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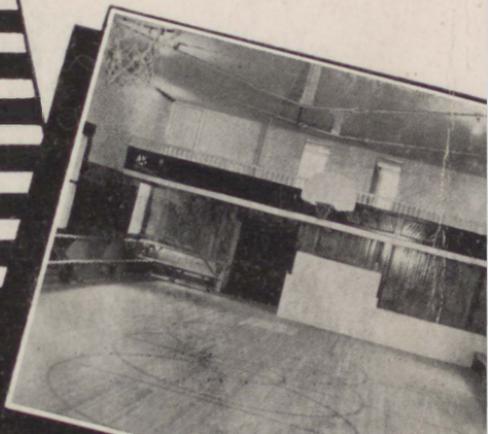
TOWN OF
Carmel

140th.

Annual Report



1950 - 19



Town Officers

FOR THE MUNICIPAL YEAR

1950

SELECTMEN AND ASSESSORS

HARRY WILLEY

CLYDE NEWCOMB

REGINALD JOHNSON

TOWN MANAGER

LEONARD L. BISHOP, JR.

TOWN CLERK

MARK McGOWN

TREASURER

LEONARD L. BISHOP, JR.

COLLECTOR

LEONARD L. BISHOP, JR.

SUPERINTENDENT OF SCHOOLS

BERTHA CARTER

SUPERINTENDING SCHOOL COMMITTEE

JOHN DEAN

STANLEY POWELL

EARL STROUT

AUDITOR

WILLIAM C. WHEELER

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NOTICE

Attention is called to Chapter 81, Section 35, of the Revised Statutes of 1944, which provides that every taxpayer shall bring in a true list of polls and taxable property on April 1, 1951. A taxpayer who fails to do this is barred from making application for a reduction of his assessment or an abatement of his taxes.

Town of Carmel

MAINE

LEONARD L. BISHOP, JR.

TOWN MANAGER

February 15, 1951.

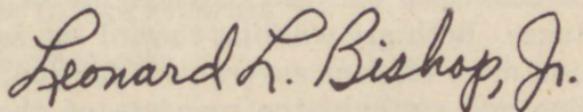
Honorable Board of Selectmen and Citizens of Carmel:

With great pleasure I submit to you the annual report of the Town of Carmel, the first under the Selectmen-Manager form of government.

This report of Carmel's municipal transactions is for you, the stockholders of the Town of Carmel. Town affairs are your affairs. It is hoped that you will give this report the same careful study and attention that you would give an annual report concerning your own business, because it is your business.

We feel that 1950 has been a year of progress. There is no reason why each year ahead should not show more progress. No program can be progressive without the aid and assistance of town employees, and you, the citizens, working shoulder to shoulder for the betterment of the town. Your able help has made the first year of town management a success.

Sincerely yours,



Town Manager.

Administration

POLICY AND ADMINISTRATION

Carmel is governed by a board of three selectmen elected by the people, and by the citizens themselves assembled in town meeting. The town meeting and the selectmen are the policy making bodies of the town. No new program of governmental activity may be undertaken without their approval. It is their function to consider problems and new ideas, and to pass legislation when necessary. When the policy has been determined by you and your elected representatives, the selectmen, it is the job of the manager to administer the policy as smoothly and efficiently as possible **within** the limits of the funds approved. The manager in turn keeps the board of selectmen and the town meeting fully informed concerning his activities and progress, and presents them with statistics and information so that they will have complete facts on which to base their decisions.

Specifically, it is the function of the manager to prepare and execute the budget, to enforce laws, to appoint and remove personnel, to advise and report to the selectmen and town meeting, and to act as administrative head of the town. The duty of the selectmen is to appoint and remove the manager and, with the town meeting, determine municipal policy. The town meeting also passes ordinances, authorizes bond issues, and establishes municipal departments.

Understanding and co-operation between the board of selectmen and the manager are of greatest importance. Both are working toward the same end: better and more efficient government for you. The selectmen determine within the mandate of the town meeting what needs to be done; the manager determines the best way in which to carry out these policies.

Looking Back To 1950

“A YEAR OF PROGRESS”

- Welfare costs lowered 70%.
- All back bills paid.
- All current bills paid.
- \$3,796.55 or 75% of back taxes collected as of January 25, 1951.
- Town Hall renovated.
- Established Carmel Fire Department.
- Established insurance schedule.
- Health menace at town dump checked.
- A large cash balance.
- Town office rebuilt.
- Cemetery trust funds corrected.
- Established system of keeping records in order.
- Long overdue notes paid in full.
- Town records corrected to show true status of accounts.
- Welfare recipients, able to work, now required to work out town orders.
- Saving achieved by combining tax collector, treasurer, and road commissioner under town manager's duties.
- Garland Store Bridge replaced.
- 21 miles of bushes cut.
- Town records of outstanding taxes and tax liens corrected and the names of people who had paid removed.

Town Manager's Report

1950 has been a year of progress and improvement for Carmel. A great deal of credit for this progress must be given to the board of selectmen, the budget committee, town employees, and the civic minded people. No program could have met success without their aid, co-operation, encouragement and a willingness to help make Carmel a better place in which to live. The 1950 administration faced many problems. These people met them head-on. The result, many advantageous achievements which otherwise would have been impossible.

WELFARE

In the overall average, welfare costs fluctuate with employment trends. High employment—low welfare costs; poor employment—sky rocketing welfare demands. However, large sums of money can be saved by a carefully administered welfare procedure.

In 1950, it has been the administrative policy of the overseers of the poor, through your town manager, to carefully investigate all welfare cases as completely as possible, whether it be a town, State, or other town pauper. Where the need had been justified and relief absolutely necessary, aid was given. Payments were based on the recipient's needs, not his wants. We believe that large savings to the town have been effected in this way.

In addition to the welfare cases which are a direct financial obligation to Carmel, few people realize that town officials are also responsible for part of the administration of many other cases. The demands for services from these cases require more time than our own. Carmel has very few recipients with a Carmel settlement; a large percentage are the needy from other

towns, or the State cases. In the investigation and supervision of welfare orders, it makes no difference who finally pays the bill. Town, other town, and State recipients are treated equally.

Financially, we made out very well in welfare. At the close of our fiscal year, we had an unexpended balance of \$1,989.98 in our combined town welfare accounts. We have initiated the policy of requiring able-bodied welfare recipients to work out their orders. The large decrease in welfare costs is the glowing highlight of the 1950 administration.

FINANCES

Carmel's problems, like those of every one else, are primarily of a financial nature. Because we lack funds, we are unable to provide all the services and improvements that Carmel so desperately needs. If we had ample funds, we could build new roads in no time; we could hire more teachers; we could buy new school buses; we could buy an adequate heating system for the town hall; we could perform a hundred services that we are unable to do in our present financial condition.

In an attempt to gain this badly needed new revenue, we have only two choices. We must govern our town affairs in such a way that outsiders will want to come to Carmel and erect taxable property, such as new homes, farms and industries. Industry is the backbone of any small community. We must, at all times, praise our town, talk up our good points, sell the idea that Carmel is the best town in Maine. We must look ahead. When a person only looks back over his shoulder, he passes by all chances of seeing the good things to come. We must convince others that we are a solid, progressive community. It boils down to this: 1. Be proud of Carmel, make others want to live here. 2. Govern our town affairs wisely. In this way, we can bring into our treasury the funds necessary to finance our greatly needed improvements.

During the past year, we have taken a big step in this direction by establishing our town affairs on a sound, business-like basis. Carmel is now in a better financial state than the majority of communities in Maine. For the first time in many years, we have ended our fiscal year with every bill paid. We do not owe a cent to anyone. Not only have we paid all our 1950 bills, we have paid the \$1,282.28 in bills inherited from previous years; in addition we have paid off the A. J. McGown & Sons note for \$2,000.00, due since 1946; spent \$1,607.44 to place our fire insurance on a five-year plan, saving \$160.00 per year; corrected our accounts to their true balance; paid all the outstanding bills which accumulated between February 15 and March 6, the day of town meeting. All of our tax anticipation notes are paid. After making these payments, we have over \$2,900.00 in cash with which to start the new year.

As of now, Carmel is on a cash basis. We will continue to operate this way, provided suitable arrangements are agreed to by the voters at the town meeting. We recommend that the voters do not tarnish the town's reputation of paying on time with the stigma of a large envelope full of unpaid bills. When we fail to pay our bills on time, creditors lose confidence in us. It becomes costly in both the long and short run. In the town warrant there is an article pertaining to borrowing money in anticipation of taxes. It is strongly recommended that the townspeople vote to accept it as read. The 3% discount on early payment of taxes should be stopped. The discount is deceiving. You, the people, get 3% off this year and pay it back next year. You gain nothing.

The Town of Carmel debt limit is \$18,500.00. We have town indebtedness of \$4,500.00. Our financial condition is better than 75% of the communities in Maine. Of course, a balance of \$16,000.00 is due on the

Carmel School District bonds. This does not affect our debt limit. We recommend that the voters take the 1950 note and bond payments from our surplus.

Tax collections during the year were pursued with vigor, and on February 15, only six per cent of the 1950 commitment was uncollected. This is less than 1949, but still poor. The old idea of, "I've got two and a half years to pay" is hard to overcome. Back tax collection has been strong. We feel proud of the people who have paid their back taxes, either in full or nearly so, and below is a list of those citizens who have come back into the fold of the "I paid my taxes" group.

A. J. McGown & Sons (E. Albert),	\$ 62.40
Russell Bradford,	53.90
Lorenzo Butera,	310.66
Lorenzo Butera (Getchell),	250.00
Lorenzo Butera (Leonard),	22.50
Earl Carlton,	1.80
Rosa Cook, heirs,	3.90
G. C. Craig, heirs,	100.00
Douglas Crate,	18.80
A. Richardson (Earl Crosby),	47.00
D. D. Day,	19.00
Isiah Douglas,	25.40
D. Harrington (Lucinda Dyer, heirs),	70.20
James Dunton,	122.20
Earl Eames,	40.00
Clifton Ellsworth,	13.40
L. D. French,	251.45
Bruce Gray,	55.00
Grant & Barrows,	22.50
Donald Gray,	84.09
Margaret Harvey,	215.00
C. M. Hand (F. Theriault),	443.01
K. Knowlton,	9.50
A. Kimball,	291.07
Frank Loring, heirs,	9.00

A. B. Loring, heirs,	63.00
Bertha Lord,	25.50
Roland Maloon,	158.51
S. H. McDunnah,	289.36
W. P. McGown, heirs,	7.50
C. A. Newcomb (Barrows),	50.80
P. E. Noyes,	209.81
Frank Palmer,	127.00
Hollis Smith,	126.40
Mrs. M. F. Smith,	40.80
Edith Storer, heirs,	183.25
Ralph Tatlock,	122.20
John Violette,	109.09
Larry Rinks (Carter),	3.15
	—————\$4,058.15

Expenditures

A. J. McGown & Sons, note,	\$2,000.00
In cash, balance on Feb. 15, 1951,	2,058.15
	—————\$4,058.15

It is hoped that in the future we will be able to put our current year collections on a par with other communities in the State. Taxes are the life blood of any government. With them collected, we succeed; uncollected, we fall by the wayside.

It is useless, in voting, to raise and appropriate money if no one collects the money to spend. Some of the methods of collection were highly criticised, mostly by those affected, but the important thing is the collection, not the method. All citizens should realize and never forget that taxes run the town. Each of you must pay your share. Join the tax club payment plan and pay them the easy way.

If the budget presented is approved, our tax rate for 1951-52 should be \$92.00 per \$1,000.00 valuation, an increase of one mill over 1949-50.

REVALUATION

No one likes to pay the other person's tax. In Carmel, this situation exists. We must give serious consideration to an immediate correction of these inequalities. Many years of accumulated errors and wrong assessments have so distorted our valuations, that some taxpayers are now carrying a tremendous burden. It is not fair. Others are getting by very lightly. This, too, is not fair. This condition causes hard feelings, indignation, and disrupts the financial picture of the town.

During the past year, the selectmen, manager and budget committee have discussed this problem. There is no question about it. We need a revaluation and need it badly. Your manager has discussed this with officials of other towns, State assessors, and business men in the revaluation field. A high valuation is a luxury Carmel cannot afford. If valuation is high, State taxes are high, county taxes are high, return subsidies from the State are low. But, a fair valuation for everybody is essential. Each should pay his share, and only his share.

We can not revalue Carmel by hiring a firm to do it. We could not afford it. But, we can do it ourselves. Our recommendation is to elect a board of assessors separate from selectmen and overseers of the poor. Pay these men \$1.00 per hour for actual time spent assessing. Don't use last year's valuation book as a crutch. Revalue the buildings in 1951 and the land in 1952. The cost of this plan is within our means and needs to be done.

