.	005-40	\$566,044	\$3,735.89
Buscanera, Mark A.	007-72.02	\$167,110	\$1,102.93
Butterfuss, Lloyd E.	003-03.04	\$164,372	\$1,084.86
Cadman, Ralph W.	006-47.12	\$229,053	\$1,511.75
Canning, James	001-10	\$821,176	\$5,419.76
Cappers, Paul K.	007-27	\$256,056	\$1,689.97
Cappers, Paul K.	007-28	\$174,727	\$1,153.20
Carantit, Revocable Trust	004-14.19	\$203,585	\$1,343.66
Carlton, Henry, Heirs	001-05	\$2,021	\$13.34

Owner	Map/Lot	Valuation	Original Tax
Carren, Joy M.	005-51	\$121,830	\$804.08
Carver, Joan	001-59	\$91,496	\$603.87
Caswell, Carole	005-33	\$564,128	\$3,723.24
Cavanaugh, Neil	007-71.02	\$149,657	\$987.74
Charles, H. J.	003-13A	\$367,534	\$2,425.72
Charles, H. J.	003-13	\$173,558	\$1,145.48
Chartier, Michelle	005-57	\$442,023	\$2,917.35
Chartier, Michelle	006-37	\$156,590	\$1,033.49
Chase, Jr., Lawrence R.	007-15	\$508,720	\$3,357.55
Chase, Michael A.	006-87.02	\$199,914	\$1,319.43
Chesterfield Associates, Inc.	004-14.05	\$56,532	\$373.11
Christie, Theodore L.	003-17.03	\$303,608	\$2,003.81
Christie, Theodore L.	003-17.02	\$414,259	\$2,734.11
Christman, William A. & Susan	004-14.20B	\$375,154	\$2,476.02
Churchill, Victor M.	003-03.05	\$213,809	\$1,411.14
Clarke, Allan M.	004-17	\$35,000	\$231.00
Clarke, Allan M.	004-16	\$120,954	\$798.30
Clarke, Allan M. & Carol A.	004-27	\$184,641	\$1,218.63
Clarke, Jean Robin	006-91.06	\$63,684	\$420.31
Clarridge, Chester H.	002-28	\$314,639	\$2,076.62
Cleaves Family Trust	002-65	\$52,752	\$348.16
Cleaves Family Trust	002-63	\$82,954	\$547.50
Cleaves Family Trust	002-62	\$242,241	\$1,598.79
Clifford, Ann E.	006-19	\$172,084	\$1,135.75
Clunie Revocable Trust, Robert	006-10.04	\$112,775	\$744.32
Coastal Acres	004-15.08	\$44,581	\$294.23
Coastal Acres	004-15.03	\$29,972	\$197.82
Coastal Acres	004-15.10	\$62,947	\$415.45
Cody, Richard J.	005-RC-04	\$325,058	\$2,145.38
Coggon, Robert W.	005-39	\$489,985	\$3,233.90
Coggon, Robert W.	005-38	\$68,178	\$449.97
Colby, Clarence R. Jr.	006-07	\$112,459	\$742.23
Colby, Lillian G.	006-99	\$150,509	\$993.36
Colety, Claudia & Jeffrey	005-32.05	\$64,182	\$423.60
Collier 2003 Trust, John R.	004-36	\$257,981	\$1,702.67
Collins, Patricia	006-102.01	\$496,786	\$3,278.79
Collins, Sr., Timothy J	003-51.03	\$58,036	\$383.04
Colucci, Nicholas D. Jr.	004-31	\$265,667	\$1,753.40
Comeau, James A.	006-95	\$623,216	\$4,113.23
Connor, Walter Robert, Trust	002-70.01	\$494,052	\$3,260.74
Connors, Matthew	001-35	\$207,243	\$1,367.80
Cook, Richard W.	004-43.05	\$121,645	\$802.86
Cook, Richard W.	004-12.33B	\$47,296	\$312.15
Cooney, Jill A.	004-42	\$28,577	\$188.61
Cooney, Jill A.	004-42A	\$34,257	\$226.10
Cooney, William T.	004-44.02	\$187,455	\$1,237.20
Cormier, Jason S.	002-37.01	\$203,152	\$1,340.80
Cornish, Brad	004-14.23	\$57,839	\$381.74
Cornish, Jr., William J.	004-43.04	\$370,867	\$2,447.72
Coventry, Richard B.	005-28	\$656,479	\$4,332.76
Coventry, Richard, Trustee	005-34	\$228,284	\$1,506.67

Owner	Map/Lot	Valuation	Original Tax
Covill, Carol A.	003-12.03	\$435,038	\$2,871.25
Crawford, Deborah H.	003-28	\$84,608	\$558.41
Crawford, Deborah H.	003-29	\$198,830	\$1,312.28
Crawford, Deborah H.	003-30	\$55,076	\$363.50
Cray, Albert M.	005-44	\$89,328	\$589.56
Crehore, Sandra S.	007-52.02	\$542,660	\$3,581.56
Crispin, John L.	001-02.02	\$599,294	\$3,955.34
Cromwell Althea F. Thomas	005-35.02A	\$307,991	\$2,032.74
Cromwell, Althea F.	005-35.02	\$45,917	\$303.05
Cromwell, Brian	005-35.03	\$93,235	\$615.35
Cromwell, Calvin A.	006-61.01	\$581,030	\$3,834.80
Cromwell, Calvin A.	006-81	\$49,208	\$324.77
Cromwell, Daphne L.	006-80	\$132,605	\$875.19
Cromwell, Dennis A.	002-37.02	\$132,323	\$873.33
Cromwell, Dennis A.	005-47	\$698,090	\$4,607.39
Cromwell, Dennis A.	006-41	\$191,804	\$1,265.91
Cromwell, Dennis A.	005-43	\$99,677	\$657.87
Cromwell, Francis	003-02.01	\$213,858	\$1,411.46
Cromwell, Francis	003-03.01	\$113,754	\$750.78
Cromwell, Francis L.	006-87.01	\$132,820	\$876.61
Cromwell, Garry	002-56.02	\$183,001	\$1,207.81
Cromwell, James A.	005-09	\$129,125	\$852.23
Cromwell, Rebecca L	002-48	\$89,312	\$589.46
Cromwell, Thomas A, Michael	005-35.01	\$139,803	\$922.70
Cromwell, Thomas A.	005-29	\$164,732	\$1,087.23
Cromwell, Thomas E.	006-56	\$216,181	\$1,426.79
Cromwell, Timothy	003-01.01	\$124,393	\$820.99
Crooker-Clemens, Valerie A.	006-49	\$645,957	\$4,263.32
Crooker-Clemens, Valerie A.	006-61.02	\$46,619	\$307.69
Crosman, Carl D.	006-04.02	\$258,062	\$1,703.21
Crosman, Carl D.	006-04	\$167,905	\$1,108.17
Crosman, Carl D.	006-05	\$58,865	\$388.51
Crosman, Carl D.	006-06	\$43,716	\$288.53
Crossley, William S.	007-24	\$301,851	\$1,992.22
Cummings, William D.	004-43.10A	\$433,422	\$2,860.59
Curran, Michael J.	005-32.03	\$722,515	\$4,768.60
Curran, Michael J.	005-32.04	\$230,778	\$1,523.13
Curry, Donna S	006-38.12	\$44,000	\$290.40
Curry, Donna S.	006-38.02	\$500,464	\$3,303.06
Dalton, Dale E.	006-87.04	\$101,730	\$671.42
Danahy, Paul M.	002-32	\$398,192	\$2,628.07
Daniels, Ryan M.	003-05	\$158,498	\$1,046.09
Daniels, Scott	006-110	\$172,877	\$1,140.99
Daniels, Scott	006-112B	\$8,750	\$57.75
Davidson, Sandra L.	006-70	\$283,303	\$1,869.80
Davis, B.F. Warren	003-61	\$279,230	\$1,842.92
Davis, B.F. Warren	003-63	\$231,889	\$1,530.47
Davis, B.F. Warren	003-64	\$208,977	\$1,379.25
Davis, Catherine Eaton: Davis,	002-79	\$262,165	\$1,730.29
Davis, Catherine Eaton: Davis,	003-50.02	\$233,778	\$1,542.93
Davis, Lorraine G.	002-45.01	\$184,560	\$1,218.10
Davis, Richard Jr.	003-53.01	\$93,248	\$615.44

Owner	Map/Lot	Valuation	Original Tax
Daxland-Drift Road Realty Trust	007-03	\$404,324	\$2,668.54
Deedy, Thomas E.	005-48	\$177,202	\$1,169.53
Dekkers, David	001-47	\$112,034	\$739.42
Dekkers, David	001-48	\$3,500	\$23.10
Dekkers, David	003-03.31	\$43,168	\$284.91
Delano, Douglas	006-48	\$165,454	\$1,092.00
Delano, Kelly J.	007-07	\$144,660	\$954.76
Delano, Llewellyn H.	006-45	\$63,002	\$415.81
Delano, Llewellyn H.	006-44	\$150,935	\$996.17
DeLong, Linda H.	006-103	\$80,137	\$528.90
DeLong, Linda H.	006-104	\$155,791	\$1,028.22
DeLong, Linda H.	006-104A	\$205,031	\$1,353.20
DeLong, William W.	006-101	\$80,669	\$532.42
DeMella, Susan L.	002-49	\$47,496	\$313.47
DeMella, Susan L.	002-50	\$569,624	\$3,759.52
DeMella, Susan L.	002-51	\$57,288	\$378.10
Denzer, Richard L.	004-25	\$508,003	\$3,352.82
DePietro LLC, Veronica	004-08.01	\$461,796	\$3,047.85
DePietro, Kyle S	003-44.02	\$137,270	\$905.98
DePietro, Mario	006-27.02	\$169,171	\$1,116.53
DePietro, Mario	006-27.01	\$756,226	\$4,991.09
DePietro, Veronica	004-08	\$41,604	\$274.59
DePietro, Veronica	004-15.06	\$174,983	\$1,154.89
Desai, Abhijit	006-40	\$104,501	\$689.71
Destito, David J.	006-42.01A	\$50,931	\$336.14
Destito, David J.	006-42.01	\$138,942	\$917.02
DeVries, Richard L.	006-74	\$315,407	\$2,081.69
Di Salvo, Louis	006-47.22	\$169,641	\$1,119.63
Dibenedetto, David	005-25.05	\$943,033	\$6,224.02
Dillon, David A, Trustee	001-49	\$198,015	\$1,306.90
DiPierro, Mark M.	004-15.02	\$170,821	\$1,127.42
Doggetts Castle Prop. Owners	006-57	\$374,666	\$2,472.80
Doman, Allan	007-65	\$314,208	\$2,073.77
Donohue, Joseph P.	005-01	\$493,291	\$3,255.72
Donovan, Laurie, Trustee	007-63	\$350,784	\$2,315.17
Dow, Donald F.	005-46.04	\$52,112	\$343.94
Drummey, Richard D.	004-30	\$451,194	\$2,977.88
Duffy, Barbara	003-21.01	\$47,649	\$314.48
Duggan, William P.	004-45	\$546,572	\$3,607.38
Duley II, Peter H.	006-73.02	\$20,207	\$133.37
Duley II, Peter H.	006-73.01	\$82,184	\$542.41
Dunbar Family Wealth Trust	004-43.10B	\$1,058,211	\$6,984.19
Dunlop, Andrew K.	001-02.01A	\$44,000	\$290.40
Dunlop, Teresa J.	001-02.01C	\$44,000	\$290.40
Dunlop, Thomas	001-02.01B	\$44,000	\$290.40
Dunton Sr., William A.	003-47	\$145,143	\$957.94
Dunton Sr., William A.	003-41	\$27,840	\$183.74
Dunton Sr., William A.	003-19	\$118,690	\$783.35
Dunton, James F., Heirs	004-54	\$23,910	\$157.81
Dunton, James J.	003-47A	\$156,664	\$1,033.98
Durgin, Daniel C.	007-46.02	\$367,538	\$2,425.75
Durney, Peter M.	004-12.34	\$376,454	\$2,484.60

Owner	Map/Lot	Valuation	Original Tax
Dursee, John F.	005-RC-02	\$329,070	\$2,171.86
Dyer, Edward R.	005-27	\$115,526	\$762.47
Eddy, David K.	003-50.01	\$481,327	\$3,176.76
Elbers, Caroline	003-23.01	\$224,321	\$1,480.52
Ell, John G.	003-10.04	\$367,285	\$2,424.08
Elliott, Richard W.	002-25	\$1,004	\$6.63
Ellis, Suzanne G.	006-50	\$148,338	\$979.03
Ellsworth Living Trust, Alice P.	007-68.06	\$105,946	\$699.24
Evans, Margaret	004-13	\$812,628	\$5,363.34
Evertson, Sarah	005-26.08	\$58,898	\$388.73
Ewing, Melinda B., Revocable	004-12.29	\$318,188	\$2,100.04
Exter, Jeffrey C.	004-28	\$184,641	\$1,218.63
Fabian, Edward J.	002-14	\$203,412	\$1,342.52
Fadden, Douglas Charles	005-17	\$178,787	\$1,179.99
Fairfield, Eugene D.	003-02.06	\$130,264	\$859.74
Fairfield, Robert N.	002-81	\$210,672	\$1,390.44
Fairfield, Robert N.	005-46.03	\$45,624	\$301.12
Faulkingham, Dana M.	007-46.03	\$659,333	\$4,351.60
Feldman, Noah R. 2015	005-31	\$1,058,879	\$6,988.60
Fife, Robert M.	001-71	\$237,047	\$1,564.51
Forrest, David L.	004-03	\$9,390	\$61.97
Forrest, David L.	004-06.01	\$163,749	\$1,080.74
Foss, Jeffrey S.	006-21	\$131,084	\$865.15
Foss, Jeffrey S.	006-22.02	\$7,144	\$47.15
Foster, William K.	004-32	\$298,245	\$1,968.42
Frenier, William W.	004-02	\$223,618	\$1,475.88
Frois Family Trust	004-52	\$1,854,355	\$12,238.74
Fuller, Andrew A.	007-67	\$234,853	\$1,550.03
Gale, Gregory	001-79	\$401,634	\$2,650.78
Gale, Timothy P., et al	001-79H	\$140,379	\$926.50
Gallagher, Frank D.	002-20	\$391,265	\$2,582.35
Gallelo, Carlo	004-38	\$466,539	\$3,079.16
Gann, Robert D.	005-26.06	\$179,905	\$1,187.37
Gardner, Bertha C.	002-13	\$118,860	\$784.48
Gardner, Richard Hartwell,	001-43	\$134,509	\$887.76
Garland, James, Trustee of S.	001-28	\$147,547	\$973.81
Garland, James, Trustee of S.	001-30	\$341,523	\$2,254.05
Gillies, Nancy A.	007-02	\$335,175	\$2,212.16
Gillis, Deborah B.	005-25.13	\$155,614	\$1,027.05
Giulianti, Donald, Trustee	006-58.01	\$706,557	\$4,663.28
Gould, Jonathan H.	001-11	\$674,324	\$4,450.54
Graff, Theodore W.	005-07.01A	\$780,229	\$5,149.51
Graham, Bruce W.	002-71.01	\$454,970	\$3,002.80
Grant, Dana	003-23.02	\$629,397	\$4,154.02
Grant, Daryl L.	006-76.11	\$486,347	\$3,209.89
Grant, David S. & Ellen M.	002-41	\$56,958	\$375.92
Grant, Ellen M.	002-38	\$46,274	\$305.41
Grant, Ellen M.	002-08.01	\$427,969	\$2,824.60
Grant, Ellen M. & Dean N.	002-39B	\$47,883	\$316.03
Gratton, James E.	003-27	\$123,995	\$818.37
Gratton, James E.	003-26	\$4,739	\$31.28

Owner	Map/Lot	Valuation	Original Tax
Gray, Jeanne L.	005-32	\$221,512	\$1,461.98
Gray, Richard A.	006-10.03	\$115,014	\$759.09
Gray, Steven M.	007-08	\$390,049	\$2,574.32
Greenleaf Cove Homeowners	004-46	\$177,607	\$1,172.21
Greenleaf, Albert Jr.	005-08	\$41,841	\$276.15
Greenleaf, Albert, Jr.	005-18	\$68,664	\$453.18
Greenleaf, Amos R. and Juanita	005-10	\$31,707	\$209.27
Greenleaf, Cheryl	006-24	\$370,496	\$2,445.27
Greenleaf, Frank	006-18	\$186,553	\$1,231.25
Greenleaf, Frank T. Jr.	006-22.01	\$28,577	\$188.61
Greenleaf, Frank T., Jr.	006-23	\$206,185	\$1,360.82
Greenleaf, Mona	003-02.09	\$78,109	\$515.52
Greenleaf, Murlyn H. II	005-53.01	\$270,271	\$1,783.79
Greenleaf, Murlyn H., Sr.	006-13	\$210,886	\$1,391.85
Greenleaf, Murlyn H., Sr.	006-10.01A	\$47,728	\$315.00
Greenleaf, W. Eben	006-15	\$104,236	\$687.96
Greenleaf, Walter E. Jr.	005-12	\$131,250	\$866.25
Greenleaf, Walter E. Jr. &	006-14	\$119,196	\$786.69
Greenleaf, Walter E., Jr.	006-10.01	\$42,348	\$279.50
Greenleaf-Hodgdon, Dedee	006-17	\$42,348	\$279.50
Greenleaf-Hodgdon, Dedee	006-42A	\$42,348	\$279.50
Greenleaf-Hodgdon, Dedee	006-16	\$122,742	\$810.10
Gregory, Donna L.	006-102.02	\$433,316	\$2,859.89
Gross, Andrew	007-53.03	\$436,159	\$2,878.65
Guimaraes, Pedro	006-51.02	\$124,422	\$821.19
Hale, Donald V.	007-69.01	\$562,599	\$3,713.15
Halla, Jan	005-07.02	\$495,056	\$3,267.37
Hamilton, Liisa V.	004-06.02	\$255,755	\$1,687.98
Hanson, James	007-09	\$358,598	\$2,366.75
Harold Maine Realty Trust	006-60.03	\$331,528	\$2,188.08
Harper, Lorraine	002-39	\$48,959	\$323.13
Harper, Lorraine	002-39A	\$42,393	\$279.79
Harrington Jr., Philip M	005-05.05	\$52,154	\$344.22
Harris, Eldon D.	004-12.32	\$835,246	\$5,512.62
Harrison Estate, George R.	003-49	\$77,515	\$511.60
Harrison, Ronald L., Jr.	003-44.01	\$191,666	\$1,265.00
Hart, Joshua P.	003-04	\$151,274	\$998.41
Hartz, Robert S.	006-60.01	\$593,779	\$3,918.94
Haskell, Laurie	007-73	\$49,563	\$327.12
Hatch, James Edward	004-39	\$441,781	\$2,915.75
Hayes, Tania	006-60.05	\$546,163	\$3,604.68
Hempstead, Realty Trust	006-116	\$572,899	\$3,781.13
Hendsbee, Darrell E.	005-05.06	\$52,154	\$344.22
Hendsbee, Darrell E.	005-05.07	\$51,137	\$337.50
Hendsbee, Darrell E.	005-05.08	\$123,270	\$813.58
Higgins, Roger E.	004-14.18A	\$340,497	\$2,247.28
Hodgdon, Beverly J.	006-102	\$431,899	\$2,850.53
Hodgdon, Karen S.	006-105	\$53,407	\$352.49
Hodgdon, Sarah L.	003-34.01	\$77,297	\$510.16
Hodgkins, Cynthia J.	003-11.03	\$255,302	\$1,684.99
Hodgkins, Cynthia J., Trustee,	002-05	\$46,619	\$307.69
Hodgkins, Cynthia J., Trustee,	002-04	\$399,578	\$2,637.21

Owner	Map/Lot	Valuation	Original Tax
Hoerth , Joseph G.,Trustee	001-76	\$367,795	\$2,427.45
Hoffman, Edwin C., Jr.	001-60	\$366,832	\$2,421.09
Hoffman, Trustee , Kathleen	007-53.01	\$459,021	\$3,029.54
Hoffman, William W.	007-53.02	\$153,106	\$1,010.50
Hopkins, William R.	006-11	\$173,200	\$1,143.12
Hopkins, William R.	004-50	\$586,686	\$3,872.13
Hopper, Richard R .	001-77.01	\$507,793	\$3,351.43
Howe Family Irr. Trust	001-80	\$408,795	\$2,698.05
Howell, Barbara L.	004-33	\$184,641	\$1,218.63
Howell, Barbara L.	004-35	\$288,941	\$1,907.01
Huggins, Joseph P.	005-46.03A	\$195,571	\$1,290.77
Hughes, Judith, Co-Trustee	003-49.01	\$320,783	\$2,117.17
Hughes, Michael R.	004-14.06	\$448,418	\$2,959.56
Hunter, Kimberly A.	001-24.11	\$522,477	\$3,448.35
Hurlburt, Amelia T.	003-32.01	\$66,699	\$440.21
Hussey, Warren W.	002-61	\$221,994	\$1,465.16
Hutchison, Stacy L.	003-02.07	\$148,575	\$980.60
Jacobs,Ralph A. And Joanna M.	007-56	\$418,498	\$2,762.09
Jacoby, Thomas	003-52.01	\$62,608	\$413.21
Jacoby, Thomas	003-52.02	\$5,506	\$36.34
James M. Carrigan LLC	006-96.01	\$366,214	\$2,417.01
Jansen, Andrew	006-12.02	\$100,241	\$661.59
Jaramillo, Orlando L.	004-12.25A	\$213,734	\$1,410.64
John McBee	005-25.01	\$478,015	\$3,154.90
Johnson, C. Ronald	004-49	\$375,583	\$2,478.85
Johnson, George H.	003-18	\$641,526	\$4,234.07
Johnson, Karl H.	004-14.15	\$363,229	\$2,397.31
Jones, Brett A.	005-11.01	\$152,194	\$1,004.48
Jones, Channing P.	001-45	\$250,160	\$1,651.06
Jones, Darren M.	007-70.01	\$97,304	\$642.21
Jones, Heather E.	002-37.03	\$160,740	\$1,060.88
Joyce, Paul M.	007-21	\$210,643	\$1,390.24
Junker, C. Anthony	005-32.01	\$609,127	\$4,020.24
Kammann, Robert K.	002-57.04	\$158,514	\$1,046.19
Kates, Jason A.	007-51	\$793,356	\$5,236.15
Kearse, Jr., Lee A.	001-17.04	\$706,128	\$4,660.44
Kehail Point Owners'	002-27.05	\$1,558	\$10.28
Kehail Point, LLC	002-24	\$1,349,239	\$8,904.98
Keiner, Paul G.	006-65	\$356,868	\$2,355.33
Kelley, David H.	002-30	\$371,573	\$2,452.38
Kelly , Kevin M.	004-12.33A	\$1,238,100	\$8,171.46
Kennebec Estuary Land Trust	002-57.01	\$23,558	\$155.48
Kennebec Estuary Land Trust	004-55	\$31,424	\$207.40
Kennebec Estuary Land Trust	001-75	\$13,105	\$86.49
Kennebec Estuary Land Trust	004-61	\$13,798	\$91.07
Kennebec Estuary Land Trust	002-58	\$10,921	\$72.08
Kenneth & Elaine Walker Family	005-15	\$826,843	\$5,457.16
Killalea, James	004-12.25B	\$325,708	\$2,149.67
Kimball, Jr., George Warren	001-20	\$79,751	\$526.36
King, Kerry	005-26.02	\$174,498	\$1,151.69
Kinney, Joyce M.	005-04.01	\$558,814	\$3,688.17
Kitfield, Lydia A.	004-41.01	\$656,831	\$4,335.08

