

1951

—
*One Hundred and
Forty-First*
—

1952



ANNUAL REPORT



TOWN OF
CARMEL
MAINE

ANNUAL REPORT

of the

Municipal Officers

and

Superintendent of Schools

of the Town of

CARMEL, MAINE

For The Municipal Year

1951 - 1952

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 OFFICERS FOR THE MUNICIPAL YEAR 1951

Incorporated 1811.

Population 1950, 996.

SELECTMEN, ASSESSORS AND OVERSEERS OF THE POOR

CLYDE HEWES

KENNETH LUCE

GEORGE SMITH

FRANCIS GARLAND

CLAIRE SYLVESTER

TOWN MANAGER

LAWRENCE C. NEAL

TOWN CLERK

MARK MCGOWN

TREASURER

LAWRENCE C. NEAL

COLLECTOR

LAWRENCE C. NEAL

SUPERINTENDENT OF SCHOOLS

BERTHA W. CARTER

SUPERINTENDING SCHOOL COMMITTEE

STANLEY POWELL

EARL STROUT

JOHN DEAN

AUDITOR

WILLIAM C. WHEELER

YOUR TOWN

If you want to live in the kind of a town,
Like the kind of a town you like,

You needn't slip your clothes in a grip,
And go on a long, long hike.

You'll only find what you left behind,
For there's nothing that's really new

It's a knock at yourself when you knock your town,
It isn't the town, it's you.

Real towns are not made by men afraid
Lest somebody else gets ahead;

When everyone works and nobody shirks
You can raise a town from the dead.

And if you make your personal stake,
Your neighbor can make one too,

Your town will be what you want it to be;
It isn't your town . . . it's YOU.

TO THE INHABITANTS OF CARMEL

I am pleased to present on behalf of my fellow town officials, the 141st annual report for the town of Carmel.

Due to the short period of my administration, the report will necessarily be brief.

We have been faced with difficulties in snow removal and sanding, and I wish to thank the citizens for their patience and co-operation. Some new equipment and much more sand, stocked, would eliminate some of our trouble.

TOWN HALL

Contact has been made with licensed electricians for the completion of re-wiring the Town Hall. Nothing definite has been done, since there will have to be some revisions made in the Hall to meet the statutory requirements.

Public places must have emergency lighting and more than one exit.

TAXES

There are far too many unpaid taxes, even granting that times are difficult. Every citizen must realize that the only way a town can operate, is through taxation. Unless those taxes are paid, the service for which the appropriations were made cannot be met, or may be greatly retarded.

I would like to recommend interest on all delinquent taxes, after some early date in the fall. This would, to some extent, compensate for the interest paid because of those delinquents.

All taxes should be paid at the Town Office.

LAWRENCE C. NEAL,
Town Manager

CONTINGENT

Resources

Tax Levies	\$ 400.00
Appropriation from Surplus	1,500.00
Lien Costs	149.25
Discharge Fees	2.25
State Treasurer:	
Dog Tax Refund	29.72
R.R. and Telegraph Tax	80.73
Bank Stock Tax	171.15
License Refund	2.00
Telephone Reimbursements	4.45
Victualers' License	2.00

\$2,341.55

Expenditures

Lights	\$ 86.46
Fuel	50.17
Ballot Clerks	108.00
Travel	107.47
Postage and Supplies	131.79
Notary Fees, Bank Charges	22.41
Lien Costs, Telephone	254.59
Printing	75.77
Bonds and Labor	83.50
Officers' Expenses	19.94
Legal Fees, Right of Way	85.18
Convention Expenses	72.14
Dog Tax Deficiency	69.30
Constable	5.00
Town Reports	434.69
Audit:	
1950-51	660.32
1951-52	134.74

2,401.47

Overdraft

\$ 59.92

HEALTH SERVICE

Resources	
Appropriation	\$ 150.00
	<hr/>
	\$ 150.00
Expenditures	
Medical Supplies	\$ 12.18
Health Officer	75.00
Commitment	50.86
Water Analysis	12.00
Inoculations	6.88
Hearse Charges	70.00
	<hr/>
	226.92
	<hr/>
Overdraft	\$ 76.92

PUBLIC DUMP

Resources	
Appropriation	\$ 100.00
	<hr/>
	\$ 100.00
Expenditures	
Bulldozer	\$ 62.50
Gravel	36.00
	<hr/>
	98.50
	<hr/>
Unexpended	\$ 1.50

HIGHWAYS

Resources	
Summer Roads: Appropriation	\$2,000.00
Receipts	.04
	<hr/>
	\$2,000.04

Expenditures

Labor	\$ 475.15	
Trucks	574.19	
Other Equipment	541.85	
Supplies	475.20	
Gravel	175.70	
	<hr/>	2,242.09
Overdraft		<hr/> \$ 242.05

SNOW REMOVAL

Resources

Appropriation	\$2,000.00	
State Treasurer	1,170.58	
	<hr/>	\$3,170.58

Expenditures

Labor	\$1,033.26	
Trucks	1,549.99	
Supplies and Repairs	708.92	
Sand Shed, Supplies	463.92	
Salt	181.38	
Loader	55.70	
	<hr/>	3,993.17
Overdraft		<hr/> \$ 822.59

GRAMMAR SCHOOL ROAD

Resources

Appropriation	\$ 200.00	
Receipts	250.05	
	<hr/>	\$ 450.05

Expenditures

Labor	\$ 33.62	
Trucks	185.68	
Culvert	39.87	
Equipment	133.10	
Gravel	57.78	
	<hr/>	\$ 450.05

CUTTING BUSHES

Resources

Appropriation	\$ 200.00	
	<hr/>	\$ 200.00

Expenditures

Labor	\$ 199.50	
	<hr/>	199.50
Unexpended		\$.50

TOWN ROAD IMPROVEMENT

Resources

State Treasurer	\$1,054.77	
	<hr/>	\$1,054.77

Expenditures

Labor	\$ 133.56	
Trucks	424.55	
Culverts	158.56	
Equipment	339.02	
	<hr/>	1,055.69
Overdraft		\$.92