INDUSTRY

It goes without saying, that an industry would be the making of Carmel. There is no one thing that could help us to grow more strong financially, and physically, than an industry. As stated previously, an industry is the backbone of a community. Your town officials have, in the past year, and will in the future, fight for an in-

dustry. We have not succeeded, neither have we stopped trying. To get an industry to come here, we must get out and fight for it. It will never stroll to Carmel without a big push by the united efforts of the people. Another strong recommendation would be the appointment by the people of an Industrial Development Committee to work constantly on this problem.

HIGHWAYS

Carmel's roads are in rotten shape. It is an almost insurmountable task to return our roads to good condition with the funds available. Every road in town poses the same problem. No ditches, shoulders higher than the center of the road, bushes and trees in the ditches and on the shoulders, and gravel scraped into the ditches through the years leaving a mud road. Your manager had planned to ask for \$3,000.00 in his budget for the 1951 road appropriation, but school costs have risen so that \$2,000.00 is the budget figure. This is not enough to correct all the existing conditions, but it is believed that \$2,000.00 will help us toward the goal of good roads.

It was the practice in 1950, and will be in the future, to start from the ditches and work toward the middle of the road. When a washout occurs, regravelling does not help. The cause of the washout must be corrected first. During the past year, our road work consisted of rebuilding the Hinkley Hill Road, cutting bushes, repairing bridges, fixing washouts, installing culverts, graveling sections of roads that were in condition for gravel, and general maintenance. When you consider that we have approximately 42 miles of roads and it costs \$14,500.00 per mile of reconstructed State aid road, \$2,500.00 per mile of light construction on dirt roads, and \$1,200.00 per mile of tar, you can see that \$2,000.00 does not go very far.

SNOW REMOVAL

1950-51 has been a disastrous year for our snow removal account. We are overdrawn. Ice is three times as expensive as snow. Sand and salt are expensive. We have attempted to take care of all dangerous conditions in every part of town. We stock-piled a large amount of sand, figuring it to last more than one year. In one month, the sand shed had to be refilled. This was expensive, but necessary, to insure the safety of road users. 1,000 feet of new snow fence was purchased. 15 tons of salt was mixed with the 350 yards of sand. The old snow fence was repaired and made usable for a few more years. We recommend the same appropriation in 1951 as last year, hoping that 1951-52 will be a normal winter.

PUBLIC NURSING SERVICE

An important health function is the following report of Georgina J. Patterson, our public health nurse:

“Recently the Midcentury White House Conference on Children and Youth met in Washington, D. C. The purpose of this conference was to consider how we, as a nation, can develop in children the mental, emotional, and spiritual qualities essential to individual happiness and to responsible citizenship, and what physical, economic, and social conditions are deemed necessary to this development.

Realizing that the prenatal, postnatal, infant, and preschool periods in life are the most beneficial to the child, more emphasis has been placed on these periods by your public health nurse.

The increased attendance at the three Child Health Conferences held this summer was gratifying. Following are the results:

Physical examinations,	43
Whooping cough vaccine,	12
Diphtheria toxoid,	13

Tetanus toxoid,	9
Smallpox vaccinations,	6

Advisory service was given in the School Health Program. Home visits were made to the parents of children referred by the teachers because of special problems. In March and April 81 school children received diphtheria toxoid and 52 school children received smallpox vaccinations. The increased number of parents requesting immunizations is gratifying.

When necessary the pediatric, crippled children's, and cardiac clinics sponsored by the Maternal and Child Health Division of the State Department of Health and Welfare have been made available to those children referred by their family physician.

Your public health nurse wishes to take this opportunity to thank all those who have aided in the Health Program this past year."

TOWN DUMP

The town dump was a health menace. During the past year, work has been done to try and check this condition. A fence for summer use has been erected. An appropriation should be made each year for leveling, burning, erecting and dismantling the fence, and general expenses.

FIRE PROTECTION

The Carmel Volunteer Fire Department has done a remarkable job in 1950. Starting with the \$2,500.00 appropriation, they have really shown progress. Chief George Smith's report is as follows:

"Since last June when the town, by a special meeting, granted permission to purchase a truck and other fire fighting equipment, a volunteer company has been organized.

The Grange wood shed, the use of which was graciously donated, has been made into a fire house, insul-

ated, and heated with a furnace presented by H. H. Swett.

Leo St. Louis supervised the work on the fire house.

Alley Parsons supervised and did much of the work on the truck.

The department received compliments from the owners, the selectmen of Etna and the insurance officials, for the prompt and efficient way the Etna Hotel fire was extinguished.

By purchasing a stated quantity and quality of hose, and a few other details, the insurance rates for the entire town can be lowered.

The firemen have conducted raffles, rifle shoots and ball games to obtain additional materials and equipment.

I wish to express my appreciation for the whole-hearted support accorded me by my fellow volunteer firemen.

Remember, citizens, this is your fire fighting organization, your insurance against losing your home by fire, your good neighbor policy. You may need it next. Are you back of it?

The truck will be on display at the town hall yard, town meeting day, for your inspection if the weather permits."

SIMPSON MEMORIAL LIBRARY FUND

The Town of Carmel received \$1,000.00 from the Simpson estate in January of 1935, to be placed in trust by the town, the interest to be used by the library for the purchase of books. It was never put in trust. The town officials accepted it as a temporary loan. Since this is against the law, the \$1,000.00 must now be put in trust. You, the people, must decide how to do this at town meeting.

SURPLUS

The surplus is the key account of any municipality. At the beginning of our fiscal year on February 15, 1950, the surplus shown was a credit of \$2,814.17. **This figure was wrong.** It should have been a deficit of \$385.89. Be sure and closely examine the audit report of surplus. There now exists a deficit of \$1,275.74. This is not a good situation, but the \$1,275.74 is the true figure. This deficit was caused by removing many things from our assets: Uncollectible back personal and poll taxes; taxes that had been paid years ago, but never removed from records; errors in pauper settlement work leaving Carmel to foot the welfare costs supposedly owned by other towns; unpaid bills from previous years; liability to ministerial and school fund; uncollectible tax liens; overdrafts, and abatements. **The 1951 administration showed an operating gain of \$1,853.56 for the fiscal year.** The surplus will be explained at town meeting if desired.

GENERAL STATEMENTS

The 1950-51 audit has been a search for the true status of our financial condition. In order to go ahead, we first must know how we stand when we start. The auditing firm of William Wheeler in Bangor has done a fine job in many ways. They have corrected our trust funds, checked 1949-50 books for errors, corrected old mistakes and presented our true financial picture. Every citizen is urged to read the audit report printed elsewhere in this report and ask about any point in which you have any doubt.

I am very happy to have been your manager during 1950-51, the first under the manager form of government. I wish to thank all those who have made the past year a year of progress and community betterment.

Respectfully submitted,

LEONARD L. BISHOP, JR.

Finances

REPORT OF THE ASSESSORS OF THE TOWN OF CARMEL

VALUATION OF THE TOWN:

Real estate, resident,	\$252,145.00
Real estate, non-resident,	37,905.00
Personal estate, resident,	56,822.00
Personal estate, non-resident,	16,615.00
	<hr/>
Total valuation,	\$363,487.00
Rate, \$91.00 per \$1,000,	\$33,026.47
Total polls, 233, @ \$3.00,	699.00
	<hr/>
Total commitment,	\$33,725.47

AMOUNT OF WARRANT, VIZ.:

Town tax,	\$29,107.98
State tax,	2,742.50
County tax,	756.00
Overlay,	1,118.99
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	\$33,725.47

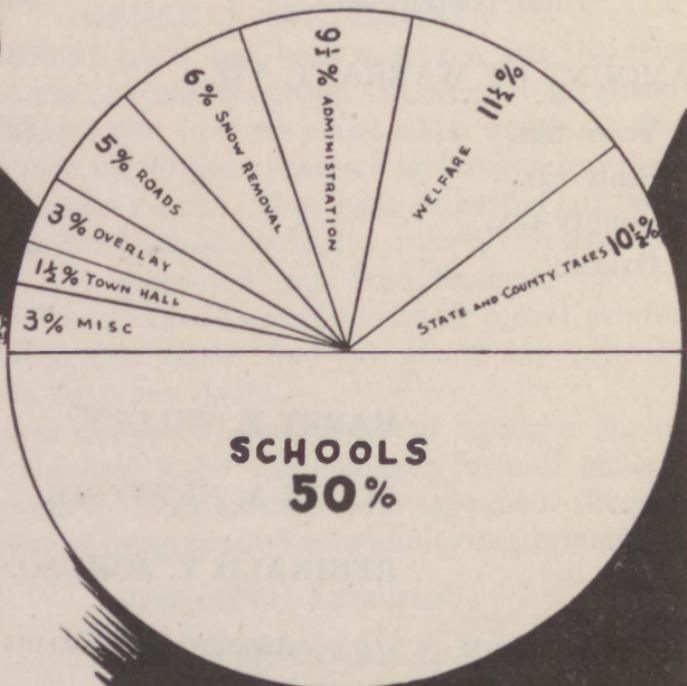
HARRY E. WILLEY,

CLYDE A. NEWCOMB,

REGINALD V. JOHNSON,

Assessors of Carmel, Me.

Here is How Your
TAX DOLLAR
Was Appropriated
And Expended in
• 1950-51 •



Treasurer's Report

For the Year Ending February 15, 1951

Cash Receipts

Cash balance, February 15, 1950,	\$ 161.59
1950 excise taxes,	1,884.33
1951 excise taxes,	1,418.40
1950 taxes,	31,367.30
1949 taxes,	3,501.04
1948 taxes,	115.00
1949 liens,	1,498.25
1948 liens,	788.92
1947 liens,	413.12
1946 liens,	171.60
1945 liens,	160.20
1944 liens,	108.00
1943 liens,	63.75
1942 liens,	18.75
1941 liens,	100.05
1940 liens,	69.60
Tax acquired property,	672.17
Tax lien costs,	303.24
Tax lien interest,	221.10

Accounts Receivable

C. U. Hewes, refund of gravel overpayment,	122.30
Treasurer of State, State welfare funds,	649.91
City of Bangor, welfare funds,	72.72
W. T. Verrill, overpayment,	1.00

Fire Department

Chicken shoots,	73.12
Turkey raffle,	55.50
Basketball game,	42.70
Radio raffle,	34.50
Town of Etna,	44.00
State of Maine, forest fire refund,	37.50

Contingent Account

State of Maine, license fees,	2.00
State of Maine, bank stock tax,	153.97
State of Maine, dog tax refund,	17.48
State of Maine, R. R. and telephone tax,	13.93
Frank Loring, heirs,	4.80
Lorenzo Butera, hay on town property,	20.00

Town Hall

Hall rental,	31.50
John Dean, supplies sold,	8.25
Clifton Reid, supplies sold,	2.50
E. Batchelder, supplies sold,	2.50

Highways

State of Maine, State aid road,	1,949.76
Fred Sale, rental of grader,	5.25
Myron Goodell, supplies sold,	5.84
A. J. Bouch, supplies sold,	1.20
State of Maine, R. R. crossing repairs,	3.50
State of Maine, snow removal refund,	756.69
State of Maine, maintenance of unimproved roads,	1,030.98
M. C. R. R., sanding station,	10.27

Town Poor

Newton Dyer,	294.00
Elwin Preble,	311.92
George Maloon,	65.78

Other Town Poor

Town of Bradford,	60.73
Town of Dedham,	43.27
Town of Bucksport,	203.38
City of Bangor,	30.55
City of Portland,	105.34

State Poor

State of Maine,	1,502.53
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Schools

Mrs. Bertha Carter, supplies sold,	2.25
State of Maine, grants,	9,295.11
R. B. Weatherbee, accident refund,	.45
Town of Stetson,	360.00
Town of Dixmont,	414.60
Town of Newburg,	387.19
Town of Etna,	1,329.91
Town of Exeter,	106.28
Town of Levant,	202.04

Care of Cemeteries

European and North American R. R., Ruggle lot care,	10.00
Perpetual care interest,	240.64

Temporary Loans

Smith Co., investments,	3,939.45
Merrill Trust Co.,	4,000.00
Merrill Trust Co.,	2,500.00

Miscellaneous

Withholding tax,	329.28
Teachers' Retirement Association,	226.62
State of Maine, library stipend,	5.00
Asher Kimball,	15.00
Dexter Smith, new school bus fund,	450.00

\$74,621.40

Warrants drawn	\$ 71,717.31
Cash in bank	2,904.09
	<hr/> \$74,621.40

Reserves Removed From Records

In 1950 the administration cleared the muddle of back tax liens. After careful investigation, the selectmen authorized that the following list be written off from the reserve account. These liens had either been paid in full sometime in the past or made out illegally. This corrective action has been another attempt to find our true financial status. It is felt that all liens not written off this past year are due and payable and there is no question as to their legality.