Owner	Map/Lot	Valuation	Original Tax
Kitfield, Lydia A.	004-15	\$68,606	\$452.80
Kitfield, Lydia A.	004-53	\$84,228	\$555.90
Knott Trust, Roger	004-26	\$346,841	\$2,289.15
Koob, Lawrence	005-42	\$578,120	\$3,815.59
Koughan, Sheila	003-62	\$209,773	\$1,384.50
Landorf, Martha	005-25.04	\$557,484	\$3,679.39
Lane, Stanley	007-69.09	\$403,378	\$2,662.29
Langley, Diane	006-66	\$65,040	\$429.26
Langlois, Dean	005-26.04	\$42,348	\$279.50
Laub, Kenneth J.	002-46	\$125,122	\$825.81
Layton, Lillian	007-11	\$121,909	\$804.60
Layton, Lillian	007-10	\$400,600	\$2,643.96
Lee, Reginald J.	003-16	\$305,149	\$2,013.98
Leeman Realty Trust	006-25	\$463,734	\$3,060.64
Legg, Charles R.	001-67	\$276,878	\$1,827.39
Leis, Donald G.	006-64	\$491,935	\$3,246.77
Lenz, David	004-14.22A	\$157,114	\$1,036.95
Lester, Danny A.	005-52	\$228,146	\$1,505.76
Lester, Danny A.	005-46.01	\$66,620	\$439.69
Lester, Danny A.	005-46.02	\$119,638	\$789.61
L'Heureux, Ronald L.	006-20	\$150,594	\$993.92
Lilly, Leslie	005-14	\$898,303	\$5,928.80
Lilly, Leslie B.	005-13	\$80,370	\$530.44
Linehan, Ryan M.	006-112W	\$8,750	\$57.75
Linehan, Ryan M.	006-114	\$161,546	\$1,066.20
Link, Jon A.	003-15	\$467,175	\$3,083.36
Longobardi, Vito	007-18	\$362,287	\$2,391.09
Loranz, Alfred B.	002-67	\$655,717	\$4,327.73
Lorenson, Richard	005-23	\$398,749	\$2,631.74
Lorenson, Richard R.	005-22	\$414,416	\$2,735.15
Lowen, Ann Self	006-111.02	\$230,027	\$1,518.18
Lowen, Ann Self	006-111.12	\$35,000	\$231.00
Lowen, Ann Self	006-112L	\$8,750	\$57.75
Lowen, Ann Self	006-111.11	\$558,056	\$3,683.17
MacFadden, Dean	001-54	\$120,000	\$792.00
MacFadden, Dean	001-53	\$29,472	\$194.52
Mackie Revocable Trust, Anne	002-76	\$291,729	\$1,925.41
Mackie Revocable Trust,	002-72.03	\$301,625	\$1,990.73
Mackie Revocable Trust,	002-72.02	\$112,490	\$742.43
Mackie Revocable Trust,	002-75	\$165,849	\$1,094.60
Mackie, Brian	002-70.02	\$233,821	\$1,543.22
MacLaurin, Katharine B.	001-63	\$451,250	\$2,978.25
MacNamara Foundations,	002-07	\$17,449	\$115.16
MacNamara Foundations,	002-06	\$1,094,489	\$7,223.63
MacNamara, Robert M.	004-12.26	\$58,086	\$383.37
MacNamara, Robert M.	004-12.24	\$57,143	\$377.14
MacNamara, Robert M.	004-12.27B	\$55,106	\$363.70
Mahoney, James	002-69.02	\$428,352	\$2,827.12
Maine Yankee Atomic Power	006-09	\$3,400	\$22.44
Maine Yankee Atomic Power	005-55	\$14,289	\$94.31

Owner	Map/Lot	Valuation	Original Tax
Maine Yankee Atomic Power	005-56	\$114,142	\$753.34
Malliet, Chris	002-27	\$437,948	\$2,890.46
Malone, Michael P.	002-31	\$347,750	\$2,295.15
Manning, Andrew	001-32	\$35,888	\$236.86
Marcinczyk, Clementina M.	004-21	\$93,861	\$619.48
Marcinczyk, Richard C.	004-20	\$120,000	\$792.00
Marden Builders	005-RC-17	\$45,196	\$298.29
Martel, Jr., Warren R.	006-94	\$422,173	\$2,786.34
Martin, Leo W.	007-68.03	\$50,238	\$331.57
Martin, Leo W.	007-20	\$388,471	\$2,563.91
Marx, Craig H.	005-11.02	\$167,165	\$1,103.29
Mason, Lois E.	002-34	\$543,284	\$3,585.67
Mason, Lois E.	002-33	\$49,880	\$329.21
Mason, Lois E.	002-42	\$1,039	\$6.86
Mason, Lois E.	002-36	\$499,773	\$3,298.50
Mason, Lois E.	002-35	\$74,432	\$491.25
Maynes, Robert R.	005-RC-10	\$42,348	\$279.50
McCarty Cove Homeowners	004-12.01	\$146,487	\$966.81
McCarty Cove Homeowners	004-12	\$403,719	\$2,664.55
McCulley, Darryl Shawn, Jr.	003-02.08	\$92,712	\$611.90
McEwan, Reed F.	004-14.20A	\$48,748	\$321.74
McGaunn, Jr., Paul R.	002-80	\$283,690	\$1,872.35
McGrath, Richard	007-19	\$243,852	\$1,609.42
McIntosh, Terry L.	001-04	\$2,021	\$13.34
McKinney, John E.	005-26.07	\$120,336	\$794.22
McLaughlin, Henry L.	005-24	\$215,457	\$1,422.02
McLellan, Richard C.	004-22	\$323,477	\$2,134.95
McMahon, Elizabeth A.	001-15.01	\$215,217	\$1,420.43
McMahon, Kevin	001-74	\$219,906	\$1,451.38
McMahon, Kevin	001-17.01	\$688,724	\$4,545.58
McMahon, Kevin	001-15	\$126,785	\$836.78
McMahon, Kevin	001-14	\$87,247	\$575.83
McMahon, Kevin	001-02.03	\$43,680	\$288.29
McMahon, Kevin A & Elizabeth	001-16.03	\$67,919	\$448.27
McMahon, Kevin A. & Elizabeth	001-16.02	\$43,475	\$286.94
McManus, James	001-62	\$278,385	\$1,837.34
McNamara, Jay P.	007-47	\$462,802	\$3,054.49
McNamara, John D.	006-34	\$280,079	\$1,848.52
Meara, Joanne	002-69.01	\$167,193	\$1,103.47
Meixell, James R.	007-48.01	\$456,148	\$3,010.58
Meixell, Robert C.	007-48	\$750,212	\$4,951.40
Menacho, Carlos A.	004-14.21	\$113,515	\$749.20
Mendes Trust, Patricia M.	006-100	\$1,798,256	\$11,868.49
Merlet, Constance M.	004-19.02	\$97,820	\$645.61
Metzger, Philip T.	001-61	\$194,979	\$1,286.86
Metzger, Theodore Trust	001-69	\$346,814	\$2,288.97
Miller, Diane E.	006-04.01	\$253,031	\$1,670.00
Miller, William C. Tara M.	004-57	\$635,385	\$4,193.54
Mirsky, Victor Seth	007-54	\$270,319	\$1,784.11
Misiolek, Joseph J.	003-51.04	\$146,929	\$969.73
Misner, Milton W.	002-66	\$466,673	\$3,080.04
Mitchell, Thomas E.	006-96.04	\$381,442	\$2,517.52

Owner	Map/Lot	Valuation	Original Tax
Mix, Earl B.	001-22	\$164,691	\$1,086.96
Mixter, Charles G. III, Trustee	006-60.04	\$639,781	\$4,222.55
Monfort, Elizabeth A.	006-51.01	\$180,972	\$1,194.42
Mongeon, Robert	006-96.03	\$64,298	\$424.37
Mongeon, Robert & Marjorie	006-96.02	\$194,519	\$1,283.83
Mooney, Robert P.	007-32	\$538,985	\$3,557.30
Moran, Eileen Bernadette	001-40	\$371,467	\$2,451.68
Morgan, John	003-02.11T	\$13,306	\$87.82
Morris, Richard	007-62	\$647,240	\$4,271.78
Morris, Robert A.	006-75	\$499,464	\$3,296.46
Mosier, Herbert E.	006-02	\$55,625	\$367.13
Moss, Colin	006-98	\$190,357	\$1,256.36
Moss, Colin	006-97	\$218,600	\$1,442.76
Muchmore, Michael	003-65	\$62,026	\$409.37
Mulhall, Mark C.	001-57	\$54,390	\$358.97
Mulhall, Mark C.	001-55	\$58,944	\$389.03
Mulhall, Mark C.	001-56	\$430,252	\$2,839.66
Munroe, Dale	005-25.03	\$334,243	\$2,206.00
Murney, Timothy Edward	007-34	\$273,764	\$1,806.84
Murphy, John B.	005-03	\$501,908	\$3,312.59
Murphy, John B.	004-43.01B	\$48,748	\$321.74
Murray, Arline K.	001-77.02	\$69,452	\$458.38
Murray, Richard A. Jr.	006-91.04	\$141,485	\$933.80
Mussman, Amy	003-02.02	\$129,090	\$851.99
Napolitano, John P.	004-14.03	\$57,637	\$380.40
Neill, Robert Lee Jr.	003-12.02	\$663,517	\$4,379.21
Nelson, Eric B.	001-09	\$236,836	\$1,563.12
Nelson, John C.	001-08.02	\$160,000	\$1,056.00
Nelson, John J.	001-09.01	\$36,643	\$241.84
Nelson, John J.	001-08.01	\$263,090	\$1,736.39
Nelson, John J.	001-09H	\$209,156	\$1,380.43
Nelson, Robert J	003-17.01	\$413,020	\$2,725.93
Nergaard, Paul L	006-53	\$251,697	\$1,661.20
Newberg, William E.	004-14.13A	\$656,338	\$4,331.83
Nichols, Todd	003-03.02A	\$44,000	\$290.40
Nichols, Todd	003-03.02	\$114,993	\$758.95
Nichols, Tyler	003-02.01B	\$48,787	\$321.99
Nickerson, Judy	002-54	\$144,429	\$953.23
Niederstadt, David C.	007-26	\$626,365	\$4,134.01
Norcott, Bryan A.	004-14.13	\$53,365	\$352.21
Norris, Carol A.	003-48	\$140,823	\$929.43
Norris, Marcia R.	006-68.01	\$198,705	\$1,311.45
North End Lobster Co-op	007-50	\$200,299	\$1,321.97
North End Lobster Co-op	007-52.01	\$318,769	\$2,103.88
Norton, Ross A.	007-72.01	\$182,829	\$1,206.67
O Reilly, Patricia J.	006-52.01	\$94,203	\$621.74
Oak Point Partners, Ltd.	001-65	\$561,348	\$3,704.90
Ober, Steven P.	004-14.17B	\$660,887	\$4,361.85
O'Brien, Peter H.	004-15.09	\$228,150	\$1,505.79
Olson, Christian	006-112G	\$8,750	\$57.75
Olson, Christian	006-109	\$122,302	\$807.19
OMO, LLC	002-18	\$583,300	\$3,849.78

Owner	Map/Lot	Valuation	Original Tax
O'Reilly, Elizabeth	005-43.01	\$56,144	\$370.55
Ostis, Connie	003-58	\$473,815	\$3,127.18
Ostis, Connie	003-54	\$8,095	\$53.43
Ostis, Connie	003-57	\$279,773	\$1,846.50
Ostis, Connie	003-56	\$56,362	\$371.99
Oullette, Dana Steven	004-24	\$180,924	\$1,194.10
Over the Hill LLC	006-52.03	\$423,770	\$2,796.88
Owens, Karta S.	001-17.02	\$768,641	\$5,073.03
Pagenkopf, Ingo	003-51.05	\$114,236	\$753.96
Pagenkopf, Monika	003-51.01	\$164,290	\$1,084.31
Parsons, Jr., Kenneth P.	006-71	\$332,132	\$2,192.07
Partelow, Susan S.	007-68.01A	\$171,286	\$1,130.49
Passes, Philip G.	004-37	\$328,911	\$2,170.81
Patterson, Valerie	006-69	\$307,526	\$2,029.67
Peaslee, Steven W.	001-02.01D	\$44,000	\$290.40
Peavey, Jeffrey W.	005-25.09	\$49,475	\$326.54
Peavey, Judith B.	005-25.08	\$794,051	\$5,240.74
Peck, Clifford	006-79	\$119,799	\$790.67
Pelletier, Donald	007-70.02	\$92,279	\$609.04
Pendergast, Paul J.	007-52.03	\$149,234	\$984.94
Perkins, Edythe P.	001-52	\$58,944	\$389.03
Perkins, Edythe P.	001-51	\$58,944	\$389.03
Perkins, Edythe P.	001-50	\$255,367	\$1,685.42
Perry, Lester S. Jr.	002-64	\$340,923	\$2,250.09
Peters, Leon	004-14.11B	\$53,848	\$355.40
Peters, Leon	004-14.11A	\$330,372	\$2,180.46
Philbrook, Jason A.	003-03.03	\$50,239	\$331.58
Phipps, Russell A., Family Trust	003-35	\$59,207	\$390.77
Piela, Nancy	007-59	\$220,719	\$1,456.75
Piela, Nancy	007-58	\$4,739	\$31.28
Pierce, III, Elisha G.	001-79.01	\$201,442	\$1,329.52
Pierce, III, Elisha G.	001-78	\$572,510	\$3,778.57
Pino, Parkinson	001-21	\$77,976	\$514.64
Plummer, Brett E.	003-50.03	\$590,588	\$3,897.88
Plummer-Stead, Mary	004-15.04	\$143,623	\$947.91
Pollak, Richard J. & Mary J.	006-76.02	\$333,009	\$2,197.86
Porter, Thomas L.	004-41.02	\$518,531	\$3,422.30
Posey Family Trust	004-14.07A	\$49,173	\$324.54
Prater, R. Burt	005-41	\$355,631	\$2,347.16
Presby, Ruth-Laurayne	006-28	\$432,569	\$2,854.96
Pullen, Nancy	005-32.02	\$255,314	\$1,685.07
Quirion, Arlene	005-02	\$159,807	\$1,054.73
Quirion, J. E. Wilfred	005-25.14	\$41,448	\$273.56
Quirion, J. E. Wilfred	005-25.15	\$40,596	\$267.93
Rainey, Brent O.	006-83.01	\$169,077	\$1,115.91
Reiss, David	005-26.01	\$205,586	\$1,356.87
Rhineland, Edward D.	003-55.02	\$177,878	\$1,173.99
Rhineland, Sarah	002-53	\$35,000	\$231.00
Rhineland, Sarah	002-52	\$113,488	\$749.02
Rice, Clifton	006-47.01	\$148,293	\$978.73
Richard A. Pollak, Trustee of	002-08.02	\$771,936	\$5,094.78
Richard Auch & Kitty Chang	005-26.03	\$308,047	\$2,033.11

Owner	Map/Lot	Valuation	Original Tax
Richardson, Caleb B.	005-43.03	\$38,674	\$255.25
Richardson, Gary B.	001-01.01	\$71,118	\$469.38
Richardson, Gary Brian	001-01.02	\$165,614	\$1,093.05
Richardson, Gary Brian	001-12	\$190,038	\$1,254.25
Richardson, Gary Brian	001-02.01	\$57,464	\$379.26
Richardson, George D., Jr.	001-23	\$264,551	\$1,746.04
Richardson, George D., Jr.	001-26	\$0	\$0.00
Richardson, Gordon	007-61	\$721,618	\$4,762.68
Richardson, III, George D.	005-43T	\$80,772	\$533.10
Richardson, III, George D.	002-43	\$48,738	\$321.67
Richardson, III, George D.	001-25	\$521,335	\$3,440.81
Richardson, III, George D.	001-16.04	\$68,168	\$449.91
Richardson, III, George D.	002-44	\$65,444	\$431.93
Richardson, James J.	005-43.04	\$38,674	\$255.25
Richardson, Judy A. R.	001-16.01	\$240,386	\$1,586.55
Richardson, Lincoln K.	001-24.12	\$139,787	\$922.59
Richardson, Lincoln K.	001-01.03	\$42,707	\$281.87
Richardson, Stacy L.	001-02.04	\$38,674	\$255.25
Richner, Derek W.	006-68	\$49,325	\$325.55
Rider, Nancy A.	005-RC-20	\$372,859	\$2,460.87
Roberts , John R.	007-33.01	\$423,876	\$2,797.58
Robison, Constance E.	005-25.12	\$167,789	\$1,107.41
Roche, John A.	001-72	\$393,653	\$2,598.11
Roche, Shawn	001-46	\$126,069	\$832.06
Roddy, Dennis M.	002-16	\$397,704	\$2,624.85
Rogers, Alexander	006-26	\$593,387	\$3,916.35
Rosman, Jay B.	003-17.01A	\$247,798	\$1,635.47
Rubly, Jeanne	007-53.04	\$354,297	\$2,338.36
Rucci Protection Trust, Nancy	006-113	\$354,254	\$2,338.08
Rum Cove LLC	005-RC-15	\$100,362	\$662.39
Rum Cove LLC	005-RC-16	\$40,196	\$265.29
Rum Cove LLC	005-RC-08	\$354,451	\$2,339.38
Rum Cove LLC	005-RC-12	\$45,392	\$299.59
Rum Cove LLC	005-RC-13	\$81,857	\$540.26
Rum Cove LLC	005-RC-07	\$343,593	\$2,267.71
Rum Cove LLC	005-RC-11	\$44,859	\$296.07
Rum Cove LLC	005-RC-06	\$45,392	\$299.59
Rum Cove LLC	005-RC-05	\$390,514	\$2,577.39
Rum Cove LLC	005-60A	\$417,547	\$2,755.81
Rum Cove LLC	005-RC-14	\$119,375	\$787.88
Rum Cove LLC	005-58.01	\$256,776	\$1,694.72
Rum Cove LLC	005-RC-19	\$102,431	\$676.04
Rum Cove LLC	005-RC-23	\$147,158	\$971.24
Rum Cove LLC	005-RC-21	\$90,607	\$598.01
Rum Cove LLC	005-RC-26	\$40,196	\$265.29
Rum Cove LLC	005-RC-09	\$42,348	\$279.50
Rum Cove LLC	005-RC-18	\$40,196	\$265.29
Russell, Rebecca	005-49	\$399,590	\$2,637.29
Ruth, Benjamin	006-62	\$192,081	\$1,267.73
Ruzyski, Joseph	006-91.01	\$202,474	\$1,336.33
Sacchetti, Sally C.	007-42	\$263,850	\$1,741.41
Sacchetti, Sally C.	007-40	\$233,190	\$1,539.05

Owner	Map/Lot	Valuation	Original Tax
Sacchetti, Stephen	007-38	\$241,939	\$1,596.80
Sallick, Hilary W., Margaret E.	004-40	\$466,454	\$3,078.60
Saltonstall, Endicott P.	007-17	\$234,176	\$1,545.56
Saputo, Vincent C.	007-57	\$203,500	\$1,343.10
Sartoris, William & Joan	004-43.06	\$874,005	\$5,768.43
Sawyer, Becky Jean	007-68.05	\$42,982	\$283.68
Sawyer, Becky Jean	007-23	\$283,398	\$1,870.43
Scarborough, James M.	007-68	\$156,009	\$1,029.66
Scarborough, James M.	004-01	\$28,577	\$188.61
Scarborough, Linda	006-87.03	\$113,045	\$746.10
Scarborough, Linda	006-87.03A	\$76,208	\$502.97
Schulmeisters, Vizbulite I.	006-55	\$47,296	\$312.15
Schulze, Kathleen	006-90	\$434,524	\$2,867.86
Schulze, Paul F.	006-76.12	\$94,596	\$624.33
Schulze, Paul F.	006-84	\$18,739	\$123.68
Schulze, Paul F.	006-88	\$490,372	\$3,236.46
Schulze, Paul F.	006-86	\$240,000	\$1,584.00
Schulze, Paul F.	006-85	\$125,298	\$826.97
Seigars, Gerald W	005-16	\$111,094	\$733.22
Sellers, Ronald W. , Trustee	001-36	\$813,000	\$5,365.80
Shea, Anne	001-72.01	\$31,970	\$211.00
Shea, Anne J.	001-73	\$230,078	\$1,518.51
Sheehan Family Trust	007-31	\$536,015	\$3,537.70
Shepherd, Kenneth G.	006-92	\$517,887	\$3,418.05
Shepherd, Kenneth G.	006-93	\$12,374	\$81.67
Sherman, Norman P.	007-01	\$719,294	\$4,747.34
Sherwood, Jeffrey G.	004-34	\$23,910	\$157.81
Shields, James G.	005-05.01	\$342,418	\$2,259.96
Shockley, George W.	003-02.05	\$198,936	\$1,312.98
Sholedice, Thomas - Person in	005-RC-25	\$40,196	\$265.29
Shoreland LLC	005-RC-01	\$316,273	\$2,087.40
Shorey, Richard S.	005-25.16	\$213,267	\$1,407.56
Shuman, Evelyn	001-66	\$740,923	\$4,890.09
Sinacori, Stephen E.	007-69.02	\$690,892	\$4,559.89
Skeirik, Lynn P.	007-22	\$308,343	\$2,035.06
Skidmore, Margaret V.	002-22	\$522,624	\$3,449.32
Skidmore, Margaret V.	002-22H	\$92,117	\$607.97
SlackWater Holdings, LLC	006-59	\$198,011	\$1,306.87
Slater, Jan	005-05.02	\$67,762	\$447.23
Slater, Jan	005-04.02	\$45,649	\$301.28
Sledge, Clement B., Trustee	001-33	\$296,887	\$1,959.45
Sledge, Clement B., Trustee	001-34.01	\$737,998	\$4,870.79
Sledge, Clement B., Trustee	001-34.02	\$107,026	\$706.37
Sleeper, Gregory M.	005-07.01	\$333,254	\$2,199.48
Small, Allen M.	004-14.18B	\$216,385	\$1,428.14
Small, Bradley B., Revocable	004-14.12	\$342,687	\$2,261.73
Small, Matthew A.	003-02.03	\$96,141	\$634.53
Smelcer, Mark L.	007-01.01	\$146,433	\$966.46
Smith, Jeffrey P.	004-23	\$328,089	\$2,165.39
Smith, Tamar K.	002-15	\$176,656	\$1,165.93
Sorrentino, Charles P.	001-17.03	\$704,646	\$4,650.66
Soule, Jr., David B.	006-54	\$798,983	\$5,273.29

Owner	Map/Lot	Valuation	Original Tax
Soule, Samuel D.	007-49	\$400,234	\$2,641.54
Spear, John M.	007-41	\$547,305	\$3,612.21
Spencer, David M.	005-25.11	\$40,196	\$265.29
Springhorn, Robert E.	004-14.14	\$762,196	\$5,030.49
St Clair, Robert H. III	004-41.03A	\$411,229	\$2,714.11
St. Amour, Paul A.	003-10.01	\$527,738	\$3,483.07
Staats, John F.	005-20	\$62,078	\$409.71
Stacy, Andrew	001-31.02	\$75,662	\$499.37
Stacy, Edward, Jr.	003-51.02	\$28,577	\$188.61
Stacy, et al, John L.	001-38	\$15,652	\$103.30
Stacy, Frances M., Heirs	001-31	\$95,202	\$628.33
Stacy, Frances M., Heirs	001-39	\$472,449	\$3,118.16
Stacy, Mary E.	001-39.01	\$175,673	\$1,159.44
Stacy, Mary E.	001-31.01	\$56,995	\$376.17
Stanley, Wayne S.	006-115	\$224,361	\$1,480.78
Stedman, Susan G.	005-30	\$642,419	\$4,239.97
Stern, Michael E.	006-42B	\$41,148	\$271.58
Stern, Michael E.	006-60.06	\$779,356	\$5,143.75
Stetz, Bernard D	004-18	\$203,095	\$1,340.43
Stires, A. McKinne	003-39	\$8,280	\$54.65
Stires, A. McKinne	003-38	\$486,804	\$3,212.91
Stodder, Janet,	002-38	\$46,274	\$305.41
Stone, Jeffrey A.	005-37	\$152,554	\$1,006.86
Stoodley, Ronald S.	003-40	\$28,275	\$186.62
Stoodley, Ronald S.	003-69	\$645,635	\$4,261.19
Stoodley, Ronald S.	003-46	\$188,790	\$1,246.01
Sullivan, John L.	005-RC-24	\$41,148	\$271.58
Sullivan, Michael D.	004-12.31	\$759,999	\$5,015.99
Sutherburg Liv Trust, Terrance	006-63	\$186,878	\$1,233.39
Swanton, John B.	003-21	\$245,317	\$1,619.09
Swanton, John B. & Gail Lee	003-22	\$184,742	\$1,219.30
Swanton, Kenneth R., Trustee	003-21.02	\$2,204	\$14.55
Swanton, Kenneth R., Trustee	003-20	\$346,683	\$2,288.11
Swanton, Kenneth R., Trustee	003-09	\$6,867	\$45.32
Swanton, Kenneth R., Trustee	003-10.03	\$63,843	\$421.36
Swist, James A.	004-14.16	\$444,163	\$2,931.48
Szucs, Jr., Murrill Michael	001-70	\$442,987	\$2,923.71
Tarbox, Jeffery H.	002-68	\$46,688	\$308.14
Tarbox, Ronald L., Jr., et al,	002-69	\$306,121	\$2,020.40
Taylor Cove LLC	003-12.01	\$195,031	\$1,287.20
Taylor, Joan	006-46	\$181,697	\$1,199.20
Taylor, Terence D.	005-RC-03	\$339,762	\$2,242.43
The Gabriel Trust	004-09	\$893,848	\$5,899.40
The Kain Nominee Trust,Kain,	007-69.07	\$602,734	\$3,978.04
Theodore Bitomaki Trust	001-24.02	\$521,207	\$3,439.97
Thompson, Janet R.	004-43.01A	\$49,880	\$329.21
Thompson, Wendy L.	004-15.01	\$151,847	\$1,002.19
Time Warner Cable		\$0	\$966.87
Tonry, Sandra	007-01.02	\$194,975	\$1,286.84
Townsend, Robert W.	003-34.03	\$55,396	\$365.61
Trudeau, Ann	007-30	\$494,473	\$3,263.52
Tucker, Richard J.	004-12.27A	\$514,613	\$3,396.45