STATE AID

Resources

Appropriation from Excise Taxes	\$1,066.00
State Treasurer	1,066.00

2,132.00

Expenditures

State Treasurer	\$2,132.00
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2,132.00

TOWN POOR

Resources

Appropriation	\$1,700.00
Receipts	30.00

1,730.00

Expenditures

Case No. 1	\$ 348.06
Case No. 2	48.00
Case No. 3	243.25
Case No. 4	126.59
Case No. 5	319.11
Case No. 6	5.00
Case No. 7	166.00

1,256.01

Unexpended

\$ 473.99

STATE POOR

Resources

Due from State	\$ 408.00
Treasurer of State	1,140.58

1,548.58

	Expenditures	
State Poor	\$1,548.58	
	<u> </u>	\$1,548.58

	A. D. C. Resources	
Appropriation	\$ 500.00	
	<u> </u>	\$ 500.00

	Expenditures	
State Treasurer	\$ 743.58	
	<u> </u>	743.58
Overdraft		<u> </u> \$ 243.58

MEMORIAL DAY

	Resources	
Appropriation	\$ 65.00	
	<u> </u>	\$ 65.00

	Expenditures	
Band	\$ 37.50	
Flags	28.00	
	<u> </u>	65.50
Overdraft		<u> </u> \$.50

SIMPSON MEMORIAL LIBRARY

	Resources	
Appropriation	\$ 50.00	
Treasurer of State	5.00	
Treasurer of Library	5.00	
	<u> </u>	\$ 60.00

Expenditures

Treasurer of Library	\$ 60.00	
	<hr/>	\$ 60.00

LIBRARY TRUST FUND INVESTMENT

Resources

Appropriation	\$1,000.00	
	<hr/>	\$1,000.00

Expenditures

The Merrill Trust Co.	\$1,000.00	
	<hr/>	\$1,000.00

CEMETERIES

Resources

Appropriation	\$ 200.00	
	<hr/>	\$ 200.00

Expenditures

Labor and Supplies	\$ 297.20	
	<hr/>	297.20
Overdraft		\$ 97.20

PERPETUAL CARE

Resources

Interest	\$ 117.70	
	<hr/>	\$ 117.70

Expenditures

Labor	\$ 117.70	
	<hr/>	\$ 117.70

INTEREST

Resources

Appropriation	\$ 300.00	
Receipts	21.77	
	<hr/>	
		\$ 321.77

Expenditures

The Merrill Trust Co.	\$ 277.28	
Simpson Memorial Library	50.00	
	<hr/>	
		327.28
		<hr/>
Overdraft		\$ 5.51

TEMPORARY LOANS

Resources

Proceeds of Notes	\$10,000.00	
	<hr/>	
		\$10,000.00

Expenditures

The Merrill Trust Co.	\$5,000.00	
Due the Merrill Trust Co.	5,000.00	
	<hr/>	
		\$10,000.00

STATE TAX

Resources

Appropriation	\$2,815.34	
	<hr/>	
		\$2,815.34

Expenditures

State Treasurer \$2,815.34

\$2,815.34

COUNTY TAX

Resources

Appropriation \$ 795.40

\$ 795.40

Expenditures

County Treasurer \$ 795.40

\$ 795.40

OVERLAY

Resources

Appropriation \$ 625.70

\$ 625.70

Expenditures

Transferred to Surplus \$ 625.70

\$ 625.70

TREASURER'S REPORT

For the Year Ending February 1, 1952

Cash Receipts

Cash Balance, Feb. 15, 1951		\$ 2,904.09
1951 Excise Taxes	\$2,119.08	
1952 Excise Taxes	482.82	
1951 Taxes	31,522.25	
1950 Taxes	2,325.01	
1949 Taxes	3.94	
1948 Taxes	9.00	
1950 Liens	787.79	
1949 Liens	289.25	
1948 Liens	155.11	
1947 Liens	65.38	
1946 Liens	21.20	
1945 Liens	15.90	
Tax Acquired Property	503.70	

Accounts Receivable

Town of Dixmont	91.00
American Legion	16.50
Deferred Charges, Treas. of State	285.37

Contingent Account

Mark McGown, Town Clerk	2.00
W. E. Hersey & Sons, Costs	1.00
Gerald Burns, Costs	1.00
Mrs. Nella Curtis, Costs	4.00
B. H. Harvey, Costs	1.00
M. Harvey, Costs	1.00
A. J. McGown & Sons, Costs	3.00
R. Peacock	1.00
Treas. of State, Dancing License Fees	2.00

Treas. of State, Bank Stock Tax	171.15
Verne Munson, Dis. Fee	.75
Francis Mahon, Dis. Fee	1.50
State Treas., Dog Tax Refund	29.72
State Treas., R.R. and Tel. Tax	80.73
L. C. Neal	4.45

Town Hall Account

American Legion	3.00
American Legion	20.00
Leo St. Louis	5.00
American Legion	24.00
American Legion	16.50

Fire Department

Carmel Fire Dept., Social	12.00
Carmel Fire Dept.	15.40
George Smith, Chicken Shoots	53.93

Kimball Wood Account

Warren Noyes	208.29
Joseph Kimball	110.75
Hasey & Pendleton	250.08

Highways

State of Maine, State Aid Road	\$1,066.00
Town of Camel, Roads & Bridges	.04
State of Maine, Town Road Improvement	1,054.77
State of Maine, Snow Removal	1,170.58
Town of Carmel, Grammar School Road	250.05

Town Poor

Reimbursement	30.00
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State Poor

State of Maine	1,140.58
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Schools

State of Maine, Teachers' Aid	100.00
State of Maine, Subsidy	8,360.75
Bertha Carter	30.00
Town of Dixmont	426.28
Town of Etna	2,565.70
Town of Newburg	449.64
Town of Levant	559.44
Town of Stetson	412.56