Resources

Reserve for:	
Accounts receivable,	\$347.66
Tax liens loss,	107.65
Tax deed loss,	79.45
Tax acquired property,	471.17
	<hr/>
	\$993.59

Expenditures

W. A. Getchell and A. Getchell, tax acquired property,	\$206.44
Isiah Douglas, 1936, 37, 38, 39 liens,	42.00
George Parks, 1937, 39, 40, 41, 42 liens,	12.60
L. D. French, 1949 lien,	4.70
E. Morse, 1942 lien,	18.75
H. Purvis, 1945 lien,	21.60
E. D. Lawrence, 1944 lien,	8.00
Marion Chase, tax acquired property,	212.00
Fred B. Bradford, tax deed,	48.31
S. P. Lawrence, tax deed,	110.58
A. G. Kimball, 1946, 47, 48, 49 liens,	51.60
Hiram Day, heirs, 1944 lien,	32.00
Mrs. Amber Smith, 1939 lien,	26.10
Uncollectable poll and personal taxes	198.91
	<hr/>
	\$993.59

The Town Hall - A Community Project

In 1950 the town hall was renovated. The balcony was rebuilt, the hall cleaned, painted inside and out, windows repaired, town office remodeled, two new dressing rooms installed, new shutters, floor sanded and, in general, given a new face.

It was accomplished only through the unselfish, able assistance of the people who joined together, donated their time, experience and equipment in the old system of having a "Bee." If the task had been done by hired labor the cost would have been far greater. Donated time and material was worth approximately \$2,500.00. Carmel now have a town hall of which everyone can be proud.

Future plans for the town hall include repairing the foundation, utilizing the large basement, finding a source of water, and completing our rebuilding and repairing.

Our town hall is another highlight showing what can be done when townspeople join together and work side by side for the benefit of the community as a whole.

Resources	
Town appropriation,	\$500.00
Hall rental,	31.50
Hall rental, due from American Legion,	16.50
Supplies sold,	13.25
	————— \$561.25
Expenditures	
Labor,	\$206.24
Supplies,	272.40
Lumber,	48.96
Piano tuned,	6.00
	————— \$533.60
	—————
Unexpended balance,	\$27.65

Simpson Memorial Library

The Simpson Memorial Library is open every Wednesday afternoon from two to five o'clock. Mrs. Hazel Luce is librarian. The number of books in the library is 4,807. The circulation for the past year has been 2,756. I am very glad that people from the neighboring towns have been able to take advantage of our library. Many books have been donated, which is greatly appreciated. Many thanks to the Garden Club for their donation of \$10.00, drapes, and in helping to beautify the lawn.

Resources

Unexpended balance, January 1, 1950,	\$111.37	
Interest on trust fund, 1949,	50.00	
Town appropriation, 1949,	50.00	
Food sale,	.85	
Overdue books,	1.30	
Interest on trust fund, 1950,	50.00	
Stipend,	5.00	
	<hr/>	\$268.52

Expenditures

Book Club dues,	\$12.00	
Librarian,	57.00	
Lights,	12.00	
Labor,	8.00	
Supplies,	.75	
Books,	20.00	
Insurance,	40.00	
	<hr/>	\$149.75

Unexpended balance, Jan. 1, 1951, \$118.77

Town appropriation for 1950 received after books closed, \$50.00.

Respectfully submitted,

MARGARET H. HARVEY,

Secretary.

Administration

CONTINGENT

The contingent account is thought to be the "Good-Old-Catch-All." It is a long standing joke that anything that does not belong to a specific account, lands in the contingent. This is not absolutely true. Every dollar and cent that the town receives is earmarked. Accounts receivable, overlay, etc., are earmarked for the surplus account, not the contingent. It has been the practice for years to credit contingent with accounts receivable, overlay, collected back taxes, etc. It can not be done. They should go to surplus.

In 1950, and in the future, the town must vote to transfer money from surplus in order for the contingent account to have the necessary funds. The other alternative is to raise a larger sum for the appropriation. The 1951 warrant has such an article. Contingent costs will be approximately \$2,000.00 every year. If money is not transferred from surplus, the town appropriation must be larger.

Many citizens have asked how so much work was done on the town hall with only \$500.00 appropriated. The town officials have never denied that the cost of the outside paint was taken from the contingent account. By doing this it was possible to renovate our town hall. Some of the other expenditures were ballot clerk fees, health services, audit, travel, town report, office equipment, supplies, lights and fuel.

Resources

Town appropriation,	\$ 500.00
Transfer from surplus,	1,500.00
Treasurer of State:	
Bank stock tax,	153.97
R. R. and telephone tax,	13.93
Dog tax refund,	17.48
Dancing license,	2.00

Hay sold,	20.00	
Miscellaneous,	71.42	
		-----\$2,278.80

Expenditures

Lights,	\$ 90.69	
Ballot clerks,	90.00	
Fuel,	170.40	
Travel,	238.52	
Telephone,	167.53	
Town hall paint,	250.00	
Supplies,	144.21	
Dog tax deficiency,	40.60	
M. M. A. dues,	35.00	
Insurance,	163.03	
Office equipment,	69.45	
Postage,	66.22	
Town report,	192.00	
Labor,	61.90	
Audit,	169.25	
Health services,	155.50	
Bank charges,	16.86	
Constable fees,	15.00	
Town clerk,	19.75	
Miscellaneous,	90.88	
		-----\$2,246.74

Unexpended balance, \$32.06

ACCOUNTS PAYABLE

Resources

Balance due Feb. 15, 1950:		
Town of Hermon,	\$48.00	
W. T. Verrill,	.77	
		----- \$48.77

Expenditures

Town of Hermon,	\$48.00	
W. T. Verrill,	.77	
		----- \$48.77

GENERAL INSURANCE ACCOUNT

During 1950 the town officials studied the fire insurance problems. It was easily discovered that the town was greatly under insured. A remedy had to be found. After careful investigation, a five-year fire insurance schedule was established. The savings were applied to increasing our insurance. The five-year plan saves \$160.00 a year. The town now has \$51,000.00 worth of insurance for a yearly cost of \$632.40. Previously, \$40,000.00 was carried for a yearly cost of \$644.00. We now have \$11,000.00 more insurance for \$12.00 less expenditure. Establishing the five-year plan necessitated buying some insurance in advance. The appropriation each year will always be \$632.40. A balance occurred when return premiums on cancelled insurance was higher than anticipated.

Resources

Town appropriation:

(Special meeting in December)

Transfer from surplus,	\$750.00
Transfer from excise tax,	750.00
Transfer from school insurance,	212.50
	<hr/>
	\$1,712.50

Expenditures

Look Insurance Agency,	\$1,607.44
Lester L. Stone,	15.43
	<hr/>
	\$1,622.87

Unexpended balance, \$89.63

DEBT

Ministerial and school fund,	\$ 1,600.00
Simpson Memorial Library trust fund,	1,000.00
Fire truck notes,	2,500.00
Grammar school notes,	2,000.00
High school bonds,	16,000.00
	<hr/>
	\$23,100.00

OFFICERS' SALARIES

The 1950 officers' salaries account is overdrawn. Making no consideration of money due the officers of 1949 caused this \$158.85 overdraft.

Resources

Town appropriation:

Town manager,	\$2,500.00
Selectmen,	303.00
School board,	45.00
	—————\$2,848.00

Expenditures

Town manager,	\$2,500.00
Selectmen,	303.00
School board,	45.00
1949 tax collector,	101.70
1949 excise tax collector,	57.15
	—————\$3,006.85

Overdraft, **\$158.85**

TAX LIEN COSTS

Resources

Lien costs collected,	\$303.24
	————— \$303.24

Expenditures

Register of deeds:

Discharge of deeds,	\$40.50
Discharge of liens,	75.50
W. T. Verrill, 1949 lien charges,	90.00
E. D. Lawrence, refund,	1.50
Notary fees,	.50
Postage,	10.89
Correction	6.66
	————— \$225.55

Unexpended balance, **\$77.69**

TAX LIEN INTEREST

Resources

Interest collected on back taxes, \$221.20

Expenditures

E. D. Lawrence, overpayment, \$2.40

Unexpended balance, \$218.80

* 1950 ACCOUNTS RECEIVABLE

Due Town of Carmel on February 15, 1950

W. T. Verrill,	\$ 1.00
Carl Barton,	122.30
Veteran's care,	693.43
Town of Bradford,	49.96
City of Bangor,	72.72
Town of Deer Isle,	63.96
Treasurer of State, State poor,	1,001.96
Treasurer of State, Hermon,	48.00
	<hr/> \$2,053.33

Paid Town of Carmel up to February 15, 1951

W. T. Verrill,	\$ 1.00
Carl Barton,	122.30
City of Bangor,	72.72
Treasurer of State,	601.91
Treasurer of State, Hermon,	48.00
	<hr/> \$845.93

Balance due, Feb. 15, 1951, \$1,207.40

NOTE: Check auditor's report for correction in errors of this list. The sums listed as due from Town of Bradford, Town of Deer Isle, and Treasurer of State are wrong. The auditors have checked and corrected these mistakes. The 1951 accounts receivable shows the true sums due Carmel.

Health and Protection

FIRE DEPARTMENT

Resources

Town appropriation:		
(Special meeting in June),	\$2,500.00	
Carmel fire department:		
Chicken shoots,	73.12	
Turkey raffle,	55.50	
Radio raffle,	34.50	
Ball game,	42.70	
Town of Etna,	44.00	
	<hr/>	\$2,749.82

Expenditures

Truck,	\$1,400.00	
Hose, nozzles, equipment,	1,097.44	
Pump,	150.00	
Pump repair,	46.70	
Repairs,	32.47	
Gasoline,	20.01	
Supplies,	35.20	
Fire fighting,	14.00	
	<hr/>	\$2,795.82
		<hr/>
Overdraft,		\$46.00

FOREST FIRE

Resources

Treasurer of State,	\$37.50	
	<hr/>	\$37.50

Expenditures

Labor,	\$15.00	
Hermon fire department,	60.00	
	<hr/>	\$75.00
		<hr/>
Overdraft,		\$37.50

HEALTH NURSE

Resources

Town appropriation,	\$90.00	
	<hr/>	\$90.00

Expenditures

Treasurer of State,	\$90.00	
	<hr/>	\$90.00

TOWN DUMP

The Carmel town dump was a health menace. This situation has been checked, but more work is necessary to correct the unsanitary conditions. A fence has been erected for summer use. The citizens should follow these simple rules when using the dump.

1. Dump over the bank.
2. Trucks (in summer) dump inside gravel pit.
3. Dump over the fence in summer.

An appropriation should be made each year to allow for burning, levelling, erecting and dismantling the fence, etc.

Resources

Town appropriation:		
Transfer from surplus,	\$300.00	
	<hr/>	\$300.00

Expenditures

Labor,	\$100.53	
Trucks,	10.00	
Bulldozer,	78.00	
Supplies,	84.11	
	<hr/>	\$272.64
		<hr/>
Unexpended balance,		\$27.36

ANNUAL REPORT OF HEALTH DEPARTMENT

Public health can be defined as a summation of the health of each individual in a community. The community which has a good health program has a great economic asset because the citizens are well and are more able to take responsibility in the affairs of the community.

In our civilization, with increasingly rapid travel, the individual's health is not only his own problem but the concern of the community. He is not considered as being independent of his fellow citizens when this independency pertains to health any more than when it pertains to traffic laws.

Realizing that the prenatal, postnatal, infant, and preschool periods in life are the most beneficial to the child, more emphasis has been placed on these periods by our public health nurse.

Parents of infants and preschool children in the past have been given the opportunity of medical supervision at three Child Health Conferences sponsored by a committee of Carmel women and the State Bureau of Health, I am in hopes that this may be continued and that more families will take advantage of these conferences.

As in the past free inoculations for smallpox, diphtheria and whooping cough will be given to all children under twelve years of age.

Adults make take advantage of free smallpox vaccinations.

These will be given in the spring under the supervision of a qualified physician and our public health nurse.

Nearly all citizens of the town have been very lax in reporting common communicable diseases, the law

reads "Physicians and householders are required by law to report to the local health officer all cases of common communicable diseases." A list of these will be furnished you upon request.

We have been quite free from communicable diseases the past year but at the present time we have a few cases of whooping cough, none of which have been officially reported.

The water in most wells in town does not show a perfect analysis but is suitable for home use. I would recommend having it analyzed at least once a year and follow the recommendations of the State Engineering Department.

Much credit must be given to our town manager, Mr. Bishop, for the improvement of the town dump. Whenever using the dump be sure to throw your rubbish over the edge down into the pit as far as possible.

I consider the hot lunch program has been very beneficial to our children and truly hope it can always be maintained on a high standard.

Tuberculosis still rates high as one of the diseases causing mortality in adults. If you know of any cases kindly report them at once.

Much credit must be given to public health nurse, Miss Georgina J. Patterson, for the efficient service she has rendered.

To make a good health program requires the combined efforts of all health minded citizens.

I have visited schools a number of times and many homes. I consider the general health of our children to be very good.

Respectfully submitted,

HAROLD S. HARVEY,

Health Officer.