Owner	Map/Lot	Valuation	Original Tax
Tyler, Tamara	002-12	\$80,074	\$528.49
Valleau, Reed A.	004-12.30	\$346,030	\$2,283.80
Vantine, David	005-RC-22	\$669,593	\$4,419.31
Vercoe, John F.	006-43	\$294,182	\$1,941.60
Vesel, John E.	004-19.01	\$390,554	\$2,577.66
Vickrey, Crystal L.	003-37	\$186,285	\$1,229.48
Vignault/Bussiere	001-19	\$29,966	\$197.78
Wade, Denise D.	004-43.02	\$431,735	\$2,849.45
Wade, Denise, Dorelle	004-43.03	\$54,103	\$357.08
Wahlstrom, Susan M.	007-44	\$644,297	\$4,252.36
Walker, Douglas	005-26.04A	\$42,348	\$279.50
Walker, Joanne T., Trustee	003-24	\$173,463	\$1,144.86
Walker, Joanne T., Trustee	003-25	\$42,080	\$277.73
Wallace, Jean, Estate of	006-01	\$494,862	\$3,266.09
Wallace, John R.	004-48	\$143,200	\$945.12
Wasilewski, Alex & Aida	003-68.01	\$46,422	\$306.39
Wasilewski, Alex & Aida	003-68.02	\$47,662	\$314.57
Wasilewski, Alex & Aida	003-68.03	\$48,932	\$322.95
Wasilewski, Alex & Aida	003-68.04	\$55,715	\$367.72
Waters, Elizabeth J.	001-58	\$97,806	\$645.52
Weaver, Ceferina	006-42.02	\$72,551	\$478.84
Webber, Adam J.	003-34.02	\$120,178	\$793.17
Webber, Christopher C.	003-36.01	\$201,961	\$1,332.94
Webber, Gary C.	002-10	\$370,175	\$2,443.16
Webber, Gary C.	003-06	\$58,878	\$388.59
Webber, Gary C.	003-07	\$239,044	\$1,577.69
Webber, Gary C.	003-36	\$50,203	\$331.34
Weber, Arthur M.	004-43.01	\$403,696	\$2,664.39
Wenners, Denise L.	005-46.06	\$86,675	\$572.05
West, Nick	003-02.41T	\$15,072	\$99.48
Westport Captains Cottage, LLC	003-11.02	\$512,605	\$3,383.19
Westport Investment, Inc.	007-71.01	\$307,855	\$2,031.84
Westport Island Estate Assoc.	005-25.06	\$135,142	\$891.94
Wheeler, Jeffrey N., Living	004-14.22	\$268,661	\$1,773.16
Whitaker, Matthew B.	007-37.02	\$408,363	\$2,695.20
Whitaker, Nathan G.	007-37.01	\$464,068	\$3,062.85
Whitfield, Stephen	005-26.05	\$48,748	\$321.74
Whitney, Robert	003-12.12	\$424,613	\$2,802.45
Whittemore, Bruce W.	004-14.17A	\$360,329	\$2,378.17
Whittles, Thomas	004-14.07B	\$49,154	\$324.42
Wiglusz, Stanley J.	003-01	\$211,351	\$1,394.92
Wiles, James E III.	001-68	\$313,991	\$2,072.34
Wiles, James E. IV	003-44.03	\$166,439	\$1,098.50
Willcox, Faith M.	002-57.03	\$151,669	\$1,001.02
Williams Trust, James D.	007-46.01	\$632,176	\$4,172.36
Williams, Deborah	003-31	\$49,797	\$328.66
Williams, Deborah	002-03	\$298,353	\$1,969.13
Williams, Jean P.	002-01	\$359,874	\$2,375.17
Williams, John F.	007-68.01	\$41,448	\$273.56
Williams, Mark	004-14.09A	\$343,322	\$2,265.93
Williams, Peter J.	003-32	\$63,365	\$418.21
Williams, Peter J.	003-11.04	\$309,341	\$2,041.65

Owner	Map/Lot	Valuation	Original Tax
Williams, Peter J.	002-02	\$493,987	\$3,260.31
Williams, Peter J.	003-02.01A	\$57,288	\$378.10
Wills, Richard	001-41	\$230,618	\$1,522.08
Wills, Richard	001-42	\$127,350	\$840.51
Wilson, George M.	006-35	\$107,028	\$706.38
Wilson, Margaret R.	002-71	\$558,586	\$3,686.67
Winchester, William P.	004-14.08	\$56,768	\$374.67
Wirta, Arno	005-43.02	\$154,651	\$1,020.70
Wochner, Kent	007-25	\$335,584	\$2,214.85
Wood, Harriet	005-10T	\$23,360	\$154.18
Wright, II, Donald S.	006-89	\$155,130	\$1,023.86
Wright, II, Donald S.	006-91.02	\$190,013	\$1,254.09
Wright, Paul	003-02.11	\$54,814	\$361.77
Wright, Paul A.	003-02.41	\$61,048	\$402.92
Wright, William A.	006-77.02	\$202,516	\$1,336.61
		\$220,022,872	\$1,453,117.80



Sunday,
September 16, 2018
11 am - 3 pm
♦ Rain or Shine ♦



An Island Home: Six Historic Houses
of
Westport Island, Maine







About 150 people turned out for the 2018 Historic Homes Tour

TOWN OF WESTPORT ISLAND DELINQUENT PROPERTY OWNERS
As of June 30, 2018

Tax Year July 1, 2016-June 30, 2017

Owner	Map-Lot	Tax Amount	Tax Due
Chartier, Michelle	006-37	1,240.52	1,240.52
Crosman, Carl D.	006-04.02	1,991.95	1,991.95
Crosman, Carl D.	006-04	1,316.59	1,316.59
Crosman, Carl D.	006-05	502.39	502.39
Crosman, Carl D.	006-06	389.84	389.84
Miller, Diane E.	006-04.01	1,954.36	1,954.36
Ober, Steven P.	004-14.17B	5,045.05	5,045.05
Pagenkopf, Ingo	003-51.05	924.13	893.27
Pagenkopf, Monika	003-51.01	1,291.45	1,291.45
Sacchetti, Sally C.	007-40	1,806.15	1,806.15
Sacchetti, Sally C.	007-42	2,035.18	2,035.18
Sacchetti, Stephen	007-38	1,871.50	1,871.50
Sholedice, Thomas	005-RC-25	364.45	364.45
Walker, Elaine; Doherty, Beverly	005-15	6,240.82	6,240.82
Wallace, Jean, Estate of	006-01	3,767.47	2,887.02
Wallace, John R.	004-48	1,140.50	1,140.50
West, Nick	003-02.41T	176.77	176.77
			31,147.81

Tax Year July 1, 2017-June 30, 2018

Owner	Map-Lot	Tax Amount	Tax Due
Chartier, Michelle	006-37	1135.89	1,135.89
Colby, Lillian G.	006-99	1094.28	1,094.28
Crosman, Carl D.	006-04.02	1830.23	1,830.23
Crosman, Carl D.	006-04	1213.31	1,213.31
Crosman, Carl D.	006-05	467.19	467.19
Crosman, Carl D.	006-06	363.54	363.54
Walker, Kenneth & Elaine	005-15	5728.9	5,728.90
Maynes, Robert R.	005-RC-10	354.18	354.18
Miller, Diane E.	006-04.01	1795.8	1,795.80
Misner, Milton W.	002-66	3257.68	3,257.68
Ober, Steven P.	004-14.17B	4586.62	4,586.62
Pagenkopt, Ingo	003-51.05	846.08	846.08
Pagenkopg, Monika	003-51.01	1188.58	1,188.58
Sacchetti, Sally C.	007-40	1660.14	1,660.04
Sacchetti, Sally C.	007-42	1869.84	1,869.84
Sacchetti, Stephen	007-38	1719.91	1,719.91
Sholedice, Thomas	005-RC-25	339.44	339.44
Wallace, Jean, Estate	006-01	3450.57	3,450.57
Wallace, John R.	004-48	1044.27	1,044.27
Wenners, Denise L.	005-46.06	657.48	657.48
West, Nick	003-02.41T	167.54	167.54
Wood, Harriet	005-10T	206.63	206.63
			34,978.00

TREASURER'S REPORT

The complete audit is included within this report to provide you with a complete accounting of our operational, capital expense and reserve accounts, as well as our revenue receipts for 2017-2018. Reports are also included to show property valuations, property tax exemptions and delinquencies.

I would encourage anyone that is having difficulty paying their taxes to come in and speak to me about a payment plan. I'm available in person, by phone, or email to discuss your tax situation. I don't want to see anyone lose their property due to delinquent taxes so don't hesitate to communicate with me or with the selectmen.

We continue to have more and more new residents on Westport Island. I welcome anyone with questions about taxes or finances to call or stop by.

Martha Hayward
Treasurer & Tax Collector
(207) 882-8477 x1
treasurer@westportisland.us

MUNICIPAL AGENT'S REPORT FOR EXCISE TAXES

July 1, 2017-June 30, 2018

MOTOR VEHICLE EXCISE TAXES	\$ 160,390.03
RECREATIONAL VEHICLE EXCISE TAXES	\$ 6,194.50

Recreational Vehicles:

ATV	32
PWC	2
BOATS	236
SNOWMOBILES	22

Be advised that all boat registrations are valid from January to December, and please remember to register your boats before you plan to launch them.

ATV and snowmobile registrations all expire on June 30th.

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

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

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

Dedee Greenleaf-Hodgdon,
Excise Tax Collector
(207) 882-8477 X2

Town Clerk's Report

July 1, 2017 through June 30, 2018

VITAL STATISTICS

Births

0

Resident Deaths

Cynthia B Arsenault	12-08-2017
Richard Stanley Morris, Sr.	10-11-2017
Clifton Norman Rice	07-03-2017
Georgia K. Sledge	01/26/2018
Maynard Trescott Taylor	09-14-2017

Marriages

Joan Mason & David Bradford	07-22-2017
Carol Blake & Robert Hutchinson	08-05-2017
Maryanne Seredynski & Paul Arthur, II	08-26-2017
Sandra Crehore & Walter Bub	10-07-2017
Mariah Scarborough & Dylan Withers	10-21-2017

LICENSES

Dog Licenses

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

Hunting & Fishing Licenses

Migratory Waterfowl:	4	Resident Junior Hunting:	2
Resident Hunting & Fishing Combo:	18	Resident Hunting:	8
Resident Fishing:	3	Resident Archery:	2
Saltwater Fishing Registry:	44	Non-resident Season Fishing:	1
Muzzleloader Hunting:	2	Coyote Night Hunting:	1
Resident Lifetime over 70:	1	Spring/Fall Turkey:	2
Resident Crossbow Hunting:	1	Resident Bear Hunting:	1

Shellfish Licenses

Commercial / Non-Resident:	0	Recreational / Non-Resident:	2
Recreational / Resident:	9	Free License / 65 or older:	5
Free License / 12 or younger:	0		

ELECTIONS

11-07-2017 (Voter turnout: 295)
General & Referendum Election

06-12-2018 (Voter turnout: 281)
Primary & Referendum Election & RSU #12 Referendums

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

Julie Casson, Town Clerk & Registrar of Voters – (207) 882-8477 ext. 3

Code Enforcement Officer (CEO) Report for 2018

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Piers	3	2	3	3	5	2	1	7	5	4
Driveways	1	0	1	1	0	1	1	1	1	1
Dwellings	1	3	4	7	1	1	1	2	2	4
Garages	0	0	7	2	4	4	1	4	2	5
Barns	1	0	0	0	1	1	5	0	2	0
Decks	3	5	2	1	1	7	3	6	5	4
Additions	8	7	5	3	2	4	3	3	5	8
Outbuildings	2	2	1	8	4	2	3	3	9	4
Other	5	7	8	4	7	13	8	13	17	5
Permits	24	26	31	29	25	35	26	39	48	35
\$ x 1000	1,553	1,256	1,919	1,488	776	1,513		1,739		

Respectfully submitted,
Gary Richardson, Code Enforcement Officer

E-911 Addressing Officer's Report

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

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

Richard Gray
E-911 Addressing Officer



Local Plumbing Inspector Annual Report

As per the August 03, 2015 revision of the State of Maine Subsurface Wastewater Disposal Rules, Section 2, K.6, the following report states all Plumbing permit activities while I maintained the office of Local Plumbing Inspector of Westport Island during fiscal year 2018 -- from July 1, 2017 to June 30, 2018.

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

Date Issued	Permit No.	Applicant	Tax Map/Lot No.	Type Permit	Fee
07/06/17	924	Stacy, Andrew	Map 001 Lot 31.02	Internal	\$180.00
07/11/17	925	Barker, Richard	Map 004 Lot 11	External	\$180.00
08/25/17	926	Loranz, Alfred	Map 002 Lot 67	External	\$285.00
09/13/17	927	Gale, Chris	Map 001 Lot 79H	External	\$420.00
09/21/17	928	Keiner, Paul	Map 006 Lot 65	External	\$240.00
09/25/17	929	Kinney, Joyce	Map 005 Lot 04.01A	External	\$390.00
09/26/17	930	Kull, Andrew	Map 005 Lot 51	Internal	\$ 60.00
10/02/17	931	Wiles, James	Map 001 Lot 68	External	\$465.00
11/01/17	932	Gott, Andrew	Map 002 Lot 07H	External	\$ 90.00
12/08/17	933	Exter, Jeffrey	Map 004 Lot 28	External	\$390.00
12/08/17	934	Exter, Jeffery	Map 004 Lot 28	Internal	\$ 90.00
01/18/18	935	Kinney, Joyce	Map 005 Lot 04.01A	Internal	\$120.00
01/31/18	936	DiPietro, Mario- INN	Map 004 Lot 08.01	External	\$225.00
01/31/18	937	DiPietro, Mario-INN	Map 004 Lot 08.01	External	\$ 45.00
02/09/18	938	Curran, Michael	Map 005 Lot 32.03	Internal	\$ 60.00
02/22/18	939	Hempstead, David	Map 006 Lot 116	Internal	\$ 60.00
03/28/18	940	Snow/Boyle	Map 004 Lot 29	External	\$300.00
03/30/18	942	Sedney, Damian	Map 006 Lot 24	Internal	\$ 60.00
04/04/18	943	Oulette, Dana	Map 004 Lot 24	External	\$397.50
04/17/18	944	Mooney, Robert	Map 007 Lot 32	Internal	\$ 60.00
05/21/18	945	DiPietro, Kyle-BARN	Map 002 Lot 69	External	\$397.50
05/03/18	946	Kinney, Joyce	Map 005 Lot 04.01A	Internal	\$120.00
05/03/18	947	Canning, Jay	Map 001 Lot 24	Internal	\$105.00
05/03/18	948	Canning, Jay	Map 001 Lot 24	External	\$195.00
05/03/18	949	Dillon, Sally	Map 001 Lot 49	External	\$397.50
04/27/18	950	Dalton, Lisa-INN	Map 004 Lot 08.01	Internal	\$ 60.00
05/04/18	951	Dalton, Blake-INN	Map 004 Lot 08.01	External	\$397.50
05/12/18	952	Hammond, Zachary	Map 005 Lot 24	Internal	\$120.00
05/17/18	953	DiPietro, Kyle-BARN	Map 002 Lot 69	Internal	\$ 60.00
06/05/18	954	Fife, Robert	Map 001 Lot 71	External	\$397.50
04/18/18	956	Perry, Chuck	Map 004 Lot 09	External	\$397.50
06/09/18	957	Groleau, Geof	Map 002 Lot 52	Internal	\$ 60.00
06/19/18	958	Barrett, Maureen	Map 002 Lot 18	External	\$225.00
06/15/18	959	Crawford, Deb	Map 003 Lot 28	Internal	\$ 60.00
06/03/18	960	Oulette, Dana	Map 004 Lot 24	Internal	\$117.00
06/05/18	964	Hudson, Craig	Map 006 Lot 47.01	Internal	\$ 60.00

In summary, I issued (36) Plumbing Permits and collected \$7,287.00 in associated fees.

Respectfully submitted,
Gerald A. Bodmer
Local Plumbing Inspector

LOCAL HEALTH OFFICER'S 2018 REPORT

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

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

During this past year, I have been involved with two potential health concerns involving two residents living on Westport Island. The first concern was reported to me by First Selectman George Richardson on August 21, 2018. He contacted me regarding a long-term resident's grandchild's health and welfare. We spoke at length by phone and I called the Department of Health & Human Services (DHHS) to ask whether they could make an unannounced visit to a home with a child potentially at risk. I spoke with the supervisor of DHHS and per her information: "no unannounced visits could be made by Child Protective Services". This concern has been an ongoing issue. I did cover the health and safety concerns in depth during the conversation with Maine DHHS. I discussed my findings with George Richardson that same day. I also responded to a call on September 1, 2018, from a First Responder in Wiscasset regarding an elderly person on Westport. He was concerned and asked me to visit the home. I attempted to visit on three separate occasions, all afternoon visits. I got no response from anyone at the door even though the car was in driveway and lights were on in the home. I spoke with First Selectman George Richardson after my last attempt to make contact. He was aware of the details of this situation and knew that the individual had moved to another home which was not on Westport.

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

Respectfully submitted,
Tamara E Tyler RN, Local Health Officer



Animal Control Officer's Report

2018 was another busy year for calls regarding dogs running at large -- either bothering neighbors or at risk of injury in the roadway; domesticated goats in the roadway; and an allegation of animal cruelty. There were also complaints about wild animals "too close for comfort" to homes and pets, including a bat and some deer.

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

Two animals tested positive for rabies in Lincoln County in 2018: both raccoons; there were nine confirmed cases in Brunswick in 2018 and four in Bath in early 2019: all involving raccoons and foxes. Protect your pets. For those who can't afford rabies vaccines at a veterinary office, the Coastal Humane Society in Brunswick hosts a monthly low-cost rabies vaccination (\$10) and microchipping (\$25) clinic. See their online calendar for dates and times. If you can't afford to neuter your animal, call the Community Spay/Neuter Clinic, 721-8395, in Topsham to see if you are eligible for assistance.

Thank you,
Amos "Buddy" Greenleaf, Constable and Animal Control Officer
Gary Webber, Deputy Constable and Deputy Animal Control Officer

Road Commissioner's Report

The winter weather of 2018-2019 was a very unusual season of fluctuating weather extremes. The rain followed by sub-zero temperatures drove the frost very deep and solid. Westport and many other towns had frozen culverts. This condition caused water to run across the roads -- then the freezing and thawing caused very deep ruts. In some cases, the ruts were bad enough that the roads had to be shut down for a while so folks would not damage their vehicles. The cones and barricades that we used were moved by people so they could drive through. When we have these conditions, please turn around. It's for everyone's benefit. Thank you.

We did extensive work this year on the two causeways on West Shore Road where we had had some flooding and erosion during storms with astronomical high tides and high winds. A broken culvert was replaced on Bay Shore Road and storm ditching was improved.

Beginning in May or June, grading will begin to repair the winter damage on the unpaved road.

I welcome all calls about problem areas and will correct them in a timely manner when possible.

Thank you,
Garry Cromwell, Road Commissioner

Tree Warden Report

This last year was one of the worst years for browntail moths in recent times; and the news for 2019 is not good. The Maine Forest Services says this may be the worst year yet for “scratching and wheezing.” The ‘*problem*’ with this insect is that it is armed with defensive, barbed hairs throughout its life cycle but especially in the very hairy caterpillar stage. The hairs break off and exposure for many can cause skin rashes, headaches, and even difficulty breathing – particularly for those sensitive to the hairs or those with respiratory problems. The caterpillars feed on a range of plants including native oaks, cherries and hawthornes, as well as apple, crabapple and several other deciduous trees. They can defoliate large areas of hardwood trees. Before trees leaf out, the nests are visible. From afar they look like dead leaves in the trees that never dropped; up close, the nests are visible. The only way to remove browntail from an infested area is to hire an arborist to spray a pesticide. Organic ones include BT and pyrethrins. Organic pesticides are highly recommended. Any commercial sprayer must have a commercial pesticide applicators license issued by the Maine Board of Pesticides. We have qualified arborists that operate out of Westport: Squam Creek Tree service 882-6333 and Mike Hughes 232-4158.

On another note, the past several years we have seen a mid- to late-summer drought on the island. Be careful when burning brush in the woods when dry conditions return, and make sure to get a burn permit so the fire department knows your location. This aids a quick response should problems arise.

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

Kyle DePietro, Tree Warden

Harbor Master Report

This last year had many maritime “happenings” that included Coast Guard channel markers floating off of their navigation positions, both in spring and fall. The setting of the navigation buoys was late in 2019, because of the late spring. And, there were groundings on Half Way Rock in the Back River. The Coast Guard was called, but they couldn’t get to those stranded because there were no deployable boats.

Once again, we had trees floating all around the island along with pieces of docks and other debris. Because of debris left too close to the shore – including trees and tree cuttings left at the edge of the tidal wash -- flood tides saw all kinds of floating debris pulled into navigable waters. Nighttime boating is very dangerous because of this. Please be mindful of debris too close to the water’s edge and clean up tree cuttings along your shore.

Also remember that moorings need seasonal service to maintain their safety. The owner of the mooring is responsible for any damages done when a boat gets free from its mooring. Three years is the half-life of ½ inch galvanized chain. The only true way to inspect the chain is out of the water. I am a diver, and the goggles magnify what you are looking at 25 times under water distorting what you are inspecting.

And finally, mooring stickers need to be placed on the ball or high buoy in as visible a location as possible to help with the assignment of coordinates. This is the owner’s responsibility in the spring or as early as possible. This aids in recovery and assistance if needed.

Bud Gallagher, Harbor Master

EMERGENCY MANAGEMENT ASSISTANCE (EMA) REPORT

As EMA Directors, our duties are:

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



This year, we received disaster recovery reimbursement for the October 30, 2017 wind storm. We received \$16,806.89 from FEMA, as well as \$3,361.38 from the State. A small amount to cover the administrative costs of preparing the required federal and state documentation is still in process. These funds reimbursed the town for money spent on storm response and cleanup. We hope to apply any funds over and above actual outlays for storm cleanup to help the town prepare for future emergency events. The first priority: move the Westport Volunteer Fire Department’s old generator to the Town Office so that the Town Office can be operational during power outages.

Lincoln County is working on upgrading the countywide communications infrastructure to improve our local emergency response and documentation capabilities. The county recently purchased “D4H Live,” a web-based incident management program. D4H is designed to help the towns manage incidents with a common communications portal that provides (and records) in real time the county-wide “big picture” of what is happening and where additional resources may be needed. Applications of this program might include helping the county triage the most dangerous downed wire situations to request rapid-response from Central Maine Power’s emergency teams. By recording event information, this system will also assist with post-storm documentation needed by state or federal emergency management programs.

The County is also looking at an emergency notification program called CodeRED which will allow the county or towns to deliver time-sensitive information to any resident opting into the service, using voice, email or SMS text messages. County dispatch would be able to use this system to deliver messages regarding storm or critical events that pose a danger to residents; the system is also capable of providing town-targeted messages regarding road closures, downed wires in roadways, the opening of warming shelters, etc. Another channel being explored for emergency communications is an emergency AM radio station within the county.

To showcase some of what is happening in emergency management and preparedness, there will be a Lincoln County Preparedness Fair in 2019. The fair will be at the YMCA in Damariscotta on Saturday, September 21, from 10 am to 3 pm. Come to listen, collect materials and talk to experts in family preparedness; storm readiness; food safety & preparedness; water storage; window insulation; fire safety and many other weather and disaster preparedness topics.

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

Roger Higgins, EMA Director

Gaye Wagner, Deputy EMA Director

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WILLIAM H. BREWER

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INDEPENDENT AUDITORS' REPORT

Board of Selectmen
Town of Westport Island
Westport Island, Maine

We have audited the accompanying financial statements of the governmental activities and each major fund of the Town of Westport Island, as of and for the years ended June 30, 2018 and 2017, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Town of Westport Island as of June 30, 2018 and 2017, and the respective changes in financial position, and where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

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

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

Bath, Maine

August 23, 2018

Town of Westport Island, Maine Management's Discussion and Analysis Fiscal Year Ending June 30, 2018

As management of the Town of Westport Island, Maine we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town of Westport Island for the fiscal years ending June 30, 2018 and 2017. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our Annual Report of the Town of Westport Island, Maine 04578.

ADMINISTRATIVE NOTES

Overview of Finance

At the 2018 town meeting the Town's people voted on many articles. The total appropriations approved for 2018 were \$1,603,044.55; of which the education expenditures were \$652,952.00, the Lincoln County tax expenditure was \$283,427.06, and the Municipal expenditure was \$383,238.43.