Care of Cemeteries

European and North American R.R.	5.00
Perpetual Care Interest	112.70

Simpson Memorial Library

State of Maine	5.00
Treasurer of Library	5.00

Interest

Paul Noyes	8.46
A. J. McGown & Sons, Lien Int.	6.61
Federal Trust Co.	1.21
Verne Munson	2.09
Francis Mahon	3.40

Temporary Loans

Merrill Trust Co.	5,000.00
Merrill Trust Co.	5,000.00

Miscellaneous

Teachers' Withholding Tax	1,867.12
Maine State Retirement	908.12

Notes Payable

Merrill Trust Co., School Notes 12,000.00

Total Receipts 82,257.65

Total Available \$85,161.74

Warrants Drawn 81,201.65

Cash Balance, February 1, 1952 \$ 3,960.09

EXCISE TAX

Resources

Receipts \$2,601.90

Transferred from Surplus 455.14

\$3,057.04

Expenditures

Transferred:

Public Health Nurse \$ 90.00

State Aid Construction 1,066.00

Schools 1,900.00

Accounts Payable 1.04

\$3,057.04

ACCOUNTS RECEIVABLE

Resources

Due from State of Maine \$ 408.00

NOTES PAYABLE

Liabilities

The Merrill Trust Co. \$12,000.00

BONDS PAYABLE

The Federal Trust Co. \$ 1,000.00

TOWN CLERK'S REPORT

Marriages	12
Births	34
Still Born	1
Deaths	17

Dogs Licensed

Males	50
Females Spayed	27
Females	11
Kennel	2

MARK W. McGOWN,

Town Clerk

REPORT OF PUBLIC HEALTH NURSE

DIVISION OF PUBLIC HEALTH NURSING
DEPARTMENT OF HEALTH AND WELFARE

January 1 to December 31, 1951

Public Health Nursing is concerned with better health for all individuals in your community. Knowing that this goal can never be attained without community cooperation and effort it is most important that good community organization and joint planning be carried out.

As good adult health is a result of early and progressive health teaching and practices, much of your nurse's time was spent in visiting expectant mothers, infants and preschool children.

Conferences were held with the school superintendent and teachers to discuss health problems and needs of the school children. Special problems were discussed with parents through home visits. In November 187 audiometer tests were given to the school children above the third grade in an effort to detect children with defective hearing.

Prevention and control of communicable diseases has been a function of your nursing program during the past year.

Services of the Crippled Children's, Pediatric and Cardiac clinics sponsored by the State Maternal and Child Health Division have been made available for the purpose of early diagnosis and continued treatment of defects.

Although chest x-ray clinics are not held in your community these clinics are made available to those who need the service.

Three Child Health Conferences were held during the summer in your town. Physical examinations and immunizations against whooping cough, diphtheria, tetanus and smallpox were given at each conference.

Today's world crisis is a disturbing factor in your community. To overcome this serious threat we must have high standards of community health so that the strength of the citizens of your town will not be weakened. The civilian population have their place along with the armed forces in keeping our country a democracy.

Respectfully submitted,

GEORGINA J. PATTERSON,

Division of Public Health Nursing

Public Health Nurse

ANNUAL REPORT OF HEALTH DEPARTMENT

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

In my report last year I stated "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. Only a few have been cooperative. Please cooperate with us so that this part of our program may be carried out effectively.

I consider that the Child Health Conferences we have held for the past few years have been very beneficial and results very gratifying. These conferences are always held under the supervision of a physician and our public health nurse.

As usual free inoculations for smallpox, diphtheria and whooping cough will be given to all children under twelve years of age. Adults may take advantage of free smallpox vaccinations.

I have submitted a number of samples of water to the State Engineering Department to be analyzed, about ninety percent of these appear to be questionable. I would recommend having it analyzed at least once a year and follow the recommendations of the State Engineering Department.

The town dump has been taken care of very satisfactorily and hope that funds may be raised to continue the care of same.

During icy weather I feel that the school yards, town hall yard and Carmel Village square should be sanded, it may prevent accidents and broken limbs in both young and old. I believe it would be money well spent.

Much credit must be given to public health nurse, Miss Georgina J. Patterson for the efficient service she has rendered both in the home and in our schools.

I feel that a word of appreciation should be extended to our janitor of the village schools Mr. Julian Parsons for the excellent service he has rendered.

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

SIMPSON MEMORIAL LIBRARY

The Library is open every Wednesday afternoon from two to five o'clock. Mrs. Hazel Luce is librarian.

The circulation for the past year has been 2,000 books.

We have over 4,000 books in the library and many new ones have been purchased this year.

We wish to thank all who have donated books, they are always deeply appreciated.

We received \$300.00 from the will of the late Flora Whittaker which will enable us to make many needed repairs.

RESOURCES

Unexpended Balance Jan. 1, 1951	\$ 118.77	
Town Appropriation for 1950	50.00	
Interest on J. E. Winslow Fund	42.95	
Over Due Books	1.05	
Interest on Trust Fund 1951	50.00	
Town Appropriation 1951	50.00	
Received from the Will of the Late Flora Whittaker	300.00	
Stipend	10.00	
Interest	1.07	
	<hr/>	\$ 623.84

EXPENDITURES

Librarian	\$ 41.00	
Lights	12.00	
Labor	9.00	
Supplies	17.25	
Books	40.66	
	<hr/>	\$ 119.91

Respectfully submitted,

MRS. HAROLD HARVEY,
Secretary

CARMEL SCHOOL DISTRICT TREASURER'S REPORT 1951-1952

Cash Credits

Bank Bal. Feb. 1, 1951	\$273.27	
Town Appropriations	1,620.00	
Insurance Adj.	48.47	
Refund on Check Book 1951	3.00	
	<hr/>	
Total Funds Available		\$1,944.74

Disbursements

Paid:

Federal Trust Co., Bond and Interest Trustee Fee	\$1,416.87	
Maintenance and Administration	297.45	
Bank Bal. Feb. 1, 1952	230.42	
	<hr/>	
		\$1,944.74