Debt and Interest

INTEREST ON SCHOOL FUND

Resources

Town appropriation,	\$64.00
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Expenditures

Transferred to common schools,	\$64.00
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INTEREST

Resources

Town appropriation,	\$400.00	
	<hr/>	\$400.00

Expenditures

Simpson Memorial Library,	\$ 50.00	
Smith Co., investments,	72.06	
Merrill Trust Co.,	123.75	
A. J. McGown & Sons,	73.60	
	<hr/>	\$319.41

Unexpended balance,	\$80.54
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TEMPORARY LOANS

Resources

Borrowed:		
Smith Co., investments,	\$3,939.45	
Merrill Trust Co.,	4,000.00	
	<hr/>	\$7,939.45

Expenditures

Smith Co., investments,	\$3,939.45	
(Paid November 21, 1950)		
Merrill Trust Co.,	4,000.00	
(Paid January 17, 1951)		
	<hr/>	\$7,939.45

NOTES PAYABLE

Resources

No appropriation.

Expenditures

A. J. McGown & Sons, tax anticipation loan of 1946,	\$2,000.00
Overdraft, (Paid from back tax collections.)	\$2,000.00

BONDS PAYABLE

Resources

Transferred from sinking fund,	\$1,000.00
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Expenditures

Federal Trust Co.,	\$1,000.00
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SINKING FUND

Resources

Balance as of Feb. 15, 1950,	\$1,251.89
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Expenditures

Payment of grammar school note,	\$1,022.68
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Balance as of Feb. 15, 1951,	\$229.21
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Discounts

A discount of three per cent was voted at the last annual town meeting. No appropriation was made, no interest charged, no account taken of where the money to pay the discount was coming from. As a consequence, there is an overdraft of \$421.31. At this town meeting you should have no discount.

Resources

No appropriation.

Expenditures

Three per cent discount of taxes paid before July 1, 1950,	\$421.31
Overdraft,	\$421.31

Welfare

TOWN POOR AND VETERANS' AID

The town poor account has the largest unexpended balance to the town in 1950. It is the highlight of the administration. Future appropriations should be much less. The largest saving was caused by the requirement that able-bodied recipients be obligated to work for their orders. Other reasons were careful investigation of each request, complete supervision of supplies ordered and, in general, keeping a strict eye as to the needs, not the wants, of those desiring aid. Appreciation and thanks should be given to those recipients who repaid the town for aid received.

Resources

Town appropriation—Town poor,	\$3,000.00
Town appropriation—Veterans' aid,	100.00
Newton Dyer,	294.00
Veteran No. 1,	65.78
Veteran No. 2,	311.92
	<hr/> \$3,771.70

Expenditures

Veteran No. 2,	\$112.35
Veteran No. 3,	5.14
Veteran No. 4,	18.92
Avis Shaw,	257.05
B. L. Dyer,	927.00
Annie Gray,	233.00
Sarah Maloon,	14.30
Veteran No. 1,	65.78
Hira Howes,	117.92
Harry Kelley,	4.00
Maud Smith,	26.26
	<hr/> \$1,781.72

Unexpended balance, \$1,989.98

STATE POOR

Treasurer of State,	\$1,502.53	
Due from treasurer of State,	96.66	
		—————\$1,599.19

Expenditures

Alvin Fitz,	\$480.00	
John Violette,	20.19	
Kenneth Quimby,	57.60	
Phillip Proulx,	96.00	
Veteran,	261.06	
Roland Theriault,	37.80	
Veteran,	607.47	
Veteran,	39.07	
		—————\$1,599.19

OTHER TOWN POOR

Town of Bradford,	\$ 60.73	
City of Bangor,	30.55	
Town of Dedham,	43.27	
City of Portland,	105.34	
Town of Bucksport,	203.38	
Due from Town of Dixmont,	91.00	
		————— \$534.27

Expenditures

Danforth family,	\$ 60.73	
Robinson family,	30.55	
Pinkham family,	43.27	
Lothrop family,	105.34	
William Violette family,	203.38	
Sewall family,	91.00	
		————— \$534.27

AID TO DEPENDENT CHILDREN

Town appropriation,	\$725.00	
		————— \$725.00

Expenditures

Treasurer of State,	\$509.40	
		————— \$509.40

Unexpended balance, \$215.60

Highways

STATE AID CONSTRUCTION

The 1950 State Aid construction was hindered by the lack of one full share of funds. In 1949 State Aid construction on the Hampden Road took \$1,032.72 of this year's funds. As a consequence, we had a small sum to work with this year. Next year Carmel will have the full State Aid allotment and should show a much larger amount of work done.

The dilapidated and unsafe bridge at Garland's Store on the Horseback Road was replaced with a six foot culvert 60 feet long. This culvert cost \$1,533.74 or three-fourths of our available money. With the remaining \$631.54 the old bridge was torn out, the culvert installed and 647 yards of fill hauled. The reason for a 60-foot culvert was the deep fill that had to be placed over the culvert. State laws require that slopes must be 1½ to 1 foot, which means for every foot of fill, the shoulder must go out 1½ feet.

The 1951 State Aid program should be to continue construction of the Horseback to the town line. With a full appropriation it is hoped that at least one mile can be constructed and tarred.

The breakdown of the exact sums expended in 1950 follows:

Resources	
Town appropriation,	\$1,066.00
Treasurer of State,	2,132.00
	—————\$3,198.00
Expenditures	
1949-50 overdraft,	\$1,032.72
Labor,	171.58
Trucks,	152.52
Gravel,	64.70
Culverts,	1,533.74
Shovel,	242.64
	—————\$3,198.00

TOWN ROADS AND BRIDGES

The winters we now have affect our roads in many ways. Freezing, thawing, salty sand, hard rains, culverts plugged with ice, washouts, bridges collapsing—all tend to deteriorate our roads. The annual appropriation should be voted on with all these things in mind. A road is only as good as its construction. Our roads are in very poor shape. If we keep raising a very small sum, they will always be poor. The ditches need to be made at the sides of the road—not in the middle; the shoulders must be lower than the center of the road; the road must have a gravel surface—not rocks and mud; the bushes must be cut yearly; the roads need to be maintained and treated yearly. This all costs money. Costs have risen through the past few years and are now sky high, yet the appropriation for roads is always the same. We need more money for better roads.

Resources

Town appropriation,	\$1,500.00
Rental of grader,	5.25
Supplies sold,	7.04
Treasurer of State, R. R. crossing,	3.50
	<hr/> \$1,515.79

Expenditures

Labor,	\$780.70
Trucks,	379.06
Gravel,	63.60
Shovel,	8.96
Supplies,	133.47
Grader repairs,	4.65
Dynamiting,	22.50
Culverts,	113.18
	<hr/> \$1,506.12

Unexpended balance, \$9.67

SNOW REMOVAL

1950 was a bad year for snow removal funds. It must also be remembered that the storms of February and March last year come from this year's appropriation. We had very little snow in 1951, but an abundance of ice. Ice control is three times as expensive as plowing snow. Roads must be sanded daily; salt is expensive; large crews are required.

Nearly every town in the state has overdrawn their snowremovalaccount. Weareoverdrawn\$824.50. The sanding crews have done their best to sand every dangerous ice condition as soon as possible after notification. Sanding is very expensive, but a few dollars spent to save a school bus full of children from danger is well worth the expense.

Resources

Town appropriation,	\$2,000.00
Treasurer of State,	756.69
Maine Central Railroad,	10.27
	<hr/> \$2,766.96

Expenditures

Payrolls,	\$ 695.28
Trucks,	1,059.06
Labor,	802.23
Supplies,	38.15
Snow fence,	150.00
Repairs,	218.50
Salt,	255.76
Shovel,	100.28
Maintenance, State highway,	269.20
Snow fence stakes,	3.00
	<hr/> \$3,591.46

Overdraft, \$824.50

CUTTING BUSHES

In 1950 the road crew cut approximately 21 miles of bushes. Nearly every road in Carmel has bushes, small trees, etc., growing in the ditches, on the shoulders, and in the road. A rebuilding program must include cutting back the bushes far enough so that the road can be repaired.

Some of the roads which were cut are: the Hinckley Hill, Horseback, Murray, Ash Hill, Dyer, Five, and Fuller. The wood salvaged from this operation was given to town poor, saving welfare costs. Future plans must include appropriations to complete the bush cutting. No road can be fixed until the bushes are cleared away.

Resources	
Town appropriation,	\$200.00
Expenditures	
Labor,	\$181.89
Supplies and equipment,	17.96
	\$199.85
Unexpended balance,	\$.15

SPECIAL RESOLVE MAINTENANCE

The special resolve maintenance appropriation was spent on the Fuller Road near the Irish-Four-Corners. The road needed ditching badly. The shoulders were so high, the water travelled down the middle of the road.

Ditches were dug and gravel was hauled. The work was done late in the fall and froze up before completion. As a consequence, the road has too much crown. This situation will be remedied in the spring.

Resources	
Town appropriation,	\$199.13
Expenditures	
Labor,	\$ 8.63
Trucks,	127.50
Shovel,	63.00
	\$199.13

TOWN ROAD IMPROVEMENT

The town road improvement money was spent on the Hinckley Hill Road starting at Raymond Pendleton's and ending at the intersection at Myron Goodell's. This hill has washed out every year for a long time, at a large expense to the town to replace the gravel washed away.

The work commenced in May. A crew set to work cutting the bushes on the shoulders back 10 feet on each side. Ditches were then dug.

Two large culverts were installed. The road was then ready for gravel which was hauled from the Guy Lewis pit. 539 yards of base gravel was spread over the road. Two boggy spots were covered with a fairly deep fill.

Future plans include a driveway bridge at Goodell's and a two-inch layer of surface gravel. The road was rough for quite a while after the gravel was applied, but smoothed out with steady traffic. This base gravel now packed down will stay there. The ditches will hold the water and there will be no more expensive washouts.

Resources

Treasurer of State,	\$1,030.98
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Expenditures

Labor,	\$371.26
Trucks,	235.43
Culverts,	280.67
Shovel,	131.43
Dynamite,	12.00
	<hr/>
	\$1,030.79

Unexpended balance,	<hr/>	\$.19
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Unclassified

CARMEL SCHOOL DISTRICT

Resources

Town appropriation for bond pay- ment,	\$1,585.62	
Town appropriation for insurance,	346.98	
Town appropriation for maintenance,	400.00	
		—————\$2,332.60

Expenditures

Treasurer, Carmel school district,	\$2,332.60
------------------------------------	------------

NEW SCHOOL BUS FUND

Resources

Sale of North Carmel schoolhouse,	\$450.00	
		—————\$450.00

Expenditures

Legal fees,	\$15.00	
		—————\$ 15.00

Unexpended balance, \$435.00

CEMETERIES

Resources

Town appropriation,	\$300.00	
Interest on perpetual care trust funds,	250.64	
		—————\$550.64

Expenditures

Labor, perpetual care,	\$191.32	
Trucks, perpetual care,	56.50	
Supplies, perpetual care,	2.82	
Labor,	274.34	
Trucks,	14.00	
Lawn mower rental,	3.50	
		—————\$542.48

Unexpended balance, \$8.16

UNEXPENDED BALANCES

Town poor,	\$1,989.98	
Excise taxes,	1,287.60	
Lien interest,	218.70	
A. D. C.,	215.60	
General insurance,	89.63	
Lien costs,	77.69	
Interest,	57.91	
Contingent,	32.06	
Town hall,	27.65	
Dump,	27.36	
Town roads,	9.67	
Care of cemeteries,	8.16	
Town road improvement,	.19	
Cutting bushes,	.15	
	<hr/>	\$4,042.35

OVERDRAFTS

Discounts,	\$421.31	
Abatements,	289.88	
Officers' salaries,	158.85	
Forest fire account,	37.50	
Fire department,	46.00	
Superintendent of schools,	21.26	
Snow removal,	824.50	
Street lights,	10.56	
	<hr/>	\$1,809.86

TEACHERS' RETIREMENT FUND RESERVE

Resources

Retirement funds withheld,	\$226.62	
	<hr/>	\$226.62

Expenditures

Retirement funds paid to treasurer of State,	\$103.60	
	<hr/>	\$103.60

Unexpended balance (carried forward),		<hr/>
		\$123.02

MEMORIAL DAY

Resources

Town appropriation,	\$65.00	
	<hr/>	\$65.00

Expenditures

American Legion Post, No. 107,	\$65.00	
	<hr/>	\$65.00

SIMPSON MEMORIAL LIBRARY

Resources

Town appropriation,	\$50.00	
	<hr/>	\$50.00

Expenditures

Simpson Memorial Library,	\$50.00	
	<hr/>	\$50.00

ASHER KIMBALL TAX ACCOUNT

Resources

Asher Kimball,	\$15.00	
	<hr/>	\$15.00

Expenditures

Ned Pursel, labor,	\$15.00	
	<hr/>	\$15.00

STATE PUBLICITY BUREAU

Resources

Town appropriation,	\$25.00	
	<hr/>	\$25.00

Expenditures

State Publicity Bureau,	\$25.00	
	<hr/>	\$25.00

STATE TAX

Resources

Town appropriation,	\$2,742.50	
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Expenditures