Overview of the Financial Statement

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

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

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

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

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

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

Fund Financial Statements

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

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

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

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

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

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

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

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

TOWN OF WESTPORT ISLAND FINANCIAL ANALYSIS

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

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

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

The *general fund* balance started at \$340,528.56 on July 1, 2017; unexpended funds lapsing to surplus totaled \$57,504.83; Town meetings withdrawal of \$5,800.00; two accounts covered by surplus due to balances lapsed in prior years of \$4,253.70; and an increase in deferred tax revenue of \$8,354.73 leaves a balance of \$396,334.42 at June 30, 2018.

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

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

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

As noted earlier, net position may serve over time as a useful indicator of the Town's financial position. In the case of Westport Island, assets exceeded liabilities by \$2,533,537.10 at the close of fiscal year 2018 compared to \$2,392,963.36 at the close of fiscal year 2017. This shows an increase in net position of \$140,573.74 for the year 2018.

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

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Current and Other Assets	\$ 863,117.81	\$ 986,185.29	\$ 696,698.97	\$ 653,771.82	\$ 605,323.81
Capital Assets	2,053,849.00	1,873,772.00	1,787,744.00	1,813,768.00	1,841,788.00
Total Assets	<u>\$2,916,966.81</u>	<u>\$2,859,957.29</u>	<u>\$2,484,442.97</u>	<u>\$2,467,539.82</u>	<u>\$2,447,111.81</u>
Current Liabilities	\$ 167,415.06	\$ 130,471.62	\$ 47,718.90	\$ 291,517.13	\$ 290,323.08
Long-Term Liabilities	216,014.65	336,522.31	258,216.53	301,170.22	601,202.16
Total Liabilities	<u>\$ 383,429.71</u>	<u>\$ 466,993.93</u>	<u>\$ 305,935.43</u>	<u>\$ 592,687.35</u>	<u>\$ 891,525.24</u>
Net Invested in Capital Assets	\$1,712,322.56	\$1,414,669.99	\$1,485,945.24	\$1,230,230.05	\$ 965,979.65
Restricted for:					
Capital Projects	202,750.62	244,237.61	229,979.85	236,193.86	272,950.63
Other Purposes	165,724.84	328,767.81	125,192.80	68,251.86	33,222.71
Unassigned	452,739.08	405,287.95	337,389.65	340,176.70	283,433.58
Total Net Position	<u>\$2,533,537.10</u>	<u>\$2,392,963.36</u>	<u>\$2,178,507.54</u>	<u>\$1,874,852.47</u>	<u>\$1,555,586.57</u>

Government Activities

The cost of all Governmental Activities was \$1,522,095.15 for 2018 compared to \$1,572,444.63 for 2017. Charges for services were \$49,951.07 for 2018 and \$50,170.62 for 2017. Operating grants and contributions for 2018 totaled \$28,529.26 and \$64,120.26 for 2017. The Town's programs listed below show the net cost (total cost less revenues generated by the activities). The cost shows the financial burden that was placed on the Town's taxpayers by each of the functions.

	2018	2017
General Government	\$ 17,022.51	\$ 285,751.39
Protection	53,541.40	19,872.93
Highways, Bridges and Snow Removal	479,347.58	235,774.99
Education	655,538.03	719,106.00
General Assistance/Service Organizations	15,515.40	17,781.60
County Tax Assessment	283,427.06	286,908.64
Interest Expense	17,703.17	7,249.08
	<u>\$1,522,095.15</u>	<u>\$1,572,444.63</u>

The information below shows the revenues of the General Fund for 2018, 2017, 2016, 2015, and 2014.

	2018	2017	2016	2015	2014
<u>General Revenues</u>					
Taxes:					
Property Taxes	\$1,459,119.96	\$1,598,176.56	\$1,805,461.09	\$1,998,873.99	\$2,058,205.37
Homestead					
Reimbursement	15,048.00	12,420.29	9,657.75	10,673.96	11,066.56
Excise Taxes	166,371.30	153,169.10	147,242.46	152,018.69	136,866.42
Intergovernmental	14,349.00	14,733.04	15,431.92	14,823.44	15,148.00
Interest Earnings	7,780.63	8,401.46	2,630.09	3,125.82	2,801.76
Total General					
Revenues	<u>\$1,662,668.89</u>	<u>\$1,786,900.45</u>	<u>\$1,980,423.31</u>	<u>\$2,179,515.90</u>	<u>\$2,224,088.11</u>

DEBT ADMINISTRATION

The Town had four loans outstanding at June 30, 2018. The balance of the loan to purchase the Wright property was \$135,881.26 at the start of the year and was reduced by \$20,803.64 to a balance of \$115,077.62 as of June 30, 2018. This loan is expected to be paid off in the year 2023.

The balance of the loan to purchase the fire truck was \$123,220.75 at the start of the year and was reduced by \$18,140.85 to a balance of \$105,079.90 as of June 30, 2018. This loan is expected to be paid off in the year 2022.

The balance of the loan to purchase the new sand and salt shed was \$150,000.00 at the start of the year and was reduced by \$74,273.30 to a balance of \$75,726.70 as of June 30, 2018. This loan is expected to be paid off in the year 2019.

The balance of the loan to help the Kennebec Estuary Land Trust purchase land on Squam Creek was \$50,000.00 at the start of the year and was reduced by \$4,357.78 to a balance of \$45,642.22 as of June 30, 2018. This loan is expected to be paid off in the year 2027.

CAPITAL ASSETS

During the year, construction on the sand and salt shed building was completed with a total cost of \$324,044.00. Paving around the facility was done as well for an additional \$30,680.00.

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

TOWN OF WESTPORT ISLAND
STATEMENTS OF NET POSITION
JUNE 30, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
ASSETS		
CURRENT ASSETS:		
Cash and Cash Equivalents (Note B)	\$ 774,517.33	\$ 905,631.26
Accounts Receivable	21,227.50	5,575.00
Tax Liens	62,522.86	72,167.75
Tax Acquired Property	4,850.12	2,811.28
Total Current Assets	<u>\$ 863,117.81</u>	<u>\$ 986,185.29</u>
PROPERTY, PLANT, AND EQUIPMENT (NOTE H):		
Land and Improvements	\$ 905,722.00	\$ 875,042.00
Buildings and Improvements	1,031,334.00	813,689.00
Equipment	355,639.00	355,639.00
Vehicles	450,423.00	450,423.00
Infrastructure	457,051.00	457,051.00
Total Property, Plant, and Equipment	<u>\$ 3,200,169.00</u>	<u>\$ 2,951,844.00</u>
Less: Accumulated Depreciation	<u>1,146,320.00</u>	<u>1,078,072.00</u>
Net Property, Plant, and Equipment	<u>\$ 2,053,849.00</u>	<u>\$ 1,873,772.00</u>
Total Assets	<u><u>\$ 2,916,966.81</u></u>	<u><u>\$ 2,859,957.29</u></u>
LIABILITIES AND NET POSITION		
CURRENT LIABILITIES:		
Notes Payable (Note F)	\$ 125,511.79	\$ 122,579.70
Accounts Payable	7,212.26	4,257.46
Security Deposits	730.00	730.00
Deferred Tax Revenue (Note L)	33,961.01	2,904.46
Total Current Liabilities	<u>\$ 167,415.06</u>	<u>\$ 130,471.62</u>
LONG-TERM LIABILITIES:		
Notes Payable - Net of Current Portion (Note F)	216,014.65	336,522.31
Total Liabilities	<u>\$ 383,429.71</u>	<u>\$ 466,993.93</u>
NET POSITION:		
Net Invested in Capital Assets	\$ 1,712,322.56	\$ 1,414,669.99
Restricted for:		
Capital Projects	202,750.62	244,237.61
Other Purposes	165,724.84	328,767.81
Unrestricted	452,739.08	405,287.95
Total Net Position	<u>\$ 2,533,537.10</u>	<u>\$ 2,392,963.36</u>
Total Liabilities and Net Position	<u><u>\$ 2,916,966.81</u></u>	<u><u>\$ 2,859,957.29</u></u>

The accompanying notes are an integral part of the financial statements

TOWN OF WESTPORT ISLAND
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017

FUNCTIONS/PROGRAMS	PROGRAM REVENUES		NET (EXPENSE) REVENUE AND CHANGE IN NET POSITION	
	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES
				2018
Primary Government:				
Governmental Activities:				
General Government	\$ 68,904.84	\$ 49,710.07	\$ 2,172.26	\$ (17,022.51) \$ (285,751.39)
Protection	53,782.40	241.00		(53,541.40) (19,872.93)
Highways, Bridges, and Snow Removal	505,599.58		26,252.00	(479,347.58) (235,774.99)
Education	655,538.03			(655,538.03) (719,106.00)
General Assistance/Service Organizations	15,620.40		105.00	(15,515.40) (17,781.60)
County Tax Assessment	283,427.06			(283,427.06) (286,908.64)
Interest Expense	17,703.17			(17,703.17) (7,249.08)
Total Primary Government	\$ 1,600,575.48	\$ 49,951.07	\$ 28,529.26	\$ (1,572,444.63)
		General Revenues:		
		Taxes:		
		Property Taxes	\$ 1,459,119.96	\$ 1,598,176.56
		Homestead Reimbursement	15,048.00	12,420.29
		Excise Taxes	166,371.30	153,169.10
		Intergovernmental - State Revenue Sharing	14,349.00	14,733.04
		Interest and Investment Earnings	7,780.63	8,401.46
		Total General Revenues	\$ 1,662,668.89	\$ 1,786,900.45
		Change in Net Position	\$ 140,573.74	\$ 214,455.82
		Net Position, July 1	2,392,963.36	2,178,507.54
		Net Position, June 30	\$ 2,533,537.10	\$ 2,392,963.36

TOWN OF WESTPORT ISLAND
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
GOVERNMENTAL FUND BALANCES:		
Restricted for:		
Capital Projects (Schedule A-9)	\$ 202,750.62	\$ 244,237.61
Other Purposes (Schedule A-4)	165,724.84	328,767.81
Unrestricted (Schedule A-3)	396,334.42	340,528.56
Total Governmental Fund Balances (Exhibit E)	<u>\$ 764,809.88</u>	<u>\$ 913,533.98</u>
Amounts reported for governmental activities in the Statements of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	2,053,849.00	1,873,772.00
Notes payable are not due and payable in the current period and therefore are not reported in the funds.	(341,526.44)	(459,102.01)
Property taxes not collected within sixty days after year end are deferred as revenue in the fund financial statements. In the government-wide financial statements the revenue is income in the year assessed.	56,404.66	64,759.39
Net Position of Governmental Activities (Exhibit A)	<u><u>\$ 2,533,537.10</u></u>	<u><u>\$ 2,392,963.36</u></u>

The accompanying notes are an integral part of the financial statements

TOWN OF WESTPORT ISLAND
 RECONCILIATION OF THE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENTS OF ACTIVITIES
 FOR THE YEARS ENDED JUNE 30, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
Net Change in Fund Balances - Total Governmental Funds (Exhibit F)	\$ (148,724.10)	\$ 348,035.27
Amounts reported for governmental activities in the Statements of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statements of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeds depreciation (depreciation exceeds capital outlays).	180,077.00	86,028.00
Proceeds of loans are revenue in the governmental funds, but the receipt of funds increases liabilities in the Statements of Net Position.		(200,000.00)
Repayment of loan principal is an expenditure in the governmental funds, but the repayment reduces liabilities in the Statements of Net Position.	117,575.57	42,696.75
Property taxes are deferred in the fund financial statements, but in the government-wide financial statements they are recorded as income the year they are assessed.	(8,354.73)	(62,304.20)
Change in Net Position of Governmental Activities (Exhibit B)	<u>\$ 140,573.74</u>	<u>\$ 214,455.82</u>

TOWN OF WESTPORT ISLAND
BALANCE SHEETS - GOVERNMENTAL FUNDS
JUNE 30, 2018 AND 2017

	GOVERNMENTAL FUND TYPES		2018	2017
	GENERAL	CAPITAL PROJECTS	TOTALS	TOTALS
ASSETS:				
Cash and Cash Equivalents (Note B)	\$ 544,259.31	\$ 230,258.02	\$ 774,517.33	\$ 905,631.26
Accounts Receivable	21,227.50		21,227.50	5,575.00
Tax Liens	62,522.86		64,561.70	72,167.75
Tax Acquired Property	4,850.12		2,811.28	2,811.28
Due From Other Funds (Note G)	27,507.40		27,507.40	11,419.84
Total Assets	<u>\$ 660,367.19</u>	<u>\$ 230,258.02</u>	<u>\$ 890,625.21</u>	<u>\$ 997,605.13</u>
LIABILITIES AND FUND BALANCE:				
Liabilities:				
Accounts Payable	\$ 7,212.26	\$ -	\$ 7,212.26	\$ 4,257.46
Due To Other Funds		27,507.40	27,507.40	11,419.84
Security Deposits	730.00		730.00	730.00
Deferred Tax Revenue (Note D)	56,404.66		56,404.66	64,759.39
Deferred Revenue (Note L)	33,961.01		33,961.01	2,904.46
Total Liabilities	<u>\$ 98,307.93</u>	<u>\$ 27,507.40</u>	<u>\$ 125,815.33</u>	<u>\$ 84,071.15</u>
Fund Balance:				
Committed for Capital Projects	\$ -	\$ 202,750.62	\$ 202,750.62	\$ 244,237.61
Assigned for Other Purposes (Note E)	165,724.84		165,724.84	328,767.81
Unassigned	396,334.42		396,334.42	340,528.56
Total Fund Balance	<u>\$ 562,059.26</u>	<u>\$ 202,750.62</u>	<u>\$ 764,809.88</u>	<u>\$ 913,533.98</u>
Total Liabilities and Fund Balance	<u>\$ 660,367.19</u>	<u>\$ 230,258.02</u>	<u>\$ 890,625.21</u>	<u>\$ 997,605.13</u>

The accompanying notes are an integral part of the financial statements

TOWN OF WESTPORT ISLAND
STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017

	GOVERNMENTAL FUNDS		2018	2017
	GENERAL	CAPITAL PROJECTS	TOTAL	TOTAL
REVENUES:				
Intergovernmental Revenue	\$ 14,349.00	\$ -	\$ 14,349.00	\$ 14,733.04
Homestead Reimbursement	15,048.00		15,048.00	12,420.29
Property Taxes	1,467,474.69		1,467,474.69	1,660,480.76
Excise Tax (Auto and Boat)	166,371.30		166,371.30	153,169.10
General Government	51,882.33		51,882.33	51,844.14
Highways, Bridges, and Snow Removal	26,252.00		26,252.00	25,840.00
Interest	7,057.66	722.97	7,780.63	8,401.46
Protection	241.00		241.00	36,261.74
Contributions		105.00	105.00	345.00
Total Revenues	<u>\$ 1,748,675.98</u>	<u>\$ 827.97</u>	<u>\$ 1,749,503.95</u>	<u>\$ 1,963,495.53</u>
EXPENDITURES:				
Education	\$ 655,538.03	\$ -	\$ 655,538.03	\$ 719,106.00
General Government	275,400.84		275,400.84	302,812.53
Highways, Bridges, and Snow Removal	497,894.58		497,894.58	360,308.99
Protection	35,068.40		35,068.40	99,697.50
Debt Service and Interest	135,278.74		135,278.74	28,500.00
Special Assessments	283,427.06		283,427.06	286,908.64
General Assistance/Service Organizations	15,620.40		15,620.40	18,126.60
Total Expenditures	<u>\$ 1,898,228.05</u>	<u>\$ -</u>	<u>\$ 1,898,228.05</u>	<u>\$ 1,815,460.26</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ (149,552.07)</u>	<u>\$ 827.97</u>	<u>\$ (148,724.10)</u>	<u>\$ 148,035.27</u>
OTHER FINANCING SOURCES (USES):				
Loan Proceeds	\$ -	\$ -	\$ -	\$ 200,000.00
Operating Transfers - In	73,566.96	31,252.00	104,818.96	45,473.44
Operating Transfers - Out	(31,252.00)	(73,566.96)	(104,818.96)	(45,473.44)
Total Other Financing Sources (Uses)	<u>\$ 42,314.96</u>	<u>\$ (42,314.96)</u>	<u>\$ -</u>	<u>\$ 200,000.00</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>\$ (107,237.11)</u>	<u>\$ (41,486.99)</u>	<u>\$ (148,724.10)</u>	<u>\$ 348,035.27</u>
Fund Balance, July 1	669,296.37	244,237.61	913,533.98	565,498.71
Fund Balance, June 30	<u>\$ 562,059.26</u>	<u>\$ 202,750.62</u>	<u>\$ 764,809.88</u>	<u>\$ 913,533.98</u>

The accompanying notes are an integral part of the financial statements

TOWN OF WESTPORT ISLAND
 STATEMENTS OF FIDUCIARY NET POSITION
 NONSPENDABLE TRUST FUNDS
 JUNE 30, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
ASSETS:		
Cash and Cash Equivalents (Note B)	<u>\$ 31,720.17</u>	<u>\$ 30,947.01</u>
LIABILITIES	<u>\$ -</u>	<u>\$ -</u>
NET POSITION:		
Nonspendable (Schedule A-10)	\$ 17,280.34	\$ 17,280.34
Restricted	<u>14,439.83</u>	<u>13,666.67</u>
Total Net Position	<u>\$ 31,720.17</u>	<u>\$ 30,947.01</u>
Total Liabilities and Net Position	<u>\$ 31,720.17</u>	<u>\$ 30,947.01</u>

The accompanying notes are an integral part of the financial statements

TOWN OF WESTPORT ISLAND
 STATEMENTS OF CHANGES IN FIDUCIARY NET POSITION
 FIDUCIARY FUND TYPE - NONSPENDABLE TRUST FUNDS
 CEMETERY TRUST FUNDS
 FOR THE YEARS ENDED JUNE 30, 2018 AND 2017

	2018	2017
REVENUES:		
Interest Income	\$ 97.16	\$ 86.28
Contributions	676.00	3,363.34
Total Revenues	\$ 773.16	\$ 3,449.62
EXPENDITURES		
Change in Net Position	\$ 773.16	\$ 3,449.62
Net Position, July 1	30,947.01	27,497.39
Net Position, June 30	\$ 31,720.17	\$ 30,947.01

Exhibit I

STATEMENTS OF CASH FLOWS
 FIDUCIARY FUND TYPE - NONSPENDABLE TRUST FUNDS
 CEMETERY TRUST FUNDS
 FOR THE YEARS ENDED JUNE 30, 2018 AND 2017

	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES:		
Interest Income	\$ 97.16	\$ 86.28
Cash Contributions	676.00	3,363.34
Net Cash Provided by Operating Activities	\$ 773.16	\$ 3,449.62
Cash Balance, July 1	30,947.01	27,497.39
Cash Balance, June 30	\$ 31,720.17	\$ 30,947.01

The accompanying notes are an integral part of the financial statements

TOWN OF WESTPORT ISLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

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

1. Financial Reporting Entity

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

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

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

2. Basic Financial Statements - Government-Wide Statements

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

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

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

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

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

TOWN OF WESTPORT ISLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

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

3. Basic Financial Statements - Fund Financial Statements

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

The following fund types are used by the Town:

a. Governmental Funds:

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

1. General Fund:

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

2. Fiduciary Funds:

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

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

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

3. Capital Projects:

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

TOWN OF WESTPORT ISLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

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

4. Basis of Accounting

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

a. Accrual:

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

b. Modified Accrual:

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

5. Financial Statement Amounts

a. Cash and Cash Equivalents:

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

b. Capital Assets:

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

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

TOWN OF WESTPORT ISLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

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

5. Financial Statement Amounts (Cont'd)

c. Revenues:

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

d. Expenditures:

Expenditures are recognized when the related fund liability is incurred.

e. Use of Estimates:

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

f. Fund Balance:

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

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

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

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

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

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

TOWN OF WESTPORT ISLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

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

6. Implementation of New Accounting Standards

During the year ended June 30, 2018, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

- a. Statement No. 73, "Accounting and Financial Reporting for Pensions and Related Assets that are not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68". The objective of the Statement is to improve financial reporting by instituting a single framework for the presentation of information about pensions, thereby expanding the comparability of pension-related information reported by state and local governments. Management has determined that this Statement is not applicable.
- b. Statement No. 74, "Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans". The objective of the Statement is to improve the disclosure of information about benefits other than pensions (other postemployment benefits or OPEB) included in financial statements of state and local governments. This Statement will improve financial reporting through enhanced note disclosures and schedules of required supplementary information that will be presented by OPEB plans that are administered through trusts that meet specified criteria. Management has reviewed the impact of this Statement and determined is not applicable.
- c. Statement No. 77, "Tax Abatement Disclosures". The objective of the Statement is to improve disclosure of information about the nature and magnitude of tax abatements, making these transactions more transparent to financial statement users. As such, users will be better equipped to understand (1) how tax abatements affect a government's future ability to raise resources and meet its financial obligations and (2) the impact those abatements have on a government's financial position and economic condition. Management has determined the impact of this Statement is not material to the financial statements.
- d. Statement No. 80, "Blending Requirements for Certain Component Units". The objective of this Statement is to improve financial reporting by clarifying the financial statement presentation requirements for certain component units. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The additional criterion does not apply to component units included in the financial reporting entity pursuant to the provisions of Statement No. 39, Determining Whether Certain Organizations Are Component Units. Management has determined the impact of this Statement is not material to the financial statements.

TOWN OF WESTPORT ISLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

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

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

- e. Statement No. 81, "Irrevocable Split-Interest Agreements". The objective of this Statement is to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement. Split-interest agreements are a type of giving agreement used by donors to provide resources to two or more beneficiaries, including governments. Split-interest agreements can be created through trusts or other legally enforceable agreements with characteristics that are equivalent to split-interest agreements - in which a donor transfers resources to an intermediary to hold and administer for the benefit of a government and at least one other beneficiary. Examples of these types of agreements include charitable lead trusts, charitable remainder trusts, and life-interests in real estate. As such, this Statement requires that a government that receives resources pursuant to an irrevocable split-interest agreement recognize assets, liabilities, and deferred inflows of resources at the inception of the agreement. Management has determined the impact of this Statement is not material to the financial statements.
- f. Statement No. 82, "Pension Issues". The objective of this Statement is to address certain issues that have been raised with respect to Statements No. 67, Financial Reporting for Pension Plans, No. 68, Accounting and Financial Reporting for Pensions, and No. 73, Accounting and Financial Reporting for Pensions and Related Assets that are not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68. Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. Management has determined the impact of this Statement is not material to the financial statements.

NOTE B - CASH AND CASH EQUIVALENTS:

Cash

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

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

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

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

TOWN OF WESTPORT ISLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

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

At June 30, 2018 cash consisted of:

ACCOUNT TYPE	CARRYING AMOUNT	BANK BALANCE	CATEGORY		
			#1	#2	#3
Interest Bearing Accounts	\$ 806,237.50	\$ 810,651.55	\$ 250,000.00	\$ 560,651.55	\$

NOTE C - GENERAL FUND BUDGET:

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

NOTE D - REVENUE RECOGNITION - PROPERTY TAXES:

The Town's property tax for the current year was levied August 23, 2017 on the assessed value listed as of April 1, 2017 on all taxable real and personal property located in the Town. Taxes were due September 23, 2017 with interest accrued at 5.5% commencing September 24, 2017.

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

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

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

NOTE E - ASSIGNED FOR OTHER PURPOSES:

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

General Government	\$ 79,294.76
General Assistance Support of the Poor	1,863.60
Protection	1,360.60
Highways, Bridges, and Snow Removal	83,205.88
	<u>\$ 165,724.84</u>

TOWN OF WESTPORT ISLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE F - LONG-TERM DEBT:

The following is a summary of note transactions of the Town for the year ended June 30, 2018:

	BALANCE 7/1/17	ADDITIONS	REDUCTIONS	BALANCE 6/30/18
The First - Wright Property	\$ 135,881.26	\$	\$ 20,803.64	\$ 115,077.62
The First - Squam Creek	50,000.00		4,357.78	45,642.22
OshKosh Capital - Fire Truck	123,220.75		18,140.85	105,079.90
The First - Sand & Salt Shed	150,000.00		74,273.30	75,726.70
	<u>\$ 459,102.01</u>	<u>\$</u>	<u>\$ 117,575.57</u>	<u>\$ 341,526.44</u>

Long-Term Debt as of June 30, 2018 is as follows:

The First - Wright Property:

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

The First - Squam Creek:

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

OshKosh Capital - Fire Truck:

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

The First - Sand & Salt Shed:

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

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

YEAR ENDING JUNE 30	PRINCIPAL	INTEREST	TOTAL
2019	\$ 125,511.79	\$ 9,606.49	\$ 135,118.28
2020	51,437.69	6,506.03	57,943.72
2021	53,152.40	4,761.67	57,914.07
2022	59,808.38	2,950.20	62,758.58
2023	29,903.02	1,069.54	30,972.56
Thereafter	21,713.16	1,633.37	23,346.53
	<u>\$ 341,526.44</u>	<u>\$ 26,527.30</u>	<u>\$ 368,053.74</u>

Interest paid by the Town in the current year totaled \$13,152.53 and was charged to various accounts.