Respectfully submitted to the Selectmen of Carmel,
Maine,

R. V. JOHNSON,

Treasurer, Carmel School District

1951 OUTSTANDING TAXES

February 1, 1952

	Poll	Re. Est.	Pers.	Total
Delbert Arey	\$ 3.00	\$	\$ 1.82	\$ 4.82
Abel J. Bouch		13.65		13.65
Russell Bradford		.91		.91
Harold E. Brown			131.04	131.04
George Briggs		79.62	5.47	85.09
Mrs. S. C. Collins		33.00		33.00
Charles Collins	3.00	9.10		12.10
Warren Cobb	3.00		.91	3.91
R. H. Day		168.35		168.35
Wm. A. Dunton		50.05	20.67	70.72
Mrs Joseph Dostil			1.37	1.37
Carl F. Daum		52.81		52.81
A. D. Emery			50.05	50.05
W. C. Edgecomb			.91	.91
Clifton Ellsworth	3.00	81.90	.91	85.81
Leon Faulkner		154.70	44.65	199.35
Jasper Faulkner		9.10		9.10
Floyd W. Goodell			23.66	23.66
Donald Gray	3.00	20.48	.91	24.39
John Good		91.00	16.84	107.84
M. F. Gray	3.00			3.00
Guy Hodsdon			14.56	14.56
Edwina Hodsdon		261.17		261.17
Harold Hughes		7.31		7.31
Henry Harvey		9.10	82.81	91.91
Guy and Hazel Lewis	3.00	195.65	23.66	222.31
Robert Lamphier		79.20	23.66	102.86
Bertha Lord		40.94	.91	41.86
Beverly Lawrence		13.44		13.44
D. Duane Lovley		161.71		161.71
Lindon Lawrence	3.00		9.10	12.10
Carl Mitchell	3.00	72.80		75.80
L. and Ruth Mortimer		177.45	5.46	182.91
Roland Maloon		59.15		59.15
Sara Maloon		13.65		13.65
F. and Winifred Mahon		81.90		81.90
Roland McLean	3.00		.91	3.91
Roy Morse		113.75	.91	114.66

B. F. Marley	3.00	2.28	5.28
P. E. Noyes		167.28	167.28
Lawrence Nadeau	3.00	.91	3.91
Allen and Virg. Parsons		.91	.91
Pauline Peters	109.20	.91	110.11
Robert Runnells	68.25	5.92	74.71
Barton Rediker	3.00		3.00
Mrs. M. F. Smith	13.65		13.65
Hollis Smith	36.40	6.37	42.77
Perry Shaw	56.15		56.15
Chas. J. Shaw	3.00		3.00
Joseph Stubbs	3.00	.91	3.91
Beverly Small	45.50		45.50
Lewis Townsend	3.00		3.00
Lester Townsend	3.00		3.00
Albert Thomas	3.00		3.00
Robert Worcester	9.10		9.10
Allan Weeks		.91	.91
Calvin Young	3.00		3.00

NON-RESIDENT

	Poll	Re. Est.	Pers.	Total
T. C. Ackerson		72.80		72.80
Butera Lorenzo		50.00		50.00
Guy Bubar or H. Clark		18.20		18.20
Salvatoris Cavaleri		72.80		72.80
Dorothy Clisham		9.10		9.10
Guy P. Dillingham		27.30		27.30
Bruce Grey		50.05		50.05
Peter Garber		27.30		27.30
Edward Johnson		3.64		3.64
Dennis Lavway		31.85		31.85
Mullins Real Estate Co.		27.30		27.30
V. J. Munson		91.00		91.00
Paul Phillips		36.40		36.40
J. P. Rinaldo		.05		.05
Dwinal Rideout		13.65		13.65
Steven Vafiades		50.05		50.05
J. S. Thompson		45.50		45.50
Webber and Robinson		141.05		141.05
Shell Oil Co.			22.75	22.75
G. T. McLean and W. B. Crossman		72.80		72.80

SUPPLEMENTAL

Earl L. Shaver	4.55	4.55
Ethyl Campbell	9.10	9.10
Percy Burton	11.38	11.38
Claire Sylvester	6.83	6.83
Howard Goodwin	2.73	2.73
Mrs. Serena Smiley	4.55	4.55
Charles Mann	5.92	5.92
Mr. and Mrs. Paul Overlock	9.10	9.10
C. F. L. Smith	11.38	11.38
Howard Goodwin	6.83	6.83

Total 1951 uncollected \$4,264.59

Ledger 4,683.77

REPORT OF SUPT. OF SCHOOLS

ENROLLMENT BY GRADES

	1	2	3	4	5	6	7	8	9	10	11	12	Tot.
High School									30	28	16	15	89
Junior High School							10	12					22
Grammar School	21	16	28	17	24	18							124
Damascus School	5	3	5	4	4	3							24
	26	19	13	21	28	21	10	12	30	28	16	15	259

The teaching staff of the schools of Carmel was enlarged this year by the addition of a full-time teacher, Mrs. Phyllis Newcomb, for Grade One and by an additional teacher for the high school, Mr. Elwood Gray. Three of the teachers completed the extension course given at Carmel this fall on The Teaching of Arithmetic; four of the staff attended the summer session at the University of Maine. This shows a commendable desire for professional improvement. All Carmel teachers are fully certified by the State Department of Education, and several have college degrees.

ADDITION TO THE GRAMMAR SCHOOL BUILDING

In order to relieve somewhat the over-crowded condition at the grammar school building, the town authorized construction of an additional room. The plans for the room with a connecting passage to the main building, a toilet room, and additional space for a corridor were drawn by our resident engineer, Mr. Edward Hutchins, who gave very freely of his time and wide experience. The plans were accepted by the state and construction started in July under supervision of

the S. S. Committee, Stanley Powell, John Dean, and Earl Strout, with Theodore Merrill of Corinth as head carpenter. Some unavoidable delays occurred but the room was ready for occupancy in the middle of the fall term.

It is a fine modern room with good light, both natural and artificial; an attractive color plan in pastel shades; provision for storage; and modern movable desks and chairs. The children and teacher enjoy this large classroom. The parents who have visited the room have expressed themselves as being pleased with it.