Treasurer of State,	\$2,742.50	
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COUNTY TAX

Resources

Town appropriation,	\$756.00	
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Expenditures

Treasurer of county,	\$756.00	
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OVERLAY

Resources

1950-51 overlay, \$1,118.99

Expenditures

Transferred to surplus, \$1,118.99

STREET LIGHTS

Resources

Town appropriation, \$200.00

Expenditures

Central Maine Power Co., \$210.56

Overdraft, \$10.56

WITHHOLDING TAX RESOURCES

Resources

Tax withheld, \$329.28

Expenditures

Paid collector of internal revenue, \$120.15

Unexpended balance (carried forward), \$209.13

CARMEL SCHOOL DISTRICT

Treasurer's Report

Cash on hand, February 15, 1950, \$7.50

Less new checks deducted by bank, 3.00

—————\$ 4.51

Town appropriations, 2,332.60

Total funds available, \$2,337.11

Paid:

Federal Trust Co., bond and interest, \$1,223.04

Federal Trust Co., check books, 3.00

Harold E. Brown, gravel,	2.80
Ray Small, labor,	6.00
Edward Johnson, labor,	3.00
Allen Newcomb, labor,	4.50
Elmer Sprague, labor,	4.50
Clinton Harvey, labor,	44.60
R. B. Dunning, supplies,	5.83
Bangor Farmers' Union, grass seed,	9.25
Ray T. Luce, insurance,	277.58
George Smith, labor and trucking,	31.50
Henry DeRusha, labor,	6.00
Clinton Harvey, labor,	5.47
Charles Loring, labor,	6.00
R. B. Dunning, supplies,	4.96
Horace Clukey, trucking,	22.00
R. H. Delano, sharpening lawn mower,	1.00
Julian Parsons, labor,	10.00
Clinton Harvey, labor,	4.12
Elmer Sprague, labor,	12.00
Soule Glass Co., supplies,	1.61
Sears, Roebuck & Co.,	5.96
Clifton Reed, labor,	15.00
Robert Worcester, labor,	21.00
Clinton Harvey, labor,	3.75
A. J. McGown & Sons, supplies,	7.14
Earl Garland, supplies,	2.15
R. V. Johnson, treasurer, salary,	100.00
Federal Trust Co., trustee fee,	10.00
Federal Trust Co., interest,	210.08
	<hr/>
	\$2,063.84
Cash in bank, January 15,	
1951,	273.27
	<hr/>
	\$2,337.11

Respectfully submitted,

R. V. JOHNSON, Treasurer,

Collection of Taxes

Charges:

1950 commitment,	\$33,725.47
Supplemental taxes,	731.26
	<hr/>
Total charges,	\$34,456.73

Credits:

Cash collections,	\$31,367.30
Abatements,	280.12
Discounts,	421.31
	<hr/>
	32,068.73
	<hr/>
1950 taxes outstanding,	\$2,388.00

PERCENTAGE OF COMMITMENT

COLLECTED 94%

Of the 6 per cent uncollected:

.55 is real estate.

.04 is personal estate.

.01 is in polls.

LEONARD L. BISHOP, JR.,

Collector.

1950

Uncollected Taxes

The uncollected tax list is a long one. In many cases there is no reason for the non-payment. In a few cases the past year has been a struggle to survive; but the majority could have paid the small sums they owe long ago. It is hoped that the people in this list will be among the first to join the tax payment plan. When taxes of less than \$50.00 cannot be paid in a year, something is wrong. It may be the same old "I've got forever to pay" theory, or a desire for a free ride by the real citizens of the town—the taxpayers. Taxes pay for education, many of the delinquents have children; taxes pay for roads, again many of these people who cannot find \$50.00 have nice cars and scream at the town officials to fix the roads. If taxes are not paid, how can these things be done. The names with an asterisk (*) following their name have made definite arrangements to pay. All of these delinquents had been notified that the books close on February 15. Many promised faithfully to have them paid before that date; but taxes are an unimportant trifle, so they forgot it.

	Real			
	Poll	Personal	Estate	Total
Russell Bradford,*			\$ 25.30	\$ 25.30
Francis Carlton,	\$ 3.00	\$.91		3.91
Walter Carter, ✓	3.00		20.48	23.48
Lloyd Collins, Jr.,		.91	9.10	10.01
R. H. Day, ✓	3.00	43.22	168.35	214.57
Charles Dean,	3.00	18.20		21.20
Howard Douglas, ✓	3.00	.91		3.91
Linwood Day, ✓		.91	127.40	128.31
Clifton Ellsworth, ✓		32.76	81.90	114.66

Jerry Burns, ✓			46.41	46.41
George Estes,	3.19			3.19
Donald Gray,* ✓	.91	38.68		39.59
Ernest Hopkins,*	4.55	22.75		27.30
Mrs. Guy Hodsdon,* pd		36.17		36.17
George Hughes,		34.13		34.13
C. E. Harvey, pd	3.00	5.46	2.28	10.74
B. H. Harvey,		8.64	72.80	81.44
Margaret Harvey,* pd			266.15	266.15
Guy and Hazel Lewis, ✓			142.06	142.06
Laurel Lawrence,	3.00			3.00
Linden Lawrence, ✓			13.65	13.65
Robert Lamphier, pd	14.56			14.56
James Dunton,*			141.05	141.05
Mrs. Bertha Lord,* ✓			40.95	40.95
V. J. Munson, ✓			62.18	62.18
Roland Maloon, ✓			59.15	59.15
Francis and Winifred Mahon, ✓			78.90	78.90
Roy Morse,*	6.37	113.75		120.12
Paul Noyes,* ✓			232.05	232.05
Lawrence Nadeau, ✓			27.76	27.76
Galen Parsons,	3.00			3.00
Earl Richardson,		4.55	.91	5.46
Charles F. Graves, Sr.,* ✓			18.20	18.20
Laurice Norton,* ✓			18.20	18.20
J. S. Burgess, ✓			27.30	27.30
Guy Bubar and Herbert Clark, ✓			18.20	18.20
Hiram Day, heirs, ✓			40.95	40.95
Mrs. Nella Curtis, ✓			102.38	102.38
G. T. McLean, ✓			68.25	68.25
Lewis Peters,			9.20	9.20
W. S. Pike, ✓			41.86	41.86
Clement Richardson,*			9.10	9.10

\$24.00 \$146.05 \$2,217.95 \$2,388.00

Outstanding Tax Liens

1949

Russell Bradford,	\$ 4.30*
Walter Carter,	28.20*
Donald Gray,	18.80*
Alice Hawes,	30.55
A. G. Kimball,	70.50*
Roland Maloon,	37.40*
Paul Noyes,	34.57*
Bertha Lord,	16.80*
Laurice Norton,	18.80*
J. S. Burgess,	28.20
W. S. Pike,	43.24
G. T. McLean,	73.63
	————— \$404.99

1948

Laurice Norton (Bradbury),	20.00*
J. S. Burgess,	30.00
Hiram Day, heirs,	38.50*
Donald Gray,	20.00*
A. G. Kimball,	60.00*
G. T. McLean,	78.30
W. S. Pike,	46.00
	————— \$292.80

1947

Laurice Norton (Bradbury),	\$18.00*
Walter Carter,	23.85*
Hiram Day, heirs,	40.50*
Donald Gray,	18.00*
A. G. Kimball,	43.73*
Sarah Brawn, heirs,	15.75
	————— \$159.83

1946

Laurice Norton (Bradbury),	\$15.60*
Donald Gray,	15.60*
	————— \$31.20

1945

Laurice Norton (Bradbury),	\$14.40*	
	<hr/>	\$14.40

1936

Earl Sheldon, heirs,	\$49.00*	
	<hr/>	\$49.00

Tax Acquired Property

D. F. Rogers, heirs,	\$471.17*	
	<hr/>	\$471.17

\$1,423.39

* Are paying installments, or have made arrangements to pay.

ABATEMENTS

As of February 1, 1951

Resources

No appropriation.

Expenditures

1949

	Poll	Personal Estate	Real Estate	Total
Leslie Leonard	\$3.00	\$.94		\$ 3.94
Charles Sewell,	3.00			3.00
Loren Fowler,		.94		.94
Michele Gormely,		.94		.94
Earl Crosby,		.94		.94

1950

Earl Crosby,	3.00	.91	\$27.30	31.21
Calvin Young,	3.00			3.00
B. W. Otis,	3.00			3.00
Harold Hewes,	3.00			3.00
John Violette,	3.00			3.00
Charles Sewell,	3.00			3.00
Frank Palmer,	3.00			3.00
Frank Harris,	3.00			3.00
Walter Leonard,			9.10	9.10
L. J. Mortimer,	3.00			3.00

O. Sprague,	3.00		3.00
Wilson Hanscom,		13.65	13.65
Linden Lawrence,	3.00		3.00
Willy Overlock,	3.00		3.00
Robert Scott,		.91	.91
Robinson,	3.00		3.00
Earl Richardson,	3.00		3.00
Sam Lewis,	3.00		3.00
James Glencross,	3.00		3.00
B. H. Harvey,	3.00		3.00
Lewis Town,	3.00	.91	3.91
Archie Towers,	3.00	9.10	12.10
Henry Harvey,	3.00		3.00
John Graves,	3.00		3.00
Ed Stevens,		4.55	4.55
Jerry Burns,		8.76	8.76
Harold Overlock,	3.00		3.00
C. E. Robinson,	3.00		3.00
Mrs. Bertha Faulkner,		98.16	98.16
George Greenlaw,		29.12	29.12
Frank McLaughlin,	3.00		3.00
Roland McLean,	3.00		3.00

Overdrawn, \$269.23

EXCISE TAXES

Resources

1950 excise taxes collected,	\$1,884.33	
1951 excise taxes collected,	1,418.40	
	<hr/>	\$3,302.73

Expenditures

Transferred to insurance account,	\$ 750.00	
Transferred to special resolve main- tenance,	199.13	
Transferred to State aid,	1,066.00	
	<hr/>	\$2,015.13

Unexpended balance, \$1,287.60

EXPENDITURES FOR TRUCKS AND LABOR DURING 1950-51

Name	Dump Acct.	Town Road Impr.	Snow Removal	Cutting Bushes	Roads and Bridges	State Aid Const.	Cemetery Acct.	Cont.	Town Hall	Special Resolve Maint.	Total
Albert Ross,	\$21.38					\$ 1.50					\$ 22.88
Perley Mayhew,	31.38	\$ 23.62	\$147.01		\$ 7.88	51.75				\$10.00	271.64
Clifton Reed,	21.38		96.76		58.13	31.31	\$163.59		\$43.50		414.67
John Violette,	23.63										23.63
Peter Burgess,	78.00										78.00
Errol Preble,	3.38		82.13	\$ 7.50	11.25		78.00		1.50	5.63	189.38
Kenneth Preble,	9.38						18.00		1.50		28.88
Robert Verrill,			49.41	55.88	65.81						171.10
C. A. Richardson,			106.49	79.51	74.07	15.00	93.38				368.45
John Hasey,		92.63		12.00	92.07						196.70
Francis Mahon,		42.00			34.13						103.13
Ray Small,		92.44			84.38	6.00			12.38		195.20
Frank Smith,		92.44			68.81						161.25
Charles Loring,		32.25			54.00						86.25
George Smith,		143.81			105.44						249.25
Henry DeRusha,		17.25									17.25
Mike Parsons,		2.25							5.00		7.75
V. Munson,		31.50	57.50			52.84					141.84
Paul Noyes,		31.50	245.01		69.00						345.51
R. V. Johnson,			1.50		1.50						3.00
Horace Clukey,			513.08		83.00	30.00	56.50			52.00	740.58
Clarence Sylvester,			30.00		9.75	36.75					76.50
Bernard Thayer,					25.50						25.50
John Worcester,			45.75		6.75						52.50
R. Worcester,			51.75		42.00	60.58	112.69		25.13		292.15
Phillip Hodgden,			21.75		1.50						23.25
Ralph Perkins,					10.00						10.00
Earl Richardson,						15.00					15.00
Delmont Hartt,						13.31					13.31
James Wharton,					18.38	4.53					22.91
Duane Lovley,						1.50					1.50
Alton Hand,						4.13					4.13