TOWN OF WESTPORT ISLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE G - INTERFUND RECEIVABLES AND PAYABLES:

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

Due From Capital Reserve To General Fund \$27,507.40

NOTE H - PROPERTY, PLANT, AND EQUIPMENT:

The following is a summary of changes in fixed assets at June 30, 2018:

	BALANCE JULY 1, 2017	ADDITIONS	DISPOSALS	BALANCE JUNE 30, 2018
Land and Improvements	\$ 875,042.00	\$ 30,680.00	\$	\$ 905,722.00
Buildings and Improvements	813,689.00	217,645.00		1,031,334.00
Equipment	355,639.00			355,639.00
Vehicles	450,423.00			450,423.00
Infrastructure	457,051.00			457,051.00
	<u>\$ 2,951,844.00</u>	<u>\$ 248,325.00</u>	<u>\$</u>	<u>\$ 3,200,169.00</u>
Accumulated Depreciation	1,078,072.00	68,248.00		1,146,320.00
Net Property, Plant, and Equipment	<u>\$ 1,873,772.00</u>	<u>\$ 180,077.00</u>	<u>\$</u>	<u>\$ 2,053,849.00</u>

Depreciation expense for the period totaled \$68,248.00. The breakdown of the depreciation in the accrual basis financial statements is \$41,829.00 to General Government, \$18,714.00 to Protection, and \$7,705.00 to Highways, Bridges, and Snow Removal.

NOTE I - RISK MANAGEMENT:

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

NOTE J - OVERLAPPING DEBT:

The Town of Westport Island is situated in Lincoln County and is therefore subject to annual assessments of its proportional share of County expenses. Long-term debt outstanding in Lincoln County for which the Town of Westport Island would be proportionally responsible in the event the County defaulted amounted to \$5,544,305.00 at December 31, 2017. The Town of Westport Island's share would be 2.94% of the debt or approximately \$163,043.00.

The Town of Westport Island is a participant in Regional School Unit 12 (RSU #12) and is subject to annual assessment of its proportional share of school expenses. Long-term debt outstanding in RSU #12 for which the Town of Westport Island would be proportionally responsible in the event the school defaulted is approximately \$15,013,982.00 at June 30, 2018. The Town of Westport Island's share would be 6.43% of the debt or approximately \$965,399.00.

TOWN OF WESTPORT ISLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE K - EXPENDITURES IN EXCESS OF APPROPRIATIONS (APPROPRIATIONS IN EXCESS OF REVENUES):

During the year expenditures/revenues exceeded total appropriations/revenues in the following general fund categories:

	APPROPRIATION AND REVENUE	EXPENDITURE	VARIANCE
Snow Removal	\$ 120,700.00	\$ 135,254.66	\$ (14,554.66)

NOTE L - DEFERRED REVENUE:

Deferred revenues at June 30, 2018 consist of the following:

State Revenue Sharing	\$ 2,706.81
Prepaid Property Taxes	31,254.20
	<u>\$ 33,961.01</u>

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

NOTE M - SAND & SALT SHED:

At the annual town meeting in June 2016 taxpayers passed Article 5 authorizing selectmen to borrow \$150,000.00 which together with the \$150,000.00 raised and appropriated makes a total of \$300,000.00 towards the construction of a 50 foot by 100 foot building. As of June 30, 2018, \$287,365.95 had been spent leaving a balance of \$12,634.05 for the completion of the project.

NOTE N - SUBSEQUENT EVENTS:

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

TOWN OF WESTPORT ISLAND
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2018

	ORIGINAL AND FINAL BUDGET	ACTUAL
REVENUES:		
Property Taxes	\$ 1,460,500.24	\$ 1,467,474.69
Excise Taxes - Auto and Boat	120,700.00	166,371.30
Intergovernmental Revenues	14,349.00	14,349.00
Homestead Reimbursement	15,048.00	15,048.00
General Government		51,882.33
Highways, Bridges, and Snow Removal		26,252.00
Investment Income		7,057.66
Protection		241.00
Total Revenues	<u>\$ 1,610,597.24</u>	<u>\$ 1,748,675.98</u>
EXPENDITURES:		
General Government	\$ 350,418.73	\$ 382,477.82
Special Assessments	283,427.06	283,427.06
Education	652,952.00	655,538.03
Highways, Bridges, and Snow Removal	230,150.00	497,894.58
Protection	62,216.76	63,270.16
General Assistance Service Organizations	16,880.00	15,620.40
Total Expenditures	<u>\$ 1,596,044.55</u>	<u>\$ 1,898,228.05</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ 14,552.69</u>	<u>\$ (149,552.07)</u>
OTHER FINANCING SOURCES (USES):		
Operating Transfers - In	\$ -	\$ 73,566.96
Operating Transfers - Out	(7,000.00)	(31,252.00)
Total Other Financing Sources (Uses)	<u>\$ (7,000.00)</u>	<u>\$ 42,314.96</u>
Excess of Revenues and Other Sources Over (Under)		
Expenditures and Other Uses	<u>\$ 7,552.69</u>	<u>\$ (107,237.11)</u>
Fund Balance, July 1, 2017	669,296.37	669,296.37
Fund Balance, June 30, 2018	<u><u>\$ 676,849.06</u></u>	<u><u>\$ 562,059.26</u></u>

TOWN OF WESTPORT ISLAND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED JUNE 30, 2018

Cash Balance, July 1, 2017		\$ 649,973.81
ADD: CASH RECEIPTS:		
Tax Collections:		
Current Year	\$ 1,426,707.54	
Prior Years	39,970.66	
Prepaid	<u>31,254.20</u>	
Total Tax Collections		\$ 1,497,932.40
Departmental		232,459.79
Accounts Receivable		5,575.00
Transfer from Capital Reserves/Trust Funds		56,029.56
Homestead		13,165.00
State Revenue Sharing		14,731.82
State Fees Collected		<u>87,163.18</u>
Total Cash Receipts		<u>1,907,056.75</u>
Total Cash Available		\$ 2,557,030.56
LESS: CASH DISBURSEMENTS:		
Departmental	\$ 1,897,979.67	
Transfer to Capital Reserve Accounts	29,907.16	
State Fees Paid	84,058.38	
Transfer to Trust Accounts	676.00	
Accounts Payable	<u>150.00</u>	
Total Cash Disbursements		2,012,771.21
Cash Balance, June 30, 2018		<u><u>\$ 544,259.35</u></u>

TOWN OF WESTPORT ISLAND
STATEMENT OF CHANGES IN UNAPPROPRIATED SURPLUS
FOR THE YEAR ENDED JUNE 30, 2018

Unappropriated Surplus, July 1, 2017		\$ 340,528.56
INCREASE:		
Operating Account Balances Lapsed (Net) (Schedule A-4)	\$ 57,504.83	
Decrease in Deferred Property Taxes	<u>8,354.73</u>	
		65,859.56
		<u>\$ 406,388.12</u>
DECREASE:		
Prior Period Account Balances Lapsed	\$ 4,253.70	
Auditor	<u>5,800.00</u>	
		10,053.70
Unappropriated Surplus, June 30, 2018		<u><u>\$ 396,334.42</u></u>

TOWN OF WESTPORT ISLAND
STATEMENT OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2018

	BALANCE FORWARD 7/1/17	APPROPRIATIONS	CASH RECEIPTS	OTHER CREDITS	TOTAL	CASH DISBURSED	OTHER CHARGES	UNEXPENDED (OVERDRAFT)	BALANCE FORWARD 6/30/18
GENERAL GOVERNMENT - ADMINISTRATION:									
Salaries	\$ -	\$ 71,606.00	\$ 9,009.80	\$ -	\$ 80,615.80	\$ 74,089.62	\$ -	\$ 6,526.18	\$ -
Payroll Taxes		6,300.00		1,065.22	7,365.22	7,365.22			
Tax Maps	3,726.23	2,900.00			6,626.23	2,900.00			3,726.23
Debt	5,149.00	107,079.00			112,228.00	107,076.98			5,151.02
Legal	2,169.60	18,500.00			20,669.60	12,969.35			7,700.25
Town Office and Maintenance		39,930.08	760.00	3,060.62	43,750.70	43,750.70			
Town Hall		7,000.00		10,329.56	17,329.56	13,411.11			3,918.45
Town Capital Expenses	2,800.00	3,700.00			6,500.00				6,500.00
Audit				5,800.00	5,800.00	5,800.00			
Assessing	3,078.91	4,921.09			8,000.00	3,375.00			4,625.00
Land for Westport's Future Reserve		5,000.00			5,000.00		5,000.00		
Solid Waste		77,378.00		19,344.50	96,722.50	96,722.50			
Cemetery Committee	319.00		15.00		334.00	178.00	15.00		141.00
History Committee	524.88	500.00			1,024.88	18.25			1,006.63
Book Preservations		2,000.00			2,000.00	2,000.00			
Conservation Commission	2,081.80				2,081.80			881.80	1,200.00
Wright Property/Back River Jetty	28,490.56		7,836.79	6,204.50	42,531.85	1,199.00	50.00		41,282.85
Contingency		9,904.56			9,904.56	2,561.79	6,711.87		630.90
	<u>\$ 48,339.98</u>	<u>\$ 356,718.73</u>	<u>\$ 17,621.59</u>	<u>\$ 45,804.40</u>	<u>\$ 468,484.70</u>	<u>\$ 373,417.52</u>	<u>\$ 11,776.87</u>	<u>\$ 7,407.98</u>	<u>\$ 75,882.33</u>
GENERAL GOVERNMENT - TOWN REVENUES:									
Excise Tax - Motor Vehicles	\$ -	\$ -	\$ 160,216.80	\$ -	\$ 160,216.80	\$ -	\$ 120,700.00	\$ 39,516.80	\$ -
Excise Tax - Boat			6,154.50		6,154.50		6,154.50		
Interest and Lien Fees on Taxes			5,335.35		5,335.35			5,335.35	
Investment Interest			7,057.66		7,057.66			7,057.66	
Miscellaneous			3,333.03		3,333.03		716.00	2,617.03	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 182,097.34</u>	<u>\$ -</u>	<u>\$ 182,097.34</u>	<u>\$ -</u>	<u>\$ 127,570.50</u>	<u>\$ 54,526.84</u>	<u>\$ -</u>
GENERAL GOVERNMENT - STATE REVENUES:									
Homestead	\$ -	\$ -	\$ -	\$ 15,048.00	\$ 15,048.00	\$ -	\$ 15,048.00	\$ -	\$ -
Snowmobile			158.88		158.88			158.88	
Tree Growth			1,754.38		1,754.38			1,754.38	
Veterans			259.00		259.00			259.00	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,172.26</u>	<u>\$ 15,048.00</u>	<u>\$ 17,220.26</u>	<u>\$ -</u>	<u>\$ 15,048.00</u>	<u>\$ 2,172.26</u>	<u>\$ -</u>
GENERAL GOVERNMENT - ENFORCEMENT:									
Planning Board	\$ 2,574.50	\$ -	\$ -	\$ -	\$ 2,574.50	\$ 310.00	\$ -	\$ -	\$ 2,264.50
Board of Appeals	1,147.93				1,147.93				1,147.93
ACO/Constable		200.00			200.00	200.00			
Permit - Fee Revenue			60.00		60.00			60.00	
E-911		500.00			500.00	500.00			
CEO			4,015.60	3,253.70	7,269.30	7,269.30			
	<u>\$ 3,722.43</u>	<u>\$ 700.00</u>	<u>\$ 4,075.60</u>	<u>\$ 3,253.70</u>	<u>\$ 11,751.73</u>	<u>\$ 8,279.30</u>	<u>\$ -</u>	<u>\$ 60.00</u>	<u>\$ 3,412.43</u>

TOWN OF WESTPORT ISLAND
STATEMENT OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2018

	BALANCE FORWARD 7/1/17	APPROPRIATIONS	CASH RECEIPTS	OTHER CREDITS	TOTAL	CASH DISBURSED	OTHER CHARGES	UNEXPENDED (OVERDRAFT)	BALANCE FORWARD 6/30/18
SPECIAL ASSESSMENTS:									
County Tax	\$ -	\$ 283,427.06	\$ -	\$ -	\$ 283,427.06	\$ 283,427.06	\$ -	\$ -	\$ -
Overlay		7,552.69		305.41	7,858.10	532.62	1,153.07	6,172.41	
	<u>\$ -</u>	<u>\$ 290,979.75</u>	<u>\$ -</u>	<u>\$ 305.41</u>	<u>\$ 291,285.16</u>	<u>\$ 283,959.68</u>	<u>\$ 1,153.07</u>	<u>\$ 6,172.41</u>	<u>\$ -</u>
EDUCATION:									
School Account	<u>\$ -</u>	<u>\$ 652,952.00</u>	<u>\$ -</u>	<u>\$ 2,586.03</u>	<u>\$ 655,538.03</u>	<u>\$ 655,538.03</u>	<u>\$ -</u>		<u>\$ -</u>
HIGHWAYS, BRIDGES, AND SNOW REMOVAL:									
State Highway Funds	\$ -	\$ -	\$ 26,252.00	\$ -	\$ 26,252.00	\$ -	\$ 26,252.00	\$ -	\$ -
Emergency Road Contingency	10,000.00	4,450.00			14,450.00	14,372.67			77.33
Town Roads and Bridges		100,000.00			100,000.00	98,419.50		1,580.50	
Snow Removal		120,700.00			120,700.00	135,254.66		(14,554.66)	
Paving	71,187.40				71,187.40	692.90			70,494.50
Sand and Salt Storage Building	193,601.50	5,000.00		63,187.40	261,788.90	249,154.85			12,634.05
	<u>\$ 274,788.90</u>	<u>\$ 230,150.00</u>	<u>\$ 26,252.00</u>	<u>\$ 63,187.40</u>	<u>\$ 594,378.30</u>	<u>\$ 497,894.58</u>	<u>\$ 26,252.00</u>	<u>\$ (12,974.16)</u>	<u>\$ 83,205.88</u>
PROTECTION:									
Fire Department	\$ -	\$ 28,000.00	\$ -	\$ -	\$ 28,000.00	\$ 28,000.00	\$ -	\$ -	\$ -
Fire Department Insurance		6,015.00			6,015.00	5,880.50		134.50	
Fire Truck Lease		28,201.76			28,201.76	28,201.76			
EMT Training				1,000.00	1,000.00	995.00		5.00	
Shellfish Conservation	1,312.50		241.00		1,553.50	192.90			1,360.60
	<u>\$ 1,312.50</u>	<u>\$ 62,216.76</u>	<u>\$ 241.00</u>	<u>\$ 1,000.00</u>	<u>\$ 64,770.26</u>	<u>\$ 63,270.16</u>	<u>\$ -</u>	<u>\$ 139.50</u>	<u>\$ 1,360.60</u>
GENERAL ASSISTANCE SERVICE ORGANIZATIONS:									
Support of the Poor	\$ 604.00	\$ 1,363.00	\$ -	\$ -	\$ 1,967.00	\$ 103.40	\$ -	\$ -	\$ 1,863.60
Lifeflight Foundation		150.00			150.00	150.00			
Wiscasset Ambulance Service		3,000.00			3,000.00	3,000.00			
Wiscasset Community Center		4,308.00			4,308.00	4,308.00			
Lincoln County Animal Shelter		718.00			718.00	718.00			
Wiscasset Public Library		4,720.00			4,720.00	4,720.00			
Healthy Kids		1,500.00			1,500.00	1,500.00			
Midcoast Maine Community Action		420.00			420.00	420.00			
Senior Generations		701.00			701.00	701.00			
	<u>\$ 604.00</u>	<u>\$ 16,880.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,484.00</u>	<u>\$ 15,620.40</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,863.60</u>
	<u>\$ 328,767.81</u>	<u>\$ 1,610,597.24</u>	<u>\$ 232,459.79</u>	<u>\$ 131,184.94</u>	<u>\$ 2,303,009.78</u>	<u>\$ 1,897,979.67</u>	<u>\$ 181,800.44</u>	<u>\$ 57,504.83</u>	<u>\$ 165,724.84</u>

TOWN OF WESTPORT ISLAND
VALUATION, ASSESSMENT, AND COLLECTIONS
JUNE 30, 2018

VALUATION:		
Real Estate	\$ 219,976,598.00	
Personal Property	<u>1,311,317.00</u>	
Total		<u><u>\$ 221,287,915.00</u></u>
ASSESSMENT:		
Valuation x Rate (\$221,287,915.00 x .0066)	\$ 1,460,500.24	
Supplementals	<u>305.41</u>	
		\$ 1,460,805.65
COLLECTIONS AND CREDITS:		
Cash Collections	\$ 1,426,707.54	
Abatements	1,153.07	
Prepaid Taxes	580.47	
Tax Acquired Property	<u>265.29</u>	
Total Collections and Credits		<u>1,428,706.37</u>
2017-2018 Liens Receivable, June 30, 2018		<u><u>\$ 32,099.28</u></u>

COMPUTATION OF ASSESSMENT

Tax Commitment	\$ 1,460,500.24	
State Revenue Sharing	14,349.00	
Homestead Reimbursement	15,048.00	
Auto Excise	<u>120,700.00</u>	
		\$ 1,610,597.24
REQUIREMENTS:		
Appropriations	\$ 1,319,617.49	
County Tax	<u>283,427.06</u>	
		<u>1,603,044.55</u>
OVERLAY		<u><u>\$ 7,552.69</u></u>

TOWN OF WESTPORT ISLAND
RECONCILIATION OF TREASURER'S CASH BALANCE
FOR THE YEAR ENDED JUNE 30, 2018

Cash on Hand		\$ 150.00
GENERAL FUND CHECKING ACCOUNT:		
The First, Damariscotta, Maine		
Balance Per Bank Statement	\$ 548,790.74	
Deduct: Outstanding Checks	(4,681.43)	
Balance Per Books		544,109.31
Cash Balance, June 30, 2018 (Exhibit E)		<u><u>\$ 544,259.31</u></u>

Schedule A-7

TAX LIENS
JUNE 30, 2018

<u>Real Estate</u>		
<u>2017</u>		
Chartier, Michelle	\$ 1,033.49	
Colby, Lillian G.	993.36	
Crosman, Carl D.	1,703.21	
Crosman, Carl D.	1,108.17	
Crosman, Carl D.	388.51	
Crosman, Carl D.	288.53	
Kenneth & Elaine Walker Family Trust	5,457.16	
Maynes, Robert R.	279.50	
Miller, Diane E.	1,670.00	
Misner, Milton W.	3,080.04	
Ober, Steven P.	4,361.85	
Pagenkopf, Ingo	753.96	
Pagenkopf, Monika	1,084.31	
Sacchetti, Sally C.	1,539.05	
Sacchetti, Sally C.	1,741.41	
Sacchetti, Stephen	1,596.80	
Wallace, Jean, Estate of	3,266.09	
Wallace, John R.	945.12	
Wenners, Denise L.	572.05	
West, Nick	99.48	
Wood, Harriet	137.19	
		<u>\$ 32,099.28</u>

TOWN OF WESTPORT ISLAND
TAX LIENS
JUNE 30, 2018

Real Estate (Cont'd)2016

Chartier, Michelle	\$ 1,127.45	
Crosman, Carl D.	1,858.05	
Crosman, Carl D.	1,207.12	
Crosman, Carl D.	422.36	
Crosman, Carl D.	313.88	
Miller, Diane E.	1,821.82	
Misner, Milton W.	1,572.62	
Ober, Steven P.	4,794.39	
Pagenkopf, Ingo	822.50	
Pagenkopf, Monika	1,182.89	
Sacchetti, Sally C.	1,678.97	
Sacchetti, Sally C.	1,899.72	
Sacchetti, Stephen	1,741.96	
Walker, Elaine; Doherty, Beverly	5,953.27	
Wallace, Jean, Estate of	2,887.02	
Wallace, John R.	1,031.04	
West, Nick	108.52	
	<hr/>	
		\$ 30,423.58
		<hr/> <hr/>
		\$ 62,522.86
		<hr/> <hr/>

Schedule A-8

TAX ACQUIRED PROPERTY
JUNE 30, 2018

Mosher Property		
Sholedice, Thomas:		\$ 2,811.28
2014	\$ 1,156.54	
2015	327.60	
2016	289.41	
2017	265.29	
	<hr/>	
		2,038.84
		<hr/> <hr/>
		\$ 4,850.12
		<hr/> <hr/>

TOWN OF WESTPORT ISLAND
CAPITAL RESERVE FUNDS
JUNE 30, 2018

MUNICIPAL LANDING FUND:

Balance, July 1, 2017	\$ 46,925.73	
Add: Interest Earned	<u>145.04</u>	
Balance, June 30, 2018		\$ 47,070.77

CAPITAL IMPROVEMENT FUND:

Balance, July 1, 2017	\$ 8,964.96	
Add: Interest Earned	<u>27.72</u>	
Balance, June 30, 2018		8,992.68

CLOUGH POINT FUND:

Balance, July 1, 2017	\$ 4,578.28	
Add: Interest Earned	<u>14.16</u>	
Balance, June 30, 2018		4,592.44

MOORING ACCOUNT:

Balance, July 1, 2017	\$ 1,210.09	
Add: Interest Earned	<u>3.74</u>	
Balance, June 30, 2018		1,213.83

TOWN HALL FUND:

Balance, July 1, 2017	\$ 19,455.50	
Add: Interest Earned	44.86	
Revenue	90.00	
Less: Transfer Out	<u>(10,379.56)</u>	
Balance, June 30, 2018		9,210.80

SHELLFISH FUND:

Balance, July 1, 2017	\$ 6,730.05	
Add: Interest Earned	20.79	
Revenue	<u>15.00</u>	
Balance, June 30, 2018		6,765.84

STATE HIGHWAY FUND:

Balance, July 1, 2017	\$ 48,629.25	
Add: Interest Earned	170.19	
Less: Transfer Out	<u>(46,187.40)</u>	
Balance, June 30, 2018		2,612.04

TOWN OF WESTPORT ISLAND
CAPITAL RESERVE FUNDS
JUNE 30, 2018

VETERANS GRAVES FUND:			
Balance, July 1, 2017	\$	888.12	
Add: Interest Earned		<u>2.73</u>	
Balance, June 30, 2018			\$ 890.85
FERRY ROAD RESERVE:			
Balance, July 1, 2017	\$	240.62	
Add: Interest Earned		<u>0.72</u>	
Balance, June 30, 2018			241.34
LAND FOR WESTPORT'S FUTURE:			
Balance, July 1, 2017	\$	25,190.92	
Add: Interest Earned		80.43	
Appropriation		<u>5,000.00</u>	
Balance, June 30, 2018			30,271.35
PAVING:			
Balance, July 1, 2017	\$	36,975.48	
Add: Interest Earned		74.98	
Department of Transportation Fund		26,252.00	
Less: Transfer Out		<u>(17,000.00)</u>	
Balance, June 30, 2018			46,302.46
REVALUATION:			
Balance, July 1, 2017	\$	9,357.25	
Add: Interest Earned		<u>29.16</u>	
Balance, June 30, 2018			9,386.41
EMERGENCY ROAD MAINTENANCE:			
Balance, July 1, 2017	\$	10,053.58	
Add: Interest Earned		<u>31.06</u>	
Balance, June 30, 2018			10,084.64
MUNICIPAL SAND AND SALT STORAGE BUILDING:			
Balance, July 1, 2017	\$	25,037.78	
Add: Interest Earned		<u>77.39</u>	
Balance, June 30, 2018			25,115.17
Total			<u><u>\$ 202,750.62</u></u>

TOWN OF WESTPORT ISLAND
TRUST FUNDS
JUNE 30, 2018

	BALANCE 7/1/17	INTEREST	INCREASE	DECREASE	BALANCE 6/30/18	PRINCIPAL	INCOME
Cemetery Trust	\$ 1,872.64	\$ 6.44	\$ 285.00	\$ -	\$ 2,164.08	\$ 700.00	\$ 1,464.08
Conservation Commission - Historical	581.96	2.68	376.00		960.64		960.64
Dorothy Dogget	16,048.93	49.58			16,098.51	14,480.34	1,618.17
Shattuck - Heal Cemetery	6,055.87	18.73			6,074.60		6,074.60
Tarbox Cemetery	5,678.25	17.56	15.00		5,710.81	2,100.00	3,610.81
Westport WCC Scholarship	709.36	2.17			711.53		711.53
	<u>\$ 30,947.01</u>	<u>\$ 97.16</u>	<u>\$ 676.00</u>	<u>\$ -</u>	<u>\$ 31,720.17</u>	<u>\$ 17,280.34</u>	<u>\$ 14,439.83</u>

Westport Island Cemetery Committee

In May, members of the Cemetery Committee visited each of Westport Island's 71 cemeteries:

- 1) To place a new American flag on the 52 known Veteran's graves, and
- 2) To inspect the condition of each cemetery to plan for upkeep and repairs over the summer.

In addition to minor repairs and cleaning in several cemeteries, a major effort was required in two cemeteries. In the Knight Cemetery on the Main Road, which has a very nice fence around it, the gate was in very bad condition. The damaged gate was removed and completely restored to excellent condition.