REPAIRS

The only large item under the Repair account is that of the oil burner. It seemed best to convert to oil in order to provide a clean, economical and even heating system.

SCHOOL LUNCH

You will note an unexpended balance in the School Lunch Account. It seemed best to hold this amount in reserve since we were notified that there might be a further reduction in the amount paid by the Federal Government as subsidy. The cost of food is high and very careful planning is needed in order to provide well-balanced menus at a cost of 25 or 30 cents per child. We have had good attendance at the school lunch averaging over ninety per day. A canning project, several donations of vegetables, and a gift of money was gratefully received from the P.T.A.

HIGH SCHOOL

The high school has had the highest enrollment in its history. Since an enrollment of over ninety is above the pupil-teacher ratio of one teacher to every thirty pupils, the S. S. Committee decided to employ a fourth teacher. This arrangement has proved very satisfactory.

There are now thirty-eight tuition students — twenty from Etna, seven from Levant, four from Newburgh, one from Stetson, and six from Dixmont. For a detailed account of the high school activities, I refer you to Principal Millett's report.

APPROPRIATIONS

The new law covering allocation of school funds passed by the last Legislature places Carmel as a Class 2 town—that is, the state valuation per resident pupil is between \$1,501 - \$2,250, and the percentage of state support of educational operating expenditures is 55%. Taking this fact into consideration as well as the fact that the town will probably receive a fairly large sum in tuition payments, the S. S. Committee and I recommend the following appropriations:

Common Schools and High School (Same as for 1950-51)	\$16,200.00
Repair of Schoolhouses	500.00
School Lunch	200.00
Salary of Superintendent (Carmel's share)	635.44

CONCLUSION

In closing this report, I wish to express sincere appreciation to the S. S. Committee, to the teachers, and to the parents and citizens for their cooperation and support. It is only by working together that the Good School can become a reality.

Respectfully submitted,

BERTHA W. CARTER,

Superintendent of Schools

REPORT OF HIGH SCHOOL PRINCIPAL

To the Citizens of Carmel:

I herewith submit an annual report for Carmel High School. When I came to Carmel on October 1, it was apparent that all teachers were overloaded. Mr. Devitt had advised that an additional teacher be hired, if possible. Mrs. Carter was sympathetic with our situation and, upon her recommendation, the school committee sanctioned an additional teacher.

Elwood Gray, a University of Maine graduate, was hired part time until February 1. He is now a full-time teacher. He is doing a commendable job in his classroom work. He has assisted with basketball and the Senior Play and is now directing Junior Prize Speaking.

As a result of the creation of this teaching position, each Senior High School teacher has one less subject to prepare. In October six classes were taught each day in our study hall which has a seating capacity of 64. This meant that the teacher in charge had study pupils to be responsible for in addition to his own class. This is not good for the study pupils. We now have but one class taught in the study hall.

In view of the improved teaching conditions and a probable increase in enrollment, I would strongly urge that this position be maintained for the next school year.

A well organized program of extra-curricular activities is an important feature of every secondary school. One period of each day is set aside for this purpose. An effort is made to have all teachers share equally in carrying out this program. During the time spent in preparation for our Senior Play we were unable to schedule all of our activities. This can and will be avoided another year. By selecting the play and order-

ing the books in June our play can be staged earlier. In this way conflicts should be avoided.

Interest in basketball runs high. This is true in both the boys and girls groups. Unlike football, basketball requires a great deal of time to develop in a boy the coordination and skills necessary to become outstanding. If we are in hopes of competing in state tournaments again, we have two choices. We can concentrate all our efforts on a group of freshmen or freshmen and sophomores and hope that when they near maturity as seniors they can pass the test. If we follow this procedure we are bound to have lean years. The other alternative is to provide more opportunities for more boys to play more basketball. This means that second team and junior team schedules be set up. If boys are given an opportunity to play under actual game conditions they are bound to improve faster than by watching others. I would encourage anyone who can, to help a boy of high school age to have an opportunity to handle a basketball during vacations.

Our general fund school account is very efficiently handled by Mr. Savage. All separate accounts are solvent at the present time and will remain so throughout the year.

Both Mrs. Champion and Miss Coney have been excellent on basketball trips and at our home games. Their assistance has been greatly appreciated by both coaches and players.

I take this opportunity to express to my teaching staff, to Mrs. Carter, our able Superintendent, and to the school committee my appreciation for their efforts in making this a pleasant year.

Respectfully submitted,

HOWARD S. MILLETT,

Principal,

Carmel High School

FINANCIAL SUMMARY

COMMON SCHOOLS

Resources

Appropriation (pro-rated) (58%)	\$9,396.00	
State School Fund	4,769.92	
Unexpended Balance	1,266.60	
Interest on Permanent School Fund	64.00	
Town of Stetson, Elementary		
Tuition and Conveyance	360.00	
Carmel Parent-Teachers Assn.	30.00	
State Subsidy (for Teachers receiving credit for Professional Study)	100.00	
		<hr/>
		\$15,986.52

Expenditures

Teachers' Salaries	\$10,290.97	
Fuel	672.09	
Janitor and Cleaning	966.00	
Conveyance	4,153.58	
Textbooks, Library Books, and Supplies	770.69	
Light and Power	120.61	
		<hr/>
		16,973.94
Overdrawn		<hr/>
		\$ 987.42

HIGH SCHOOL

Resources

Appropriation (pro-rated) (42%)	\$6,804.00	
State School Fund	3,454.08	
Tuition:		
Dixmont	\$ 426.28	
Etna	2,537.80	

Newburgh	449.64
Levant	449.64
Stetson	137.80

4,001.16

\$14,259.24

Expenditures

Overdraft of 1950-51	\$ 325.25
Teachers' Salaries	9,334.29
Fuel	620.00
Janitor and Cleaning	862.50
Conveyance	91.23
Textbooks and Library Books	599.25
Supplies (Including Commercial)	687.95
Light and Power	218.26