Roger Sylvester,	93.28	14.00		107.28
Paul Worcester,			35.00	35.00
Etna Furniture Co.,			6.23	6.23
Connie Newcomb,			6.00	6.00
A. Newcomb,	1.13		42.75	43.88
Bertha Lord,			15.50	15.50
Russell Thompson,	2.25			2.25
H. Howes,		\$ 6.00		15.38
Edith Eméry,		48.10		48.10
Gail Loveley,		7.80		7.80
M. Lynch & Co.,			11.75	11.75
Etna Garage,	1.00			1.00
Ernest Hand,	51.38			51.38
H. Day,	2.25			2.25
Roger McGown, Jr.,	18.00			18.00
John Good,	2.25			2.25
Rodney Verrill,	1.50			1.50
Steve McDunnah,	16.95			16.95
Earl McSorley,	226.88		41.50	268.38
D. Noyes,	60.77			60.77
Golden Perkins,	39.00			39.00
B. L. Russell,	33.30			33.30
Robert Rich,	23.75			23.75
S. D. Tibbetts,	9.00			9.00
E. N. Nason,	21.00			21.00
Ed. Brann,	10.88			10.88
G. Carraw,	10.88			10.88
C. N. Hewes,	5.50			5.50
H. E. Brown,	116.00			116.00
Norman Brown,	17.25			17.25
Brad Small,	2.25			2.25
Lloyd Collins, Jr.,	15.00			15.00
B. Hand,	6.38			6.38
Ransford Sewall,	4.50			4.50
Warren Noyes,	4.50			4.50
Eugene St. Louis,	1.88			1.88
Lewis Preble,	12.00			12.00

Town Clerk's Report

VITAL STATISTICS

Births		
In Carmel, 3	Out of town, 21	Total, 24
Delayed Births		
In Carmel, 4	Out of town, 0	Total, 4
Deaths		
In Carmel, 5	Out of town, 9	Total, 14
Marriages		
In Carmel, 18	Out of town, 0	Total, 18
Total,		<hr/> 60

GAME LICENSES ISSUED

Resident fishing,	55	
Resident combination,	29	
Resident hunting,	250	
	<hr/>	334
Non-resident fishing, 15 day,	5	
Non-resident fishing, 3 day,	6	
Non-resident hunting,	13	
	<hr/>	24
Total,		<hr/> 358

DOG LICENSES ISSUED

Male,	34	
Female,	6	
Spayed female,	23	
Kennel,	1	
	<hr/>	
Total,		64

Respectfully submitted,

MARK W. MCGOWN,

Town Clerk.

High School Principals' Report

January, 1951.

ENROLLMENT

It is encouraging to observe that while the total number of students in Carmel High School has not increased greatly, the number of tuition students from neighboring towns has shown a steady, marked increase during the last several years. This year, twenty-six students, thirty-six percent of our total enrollment of seventy-two, were tuition students.

CARMEL PARENT-TEACHER ASSOCIATION

The Carmel Parent-Teacher Association is now in its third year. Under the presidency of Mark W. McGown, the programs have been well planned and varied, and attendance has been excellent. This monthly meeting of parents, teachers, and other interested citizens has made possible a fine spirit of co-operation between the school and the community in the solution of our mutual problems.

NATIONAL HONOR SOCIETY

This year we have organized a Carmel High School chapter of the National Honor Society. This organization is sponsored by the National Association of Principals of Secondary Schools. Its purpose is to encourage the development of the qualities of scholarship, leadership, service, and character among high school students. To be eligible for membership a student must be a junior or a senior, must have an accumulated scholastic average of 85% or higher, and must be elected by a faculty committee on the basis of leadership, service, and character. Sophomores may become probationary members.

The Carmel chapter has chosen for its major project this year, service to the boys in Carmel who are now

in the armed forces of their country. An up-to-date list of the boys' names with their service addresses is being maintained in the Carmel post office. Beginning in February it is planned to send once each month to each of these men a mimeographed news bulletin describing recent events of interest in the school and in the community.

FINANCIAL REPORT FOR 1949-1950

A drastic reduction in our gate receipts from basketball games and noticeable reduction in the sale of coca-cola and candy will necessitate greater economy this year, particularly in the purchase of athletic equipment and supplies. All accounts are solvent at the present time and will remain so. A full report of this year's financial activities will be presented as usual to the superintendent of schools as soon as possible after the closing of school in June.

APPRECIATION

On behalf of the faculty and of myself I should like to express our sincere appreciation to Superintendent Bertha W. Carter for her always sympathetic leadership, to the members of the superintending school committee, to the members of the school district, and to the townspeople of Carmel, for the excellent co-operation, support, and assistance they have given us this year. The friendly relations and the spirit of mutual assistance has made our work more pleasant and more efficient. Whatever success we have enjoyed this year has been due to this more than to any other single cause.

JOSEPH J. DEVITT,

Principal.

Report of Superintendent of Schools

To the Superintending School Committee and Citizens
of the Town of Carmel:

The annual report of the schools is herewith sub-
mitted:

TEACHERS AND ENROLLMENT

School	Teachers	Grades	Enroll- ment
Carmel High	Prin. Joseph J. Devitt	9 through 12	72
Carmel High	Albert H. Thomas		
Carmel High	Lucian O. Savage		
Carmel Grammar (Junior High)	Christiana Champion	7 and 8	38
Carmel Grammar (Village School)	Prin. Thelma Mullen	5 and 6	29
Carmel Grammar (Village School)	Nettie I. Newcomb	3 and 4	44
Carmel Grammar (Village School)	Ethel F. Underhill	1 and 2	46
Damascus	Anna E. O'Neil	1 through 5	24
			253

The outlook for securing well-trained, experienced teachers for the smaller towns in Maine is not encouraging. For several years there has been a shortage of elementary teachers, especially in the primary field, and with the impact of preparation for war upon the entire nation, this shortage becomes acute. Recent legislation established a minimum salary scale ranging from \$1,500.00 for the teacher with two years of preparation beyond the high school to \$1,800.00 for five years of training. However, the larger communities have been able to set up schedules which go far beyond this minimum and thus attract teachers from the smaller

towns. A bill now pending before the current legislature would raise the wage scale from \$1,500.00-\$1,800.00 to \$1,700.00-\$2,200.00 for towns having a state property valuation of less than \$1.5 million.

In Carmel, your committee has established a standard for selecting teachers of very high caliber. It would be hard to find a group of men and women other than those in our present staff, who would rate higher in integrity of purpose, or in devotion to the ideals of their profession. I sincerely hope that you will make it financially possible for them to remain in your town.

SCHOOL BUILDINGS

The grammar school building which houses grades one through six, is in good condition considering the fact that it was completed in 1930. However, with the years, changes have taken place and a building which was planned for about seventy-five or eighty children now houses one hundred and nineteen. The effect of this overcrowding is felt to the greatest extent in the primary room. Most educational authorities agree that small children should have close supervision, a wide variety of work and play activities, and freedom to move about. With forty-six desks in a space planned for twenty-five, the primary teacher is handicapped to a large degree. This increase in enrollment will apparently continue until it reaches a peak of forty pupils to enter in the fall of 1955. (This prediction is based upon the number of babies one year old and under now living in Carmel.) It would seem that if the citizens of Carmel wish to increase the educational opportunities for their children, it might be well to consider the advantages of adding a room to the grammar school building this year while materials are still available.

Damascus school building was improved in appearance by outside painting this year under direction of George Smith. This building is in good condition. The

local American Legion Post has promised to put up a new flagpole in the spring.

A new pump is needed in the basement of the grammar school. New shades are also needed. Inside painting, while not absolutely essential, would improve the appearance of the rooms and aid in lighting.

SCHOOL LUNCH

The school lunch has continued to serve a large number of the children from the two schools at the village. Our aim is to conform to the standards set by the State Department and to keep the cost within the limits of twenty-five cents per pupil. The increased cost of meat has made it necessary to substitute fish, dry peas or beans, cheese, peanut butter, or eggs for many of the meals. The reimbursement of nine cents per pupil from the State has this year been pro-rated, and at this time we do not know how much the program will be reimbursed at the end of the year. Surplus commodities of good quality and in sufficient quantity have been received and utilized. Again I urge you to raise and appropriate a small sum of money for the program as requested in the budget, and any donations of vegetables and fruits would be gladly accepted. Mrs. Philbrick and Mrs. Higgins have done an excellent job in their department, and we feel that they deserve commendation.

HIGH SCHOOL

Carmel High School continues to serve this community as well as several of the neighboring towns. Outstanding events connected with the school are summarized in Principal Devitt's report.

BUDGET

The following budget has been presented to your superintending school committee, to the Parent-Teacher Association, and to the town budget committee.

Budget Number One

Personnel:

Teachers, at present rate:

\$3,300.00	
2,500.00	
2,300.00	
1,800.00	
1,700.00	
1,600.00	
1,600.00	
1,600.00	
_____	\$16,400.00

Janitors:

\$1,480.00	
72.00	
_____	1,552.00

Conveyance drivers:

\$ 900.00	
1,200.00	
_____	2,160.00

(Possible saving of \$360.00, if no noon trip)

Maintenance:

Fuel,	1,160.00
Cleaning,	150.00
Gas, oil and bus repairs,	2,016.00

(Possible saving of \$288.00)

Textbooks, libraries, laboratory, commercial, supplies, and lights and power,	1,800.00
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Total,	\$25,238.00
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Expected resources:

State school fund,	\$5,900.00
(15% or \$1,046.00 less)	

**Equalization fund,	966.00
----------------------	--------

High school tuition,	3,000.00
(Based on present enrollment)	

\$9,866.00

Necessary appropriation,	\$15,372.00
(High school, approximately 42%—Common schools, 58%)	

Budget Number Two

“Cost of living” pay raises for teachers and janitor. Many communities have given increases to their staff and many more are planning to include this in their 1951 budgets. A very modest increase, averaging \$113.00 to each member of the staff, would require \$1,020.00 more.

Because of the over-crowded condition in the lower grades, an additional teacher is much needed. The salary range at present is \$1,600.00 to \$1,800.00. There is a very great shortage of primary teachers.

Other items in the budget at same rate as this year.

Summary of Budget Number Two

From budget number one,	\$25,238.00
Salary increases,	1,020.00
Additional teacher,	1,750.00

\$28,008.00

Less expected resources,	9,866.00
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Necessary appropriation,	\$18,142.00
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** Equalization fund is 41% or \$1,380.00 less because of increase in tuition pupils.

Repair account: Use unexpended balance and appropriate \$350.00.

Superintendent of schools account: Carmel's share of union superintendent's salary, \$593.04, plus \$1.00 for secretary of joint school board, \$594.04.

Due to the action of the special session of the legislature last year, Carmel received a payment of the State school fund amounting to a little over eight hundred dollars, which was received by the treasurer after the accounts were closed, and is therefore credited to this year's accounts. This amount, plus the large amounts collected as tuition, gives an unexpended balance which is carried forward by law. May I call your attention to the fact that, if the superintending school committee and the citizens agree, this would enable the teachers to receive the "cost of living" increases for which they have asked, to begin with the new fiscal year instead of in September as the budget was planned.

To save on the cost of printing the town report, I have omitted the usual recapitulation of items in the accounts of expenditures. These are available for inspection to any interested person at the superintendent's office.

In closing, I wish to express my sincere appreciation to the teachers, to the superintending school committee, to the municipal officers and town manager, to the parents and citizens of Carmel, for their co-operation and assistance throughout the year.

Respectfully submitted,

BERTHA W. CARTER,

Superintendent of Schools.

FINANCIAL SUMMARY

COMMON SCHOOLS

Resources

Appropriation,	\$6,000.00
Interest on permanent school fund,	64.00
Town of Stetson, elementary tuition and conveyance,	360.00
State school fund, pro-rated,	6,194.00
Equalization fund,	2,436.00
Unexpended balance, 1949-50,	1,695.32
Supplies sold,	2.25
Bus account refund,	.45
	<hr/> \$16,662.02

Expenditures

Teachers' salaries,	\$8,715.17
Fuel,	555.16
Janitor and cleaning,	896.00
Conveyance,	4,227.32
Textbooks,	525.06
Supplies,	377.13
Lights,	99.58
	<hr/> \$15,395.42

Unexpended balance, carried forward, \$1,266.60

HIGH SCHOOL

Resources

Appropriation,	\$6,500.00
State school fund, pro-rated,	782.00
Tuition:	
Dixmont,	414.60
Etna,	1,329.91
Newburgh,	387.19
Levant,	106.28

Exeter,	202.04	
Unexpended balance, 1949-50,	933.24	
		—————\$10,655.26
Tuition payable, Mrs. Merle Brown,		\$125.00

Expenditures

Teachers' salaries,	\$8,211.23	
Fuel,	537.78	
Janitor and cleaning,	812.00	
Conveyance,	57.30	
Textbooks and library,	337.37	
Supplies and laboratory,	804.97	
Light and power,	219.86	
		—————\$10,980.51
		—————
Overdraft, carried forward,		\$325.25

REPAIR OF SCHOOLHOUSES

Resources

Appropriation,	\$750.00	
Unexpended balance,	78.04	
		————— \$828.04

Expenditures

Archie and Mabel Annis, quitclaim deed, Horseback schoolhouse,	\$ 20.00	
George Smith, painting Damascus schoolhouse,	200.00	
Bangor Daily News, advertisement,	15.05	
Robert Worcester, labor,	27.00	
Clifton Reed, labor,	20.00	
Clinton E. Harvey, labor,	7.87	
		————— \$289.92
		—————
Unexpended balance, carried forward,		\$538.12

INSURANCE ACCOUNT

Resources

Appropriation,	\$202.50	
Unexpended balance, 1949-50,	10.00	
	<hr/>	\$212.50

Expenditures

Transferred to general insurance account,	\$212.50
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SUPERINTENDENCE ACCOUNT

Resources

Appropriation,	\$555.88
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Expenditures

Bertha W. Carter, salary,	\$577.14	
	<hr/>	\$21.26
Overdraft,		\$21.26

SCHOOL LUNCH ACCOUNT

Resources

Appropriation,	\$200.00	
Unexpended balance, 1949-50,	88.86	
	<hr/>	\$288.86

Expenditures

Dudley E. Carter, refrigerator,	\$150.00	
Clifton Reed, labor,	11.25	
Sexton & Co., groceries (wholesale),	30.65	
A. J. McGown & Co.,	1.90	
Andy's Dairy,	25.00	
Surplus food,	26.89	
	<hr/>	\$ 245.69

Unexpended balance, carried forward,	\$43.17
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Auditor's Report

February 22, 1951

Board of Selectmen,

Carmel, Maine.