In the Heal-Shattuck Cemetery on the West Shore Road during the October 2017 storm, a large pine tree fell across the cast iron fence badly damaging it. It took many hours of work by members of the Cemetery Committee with help from Archie Bonyun to clear away the downed tree and repair the cast iron fence. A great effort!

In 2018, the Cemetery Committee welcomed a new member, Julie Casson, to the Committee. Julie has major clerical/computer skills that will significantly improve the Committee's ability to catalog the graves of the various cemeteries.

Calvin Cromwell, Co-Chair
Julie Casson

William Cooney, Co-Chair
William Hopkins

George D. Richardson III

Town Hall Committee's 2018 Report

The Town Hall Committee's activities for the year consisted of several minor repair/replacement projects and continued maintenance of the Hall and facilities. The minor projects completed include:

- the removal of a large dead tree between the Hall and Church, with the cutting and splitting of the wood for donation to needy person(s) on the Island by the Selectmen;
- repair of all the window screens so as they properly fit the frames, and as needed wood repairs to many of the windows slightly changed the opening sizes;
- replacement of the window curtains in the kitchen areas;
- replacement of the water heater in the kitchen which was 1980's vintage; and
- replacement of the notice boxes at front of building.

A project presently in development and to be completed in this fiscal year is the replacement of the rear door - enabling it to be locked and unlocked from the outside while continuing to serve as an emergency exit.

During the year, the Committee -- with assistance from the Westport Community Association -- continued clean up sessions to keep the Hall in good shape and ready for the various events being held.

The Committee wishes to thank its recently retired long-time member Bob Mongeon for donating his talents to build the new boxes at the front entrance for posting public notices. They are beautiful.

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

Bill Hopkins, Chair
Art Weber

Betsy Forrest
Jeff Tarbox

Emily Adler
Ron Stoodley

Westport Island History Committee

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

In the 2018-2019 year the Westport Island History Committee (WIHC):

- Held a tour of six historic Westport houses September 16, 2018, enabling about 150 Islanders and neighbors to visit some of the oldest and most distinctive houses on the Island.
 - A volunteer sub-committee of eight members, led by Callie Connor and Judy Hughes, planned the house tour in conjunction with the six homeowners, meeting regularly beginning in 2017;
 - The sub-committee recruited volunteer docents for each house who mastered the history of the building and the families that lived there, to help homeowners present their houses;
 - Dennis Dunbar assisted the homeowners and docents with researching the history of the property and early owners, then created a poster display of each house's history;
 - Traffic control and parking for all the sites was supervised by members of the Westport Volunteer Fire Department, led by Roger Higgins and Stacy Hutchinson;
 - Volunteers also staffed the Town Hall, the tour headquarters, with a wonderful luncheon donated by a generous resident; and quoting from a thank you note we received:
I am sure I speak for the many that attended your wonderful tour. The houses were a joy to see, the owners/docents generous with their time and cordial attitude. As for the luncheon, the tables were beautifully and artfully appointed and certainly befitting good food! Lastly, the tour revealed the real Westport!
- Created a 501c3 non-profit, the "Friends of Westport Island History", to make it easier for more people to get involved, hold public programs on local history, and raise funds for the preservation, storage and sharing of the collection. Public programs will start in the summer of 2019;
- Provided genealogical assistance to visitors and islanders with Westport Island ancestors;
- Worked to make the materials in our collection more accessible by cataloging them in monthly sessions at the Town Hall to prepare for the acquisition of museum cataloging software;
- Worked on updated versions of two of the books covering the history of Westport Island;
- Scanned and digitized more of our collection of photographs and documents; and
- Made improvements to the website for Westport Island history.

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

- Eloise Baker, a topographical map of Lincoln County from 1857;
- The Lincoln County Historical Assn., a linen sheet hand woven by a Mrs. Tarbox in the 19th century and a wooden lemon squeezer from Dorothy Doggett Taylor;
- Joan Ames Krause, a photo album ca. 1890-1920, from her grandfather, Jesse F. Ames, who was raised and summered on Westport;
- David and Joan Bradford, photographs and copies of old deeds;
- Carol and Allan Clarke, a ca. 1908 photograph of the Town Hall and postcards;
- Susan Bowditch, an oral history of Jerry Day Mason;
- Deborah Hammond, Brewster Doggett's bridge commission papers and bridge-related ephemera; and
- Callie and Bob Connor, a WWII Red Cross fundraising poster and various maps.

Members have taken training with the Maine Archives & Museums and Maine Association of Non-Profits, and contributed hundreds of volunteer hours and almost \$1,000 in in-kind donations this year.

Members: *Jeff Tarbox (Chair), Gaye Wagner (Secretary), Mary Ellen Barnes, Julie Casson, Amy Mussman, Dennis Dunbar, Paul Bonyun, Sandy Besecker, Debbie Williams, Joan Bradford, Callie Connor, Mary Coventry, Dedee Greenleaf-Hodgdon, Judy Hughes, Ruth Laurayne Presby, & George D. Richardson, Jr.*

Conservation Commission

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

The Commission’s April 2018-April 2019 Projects were determined by the interests of the members and the Town:

1. Clough Point Town Preserve - The Commission continues to maintain and improve this property, with periodic clean-up and the maintenance of trails Picnic benches and trail signs.
2. Bonyun Preserve - Members of the Commission have periodically assisted other volunteers with the building and repairs to several footbridges in the preserve. This scenic coastal property is open to the public and has an extensive trail network for hiking. During the past year we are pleased to report that the Kennebec Estuary Land Trust (KELT) has acquired a new 44.4 acre parcel to expand the preserve to the eastside of Junction Road. New trails scheduled for construction next year will connect to the existing network.
3. Island Clean-Up Day - The Commission continues to host this yearly event when Westport Island residents work together to clean the litter from our roadsides. We will be at it again this spring. (Scheduled for May 4) This year, we again we plan to give each participant a canvas shopping bag emblazoned with the Westport Island seal , We urge residents to periodically pick up litter along roads adjacent to their property.
4. Coastal Stewardship Guide - This guide completed in 2016 as a collaborative effort with three other towns continues to guide residents in learning how to protect water resources, conserve local habitat and provide a healthy community. It also provides information on Westport’s conserved lands that are open to the public. Hard copies of the guide are available at the Town Office and on the Town’s website. <http://westportisland.us/board-committee/conservation-commission>
5. Protecting Open Space - Westport Island is relatively rural with large tracts of privately-owned undeveloped land. Several of these parcels include significant freshwater wetlands and some have salt water frontage. We are pleased to report that during the past several years with the help of local conservation groups and many generous residents, we have been successful in permanently protecting the Carl and Barbara Segerstrom Preserve located on West Shore Road. KELT continues to assess opportunities for protection of an adjoining property located on Heal Pond and an additional parcel located on Meadow Pond. Further details including maps of all public access conservation properties are provided as a link on the Town’s website <http://westportisland.us/community/public-lands> . We welcome any input to help us identify additional Island areas of special interest with respect to: (1) Wildlife/Nature Habitat, (2) Recreation, (3) Water Quality, (4) Scenic/Historic Value, and (5) Hunting/Fishing. We welcome any other ideas regarding how we can help the town secure more permanently protected open space on the Island.
6. Island Trails Project - We continue to explore the potential for establishing a network of trails on the Island. Several potential routes have been identified along existing trails and former roads that pass along property lines, through remote sections of larger undeveloped parcels, through permanently protected privately-owned conservation property and through town-owned land. By state mandate, permission by residents to allow a walking trail on or adjacent to their property creates virtually no liabilities on their part. The Commission is pleased to work with land owners to ensure that any concerns they have are addressed and that any agreement, whether written or verbal, could be changed at any time. We welcome input from Island residents regarding their knowledge of old roads and trails that we may explore as part of this effort.

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

Richard Tucker, Chairman

Dennis Dunbar, Finance Director

Bill Hopkins, Associate

Donna Curry, Secretary

Dan Bradford

Kyle De Pietro, Associate

Ann Springhorn

April Thibodeau, Associate

Comprehensive Planning Committee

Formed in February of 2018, the members of the Comprehensive Planning Committee have met virtually every Thursday to work on our updated Comprehensive Plan. As many of you know, after reviewing the State's requirements for these plans, the committee spent a large amount of time crafting a public survey to investigate the demographics of the island's residents, their general location on the island, their perceptions of the town as they experience it today, and probably most importantly, what they would like the town to look like, be like, and work to become in the next 10-20 years. The survey was mailed out to every property owner and island resident and was posted on the Town's website to get the widest possible exposure and response. The number of returned surveys and the thoughtful comments by respondents were incredible. Using the survey results as a starting point, the committee spent considerable time delving into the information received to develop a proposed Vision Statement for the Town. Shortly after this was completed, the committee held a public hearing to present a summary of the survey responses and the resulting proposed Vision Statement to prepare for a vote by the town at the November 2018 election. The Vision Statement was overwhelmingly supported at the November election, with 414 voting in favor and 53 opposed.

Once the voters approved the proposed vision statement, the committee began working in earnest to develop a timeline to:

- ❖ Meet required milestones to complete the plan on time;
- ❖ Have the plan reviewed and approved by the town, and
- ❖ Have the plan certified by the State so it could become an official Comprehensive Plan.

The team divided responsibilities for the 14 separate areas of the plan that must be addressed. The State provided some baseline information from State databases in each planning area to kick start the project. From there, the committee members have been researching, collecting additional data, and developing the portion(s) of the plan they have been assigned. In the weekly meetings, committee members discuss the progress in their areas, review each other's progress, and discuss and generate the required maps, tables, and charts to graphically represent key points relating to the plan. It must be noted and appreciated that members often have been tasked with subjects that are not their area of expertise. The average resident is rarely conversant in Economic Development, Population and Demographics, Future Land Use, and Transportation. With some help from the Lincoln County Regional Planning Commission (LCRPC), shared expertise from fellow members, and a large dose of self-education, the committee has made incredible progress.

In the not too distant future, the committee plans to have a draft Comprehensive Plan available for Westport Island property owners and residents both in print and on the Town's website. We will hold public hearings on the plan to solicit questions and comments, and we will make revisions as necessary. This will help us prepare for placing the completed plan on the November ballot for a community vote. If approved, the plan will be sent to the state for certification. Once certified, the town will have a blueprint, or roadmap, for future development. A certified plan will also make the Town eligible for state grants that are, at this time, unavailable to us.

Lastly, please take the time and effort to read and study what the committee has created once the draft is available and let us know if we have captured your vision for our Town as previously set forth in results of the public opinion survey and the voter-approved Vision Statement.

Thank you,

Robert P. Mooney, Chairman

Cable Contract Negotiating Committee

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

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

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

Joe Donahue
Ralph Jacobs, Secretary

Jason Kates
Jack Swanton

Planning Board

The Westport Planning Board remains at full membership of five (5) full members and two (2) alternates. One of these alternates wishes to remain as a permanent 2nd alternate. The Board holds a noticed public monthly meeting on the second Wednesday of each month at 7pm in the Town Office Community Room. Site Visits and Public Hearings are noticed and held as needed. The public is always welcome to attend and will be given an opportunity to speak at the call of the Chair. Since the Planning Board has a number of members who could potentially serve as Chair, several members have acted as meeting chair at a monthly meeting. Current members have significant leadership experience as well as the ability to write with clarity and to express themselves with conviction. We attract talented residents willing to serve on this important Board.

During the above cited time, we saw only two applications for piers, ramps and floats and one for a business where alpacas are raised and their wool sold, as well as a place for visitors to buy and enjoy packaged snacks and interact with the alpacas.

Because the Board had more time to review ordinances there was discussion concerning the omissions and corrections required to make some of our land use ordinances more specific and inclusive. During the prior year, a review of the definitions was completed to provide for consistency in all Ordinances unless a specific ordinance requires a different definition. Discussion was often lively.

Current members include: Archie Bonyun, Acting Secretary; Joanna Jacobs; Richard Lorensen; Jeff Tarbox; Alternate members Dick Barker and Richard Gray and Chair Ruth Nelson. The Board did not have a designated Vice Chairman at this time. There will be a more concerted effort to fill this position with one of our existing members.

The agenda for 2018 – 2019 will include the usual application reviews and will address identified deficiencies and omissions of our ordinances. Our members have the experience and background for this task.

Ruth Nelson, Planning Board Chairman

BOARD OF APPEALS

The Westport Island Board of Appeals received no applications for appeal in 2018 and conducted no public hearings.

Neil Cavanaugh, Chair

Shellfish Committee Report

The Westport Island Shellfish Committee was able to enrich our Island's clam flats with 50 thousand juvenile clams for the second time in four years. The primary goal is to create self-sustaining clam flats for the licensed Commercial and Recreational harvesters to enjoy.



These juvenile seed clams are purchased through "DEI" Down East Institute, which is a professional public hatchery located in Beals, Maine. The funds used to purchase the juvenile clam seeds comes from the money collected from the purchase of Commercial and Recreational clam licenses on Westport Island.

The committee will be conducting clam flat surveys this spring in areas that were last seeded nearly a decade ago.

Respectfully submitted,

Lincoln Richardson, Chair 882-9615
George Richardson, III, Secretary

Adam Webber, Vice Chair 350-0925
Neil Stanton

John Wallace

Road Committee Report

Now that the Sand & Salt Shed has been completed and is operational, it's time to get back to creating a long-range plan for improvement of the town roads.

The Road Committee met this spring to review and discuss the condition of our roads. There is much work that needs to be done, and as we all know, it is costly work. We have set priorities, and we have requested a warrant article of \$350,000 to start work on a long-range plan. The top four priorities which will be phase 1 in our plan are: Doggett Road, Lord Road, North End Road, and Haskell Road. We are taking the conservative route of biting off a \$350,000 piece at a time rather than going after a \$1.5 million dollar bond for all the roads identified. We'd like to pay off the first phase before proceeding to Phase 2 which would potentially include Greenleaf Road, East Shore Road and Post Office Road. There will also be a Phase 3 and Phase 4 for paving other town roads and the town section of 144 and a Phase 5 for improvements beyond general maintenance on the dirt roads, many of which need more gravel and other improvements to reduce degradation during the winter months.

The Road Committee appreciates residents' support in getting us started to improve our roads. Town roads are one town asset used by everybody, and it is our responsibility to make them safe for passage and to allow for proper winter maintenance.

Jim Cromwell, Chairman
Garry Cromwell

Roger Higgins
E. Davies Allan

Andy Bradford

Wright Landing Committee



We welcomed Maurice (Moe) Ayotte and Craig Hudson as new members of the committee so our average age went down a bit.

Through the hard work of Moe Ayotte, Craig Hudson, Ken Parsons, Al Andrews, Bob Morris, Rick Pollak, and Richard DeVries the Wright Landing continues to be neat, well maintained, and open to the public. Donna Curry and her Horticulture Committee continue to bring more beauty to the landing. Please visit your public landing to see the beauty added by Donna's team.

The Wright Landing team, with the help of Craig Hudson, Mark Cromwell and Gary Cromwell and his backhoe, made quick work of installing and removing the floats again this past year. Routine work like treating the privy, mowing, and trimming was completed by Al, Moe, Ken, Bob, and Richard. Richard added holders for three additional rolls of toilet paper to the privy and added a flag to the light pole that users of the privy can run up the pole to signal the need for additional toilet paper. Moe has faithfully responded and added more paper whenever the flag has been raised

The Wright Landing house is in need of a new roof, more insulation in the attic to cut the cost of heating that is shared by the town and the Helping Hands pantry, an updated electrical panel (there is an offer by a volunteer electrician to do that upgrade for the cost of materials), rotted windows that need to be replaced, and painting of the trim. In addition the sheds need to be repaired and painted. Consequently the Wright Landing Committee has a full plate for the next year.

Respectfully submitted,

Richard DeVries, Moe Ayotte, Craig Hudson, Ken Parsons, Al Andrews, Bob Morris, & John Nelson in memoriam.

Westport Island Horticulture Committee



We hope all of you have taken time to at least drive around the Ferry Landing Road to view our lovely gardens. From spring through fall, the gardens are full of color.

If you like what you see, perhaps you'd like to join us this year; the more hands, the less work for everyone. We're a fun group who loves to be outdoors viewing both the gardens and the Back River. If you are interested in joining us, please send an email to donnac@zwi.net or call 882-7156 (leave a message).

Many thanks to all of you who have stopped to talk to us as we work throughout the spring, summer, and fall.

Respectfully submitted,

Emily Adler

Debbie Lorenson

Donna Curry

Gretchen McNamara

Marty Landorf

Debbie Williams

Liz Lee

Westport Volunteer Fire Department (WVFD)

Well, this past year seems to have flown by (again) and I made it through my first year as Chief. Thank you to all my firefighters for your hard work and dedication. Thank you to our families and the sacrifices they endure. Thank you to everyone in our community for your support.

In 2018 we had 93 calls – around average for us. There were 48 EMS calls, 5 brush fires, 8 car accidents, 7 car vs deer collisions, 5 mutual aid calls, 10 smoke/fire alarms, 5 trees down on wires and a few other assorted calls.

I would like to give a final salute to Althea Cromwell, who passed away in March. She was a member of the fire department and was one of our first Emergency Medical Technicians (EMT's).

At our invitation, the State Bureau of Labor Standards came in for a courtesy inspection of the department. We passed with flying colors with only a couple of minor issues that were quickly corrected. This means we are compliant with state regulations and are working hard to be a safe and effective department.



We now have the ability to get burn permits online for free. Go to <http://wvfd.me/fp> to get one. If the conditions are not favorable, then permits won't be available. You can still get them the old fashioned way by calling the fire department as well but the online method is faster and easier.

I am excited to say that we have added two new members to the department this year. This brings us to 12 members. Four are certified firefighters I/II, four are basics and can do interior attack, and four are scene support that can operate vehicles and equipment. Three of us are EMT's and we have two more in training. As always, we can use more members. If interested, stop in and see us.

This past year, we started offering stipends to our members. I think it has made a difference in helping to attract members and retain them. It's a little something to compensate for time away from home.

As many of you may be aware, as a department we have decided that we can no longer handle doing the summer barbecue. However, we also realize how important it is to the town. That is why we tried to give as much notice as possible in the hopes that others could help it continue. The BBQ represented a lot of work for us and took us away from our core mission of being a fire department.

I think working with a more realistic fixed appropriation from the town has been very successful for us. Having a budget up front that more accurately reflects our operating costs has made planning easier and not forced us into fundraising efforts to cover those costs, or worse, defer them to later. This allows us to focus on training and preparedness.

Finally, I would like to apologize to anyone who has had to wait for a green reflective house number sign. The winter created some delays in getting them made and distributed. They are very helpful for us to find you in an emergency. Remember, if we can't find you – we can't help you. Sign up at the Town Office if you still need one.

We wish all of you a safe and happy year. Remember - keep your smoke detectors batteries current.

Stacey Hutchison, WVFD Fire Chief

Helping Hands of Westport Island Annual Report 2018

Helping Hands of Westport Island is a benevolent group of Board members and volunteers offering aid to residents of Westport Island. We are a non-profit charitable organization 501(c)3. All donations are fully tax deductible. Members or volunteers are not paid. Our funding is provided by donations from individuals, independent of any taxes levied by the Town of Westport Island.



The Westport Island Cottage Pantry, established in September of 2010, has moved to the basement of 38 Ferry Rd. at the Wright Landing. We are delighted with our new space!

Last year, we served approximately 22 households. We receive food from TEFAP (The Emergency Food Assistance Program/USDA); and we shop at the Good Shepherd Food Bank in Auburn where we are able to purchase \$600 worth of food for every \$100 spent. The pantry also benefits from a variety of community

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

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

- At Thanksgiving, Christmas and Easter, we provide baskets for many residents.
- Our members and volunteers respond to requests for rides to and from doctor's appointments, grocery shopping, shoveling, house chores, small home repairs, meals, yard chores, and children's gifts at Christmas.
- Our members and volunteers check on older residents during storms and respond to a variety of requests for assistance. We are especially vigilant of our residents during ice and snow storms and during power outages to assure that they are safe.
- Emergency fuel assistance is provided to those in need during the heating season. We can also contact Lincoln County Energy fund for additional help with fuel. This past year we supplied Island residents with 2,700 gallons of fuel.
- To protect their privacy, the identity of those we serve is strictly confidential.

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

Michael Cromwell, President
Donna Gregory, Secretary

Linda Davis, Vice-President
Althea Cromwell

Adam Webber, Treasurer
Marcia Richardson

Report of the Westport Community Association 2019-2020

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

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

This year's WCA Board of Directors is a 15-person group of residents who have organized the following 2019 community events. We encourage you to attend and help foster a sense of community!

- **Pancake Breakfast - April 13**
- **Garden Plant Swap & Raffle - May 18**
- **Meet and Greet/WCA Annual Meeting - June 15**
- **Summer Event/Benefit Westport Island Volunteer Fire Dept.- July 13**
- **Island Concert Event – September 22**
- **Halloween Costume Party and Dance - October 26**
- **Westport Island Christmas Holiday Program - December 8**

Additional Committees volunteer their time to:

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

The WCA greatly appreciates the businesses and island residents who have donated to our community events program. Your response has been heart-warming. The WCA is also grateful for its close working relationship with the Town Selectmen, Helping Hands, Westport Island History Committee, Town Hall Committee, and the Westport Volunteer Fire Department.



Finally, we remind Westport Islanders to consult WCA's website ([www. westportcommunityassociation.org](http://www.westportcommunityassociation.org)) for current information, including:

- Application for **annual educational awards** for qualified island residents. (Since 2010, WCA has awarded a total of 51 student awards amounting to \$12,350.)
- Information about using the **Westport Community Church** for weddings or memorial services.
- Joining us at our monthly WCA Board meetings at the Town Office. **Volunteering with WCA** is a great way to meet your fellow island residents, and we warmly welcome anyone who would like to **join the WCA Board of Directors**, and/or volunteer to help with WCA activities!

Drew Porter and Art Weber, Co-Presidents
<http://westportcommunityassociation.org>



Superintendent's Message

May 14, 2019

Dear Citizens of Westport,

The 2018-2019 school year has been an exciting and productive year so far for Westport Island students. The Sheepscot Valley RSU 12 educators and the RSU 12 Board of Directors continue to work towards its vision of “Building a foundation of lifetime learning for our students, families, and communities by inspiring growth, change, and success for all students.”

A special thank you to Westport School Board members, Richard Devries, and Susan Stires who have been dedicated board members and an influential part of creating the successful progress we have made in RSU 12 for Westport students. They have both committed hours and hours of volunteer time to the students, staff, and citizens of Westport and RSU 12. Richard Devries is one of the longest-serving members of the RSU 12 Board and a member of the Finance and Facilities committees. Susan Stires serves on the Curriculum Committee. They are both committed to the education of Westport students and RSU 12 students as a whole and work to create policies and school budgets that support our students.

The RSU 12 Board of Directors and staff have worked over a number of years to expand PreK programming for four-year-olds. Westport has easy access to a PreK program in the area. Westport PreK students can ride a bus from Westport to the Edgecomb PreK program. RSU 12 has a tuition contract with the Edgecomb Eddy School and a bus that goes to Edgecomb Eddy. To register for PreK, please contact the Edgecomb Eddy School.

At the time of this writing, the 2019-2020 RSU 12 school budget has been approved by the RSU 12 Board of Directors and will be presented at the District Budget meeting on May 16, 2019, at Chelsea Elementary School for approval by RSU 12 citizens. The school budget referendum is on June 11, 2019. The proposed RSU 12 school budget is \$23,022,981, a local increase of 3.4%. The increase is primarily due to a 2% increase in our student population. Information about the budget is available on our website. As always, the RSU 12 Board of Directors has worked to develop a school budget that supports our students while remaining fiscally conservative. You can learn more about our schools and our budget process through our website at www.svrsu.org or by speaking with our staff and members of the RSU 12 Board of Directors. RSU 12 and the Westport community continue to work together to provide inspiring educational opportunities for all our students.

Sincerely,

Howard Tuttle, Sheepscot Valley RSU 12 Superintendent

RSU #12 Little Library for Children & Teens Comes to Westport Island

Susan Stires, Westport Island RSU #12 Board Member who is also a member of the RSU's Community Literacy Team, along with her husband Kinne installed and filled a Little Free Library at the Town Office with books for children and teenagers. The Community Literacy Team, with financial support from the Whitefield Lions Club, undertook this project to install a Little Library in each of the RSU towns. Westport Island's Little Library is now open for business.

Families can access free books anytime at the Little Library. It is not necessary to bring a book to trade – just return the book when you are done. The Little Library is located outside the side door of the Town Office. Please visit and borrow a book -- or leave a book -- and, hopefully, enjoy a good story.



Lincoln Academy
81 Academy Hill Rd. Newcastle, Maine
January 28, 2019

To the Residents of Local Sending Towns:

Greetings from Lincoln Academy. My name is Nancy Starmer, and I am currently serving as Lincoln Academy's Interim Head of School.