12,738.73

Unexpended \$ 1,520.51

Net Unexpended Balance, Common Schools
and High School Account, Carried For-
ward \$ 533.09

Teachers' Payroll:

Teresa Brand	\$ 991.62
Christiana Champion	1,899.88
Sally Ann Marcho (Sub.)	18.00
Thelma I. Mullen	1,799.97
Nettie I. Newcomb	933.96
Phyllis Newcomb	1,136.06
Anna E. O'Neil	1,730.74
Ethel L. Underhill	1,780.74

\$10,290.97

Fuel:

Hincks Coal Co.	\$ 66.80	
Kenneth Luce	78.00	
Webber Oil Co.	527.29	
	<hr/>	\$ 672.09

Janitors' Payroll:

Lillian Hudson	\$ 43.75	
Edwin Hudson	1.50	
Anna O'Neil	77.00	
Julian Parsons	800.00	
Barbara Small	43.75	
	<hr/>	\$ 966.00

Conveyance Payroll:

William Dunton	\$ 250.60	
John Dean	10.00	
Thomas Murray	9.50	
Leslie Lovley	588.00	
Errol Preble	862.40	
Clarence Sylvester	375.00	
	<hr/>	\$2,095.50

Maintenance:

Parson's Garage	\$1,820.18	
Delano's	47.70	
Willey's Filling Station	1.42	
Bean & Conquest	90.00	
N. H. Bragg & Sons	29.78	
Lewis P. Smith Agency	67.99	
A. J. McGown & Sons	1.01	
	<hr/>	\$2,058.08

Textbooks and Supplies:

American Book Co.	\$ 116.81
American Ed. Press	6.80
Allyn & Bacon Co.	58.65
Beckley-Cardy Co.	9.70
Continental Press	3.14
Fideler Co.	24.32
Grade Teacher	4.00
Ginn & Co.	89.25
Iroquois Pub. Co.	2.79
Macmillan Co.	77.27
The Rider Co.	16.00
Scott Foresman Co.	142.53
Silver Burdett Co.	62.26
	<hr/>
	\$ 617.52

Supplies:

Bertha Carter	\$.32
Brown & White Paper Co.	36.54
R. B. Dunning & Co.	3.24
Denoyer-Geppert Co.	19.41
Educators Progress Service	13.39
J. L. Hammett Co.	10.45
Mainco	19.61
A. J. McGown Sons	23.20
Progressive Press	7.30
	<hr/>
	\$ 150.41

Light and Power:

Central Maine Power Co.	\$ 124.37
	<hr/>
	\$ 124.37

HIGH SCHOOL

Teachers' Payroll:

Joseph J. Devitt	\$2,273.78
Eleanor R. Coney	1,341.37

Elwood Gray	611.05
Howard S. Millett	1,416.61
Lucian O. Savage	2,649.89
Albert Thomas	1,041.59

\$9,334.29

Fuel:

Hincks Coal Company	\$ 620.00
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Janitors' Payroll:

Lillian Hudson	\$ 31.25
Julian Parsons	800.00
Barbara Small	31.25

\$ 862.50

Conveyance:

William Dunton	\$ 8.00
L. P. Smith Agency	83.23

\$ 91.23

Textbooks and Library:

American Ed. Press.	\$ 23.00
Civic Ed. Assoc.	60.75
American Book Co.	24.24
Bangor Daily News	7.54
Joseph J. Devitt	3.75
Denoyer-Geppert Co.	51.30
Ginn & Co.	272.97
Grolier Society	8.10
High School Treasurer	2.20
Lewis Historical Society	48.50
McGraw Hill Co.	41.92
Scott Foresman & Co.	16.48
South-Western Pub. Co.	1.50

\$ 599.25

Supplies:

Audio-Visual Service, U. of M.	\$ 24.25	
Bangor Office Supply Co.	8.51	
California Test Bureau	16.77	
Cambosco Scientific Co.	155.77	
Cascade Paper Co.	28.00	
Garland Bros.	3.49	
Gledhill Co.	102.08	
J. L. Hammett Co.	85.40	
Harmon Piano Co.	7.50	
Kinney Duplicator Co.	134.99	
E. C. McGraw	3.35	
N. E. Tel. & Tel. Co.	54.33	
A. J. McGown & Sons	10.07	
Howard & Brown	14.25	
Progressive Press	35.60	
	<hr/>	\$ 687.95

Light and Power:

Central Maine Power Co.	\$ 218.26	
	<hr/>	\$ 218.26

REPAIR OF SCHOOLHOUSES

Resources

Unexpended Balance, 1950-51	\$ 538.12	
Appropriation, for Road Back of Grammar School Building	200.00	
	<hr/>	\$ 738.12

Expenditures

Clinton E. Harvey, Labor and Materials	\$ 22.45	
Stanley Powell, Cash Paid	6.00	
R. B. Dunning & Co.	14.10	

Estes Express	.70	
Webber Oil Co., Burner Installed	425.00	
N. H. Bragg Co.	4.08	
Town of Carmel, Road Back of Grammar School	250.05	
		<u>722.38</u>
Unexpended		<u>\$ 15.74</u>

SCHOOL LUNCH ACCOUNT

Resources

Appropriation	\$ 200.00	
Unexpended Balance, 1950-51	43.17	
		<u>\$ 243.17</u>

Expenditures

Progressive Press, Printing	\$ 10.00	
C. E. Harvey, Labor on Water Tank	13.87	
Clifton Reed, Painting	25.50	
Bertha Carter, Cash Paid	6.18	
Earl L. Garland, Paint, etc.	21.96	
		<u>77.51</u>
*Unexpended Balance Carried Forward	\$ 165.66	

* (See note in Superintendent's Report)