Gentlemen:

In accordance with your request, we have audited the general and trust fund accounting records of the Town of Carmel, Maine. We have directly examined records of the town clerk affecting accounting procedure and the administration of the town. It was necessary to extend the scope of our audit beyond the transactions of the current year because the supporting detail of your assets and liabilities were either out of date, missing or inaccurate, therefore, the time required to determine the corrected beginning balances was far greater than the verification of current year's transactions. We did not, however, trace departmental transactions of the prior year beyond what was absolutely essential. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

BALANCE SHEET COMMENTS

Cash on deposit, in the general fund, has been reconciled with certificate furnished by The Merrill Trust Company. Cash on hand, totaling \$584.17, was verified as being deposited on the first day subsequent to year end closing. Trust fund cash, in the amount of \$50.00, was determined by actual count. All cash recorded as received and disbursed has been reconciled to the date of our examination.

The assessment of 1950 taxes has been proved and the individual assessments compared in detail to the tax collector's commitment. Individual transactions have been carefully test checked; verification, by cor-

respondence, has been limited to test check only. We have added copies of excise tax receipts numbered 118 to 403 inclusive for 1950 and numbered 1 to 120 inclusive for 1951, and the total was found to be in agreement with receipts issued by the treasurer. From the proceeds \$2,015.63 was transferred to departmental accounts as authorized by vote of the town, the balance, being unappropriated, has been credited to the deficit in resources.

Tax mortgage liens securing real estate assessments for 1949 taxes were examined; costs and interest have been added to and forms a part of the reconciled ledger balances for all years.

Accounts receivable were determined from analysis of departmental and other transactions. Investments are a segregated cash account formerly described as a sinking fund, but for the reason that we found no obligations of the town requiring such a provision it has been considered as unencumbered funds; its actual use, however, has been for the purpose of retiring a serial bond issue in lieu of a voted tax levy. Bond interest requirements were also taken from this account.

Deferred charges is an item not appearing on the balance sheet in the prior year; it originates from expenditures for pauper relief to persons without positive evidence of a place of settlement, a matter to be determined from court procedure and the results of investigation by the State Department of Health and Welfare now in process; under these circumstances we could not positively state that recovery is assured or to establish any specific amount that is likely to be a loss.

Accounts payable originates from the difference in actual salary paid to the town manager and the total of the specifically voted appropriations for the salary of tax collector, treasurer, road commissioner and fire warden as found officially on record with the town clerk as applicable to a town manager's salary, which

has been assumed by us as representing the vote of the inhabitants.

Your balance sheet records \$3,000.00 in outstanding notes payable at the beginning of the year; of this balance \$2,000.00 was retired from cash on hand and the balance of \$1,000.00 established in its true status as being a trust fund used by the town, for which there was reputedly a note outstanding, which could not be found, and in any event would be of no value to the note holder which could only be the town itself. The bonds payable were reduced \$1,000.00 in accordance with the terms of retirement; the cancelled bond has been viewed by us. An additional \$1,600.00 due to the trust funds is the ministerial school fund on which the town has been paying interest over a considerable period of years; this procedure, however, was entirely proper when first used and although actual investment is becoming an accepted practice, it is not an actual requirement.

The records of accrued employee funds have been examined and the liability, representing withholding from January 1, 1951, to the year end closing, is believed to be correctly stated.

Continuing balances pertain to the educational department only. There is included, however, a liability carried forward representing the proceeds from the sale of a schoolhouse less attendant attorney fees. We were unable to find any recorded authorization for sale conferred upon the members of the school committee. If it was the intent of the voters to create a capital reserve, within the meaning of Chapter 80, Section 130 to 134 inclusive of the 1944 Statutes of Maine, that fact should be officially recorded and not be a premise, otherwise, the proceeds of this sale are general funds of the town and in no manner are under the jurisdiction of the school department officials.

TRUST FUNDS

Trust fund resources, in the form of time deposits, have been verified with certificates furnished by the depository banks. Specific requests were made to the depositories to confirm the existence of funds not recorded as received upon the records of the town. The only known funds not invested are ministerial and school fund, the Elisha Hopkins and the F. Marion Simpson Library fund. It was found necessary to examine depository and other records in complete detail, resulting in certain adjustments between the amounts formerly considered as principal and expendable income. All trust fund balances have been reconciled with the transactions in each individual trusteeship.

OPERATING COMMENTS

We have not made a complete detailed audit of all departmental transactions; we did, however, carefully analyze all important accounts, extending this analysis beyond purely mathematical data to embrace the important governmental functions. We have completely footed records of cash receipts and disbursements and we have compared the results with actual bank transactions.

As analyzed upon Exhibit D the departmental appropriations that fall into the category of services desired by the inhabitants were carefully managed and controlled. Included in the overdrafts is the cost for snow removal obviously not entirely controllable. It was further observed that discounts had been granted for prompt payment of taxes, but without a provision for what is in effect an abatement of the originally voted tax revenue, therefore, this type of overdraft is not chargeable to administration. In total, the unexpended balances exceeded the overdrafts by \$1,234.77 to which substantially less expenditures for charities was the principal factor in this favorable outcome. By aggregating the controllable expenditures from services re-

quired by our statutes to be performed regardless of voted appropriation, the administration lived within its means with approximately \$200.00 unexpended. This analysis, however, does not discount our observation that during the past year the cost for pauper relief, in general, has shown a marked increase, whereas in your town the cost has been substantially decreased.

As analyzed on Exhibit E it was found that a recorded beginning surplus of \$2,814.17 should have been recorded as a deficit of \$385.89. Based upon your beginning surplus and taking into consideration anticipated and unappropriated revenues the voted appropriation from surplus would appear to be justified, as can be observed by the addition of the unappropriated excise tax revenue plus the overlay to your recorded beginning balance, therefore, because of the difference in the true financial condition of the town it would appear to be a sound procedure to pay the notes issued to finance the purchase of fire equipment from future tax levies.

A very strong contributing factor to the very much improved cash position is clearly attributed to the collection of outstanding tax mortgages. It is obvious, therefore, that with a recorded cash balance of only \$161.49 (but subject in itself to minor adjustment), on hand at the beginning of the year, why such a substantial number of unpaid bills were inherited by the current administration. These invoices were not charged to appropriations of the current year. The relatively improved cash position should be viewed in its proper aspect. It is encumbered by unexpended school balances and accrued employee funds, which together with the library trust fund used by the town, actually exceeds the cash on hand. The extent of capital improvements during the year is not reflected or given a valuation on your balance sheet but it should be considered by the voters that repairs to the town hall and the acquisition

of fire equipment are an addition to your physical assets.

RECOMMENDATIONS

(1) Unless specifically offset by additional tax revenue, which unavoidably raises the tax rate, the practice of granting discounts for prompt payment of taxes should be abandoned, principally, however, for the reason that it is inequitable. Tax anticipation loans when negotiated in small amounts and for short periods of time are costly whereas favorable interest rates are obtainable on loans of approximately one year. The cost of interest can be largely offset by interest charges on unpaid taxes.

(2) All requirements attendant to sound tax assessments should be carefully considered.

(3) It would be advantageous to those responsible for administration to close the books earlier than at present and thereby allow sufficient time for the preparation of the annual report.

CERTIFICATE

Based upon our examination, and subject to the foregoing, we hereby certify that, in our opinion, the accompanying comparative balance sheet, statement of transactions in departmental accounts, and analysis of change in available surplus of resources properly present the financial condition of the town as of February 15, 1951, and the results of its operations for the year then ended, in conformity with generally accepted principles of municipal accounting.

Respectfully submitted,

W. C. WHEELER,

Public Accountant.

WCW:db

EXHIBIT A

COMPARATIVE GENERAL FUND BALANCE SHEET

Resources

Schedule	Feb. 15, 1951	Feb. 15, 1950
1. Cash,	\$2,904.09	\$ 161.49
2. Tax receivables,	2,404.88	\$4,120.18
Less: Uncollectible reserve,		347.66
		3,772.52
3. Tax liens,	1,052.82	2,595.98
Less: Uncollectible reserve,		95.31
		2,500.67
4. Tax acquired property,	471.17	1,390.37
Less: Uncollectible reserve,		471.17
		919.20
5. Tax deeds,		158.89
Less: Uncollectible reserve,		79.45
		79.44
6. Accounts receivable,	107.50	2,053.33
Investments,	229.21	1,251.89
Deferred charges,	1,044.38	
		3,335.01
Total resources,	\$8,214.05	\$10,738.54

EXHIBIT A

COMPARATIVE GENERAL FUND BALANCE SHEET

Obligations

	Feb. 15, 1951	Feb. 15, 1950
Accounts payable,	\$ 100.00	\$ 48.77
Notes payable,	2,500.00	3,000.00
Bonds payable,	2,000.00	3,000.00
Due trust funds,	2,600.00	
Suspense account,		102.86
Accrued employee funds:		
Federal income tax,	\$209.13	
Maine state retirement,	123.02	
	332.15	
Continuing balances,	1,957.64	1,772.74
Surplus,		2,814.17
Deficit in resources,	1,275.74*	
	3,232.89	4,586.91
Total obligations,	\$8,214.05	\$10,738.54

* Denotes deduction.

ANALYSIS OF CHANGE FROM SURPLUS TO DEFICIT IN RESOURCES

For the Year Ended February 15, 1951

Surplus, February 15, 1950,		\$2,814.17
Adjustments to beginning balances:		
Charges:		
Liability to ministerial and school fund,	\$1,600.00	
Unpaid invoices not included in accounts payable,	1,243.51	
Accounts receivable unsupported,	436.56	
1947 tax liens unsupported,	13.50	
Insufficient uncollectible reserve,	193.10	
	\$3,486.67	
Credits:		
1949 taxes unlisted,	\$ 69.39	
1948 taxes unlisted,	13.00	
Costs omitted from tax lien values,	101.26	
Suspense account without explanation,	102.86	
Addition to cash balance,	.10	
	286.61	
Net adjustments to beginning balance,		3,200.06
		*\$385.89

Transactions affecting current year:

Non-operating accounts:

Charges:

Voted appropriations:

Purchase of fire truck,	\$2,500.00
Municipal dump,	300.00
Insurance,	750.00
Contingent expenses,	1,500.00
	<u>—————</u> \$5,050.00

Credits:

Excise tax, unappropriated,	\$1,287.60
Overlay, Exhibit C,	1,018.99
	<u>—————</u> 2,306.59
	<u>—————</u> \$2,743.41
	<u>—————</u>
	*\$3,129.30

Operating transactions:

Departmental accounts:

Unexpended,	\$2,754.75
Overdrafts,	1,519.98
	<u>—————</u> \$1,234.77
Supplemental taxes,	\$737.26
Less: Abatements,	289.88
	<u>—————</u> 447.38

Gain on sale of tax acquired property,	<u>—————</u> 171.41
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Operating gain for the year, ————— 1,853.56

Deficit, February 15, 1951, ————— \$1,275.74

The complete report of audit is on file in the office of the selectmen.

* Denotes deficit.