Our biggest news of 2018-19 is that after an extensive national search the LA Board of Trustees has hired Jeff Burroughs to be Lincoln Academy's next Head of School. Jeff, who is currently the Assistant Head of School for Academics at St. Johnsbury Academy in Vermont (also a Town Academy) will take the reins on July 1, 2019. Before moving to St. Johnsbury, he and his wife Melissa spent several years at the Hyde School in Bath. Thanks to these roles Jeff has experience in both the Town Academy model *and* life in midcoast Maine, and all are looking forward to having him here at LA.

In the meantime, we are having a full and active year. In September we welcomed a large freshman class of 151 students from 21 sending towns and 14 countries around the world, bringing our total student population to 560. Our new students came in on a high note: 2018 was an excellent year for LA sports, arts, academics, and extracurriculars. The girls tennis team won their first ever state championship, and the boys lacrosse and boys cross country teams were both state runners up. Many teams were also honored with Good Sportsmanship Awards this year, demonstrating that LA athletes continue to uphold a tradition of excellence both on and off the field.

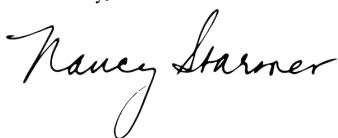
Both choir and Wind Ensemble won Gold at New York City's WorldStrides Heritage Festival, and 67 student musicians this year--a record number--qualified for District, All-State, and All-State Jazz Honors Festivals. LA's theater program has won the Regional One Act Competition 12 out of the last 13 years. Each year more than 150 students take at least 1 AP course at LA. About half of our students participate in at least one sport and many are two- and three-sport athletes. Other extracurricular activities include State-Champion Debate and Math Teams, Model United Nations, Outing Club, Special Olympics, and a wide variety of service and student-interest clubs.

Our residential program has added significant geographic diversity to our student population. This has been apparent in every aspect of school life, from class discussions to holiday celebrations. Though our student population has changed over the last six years, Lincoln Academy remains deeply rooted in the local community. At LA, we are committed to providing a top-notch education for *all* students, whether they take vocational or AP courses, participate in one of our Alternative Education or special education programs, or a combination of the above. This I hope is evident in the variety of paths our graduates choose after LA. In the Class of 2018 there were 139 graduates: 96 went on to four-year colleges, 13 to two-year educational programs and community colleges, 28 straight to the workforce, and 2 joined the military.

Along with our academic, athletic, arts, and extracurricular programs, we continue to uphold long-standing traditions that some of you probably remember from your days as students at LA: every Friday we gather for an all-school Community Meeting. Students meet daily with the same academic advisor.

We are deeply appreciative of the support of local sending towns. Your children are the lifeblood of Lincoln Academy. Please know that you are always welcome to attend a sporting event, concert, or Parents' Association meeting, or to stop by for a tour. We invite you to follow Lincoln Academy News on social media if you would like to know more about day to day activities on our busy campus. Thank you for being part of a long tradition of independent education at Lincoln Academy.

Sincerely,



Nancy Starmer, Interim Head of School



Kennebec Estuary Land Trust Annual Report to Westport Island

Dear Westport Island Residents,

The two KELT preserves on Westport Island continue to grow in popularity and usage. Bonyun Preserve, now 119 acres, offers dramatic hiking trails around Mill Cove and out to Thomas Point, with beautiful views of Knubble Bay. The Carl and Barbara Segerstrom Preserve at Squam Creek, which opened in 2017, has drawn enthusiastic hikers, bird watchers and historians alike. This 159-acre public preserve features a 2-mile hiking trail that passes the cellar hole remains of four historic home sites, two settler family cemeteries and, of course, the natural beauty and rich habitat of Squam Creek.

Bonyun Preserve expanded across Junction Road in 2017 with a new 44-acre parcel which now connects the Bonyun Preserve with the Bailey Point easement, making a contiguous habitat of nearly 150 acres. Trail design for exploring this newly added parcel was initiated last fall and construction is scheduled for this summer.

We also continue to look at areas in town identified as valuable resources to be protected. One such area is Meadow Pond and Anderson Bog, where we hope to close on the acquisition of two parcels this summer, which will protect 38 acres of that very valuable, and beautiful, wetland habitat for future generations to enjoy.

KELT, founded in 1989 and now celebrating our 30th anniversary, now serves nine towns in the nationally significant estuarine system of the Kennebec Estuary region. In 2018, we acquired four new properties, plus a new agricultural easement, and now protect a total of 3,742 acres. We are proud to report that we held 161 events, including over 1300 kids engaged in our education programs. Two important restoration projects for fish passage continued to bear fruit. 15,077 alewives were counted last year using the new fish ladders; one in Woolwich leading to Nequasset Lake and a customized box culvert in Arrowsic, leading to Sewell Pond. "Citizen Scientist" volunteers helped to count them as they made their way to their breeding waters. Sign-up for the fun next Spring!

Our 750 members and 873 volunteers are dedicated to supporting our member towns, like Westport Island, and we look forward to working on ways to further protect the natural beauty, priceless habitats and special places in your community.

Carrie Kinne
Executive Director

Sue McLeod
President of the Board



Dear community members and friends:

Midcoast Conservancy is committed to supporting healthy lands, waters and communities in Westport and throughout the Midcoast Maine region through conservation, outdoor adventure and learning. On January 1st, we merged with Medomak Valley Land Trust, bringing 13 new towns and 4,500 more acres of land into the Midcoast Conservancy community. Together, we are working on a scale that matters. Below is a sampling of how we impacted the lives of Westport residents:

Your Community:

- We bring coaches and XC skis, fat-tire bikes and other outdoor equipment to the Wiscasset Community Center throughout the year at no cost to participants.
- Held our first “Love the Lake Regatta” from the shores of Rolling Acres in Jefferson for over 40 participants to celebrate the lake and held our annual “Hooked on Fishing” event at Damariscotta Lake State Park.

Your Water:

- Managed over 6,000 acres of conserved land within the Sheepscot watershed - all of which are crucial for maintaining the river’s clean water and cool temperatures needed to support native fish species. Our conserved lands also function like giant sponges for flood control, limiting damage to infrastructure.
- With our partners (Atlantic Salmon Federation and The Nature Conservancy) we are reconnecting the Sheepscot River so that all 12 species of migratory fish will again be able to reach historic spawning grounds. Final stages were completed to create a special destination for people and fish at the Coopers Mills Dam, following the dam’s removal last summer.

Your Land:

- We continue to collaborate with the WW&F Railway Museum as they work on extending their track through our Trout Brook Preserve in Alna. Midcoast Conservancy is committed to safeguarding the natural resources and important wildlife habitat in the Trout Brook. The Railway Museum shares our interest and has demonstrated a strong desire to integrate our suggestions and concerns into their plan for the project.
- At Hidden Valley Nature Center, we offer recreational and educational opportunities, host school groups on a monthly basis, and model sustainable forestry practices.

Westport is a crucial partner for all the work we do. Many of our members and volunteers come from Westport and we invite more of you join us. Learn more at www.midcoastconservancy.org. Feel free to be in touch or stop by our office at 290 US Route in Edgecomb.

Respectfully submitted,

Jody Jones, Executive Director

Clean Water. Thriving Communities. Land for All.





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

Dear Friends:

It was the highest honor of my life to take the oath of office to become Maine's 75th governor. Over the next four years, I will do everything in my power to make Maine the safe, beautiful, prosperous state we all want for our children and grandchildren.

That is why on my first day in office I directed the Maine Department of Health and Human Services to implement Medicaid expansion as quickly and efficiently as possible. My Administration will ensure that it is paid for sustainably; that the cost of health insurance is controlled; and that the cost of prescription drugs is reined in. In addition to creating a Director of Opiate Response to marshal the collective power and resources of state government to stem the tide of the opioid epidemic, we will make Narcan widely available, increase access to medication assisted treatment and recovery coaches, and expand drug courts.

We also need a healthy environment. My Administration will embrace clean energy; change our modes of transportation; weatherize homes and businesses; and reach a goal of 50 percent of our energy coming from Maine renewable resources. By reducing the impacts of climate change, we will create good-paying jobs, preserve our environment, and protect our state's farming, fishing, and forestry industries.

We will also develop a world-class workforce starting with Pre-K for every 4-year-old in Maine and more post-high school options that result in a valued credential. Attracting talented young people to move here and make Maine their home will be top priorities of my Administration.

Maine communities, especially rural communities, are confronting a severe workforce shortage and an aging and declining population. It is time for bold, dynamic ideas that will change Maine for the better. That is why I, along with people ranging from small business owners, innovators and entrepreneurs, to economists and every day, hard-working Mainers, developed an economic plan designed to make it easier for small businesses to grow, for people to come and stay, and for Maine to thrive.

I welcome your ideas. We are all in this together. We all want Maine to have a beautiful environment, happy people, and prosperous communities

Thank you,

A blue ink signature of Janet T. Mills, written in a cursive style.

Janet T. Mills
Governor

PHONE: (207) 287-3531 (Voice)

888-577-6690 (TTY)

FAX: (207) 287-1034

www.maine.gov

SUSAN M. COLLINS
MAINE

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

United States Senate
WASHINGTON, DC 20510-1904

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

Dear Friends,

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our state have placed in me and welcome this opportunity to share some key accomplishments from this past year.

As Chairman of the Senate Aging Committee, I worked to help ensure the well-being of our seniors. The *SeniorSafe Act* I authored became law last year and is empowering banks, credit unions, and other financial institutions to better protect seniors from financial fraud.

Following extensive committee investigations of prescription drug pricing, additional legislation I crafted became law, ending the egregious practice of pharmacy “gag clauses” that prevented pharmacists from informing patients on how to pay the lowest possible price.

This year, I was also successful in securing an extra \$425 million for Alzheimer’s research—the largest funding increase ever—bringing the total to \$2.34 billion. Additionally, the bipartisan *BOLD Act* I authored will create public health infrastructure to combat Alzheimer’s by promoting education, early diagnosis, and improved care management.

More than 40 million Americans—including 178,000 Mainers—are caregivers for parents, spouses, children, and other loved ones with disabilities or illnesses, such as Alzheimer’s. The *RAISE Family Caregivers Act* I authored was signed into law last year, giving caregivers more resources and training to better balance the full-time job of caregiving. Another law I wrote will help grandparents who are raising grandchildren, largely due to the opioid addiction crisis.

In addition to helping seniors, a major accomplishment over the past year is the increased federal investment in biomedical research that is leading to progress in the fight against numerous devastating diseases. Congress has boosted funding for the National Institutes of Health by \$7 billion in just the last three years, bringing total funding to more than \$39 billion.

One of my highest priorities as Chairman of the Transportation Appropriations Subcommittee is to improve our nation’s crumbling infrastructure and ensure that Maine’s needs are addressed. Since the Better Utilizing Investments to Leverage Development (BUILD) Transportation Grants program, formerly known as TIGER, was established in 2009, I have secured \$160 million for vital transportation projects throughout Maine.

Congress also delivered a Farm Bill last year, which includes many important provisions that will help the agriculture industry in Maine and across the country. Specifically, I secured provisions that will strengthen support for young farmers, improve local farm-to-market efforts, and increase funding for organic research.

Congress took decisive action to address the opioid addiction epidemic. In addition to appropriating \$8.5 billion in federal funding last year, Congress enacted the *SUPPORT for Patients and Communities Act*, a comprehensive package that embraces the multipronged approach I have long advocated for this epidemic: prevention, treatment, recovery, and enforcement to stop drug trafficking.

Maine plays a key role in ensuring a strong national defense. In 2018, Congress provided funding for five ships to be built at Bath Iron Works, which will help to keep our nation safe and provide our skilled shipbuilders a steady job. I also secured more than \$162 million for infrastructure projects at Portsmouth Naval Shipyard to support their important work to overhaul Navy submarines.

A Maine value that always guides me is our unsurpassed work ethic. In December 2018, I cast my 6,834th consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Maine in the United States Senate. If ever I can be of assistance to you, please contact one of my state offices or visit my website at www.collins.senate.gov. May 2019 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator

ANGUS S. KING, JR.
MAINE

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

United States Senate

WASHINGTON, DC 20510

January 3, 2019

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

Dear Friends,

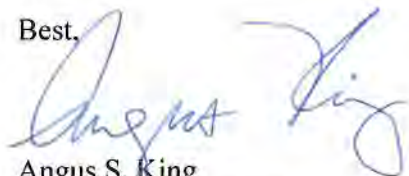
As I travel Maine, I hear from people who live in every corner of our state. I hear about their achievements, their successes, their work to improve their communities – I hear about the hope they have for our state. I also hear about our challenges, and all the work we have left to do. As I see it, that's my job: to listen to you, act where I can to build on what's good, and work on the tough parts. As 2018 comes to a close, I wanted to take a moment to share an update on some of the work we're doing in Washington to lift up the accomplishments of Maine people and make progress on the challenges they face.

From Portland to Presque Isle, from Milo to Camden, I hear about the pain that the opioid epidemic is inflicting on Maine communities. I've met with Maine people in recovery, family members of those struggling with substance use disorders, treatment providers, and law enforcement officials to learn about their experiences with this terrible disease, and everyone agrees that in order to fully respond to these problems, we need a stronger federal effort to end the opioid epidemic. Fortunately, some help is on the way – in October, we overwhelmingly passed a sweeping, bipartisan opioids bill. I've pushed hard for this type of legislation and was proud to have provisions I've advocated for included in the bill. These priorities have been guided by the voices of Maine people, and we'll keep working to confront this tragic problem.

I've also worked to strengthen the future of our forest economy. Maine's forests have powered our state's economy for generations, especially in our rural communities. So, when rapid shifts in the market led to the closure of many pulp and paper mills and biomass power plants, it required a collaborative approach to support future growth in this important industry. That's why, together with the other members of the state's Congressional delegation, I pushed to establish the Economic Development Assessment Team (EDAT). This integrated, multiagency effort aims to foster innovation and commercialization in Maine's forest economy, and we're already seeing the benefits: in recent months, several forest industry businesses have announced significant investments into Maine operations, and in September 2018, the Forest Opportunity Roadmap (FOR)/Maine released an action plan to make sure this industry, and the rural communities it supports, can continue to thrive for generations to come.

As I close this letter, please allow me to express my gratitude to each of you – for your dedication to our state, and to one another. It's often said that Maine is like a big small town (with very long streets)—that's because at our heart, we're one big community. It's not only a pleasure to serve you— it's a pleasure to know you. Thank you for being the reason Maine is so special. Mary and I hope that 2019 will be a good year for you, your family, your community, and our great State.

Best,



Angus S. King
United States Senator

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

BANGOR
202 Harlow Street, Suite 20250
Bangor, ME 04401
(207) 945-8000

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

SCARBOROUGH
383 US Route 1, Suite 1C
Scarborough, ME 04074
(207) 883-1588



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

Dear Friends,

I hope this message finds you well. I am honored to represent you and your family and am grateful for the chance to offer both an update from Congress and my thoughts on the year ahead.

In Maine, we care less about political parties than about getting the job done. That's why I'm happy to report several recent victories I had reaching across the aisle to address issues important to our state.

Signed into law after months of deadlock, the 2018 Farm Bill contained several provisions I introduced. We were able to boost local food investment and organic research programs that are important to the Maine farmers driving a resurgence in our agricultural economy. The bill also created a pilot program to help doctors write prescriptions and offer vouchers to patients who need to change their diet but can't afford fresh food. Finally, the legislation included several steps I introduced to reduce food waste, a national problem that is not only costly to the environment and economy, but a missed opportunity to help millions of Americans who don't have enough to eat.

At the end of 2018, the President signed into law legislative language I introduced to assist veterans who had been blindsided by debt with the Department of Veterans Affairs. After hearing from several veterans who did not receive mailings about their debt until it was too late to take action, I introduced a bill to require the VA to improve its notification system. The final legislation requires that veterans have the option of getting electronic notifications and that the VA report on the underlying issues.

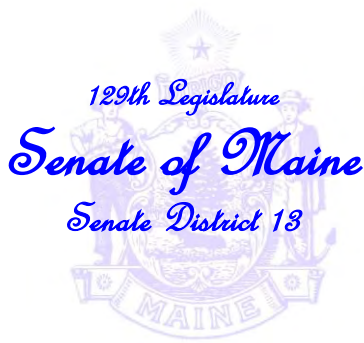
And on the House Appropriations Committee, I worked to protect programs that our state relies on, such as small business grants, rural broadband investment, effective responses to the opioid epidemic, shipbuilding at Bath Iron Works, and more.

As a new Congress gets underway, I will keep working with Republicans to make progress on key issues like these. But with Democrats now in the majority, I look forward to having an open debate on problems that have been ignored for too long. This includes the gun violence plaguing our nation, the dangers climate change presents to our country, crushing student loan debt, the influence of big money in politics, and the need for all Americans to access affordable health care and prescriptions.

In Washington and Maine, my offices stand ready to answer your questions, listen to feedback, and assist with federal issues and agencies. My hard-working staff helps many hundreds of constituents every year and I welcome the chance to serve you.

Best wishes,

Chellie Pingree
Member of Congress



Senator Dana L. Dow
Senate Republican Leader
3 State House Station
Augusta, ME 04333-0003
(207) 287-1505 – State House
(207) 832-4658 – Home

May 2019

Dear Friends and Neighbors:

First, let me thank you for reelecting me to represent you at the State House in Augusta. It truly is an honor to serve the constituents of District 13 in the Maine Senate. I am eager to continue my work so that Maine becomes an even better place to make a decent living and raise a family. I would like to provide you with a few highlights of the 129th Legislature as well as my vision for the rest of the legislative session.

During my time as a member of the Maine Senate, it has been encouraging to see the significant progress that has occurred. The State of Maine closed the fiscal year that ended on June 30, 2018 with a budget surplus and a healthy ‘rainy day fund’ that allows our state to have a better borrowing capacity and long-term financial stability. My colleagues and I are doing our best to ensure this financial flexibility is protected. Following years of budget shortfalls and high spending, the significance of these economic achievements cannot be overstated. Maine’s unemployment is close to an all-time low and the state’s jobless rate has been below four percent for a record 38 consecutive months through March of 2019.

Moving forward, we are hoping to be able to build on some of the successes of the past session, which included passing tax conformity. In doing so, we ensured that Maine citizens would not see their tax burden increase as a result of the federal changes to the tax code. Additionally, the tax conformity legislation included a \$300 child credit and increased the property tax fairness credit. Serving as Chair of the Taxation Committee at the time, I was incredibly proud that both sides of the aisle could come together to benefit the people of Maine.

Elected by my colleagues to serve as the Senate Republican Leader, I look forward to listening to all viewpoints and examining critical legislation with a keen eye as we have a responsibility to ensure the best interests of all Maine citizens. I was also appointed to serve on the Marine Resources Committee, which has jurisdiction over the State’s commercial marine fisheries management, including the processing and sale of marine fish, shellfish and aquaculture. Maine is known around the world for the quality of seafood that comes from our coastline. I look forward to working with my colleagues to promote our marine industry while also taking the necessary steps to protect our natural resources for generations to come.

Thank you again for trusting me to be your voice in Augusta. If you have comments, questions or if you would like assistance with a state-related matter, please feel free to contact me at 287-1505 or dana.dow@legislature.maine.gov.

Sincerely,

Dana L. Dow
State Senator



Holly Stover

71 Dover Rd.

Boothbay, ME 04537

Phone: (207) 633-5979

Holly.Stover@legislature.maine.gov

HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION

AUGUSTA, MAINE 04333-0002

(207) 287-1400

TTY: (207) 287-4469

Dear Westport Island Residents:

It is an honor to serve as your State Representative. I am working hard on your behalf to provide responsive constituent services, be your advocate in the State House and advance legislation that improves life in our district and in our state.

I want to thank the people of Westport Island for being so welcoming and open during my campaign and throughout my first term in the 129th Legislature. I have attended many of the community events and celebrations on Westport Island and have always felt included as a participant and not just a guest. Westport is a very special place and I am proud to represent you.

Over the past few months, we have taken up close to 2,000 separate pieces of legislation covering a wide variety of topics. Top priorities include expanding health care coverage, bringing relief from the opioid crisis, expanding access to renewable energy, reducing student debt, fighting and dealing with the effects of climate change, repairing our roads and bridges, getting prescription drug costs under control, protecting the independence of seniors and making sure we are caring for our neighbors with disabilities.

We are also working to balance the state budget in a way that restores revenue sharing funds for all Maine towns and respects the mandate of the voters to properly fund public education.

This year I am serving on the Health and Human Services Committee, where we oversee policy regarding MaineCare, health care, the opiate crisis, mental health, social services, medical marijuana, homelessness and public assistance.

I will continue to work with all of my colleagues, regardless of party affiliation, to make sure we're doing the best work we can for the people of our district and all the people of Maine. Please contact me if I can be of any help or if you want to discuss or testify on any legislation. You can also find information on upcoming bills on the legislature's website: www.legislature.maine.gov. My email is Holly.Stover@legislature.maine.gov, and my phone number is 207-633-5979. I also send out e-newsletters from time to time. Let me know if you would like to receive them.

Respectfully,

A handwritten signature in black ink that reads "Holly B. Stover".

Holly Stover

State Representative

Office Of The Sheriff Lincoln County, Maine

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

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

Fax (207) 882-9872



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

Administrative Division
(207) 882-6576

Correctional Services
(207) 882-9728

2018 Annual Report

Greetings,

As the Sheriff's Office prepares to enter 2019, we look back at 2018 as one of our busiest and most challenging years. Not only did our County wide calls for service increase 13%, but we also struggled as most law enforcement agencies have with attracting and retaining qualified law enforcement professionals.

To their credit, I want you to know that my staff handled each of these challenges with the dedication and professionalism we have all come to expect. The work that they do each day with crime prevention, drug intervention, and jail diversion can sometimes be overlooked. I am proud to tell you even in difficult times the men and women of the Sheriff's Office have continued this mission and met each challenge head on.

Our partnership with organizations like the Boothbay Region Community Resource Council, Mid-Coast Hospital's - Addiction Resource Center, and Healthy Lincoln County have continued to offer community based resources County wide to prevent, treat, and support Lincoln County citizens struggling with drug and alcohol disorders.

We also enjoyed our 25th year supporting the youth of Lincoln County by again participating in Camp POSTCARD (Police Officers Striving to Create and Reinforce Dreams). This weeklong summer camp is free to youth from all sixteen Counties. Over the past 25 years, over 400 5th and 6th grade boys and girls from Lincoln County have been able to attend this camp that is staffed by law enforcement officers, some of them from our Office.

Looking forward to 2019, I feel confident many of our challenges are in the past. We have plans to improve our visibility and response times in the Boothbay Region with the opening of a substation at the Boothbay Town Office. Additionally, we also have plans to staff a dedicated traffic Deputy whose primary responsibility will be responding to locations that either have high crash volumes or citizen traffic complaints that involve speed or reckless operation.

As I begin my 17th year of service to Lincoln County, my commitment to serving the citizens of Lincoln County and meeting the Law Enforcement challenges of the County have never been stronger. Thank you for the opportunity to serve as your Sheriff. Please reach out to me at any time if I can be of assistance to you.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "Todd B. Brackett", is written over a faint, larger blue signature that also appears to read "Todd B. Brackett".

Sheriff Todd B. Brackett

Serving the citizens of Lincoln County since 1760.

**WARRANT & RECORD of
THE TOWN OF WESTPORT ISLAND, MAINE
SECRET BALLOT ELECTION AND OPEN TOWN MEETING
JUNE 12 and 23, 2018 (for Fiscal Year 2019: July 1, 2018 – June 30, 2019)**

State of Maine

Lincoln, ss.

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

GREETING:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of said Town of Westport Island; in said county and state, qualified by law to vote in Town affairs to assemble at the Town Hall in said Town on Tuesday, the 12th day of June, AD, 2018, at 8:00 o'clock in the forenoon, and then and there to act on Articles 1 and 2. The polls for voting on Article 2 and for voting on RSU #12 school budget items, which are provided here for information only and are not a part of this warrant, shall be opened at 8:00 a.m. and will close at 8 p.m.

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

Christopher Cooper was chosen as Moderator on June 12, 2018, and continued as Moderator on June 23, 2018.

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

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

A Sheepscot Valley Regional School Unit No. 12 School Board Member for a term of 3 years.

Results of the Secret Ballot Election on June 12, 2018, at the Town Hall:

Second Selectman (3-year term):

Gerald Bodmer	264 votes
Write-ins (total)	4 votes
Blanks (total)	13 votes

Write-in votes:

Dennis Cromwell	1 vote
Dennis Dunbar	1 vote
Jon McKinney	1 vote
Dana Norris	1 vote

RSU #12 Board Member (3-year term):

Richard DeVries	230 votes
Write-ins (total)	9 votes
Blanks (total)	42 votes

Write-in votes:

Susan Stires	3 votes
Gerald Bodmer	2 votes
Sandra Crehore	1 vote
Ross Norton	1 vote
April Thibodeau	1 vote
Heather Webber	1 vote

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

Regional School Unit No. 12 Budget 2018-2019

Yes 212 No 63 Blank 6

RSU #12-2: Do you favor authorizing the School Board of Regional School Unit No. 12 to issue bonds or notes in the name of the Regional School Unit for minor capital projects in the amount not to exceed \$375,000 for the purpose of repairing and replacing roofs at Palermo Consolidated School, Somerville Elementary School, Whitefield Elementary School, and Windsor Elementary School?