SUPERINTENDENCE ACCOUNT

Resources

Appropriation \$ 593.04

Expenditures

Bertha W. Carter, Salary \$ 617.19

John R. Dean, Secretary,
Union School Board 1.00

618.19

Overdraft \$ 25.15

NEW SCHOOL BUS FUND

Resources

Unexpended Balance, 1950-51 \$ 435.00

Expenditures

Beau & Conquest 430.00

Unexpended \$ 5.00

NEW BUILDING ACCOUNT

Resources

Authorized by Town,
March Meeting, 1951 \$9,000.00

Authorized by Town,
Special Meeting, 1951 3,000.00

\$12,000.00

Expenditures

Labor, Material, Including School
Furniture, Approximately \$11,492.30

NEW BUILDING

EXPENDITURES

Name	Labor	Trucking	Lumber	Materials	Total
John R. Dean, Cash Paid	\$	\$	\$	\$ 90.00	\$ 90.00
Theodore R. Merrill	778.75			1.75	780.50
Perry Bryant	69.20				69.20
Harold Moran	69.20				69.20
Winfred Lloyd	346.50				346.50
Henry French	462.75				462.75
Bradford Small	73.79				73.79
Maurice Dunton	73.79				73.79
Errol W. Preble	18.68				18.68
James O. Emery	7.47				7.47
Allan J. McGown	8.75	7.00			15.75
Roger Pinkham	638.25				638.25
Leslie Harvey	13.76				13.76
William Overlock	2.92				2.92
Edward Turner	7.10				7.10
John Hasey		15.87			15.87
Walter Pendleton	523.00				523.00
Robert Lamphier	30.00				30.00
Percy Hyson	175.00				175.00
Horace Clukey		176.20			176.20
Eaton Tarbell & Assoc.	8.67				8.67
Kenneth Luce		9.00	329.81		338.81
Richard Hawes	3.74				3.74
Ralph Higgins		5.00			5.00
Crawford W. Carter, Sr.			257.73		257.73
Longview Lumber Co.			466.56		466.56
Henry Swett			70.00		70.00
Manley Bemis			22.75		22.75
Mark W. McGown			131.12		131.12
Saunders Bros.			29.42		29.42
C. Woodman Co.			25.16		25.16

Owen Gray & Sons		163.38	163.38
Haynes & Chalmers		19.45	19.45
N. H. Bragg & Sons		53.62	53.62
Rollins-Dunnam Co.		14.10	14.10
Rice and Miller Co.		30.65	30.65
Allen D. Newcomb	(frames, sashes, brackets)	1175.59	1175.59
F. T. McEwen		827.87	827.87
Goss & White	(heating)	1181.61	1181.61
L. C. Pullen	(wiring)	540.77	540.77
Hartstone Roofing Co.		521.00	521.00
Allen Rooks		82.50	82.50
Bertha Carter, Cash Paid	(piano)	15.00	15.00
Bertha Carter, Cash Paid	(express)	3.69	3.69
Fox & Ginn		.90	.90
A. J. McGown & Sons		466.43	466.43
R. B. Dunning Co.		41.60	41.60
Cascade Paper Co.	(desks, chairs, etc.)	634.74	634.74
Beckley Cardey Co.		40.00	40.00
C. E. Harvey	(plumbing)	662.21	662.21
Thurston Wiggin		68.50	68.50
		<hr/>	<hr/>
		\$3311.32	213.07 1495.93 6471.98 11492.30

AUDITOR'S REPORT

February 25, 1952

Board of Selectmen

Town of Carmel, Maine

Gentlemen:

In accordance with your request, we have audited the general and trust fund accounting records of the Town of Carmel, Maine for the transactions recorded as at the year end closing on February 1, 1952; we have directly examined the records of the town clerk affecting accounting procedure and the administration of the town. 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 has been reconciled with statement furnished by The Merrill Trust Company. Cash on hand was determined by actual count and verified to have been promptly deposited. All cash recorded as received and disbursed was reconciled to the date of our examination.

The assessment of 1951 taxes has been added and proved; the individual assessments have been compared with the list committed to the collector. Obviously mathematical errors in recording collections have been considered as due from the collector responsible. It was considered advisable, and the only fair procedure, in view of the divided responsibility for collection during

the year, to verify all recorded outstanding balances, by correspondence, with the tax payers. The balances as reported herein are subject to possible results of this verification. We have added copies of excise tax receipts pre-numbered 121 to 435 inclusive for 1951, and pre-numbered 1 to 63 inclusive for 1952, and the total was found to be \$1.04 less than the remittances to the treasurer; this difference is considered due to the collector.

New tax mortgage liens securing uncollected real estate assessments for 1950 have been examined; costs chargeable to the tax payer have been added to, and forms a part of, the reconciled ledger balance. The outstanding balances of prior years have either been collected, charged off or transferred to the account for property recorded to be owned by the town.

Transactions in property subject to foreclosed tax mortgage liens have been examined; we have not traced the personal title of the mortgagors to the date of their tax assessment upon which the title claimed by the town is based.

Accounts receivable have been determined from examination of departmental and other accounts. The principal item is for pauper supplies furnished to unsettled cases. We have not included items within the administrative authority only of the selectmen to be resolved.

The deferred charges originate from pauper supplies furnished persons of undetermined settlement so far as known by the overseers of the poor. During the year one case was accepted as the responsibility of the State, but one new case became added.

Accounts payable as herein recorded are the result of transactions in tax accounts.

The outstanding notes payable have been reconciled with detailed listing by the payee bank. During the year \$12,000.00 in new notes for school building construction were found to be duly authorized. Other notes include the serial issue for fire equipment and the tax anticipation loan balance of \$5,000.00 which was unpaid because of the unfavorable cash position of the town.

Bonds payable have been retired in accordance with maturity, however, no provision for revenue from tax levy was available. The balance of a former invested reserve set aside for retirement was used, but the amount was only \$229.21 compared to the \$1,000.00 bond retired.

The amount due to trust funds is the Ministerial and School Fund only; during the year the amount due to the Simpson Memorial Library Fund was repaid and properly invested.

The withheld employee funds required examination sufficient to trace errors in receipts issued. The continuing balances are for educational purposes, including the unexpended balance in the building fund which is apparently encumbered to some extent, but the final charges could not be predicted at year end closing. The balance in the school lunch program could be hazardous to consider as a positive liability of the town and its reappropriation, by vote of the town, is suggested if the voters desire the lapsed balance to be made available. This subject has been discussed with the chairman of your board of selectmen.