1951-52 BUDGET RECOMMENDATIONS

Account	Town Manager	Average of Selectmen	Budget Committee
Contingent,	\$ 400.00	\$ 433.00	\$ 400.00
Town hall,	400.00	350.00	350.00
Selectmen,	75.00	300.00	125.00
Assessors,	270.00	None	300.00
School committee,	45.00	45.00	45.00
Town manager,	3,500.00	2,500.00	3,000.00
Dump,	200.00	100.00	100.00
Fire department,	500.00	366.00	500.00
Health nurse,	90.00	90.00	90.00
Town roads,	2,000.00	1,333.00	1,500.00
Snow removal,	2,000.00	1,666.00	2,000.00
Cutting bushes,	400.00*	150.00†	200.00‡
Special resolve maintenance,	300.00*	133.00†	200.00‡
State aid construction,	1,066.00*	1,066.00†	1,066.00‡
Town poor,	1,600.00	1,533.00	1,500.00
A. D. C.,	500.00	500.00	500.00
Common school,	7,350.00\$	6,450.00	6,959.00*
High school,	7,900.00	6,988.00	8,500.00
Superintendent of schools,	595.00	567.66	593.04
Schoolhouse repairs,	None	None	350.00
School lunch,	200.00	200.00	200.00
Carmel school district,	1,420.00	1,420.00	1,420.00
Carmel school district, maintenance,	400.00	333.00	400.00
Interest on school fund,	64.00	64.00	64.00
Memorial Day,	65.00	65.00	65.00
Street lights,	200.00	200.00	200.00
Care of cemeteries,	200.00	200.00	200.00
Simpson Memorial Library,	50.00	50.00	50.00
State Publicity Bureau,	25.00	25.00	25.00
Interest account,	300.00	300.00	300.00
State tax,	2,742.50	2,742.50	2,742.50
County tax,	576.00	576.00	576.00
Overlay,	1,200.00	1,000.00	1,000.00
Health services,	150.00	150.00	150.00
Insurance account,	632.40	632.40	632.40
Abatements,	250.00	100.00	100.00
Grammar school road,	200.00	200.00	200.00
Totals,	\$37,865.90	\$32,848.56	\$36,602.94
Deductions,	-*3,466.00	-*1,349.00	-*3,166.00
Recommend town raise,	\$34,399.90	\$31,499.56	\$33,436.94
Approximate tax rate,	92 mills	88 mills	92 mills

* To be taken from excise tax revenue.

Town Warrant

(With Budget Committee Recommendations)

To Frank Palmer, a Constable in the Town of Carmel,
in the County of Penobscot: GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of said Town of Carmel in said county, qualified by law to vote in town affairs, to assemble at the town hall in said town on Monday the fifth day of March, A. D. 1950, at nine o'clock in the forenoon, to act on the following articles to wit:

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

Art. 2. To choose a town clerk, three or more selectmen, three or more overseers of the poor, a member of the school board for three years. (Budget committee recommends five selectmen be chosen.)

Art. 3. To choose three assessors. (Budget committee recommends that the article be accepted.)

Art. 4. To see if the town will vote to authorize the selectmen to appoint a town manager for the ensuing year. (Budget committee recommends article be accepted.)

Art. 5. To fix the compensation of the selectmen, superintending school committee, assessors, and town manager and raise money for same. (Budget committee recommends: Selectmen, \$25.00 each; superintending school committee, \$15.00 each; assessors, \$1.00 per hour; appropriation of \$300.00; town manager, \$3,000.00.)

Art. 6. To hear the report of the town manager, selectmen, assessors, overseers of the poor, treasurer,

tax collector, and the superintendent of schools. (Budget committee recommends article be accepted.)

Art. 7. To see if the town will authorize the selectmen to appoint the town manager to act as agent for overseers of the poor, road commissioner, fire warden, tax collector, excise tax collector, town treasurer, trustee of the trust funds, caretaker of the cemeteries. (Budget committee recommends article be accepted.)

Art. 8. To choose all other necessary town officers or to authorize the appointment of said officers by the selectmen, fix their compensation and raise money for same. (No budget committee recommendations.)

Art. 9. To see if the town will appoint the town manager as chief constable, and the appointment of constables be his with approval of the selectmen. (Budget committee recommends article be accepted.)

Art. 10. To choose the members of the budget committee.

Art. 11. To see what sums the town will raise for the following:

	Budget committee recommends
Insurance,	\$ 632.40
Town hall,	350.00
Contingent,	400.00
Dump,	100.00
Fire department,	500.00
Health supplies,	150.00
Town roads, bridges, sidewalks,	1,500.00
Support of poor,	1,500.00
Cutting bushes,	200.00
Snow removal,	2,000.00
Aid to dependent children (mothers' aid),	500.00
Common schools,	6,959.00
	\$1,700.00 to be taken from excise

Hot lunch program,	200.00
Interest on school fund,	64.00
Schoolhouse repairs,	350.00
High school,	8,500.00
Salary of superintendent,	593.04
Memorial Day,	65.00
Simpson Memorial Library,	50.00
Street lights,	200.00
Interest account,	300.00
Care of cemeteries,	200.00

Art. 12. To see what sum the town will vote to raise and appropriate for State aid road construction (in addition to the amounts regularly raised for the care of ways, highways, and bridges) under the provisions of Sections 25 and 29, Chapter 20, R. S. 1944, as amended. (Budget committee recommends \$1,066.00 from excise tax money.)

Art. 13. To see if the town will vote to raise and appropriate \$90.00 for public health nursing in Carmel. Said sum to be expended by the State Bureau of Health for local service. (Budget committee recommends \$90.00 from excise tax money.)

Art. 14. To see what sum of money the town will vote to raise for special resolve maintenance, under Chapter 124, Public Laws 1927. (Budget committee recommends \$200.00 from excise tax money.)

Art. 15. To see what sums the town will vote to pay trucks, teams, and men working for the town. (Budget committee recommends State of Maine rates.)

Art. 16. To see whether or not the town will vote to raise and appropriate the sum of twenty-five dollars (\$25.00) to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine in accordance with the provisions of Chapter

5, Section 82, of the Revised Statutes of Maine. (Budget committee recommends article be accepted.)

Art. 17. To see what action the town will take in regard to discounting taxes, fix times and rates, raise money for same, or act anything thereon. Budget committee recommends no discount be given.)

Art. 18. To see if the town will name August 1, as the date at which taxes shall become due and payable. (Budget committee recommends article be accepted.)

Art. 19. To see if the town will fix the rate at six per cent on taxes unpaid after December 1, 1951, or act anything thereon. (No budget committee recommendations.)

Art. 20. To see what sum of money the town will vote to raise for tax abatements. (Budget committee recommends \$100.00.)

Art. 21. To see if the town will vote to appropriate \$1,315.79 from surplus to pay the fire department note for 1951, and to the sinking fund of the grammar school indebtedness. (Budget committee recommends article be accepted.)

Art. 22. To see what sum the town will vote to raise and appropriate for bond retirement. (Budget committee recommends article be passed.)

Art. 23. To see what sum the town will vote to raise and appropriate for note retirement. (Budget committee recommends article be passed.)

Art. 24. To see what action the town will take in regard to building a new road entrance to the grammar school and fencing off the State highway entrance, and raise money for same. (Budget committee recommends \$200.00.)

Art. 25. To see if the town will vote to have the municipal officers' travel expenses taken from the account for which the traveling was necessitated. (Budget committee recommends article be accepted.)

Art. 26. To see if the town will raise and appropriate the sum of \$35.00 for Maine Municipal League dues. (Budget committee recommends article be accepted.)

Art. 27. To see if the town will vote to allow the town manager to accept the position of manager of a neighboring community along with his Carmel duties. (Budget committee recommends article be accepted.)

Art. 28. To see if the town will vote to transfer \$1,500.00 from surplus to the contingent account. (Budget committee recommends article be accepted.)

Art. 29. To see if the town will vote to transfer money from surplus, not exceeding the amount of accounts receivable collected during the fiscal year 1951-52 to any account which is legally overdrawn during the fiscal year 1951-52. (Budget committee recommends article be accepted.)

Art. 30. To see if the town will vote to require the selectmen to meet at least once a month and keep a bound volume of the minutes of all meetings. (Budget committee recommends article be accepted.)

Art. 31. To see if the town will vote to raise and appropriate to the Carmel school district the sum of one thousand four hundred twenty dollars (\$1,420.00), the amount due for school district bond and interest for the year 1951-52. (Budget committee recommends article be accepted.)

Art. 32. To see what sum the town will vote to raise and appropriate to the Carmel school district for maintenance. (Budget committee recommends \$400.00.)

Art. 33. To see if the town will vote to authorize the selectmen and town manager on behalf of the inhabitants of the Town of Carmel, to sell and dispose of any real estate acquired by the town for non-payment of taxes thereon, or payment of cash and to execute quitclaim deeds for such property, or to take any other legal action necessary to acquire possession of and sell said property. (Budget committee recommends article be accepted.)

Art. 34. To see if the town will vote to authorize the selectmen and town manager, on behalf of the town, to sell unmatured mortgage liens. (Budget committee recommends article be accepted.)

Art. 35. To see if the town will vote to authorize the selectmen and town manager to make temporary loans in anticipation of taxes and to issue and negotiate notes therefor, or renewals thereof, or any notes in place of such original notes when such original notes have been paid, to an amount which at any time shall not exceed in the aggregate the total tax levy of the preceding municipal year, all such notes to mature and to be paid during the municipal year in which they are issued out of money raised during such current year by taxes, in accordance with the provisions of the Revised Statutes of Maine, 1944, Section 96, Chapter 80, and any amendments pertaining thereto. (Budget committee recommends article be accepted.)

Art. 36. To see if the town will vote to have Carmel school district install an oil burner in the high school and raise money for same. (No budget committee recommendation.)

Art. 37. To see if the town will vote to have a building inspector, and raise money for same, and enact the following by-laws:

1. The building inspector shall approve of all new

construction before said construction is commenced.

2. The building inspector shall approve of all moving of buildings.
3. Any person desiring to raze, move, build or make additions must first obtain a permit from the building inspector.
4. Any appeals from building inspector's decision will be made to the board of selectmen.
(No budget committee recommendation.)

Art. 38. To see if the town will vote to rebate or abate taxes of any person or persons whose land or buildings are destroyed by fire, or act anything thereon.
(Budget committee recommends article be accepted.)

Art. 39. To see what the town will raise and appropriate for civilian defense, or act anything thereon.
(No budget committee recommendation.)

Art. 40. To see what action the town will take regarding the Simpson Memorial Library trust fund. (No budget committee recommendation.)

Art. 41. To see if the town will vote to transfer any unexpended balance of excise tax to the roads, bridges and sidewalk account. (No budget committee recommendation.)

Art. 42. To see what sum the town will raise and appropriate for the salary of an extra teacher at the grammar school. (No budget committee recommendation.)

Art. 43. To see what sum the town will raise and appropriate to repair the South County Road from Day's Corner to Etna line. (No budget committee recommendation.)

Art. 44. To see what action the town will take in regard to the school bus going down the Haskell Road

as far as Sarah Maloon's residence. (No budget committee recommendation.)

Art. 45. To see if the town will vote to adopt and pass the following resolution:

RESOLVED: That pursuant to the provision of Section 96 of Chapter 80 of the Revised Statutes of Maine (1944) and all acts amendatory thereof or additional thereto, the treasurer, with the approval of the selectmen or a majority of them, is hereby authorized to borrow the sum of nine thousand dollars (\$9,000.00) and to execute and deliver therefor the promissory note of the town in such amount, payable fifteen hundred dollars (\$1,500.00) per year, said sum of nine thousand dollars (\$9,000.00) to be borrowed from such lending institution and said note to be in such form and to bear interest at such rate as the selectmen or a majority of them may approve. The proceeds of said note are to be used for, and they hereby are dedicated to, the construction of an addition to the grammar school.

Art. 46. To see what sum the town will raise and appropriate for Asher Kimball for payment of his work on the South County road in 1938.

Art. 47. To transact any other business that may legally come before said meeting.

The selectmen hereby give notice that they will be in session at the town hall on Monday, March 5, 1950, at nine forty-five o'clock in the morning to correct the list of voters.

Given under our hands in the Town of Carmel this twenty-first day of February, 1951.

HARRY WILLEY,
CLYDE NEWCOMB,
REGINALD JOHNSON,
Selectmen of Carmel.

Index

Administration	4
Auditor's Report	68
Budget Recommendations	77
Charities	36
Health Officer's Report	32
Health and Protection.....	30
Highlights of 1950	5
High School Principal's Report	57
Highways	38
Letter of Transmittal	3
School District Report	43
Selectmen's and Assessor's Report	17
Simpson Memorial Library Report	24
State and County Taxes	45
Superintendent of Schools	59
Surplus	16
Taxes	48
Tax Liens Due	51
Town Clerk's Report	56
Town Debt	27
Town Manager's Report	6
Town Officers	1
Treasurer's Report	19
Unclassified	43
Warrant	78
Where The Money Went	18
Who Got The Money	54

Preserve This Report!

A sufficient number of these reports have been printed to furnish every interested citizen with a copy. An effort has been made to get them into the hands of the voters in advance. It should be borne in mind that if copies are left at home there may not be sufficient number at the hall to go around on town meeting day. This year or any year it is desirable for you to have a copy of the annual report as soon as issued. It is also important for you to preserve it and bring it with you town meeting day morning.