Regional School Unit No. 12 Bond Referendum 2018-2019

Yes 185 No 93 Blank 3

RSU #12-3: Do you favor amending the Reorganization Plan for Sheepscot Valley Regional School Unit by inserting the underlined language shown below? This amendment approved in concept by voters of the Town of Alna at a March 23, 2018 non-binding referendum, would limit grades K-8 school choice to public schools for Alna resident students. (This proposed amendment to the Reorganization Plan requires approval by a majority of the voters in the Sheepscot Valley RSU.) *Note: See the complete text referenced on the RSU #12 Warrant and Notice of Election. (The complete text of the referendum question is not provided here.)*

Regional School Unit No. 12 Reorganization Plan Amendment 2018-2019

Yes 155 No 112 Blank 14

And to notify and warn said inhabitants to reconvene at the Westport Island Town Hall in said Town on Saturday, June 23, 2018, at 9:00 o'clock in the forenoon, and then and there to act on Articles 3 through 50 as set out below, to wit:

Moderator Chris Cooper called the meeting to order at 9:03 am. Fire Chief Stacey Hutchison led the pledge of allegiance. Town Clerk Gaye Wagner read the election results from the June 12 secret ballot election and introduced town officials, including new Town Clerk Julie Casson. Moderator Chris Cooper then assumed his responsibilities as Moderator by outlining the meeting protocol and opening action on the agenda items. He started out by recognizing the presence of Town Attorney Bill Dale who came to speak to Article 30. A motion was made and seconded to take Article 30 out of order. A second motion was made and seconded to allow Attorney Dale to speak as a non-resident. Business moved to Article 30 (see below at Article 30) and then resumed town business beginning with Article 3.

GENERAL GOVERNMENT

Article 3. Shall an ordinance entitled "Shellfish Conservation Ordinance as Revised 2018" be enacted?

(A copy of the proposed ordinance change is available for review and inspection at the Town Clerk's Office; and will also be on the Town's website at:

<http://westportisland.us/news/2018-annual-town-meeting>)

Recommended by the Shellfish Committee

Article 3. This article was moved and seconded. Lincoln Richardson, Chair of the Shellfish Committee, made a motion to amend Paragraph 5, A, 2) of the "Shellfish Conservation Ordinance as Revised 2018" which stated "The license is available to residents" to read "The license is available to non-residents." The amendment was moved and seconded; discussion ensued. The amendment passed; and the article passed as amended.

Note: *The amendment corrected a typo, and did not make a substantive change.*

Article 4. To see if the Town will vote to raise and appropriate \$5,870.00 for the second of ten annual payments for the Squam Creek Preserve Loan.

Recommended by the Selectmen

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

Article 5. To see if the Town will vote to authorize the transfer of funds from the following accounts to reduce the mil rate for the 2018/2019 tax year: tax interest collected - \$3,045.00; lien fees collected - \$1,914.00; tree growth reimbursement - \$1,754.00; bank interest - \$6,183.00; and undesignated surplus \$84,500.00 for a total of \$97,396.00.

Recommended by the Selectmen

Article 5. This article was moved and seconded; passed as written.

- Article 6. To see if the Town will vote to raise and appropriate \$77,209 for the second and last of two annual payments for the Sand and Salt Facility Loan.

Recommended by the Selectmen

Article 6. This article was moved and seconded; passed as written.

- Article 7. To see if the Town will authorize the non-profit Helping Hands to move the food pantry to the Wright House basement and enter into an agreement with the Selectmen for sharing electricity, phone and heating expenses plus insurance.

Recommended by the Selectmen

Article 7. This article was moved and seconded; passed as written.

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

	<u>FY 2016-17</u>	<u>FY 2017-18</u>	<u>PROPOSED FY 2018-19</u>
1 st Selectman	\$ 3,729.	\$ 3,794.	\$ 3,860.00
2 nd Selectman	\$ 3,729.	\$ 3,794.	\$ 3,860.00
3 rd Selectman	\$ 3,729.	\$ 3,794.	\$ 3,860.00
Chair of Selectmen	\$ 3,437.	\$ 3,487.	\$ 3,610.00
Assessing Support	\$ 3,725.	\$ 3,817.	\$ 3,952.00
Tax Coll./Treasurer/Admin. Asst.*	\$30,692.	\$25,000.	\$ 28,080.00
Municipal Agent*	\$12,517.	\$12,736.	\$ 13,312.00
Town Clerk/Reg. of Voters*	\$ 8,217.	\$ 8,361.	\$ 12,480.00
Deputy Clerk	\$ 0.	0.	\$ 3,600.00
Custodian	\$ 2,317.	\$ 2,358.	\$ 2,399.00
Constable & Animal Control Officer	\$ 893.	\$ 909.	\$ 1,025.00
Deputy Constable & ACO	\$ 0.	\$ 150.	\$ 253.00
E-911 Addressing Officer	\$ 384.	\$ 391.	\$ 398.00
EMA Director	\$ 980.	\$ 997.	\$ 1,014.00
Harbor Master	\$ 893.	\$ 909.	\$ 925.00
Health Officer	\$ 315.	\$ 321.	\$ 327.00
TOTAL	\$70,226.00	\$71,606.00	\$ 82,955.00

*Plus fees.

The proposed amounts represent a 1.75% COLA for non-town office staff and raises consistent with other towns for Tax Coll./Treasurer/Admin. Asst. and Municipal Agent; and increased hours at starting pay for the Clerk and Deputy positions.

Recommended by the Selectmen

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

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

Recommended by the Selectmen that \$ 7,500.00 be raised

Article 9. It was moved and seconded that \$7,500.00 be raised; so voted.

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

Recommended by the Selectmen

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

Yes 40 No 4 Blank 4

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

Recommended by the Selectmen that \$10,000.00 be raised and \$4,635.00 be carried forward for a total of \$14,635.00

Article 11. It was moved and seconded that \$10,000.00 be raised and \$4,635.00 be carried forward for a total of \$14,635.00; so voted.

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

	<u>Carry Forward:</u>	<u>Raise:</u>	<u>Total:</u>
Board of Appeals	400.00	0.00	400.00
Planning Board	700.00	100.00	800.00
E-911 Addressing	0.00	500.00	500.00
Cemetery Committee	<u>22.00</u>	<u>178.00</u>	<u>200.00</u>
TOTAL	\$1,122.00	\$778.00	\$1,900.00

Recommended by the Selectmen that \$778.00 be raised and \$1,122.00 be carried forward for a total of \$1,900.00

Article 12. It was moved and seconded that \$778.00 be raised and \$1,122.00 be carried forward for a total of \$1,900.00; so voted.

- Article 13. To see if the Town will vote to raise and appropriate \$2,900.00 for the CAI Digital Tax Maps to fund the annual contracted hosting service at \$2400.00 and the annual update of tax maps at \$500.00.

Recommended by the Selectmen

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

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

The Town Hall Committee and the Selectmen recommend that \$3,700.00 be raised and \$4,560.55 be carried forward for a total of \$8,260.55

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

Article 14. It was moved and seconded that \$3,700.00 be raised and \$4,560.55 be carried forward for a total of \$8,260.55. Richard Devries commended the Town Hall Committee for a job well done in preserving the historic town hall. This elicited a round of applause. The article passed as moved.

- Article 15. To see if the Town will raise and appropriate \$4,500.00 for the Town Hall Committee Capital Expense Account.

Recommended by the Town Hall Committee

Article 15. This article was moved and seconded; passed as written after discussion.

Note: *The amount raised is not for a specific purpose, but to keep the capital reserve account at \$10,000.*

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

Recommended by the History Committee and the Selectmen that \$500.00 be raised and \$481.75 be carried forward for a total of \$981.75 in total funds available

Note: The committee saved its prior year appropriation to support upfront costs for the house tour this year and for a planned investment in cataloging software.

Article 16. It was moved and seconded that \$500.00 be raised and \$481.75 be carried forward for a total of \$981.75 in available funds; so voted.

- Article 17. To see if the Town will authorize the History Committee to expend funds from its "Money Market" account to support the startup of an ancillary non-profit, "Friends of Westport Island History," to do fundraising, public information and educational activities that are designed to support the mission of the History Committee.

Recommended by the History Committee

Note: The funds in the Money Market account (currently \$940.85) are proceeds from book sales, events and direct earmarked donations to the History Committee from individuals; they are not town-appropriated funds.

Article 17. This article was moved and seconded. Jeff Tarbox, Chair of the History Committee, explained that the History Committee would like to do more to preserve and disseminate the history of the island. This requires looking to the future and a possible history structure/museum where residents could view the collection and exhibits. It was noted that the Town will retain ownership of the collection. The non-profit and the Town will develop a Memorandum of Understanding to differentiate roles and responsibilities. The article passed as written.

- Article 18. To see if the Town will raise \$5,000.00 for the Comprehensive Planning Committee to pay the costs of mapping, creating overlays, consulting, printing and distributing required surveys and for paying administrative costs for the development of the Westport Island Comprehensive Plan.

Recommended by the Comprehensive Planning Committee

Article 18. This article was moved and seconded; passed as written. Jason Kates, Vice Chair of the Comprehensive Planning Committee, explained that the Town's current comprehensive plan is outdated, making us ineligible for some grant funding. He announced that the committee will be distributing a survey for residents' and property owners' input. Richard DeVries confirmed the Town's ineligibility for some grant funding by noting that the Wright Landing waterfront is suffering from erosion; and a funding opportunity to help repair the problem was lost because the Town lacked a current, compliant comprehensive plan. The article passed as written.

- Article 19. To see what sum the Town will raise and appropriate for committee members to be covered under the blanket insurance package provided through the Maine Municipal Association.

Recommended by the Selectmen that \$218.00 be raised to cover approximately 79 volunteer committee members and event volunteers

Article 19. It was moved and seconded that \$218.00 be raised; so voted.

- Article 20. To see if the Town will vote to carry forward \$5,107.58 for electricity and any other necessary repairs for the sand and salt shed.

Recommended by the Selectmen

Article 20. This article was moved and seconded; passed as written.

- Article 21. To see if the Town will authorize artist Bailey Bartlett to paint murals on the west side of the sand and salt facility's cement foundation.

Article 21. This article was moved and seconded. Artist Bailey Bartlett presented her proposal for the mural as well as a concept painting with flowers and butterflies. The materials are being donated, and she will donate her time – resulting in no cost to the town. She stated she will also retouch the mural as needed to repair weather damage. The article passed as written.

- Article 22. To see if the Town will authorize the Selectmen to apply for, accept, and expend additional grant funds from the State, or other sources, for conservation or other approved projects on Westport Island. As most grants require a share of matching funds from the Town, \$10,000.00 is to be set aside in a fund for such grant matches. No new project matches shall exceed \$5,000.00 without voter approval. Unexpended funds will be carried forward in a Reserve account for grants for "Land for Westport Island's Future" or other Town approved projects.

Recommended by the Selectmen that \$10,000 be carried forward

Article 22. It was moved and seconded that \$10,000.00 be carried forward for the purposes stated; so voted.

- Article 23. To see if the Town will raise and appropriate \$24,000.00 for the Municipal Landing loan at The First, N.A.

Recommended by the Selectmen

Note: *This is a 30-year loan scheduled to be paid off in 2034; if payments continue at the rate of those made to date, the payoff would be in 2023.*

Article 23. This article was moved and seconded; passed as written.

Note: *Richard DeVries, Chair of the Wright Landing Committee, made a plea for more volunteers to help maintain the landing.*

- Article 24. To see what sum the Town will raise and appropriate for the Conservation Commission to pay operating expenses for conservation activities, including study of conservation opportunities, trail work, maintenance of Clough Point Town Preserve, publication of newsletters and flyers, clean-up day and reimbursement of members for their out-of-pocket expenses.

Recommended by the Conservation Commission and the Selectmen
that \$1,200.00 be carried forward.

Article 24. It was moved and seconded that \$1,200.00 be carried forward; so voted.

Article 25. To see what sum the Town will raise and appropriate for the operation of the Town Office and maintenance of the Town Office Building:

	<u>FY 2017-18</u>	<u>FY 2018-19</u>
Advertising & Public Notices	\$ 375.00	\$ 375.00
Computer Tech Support	8,200.00	12,090.00
Dues & Books*	1,800.00	2,000.00
Election Expenses	2,000.00	2,500.00
Insurance	8,358.00	8,920.00
Lien Filing & Discharging Costs	2,839.00	2,840.00
Office Supplies & General Exp.	4,000.00	4,000.00
Internet Hosting	0.00	100.00
Postage	1,000.00	1,200.00
Annual Town Report & Meeting	1,350.00	1,350.00
Training	1,300.00	1,300.00
Electricity	1,550.00	1,550.00
Heat	2,000.00	2,000.00
Maintenance	1,950.00	1,950.00
Outdoor Maint. & Trash Removal	694.00	694.00
Telephone	1,500.00	1,700.00
Building Security	<u>288.00</u>	<u>288.00</u>
	\$39,204.00	\$44,857.00

**Includes MMA dues*

Recommended by the Selectmen that \$41,717.00 be raised and
\$3,140.00 be carried forward

Article 25. It was moved and seconded that \$41,717.00 be raised and \$3,140.00 be carried forward for a total of \$44,857.00 in available funds; so voted.

Article 26. To see what sum the Town will raise and appropriate for the Capital Equipment Purchases Account (aka Town Office Reserve) for Town Office equipment.

Recommended by the Selectmen \$267.00 be raised and \$6,233.00
be carried forward for a total of \$6,500.00 in available funds

Article 26. It was moved and seconded that \$267.00 be raised and \$6,233.00 be carried forward for a total of \$6,500.00 in available funds; so voted.

Article 27. To see if the Town will vote to raise and appropriate \$2,000 for the archival records preservation of original Town records.

Recommended by the Town Clerk and the Selectmen

Article 27. This article was moved and seconded; passed as written.

- Article 28. To see what sum the Town will raise and appropriate for contingent expenses and to authorize the Selectmen to transfer funds to other accounts as necessary.

Recommended by the Selectmen that \$6,934.00 be raised and \$3,066.00 be carried forward for a total of \$10,000.00 in available funds

Article 28. It was moved and seconded that \$6,934.00 be raised and \$3,066.00 be carried forward for a total of \$10,000.00 in available funds; so voted.

- Article 29. To see what sum the Town will raise and appropriate for a legal fund to be used on approval by the Board of Selectmen.

Recommended by the Selectmen that \$9,399.00 be raised and \$5,601.00 be carried forward for a total of \$15,000.00 in available funds

Article 29. It was moved and seconded that \$9,399.00 be raised and \$5,601.00 be carried forward for a total of \$15,000.00 in available funds; so voted.

- Article 30. To see if the Town will authorize the Selectmen to withdraw up to \$38,550.00 from surplus for the Leslie Lilly appeal on the Baker Road (\$15,000.00) to the Maine Supreme Court plus the plaintiffs' potential legal fees of \$23,550.00.

Article 30. As noted above, it was moved and seconded to take this article out of order as the first order of business. The article was moved as written and seconded. Per a motion, seconded and passed, Town Attorney Bill Dale was permitted to address residents regarding the Baker Road appeal. He explained: Baker Road residents Leslie Lilly and David Wollins challenged the Selectmen's determination of the termination of the town road and brought suit. The trial judge ruled against the Town; Attorney Dale believes the Town should have prevailed. Issues of fact and law were involved; and the decision against the Town was based on issues of law. The Supreme Court can rectify this; but it will cost money to prepare the case. If the town approves the money, Attorney Dale will reduce his regular fee because he believes in the Town's position. Lilly and Wollins have also asked for attorney's fees from the trial court. Attorney Dale believes the Town has a 75% chance of winning on appeal; he doesn't believe plaintiffs' attorney's fees are justified in the trial court case. The road was laid out in 1785; has never been discontinued by the town; and it has never fallen into disuse, because there have always been houses there. The Lilly's/Wollins' trial attorney disagreed that the history should dictate the outcome; but he didn't really explain why. After discussion, the article passed as written.

- Article 31. To see what sum the Town will raise and appropriate for the Town's share of the Wiscasset Transfer Station operating expenses, and to authorize the Selectmen to

negotiate and enter into a contract with the Town of Wiscasset on such terms as they deem to be in the best interest of the Town.

Recommended by the Selectmen that \$82,225.03 be raised

Article 31. It was moved and seconded that \$82,225.03 be raised; so voted after discussion.

Note: *The amount of the contract is fixed by a formula based on population.*

HIGHWAYS, BRIDGES AND SNOW REMOVAL

Article 32. To see what sum the Town will raise and appropriate for Snow Removal and the procurement of sand and salt.

Recommended by the Selectmen that \$100,000.00 for contracted services, \$11,200.00 for sand, and \$9,240.00 for salt be available for a total of \$120,440.00 to be transferred from the Motor Vehicle Excise Tax Fund

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

Article 32. It was moved and seconded that \$120,440.00 be transferred from the Motor Vehicle Excise Tax Fund -- \$100,000.00 for contracted services; \$11,200.00 for sand; and \$9,240.00 for salt; so voted.

Article 33. To see what sum the Town will raise and appropriate for maintenance of Town Roads and Bridges.

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

Article 33. It was moved and seconded that \$120,000.00 be raised; the article passed as moved after discussion.

Note: *In answer to a question, the Road Commissioner confirmed that a larger appropriation would allow for more road improvements. But he clarified that this article pays for maintenance, culverts and repairs – not paving. The Road Committee will be working on a paving plan in the coming year; and this will require a much larger investment. An estimate obtained last year for needed repaving was \$2.6 million.*

Article 34. To see what sum the Town will raise and appropriate for paving as recommended by the Road Commissioner.

The Road Commissioner requests that \$75,000.00 be available
Recommended by the Selectmen that \$46,293.17 be carried forward
and \$25,001.68 be transferred from the Motor Vehicle Excise Account
to make \$71,294.85 in available funds

Article 34. A motion was made and seconded to amend this article to make \$75,000.00 available; that \$46,293.17 be carried forward and \$28,706.83 be transferred from the Motor Vehicle Excise Account; passed as amended.

Article 35. To see what sum the Town will raise and appropriate for the Emergency Only Road Maintenance Contingency Account.

The Road Commissioner requests that \$10,000.00 be available.

The Selectmen recommend that 10,000.00 be raised.

Article 35. It was moved and seconded that \$10,000.00 be raised; so voted.

PROTECTION

Article 36. To see what sum the Town will raise and appropriate for the Westport Volunteer Fire Department (WVFD).

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

Recommended by the Fire Department and the Selectmen

Article 36. It was moved and seconded that \$56,000.00 be raised: \$1,000.00 for direct payment; and \$55,000.00 for direct purchases, for stipends for qualifying fire department volunteers, and for establishing a capital reserve account. Chief Stacey Hutchison and Deputy Chief Jason Abbott distributed a breakdown of the requested budget and addressed residents. The Chief explained that the department has relied on donations to operate – a variable amount each year, making fiscal planning difficult. He is requesting a fixed appropriation for the operating budget to maintain the department at state and federal standards. Compliance with insurance requirements prohibits volunteers from doing vehicle repairs or building maintenance, such as electrical work, so more fixed funding is needed. He also requested the ability to give incentive-based stipends to WVFD volunteers for meeting thresholds re training and availability for calls. It is hoped such stipends will help improve recruitment and retention efforts. The article passed as written.

Article 37. To see if the town will vote to raise and appropriate \$28,201.76 for the seventh year's debt service of a 10-year loan on the Oshkosh Capital loan for the purchase of the fire truck in 2012.

Recommended by the Fire Department and the Selectmen

Article 37. This article was moved and seconded; passed as written.

- Article 38. To see what sum the Town will raise and appropriate for the training of residents in approved emergency medical technician courses. Trainees must make a suitable commitment to serve the Town of Westport Island.

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

Article 38. It was moved and seconded that \$1,000.00 be carried forward. Discussion opened with a motion to double the amount to \$2,000.00 which was then revised to a motion to amend the article to carry forward \$1,000.00 and raise and appropriate \$1,000.00 for a total of \$2,000.00 available, seconded; the article passed as amended making \$2,000.00 available.

- Article 39. To see what sum the Town will raise and appropriate for the fire department to be covered under the blanket insurance package provided through the Maine Municipal Association.

Recommended by the Fire Department and the Selectmen that \$5,359.00
be raised

Article 39. It was moved and seconded that \$5,359.00 be raised; so voted.

GENERAL ASSISTANCE/SERVICE ORGANIZATIONS

- Article 40. To see what sum the Town will raise and appropriate for Support of the Poor.

Recommended by the Selectmen that \$103.00 be raised and
\$1,897.00 be carried forward for a total of \$2,000.00 in available funds

Article 40. It was moved and seconded that \$103.00 be raised and \$1,897.00 be carried forward for a total of \$2,000.00 in available funds; so voted.

- Article 41. To see what sum the Town will raise and appropriate for each of the following Service Organizations:

	Raised <u>2017-18</u>	Requested <u>2018-19</u>
Spectrum Generations	\$ 701.00	\$ 701.00
ME MidCoast Community Action	\$ 420.00	\$ 420.00
Healthy Kids	\$ 1,500.00	\$ 1,500.00
Lifeflight Foundation	\$ 150.00	\$ 150.00
Maine Public (PBS)	<u>\$ 0.00</u>	<u>\$ 100.00</u>
	\$ 2,771.00	\$ 2,871.00

Recommended by the Selectman that \$2,871.00 be raised

Article 41. It was moved and seconded that \$2,871 be raised; so voted.

Article 42. To see if the Town will raise and appropriate \$718.00 for contracted services with the Lincoln County Animal Shelter.

Recommended by the Selectmen

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

Article 43. To see if the Town will vote to raise and appropriate \$4,308.00 for “Resident Status” for Westport Island residents at the Wiscasset Community Center.

Recommended by the Selectmen

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

Article 44. To see if the Town will raise and appropriate \$6,500.00, as requested by the Wiscasset Ambulance Service.

Recommended by the Selectmen

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

Article 45. To see if the Town will vote to raise and appropriate \$4,350.00 as requested by the Wiscasset Public Library.

Recommended by the Selectmen

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

MISCELLANEOUS

Article 46. To see if the Town will vote, pursuant to 36 M.R.S.A. § 506, to authorize the Tax Collector and Treasurer to accept the prepayment of taxes not yet committed.

Recommended by the Selectmen

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

Article 47. To see if the Town will vote to set a date when taxes are due and payable and when interest shall accrue and establish an interest rate for delinquent taxes.

Recommended by the Selectmen that taxes be due and payable on August 25, 2018, and that interest accrue on taxes not paid by September 25, 2018, at the rate of 5.5% per annum (maximum allowed is 7.00%).

Recommended by the Selectmen

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

Article 48. To see if the Town will vote to authorize the Selectmen to dispose of tax acquired property according to state statutes. (*Note: This article is required by State Law.*)
Recommended by the Selectmen

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

Article 49. To see if the Town will vote to authorize the Selectmen to reimburse tax abatements and applicable interest granted during the 2018 fiscal year from the overlay.

Recommended by the Selectmen

Article 49. This article was moved and seconded; passed as written.

Added

Business: A motion was made and seconded to allow Holly Stover, candidate for House District #89 to introduce herself.

1st Selectman George Richardson commended outgoing Town Clerk Gaye Wagner for her service to the Town.

Dennis Dunbar made a formal presentation to the town of a framed 1772 George "Sproul Map", so called, of Westport which is now hanging in the Town Hall courtesy of Ted Frois and Dennis Dunbar. This map was reproduced from the original map in King George III's personal archives which are held by the British National Library.

Fire safety at the Town Hall was discussed relating to storage of the 1772 map and other archival records. Options for improving fire safety and emergency notifications will be investigated and brought to the Selectmen.

Richard Barker invited all residents and guests to the annual Westport Volunteer Fire Department Barbeque on Saturday, July 7, at 5:30 pm at the Town Hall Green.

Article 50. Motion to adjourn.

Article 50. It was moved and seconded to adjourn at 11:49 am; so voted.

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

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

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

A copy of the warrant will also be available for review on the Town's website at:
<http://westportisland.us/news/2018-annual-town-meeting>.

Given under our hands this 5th day of June, 2018,

Board of Selectmen
Town of Westport Island

George D. Richardson, Jr.

Gerald A. Bodmer

Ross A. Norton

Attest: Amos R. Greenleaf, Constable
Warrant Posted: June 5, 2018 at 1500 hours

Record by: Gaye D. Wagner, Town Clerk
A true copy of the warrant & record as recorded on June 23, 2018

Attest: /s/ Gaye D. Wagner

Total voters in attendance: 57

NOTES