TRUST FUNDS

Trust fund resources, in the form of security investments, have been determined by direct examination; amounts on time deposit have been verified by certificate furnished by the Bangor Savings Bank.

Trust fund balances, consisting of expendable income and principal, have been reconciled with the transactions in each individual trusteeship. The investment of the library fund had not been made in time to yield an interest dividend within the year.

OPERATING COMMENTS

We have not made a detailed audit of all departmental transactions; we did however, examine the important accounts. We have test checked payrolls and invoices in support of warrants issued for expenditure. The continuing balances for education as recorded herein, do not contain a full years school payroll because of closing the accounts as of February 1st, therefore, the report rendered by your superintendent of schools may differ by one payroll period. An early closing of the books is advantageous only if the inhabitants are fully advised and cooperate. One outstanding result of earlier closing is reflected in the appropriation from anticipated excise tax revenue, there being considerable deficiency between the estimate and the actual collection. The entire amount voted by the town has been credited in full to each department without discrimination and the amount of the deficit, in gross, charged directly to the deficit in resources.

The principal departmental overdrafts occurred in snow removal costs which are very obviously unpredictable, and in the costs for aid to dependent children which cannot be controlled by the amount voted by the town. It was observed that the overdraft for town roads was minor despite late fall damage. The departmental transactions are on a cash basis regardless of

fiscal year closing; it also reflects charges classified as audit that combine the post audit with current costs due to change in managers during the year. Consideration must be given to the inaccurate balances as at February 15, 1950 that created a large part of the post audit expense.

The unfavorable cash position at year end closing is the natural result of appropriation from surplus, and failure to provide for the difference between the invested reserve and the bond maturing during the year, without allowing sufficient revenue to remain unappropriated to compensate.

The net deficit in resources has been presented as a compromise between two viewpoints in measuring the financial condition of a municipality. There is a contention that indebtedness to be retired from future appropriations in no manner affects the present circumstances, but for the benefit of those who take the viewpoint that the financial condition of the town must consider all obligations, our balance sheet shows the results from both perspectives.

It is recommended—

That an itemized invoice be presented by the sexton in support of expenditures for the care of cemetery lots involving perpetual care funds.

That consideration be given to the advantages of a single surety bond covering the performance of municipal officers and employees which would include protection to the officials for loss of property through no fault of their own.

That careful consideration be given to appropriations from surplus whenever a large portion is represented by receivables and deferred charges unless there is positive assurance of their quick liquidation.

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 deficit of resources properly present the financial condition of the town as of February 1, 1952 and 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:sw

COMPARATIVE GENERAL FUND BALANCE SHEET

Resources

Schedule	February 1, 1952	February 15, 1951
1 Cash	\$ 3,960.09	\$ 2,904.09
2 Tax Receivables	4,103.40	2,404.88
3 Tax Mortgage Liens	665.98	1,052.82
4 Foreclosed Tax Mortgage Liens	471.92	471.17
5 Accounts Receivable	300.60	107.50
Investments		229.21
Deferred Charges	937.90	1,044.38
	<u>\$10,439.89</u>	<u>\$ 8,214.05</u>

Obligations

Accounts Payable	\$ 3.04	\$ 100.00
6 Notes Payable	19,000.00	2,500.00
Bonds Payable	1,000.00	2,000.00
Due to Trust Funds	1,600.00	2,600.00
Accrued Employee Funds:		
Federal Income Tax	\$235.80	209.13
Maine State Retirement	122.45	123.02
	<u>358.25</u>	<u>332.15</u>
Ex. D Continuing Balances	2,825.64	1,957.64
Unappropriated Operating Surplus	\$ 5,652.96	\$3,224.26
Less:		
Notes and Bonds Payable	20,000.00	4,500.00
Ex. E Deficit in Resources	<u>*14,347.04</u>	<u>*1,275.74</u>
	<u>\$10,439.89</u>	<u>\$ 8,214.05</u>

* Denotes deduction.

ANALYSIS OF CHANGE OF DEFICIT IN RESOURCES

For the Year Ended February 1, 1952

Deficit, February 15, 1951	\$ 1,275.74
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Transactions Affecting Prior Years:

Credits—

Reduction of Liability to Library

Fund by Tax Levies	\$1,000.00
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Deferred Charges Adjustment	10.89
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	1,010.89
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Charges—

1949 Tax Mortgage Liens

Charged Off	24.48
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1946 Tax Mortgage Liens

Charged Off	13.00
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	37.48
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Net Credits Affecting Prior Years	973.41
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	302.33
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Non-Operating Transaction, Current Year:

Charges—

Notes Payable—School Building

Fund	12,000.00
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Appropriation to Contingent	1,500.00
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Excise Tax Overappropriated	655.14
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	14,155.14
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Credit—		
Overlay, Exhibit C		625.70
		<hr/>
Net Charges, Non-Operating		13,529.44
		<hr/>
Operating Transactions, Current Year:		
Charges—		
Departmental Accounts, Exhibit D		
Overdrafts	1,623.78	
Unexpended	728.36	
	<hr/>	
		895.42
Credits—		
Supplemental Taxes	297.88	
Gain on Sale of Foreclosed Tax		
Mortgage Liens	82.27	
	<hr/>	
		380.15
		<hr/>
Net Operating Loss for the Year		515.27
		<hr/>
Deficit, February 1, 1952		\$14,347.04

TOWN WARRANT

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 third day of March, A.D. 1952, at ten 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.

Art. 3. To see if the town will vote to authorize the selectmen to appoint a town manager for the ensuing year.

Art. 4. To fix the compensation of the selectmen, superintending school committee, assessors, and town manager and raise money for same.

Art. 5. To elect three or more selectmen, three or more overseers of the poor, a member of the school board for three years.

Art. 6. To choose three assessors.

Art. 7. To see if the town will vote to accept the Town Report as printed.

Art. 8. 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, tax collector, excise tax collector, town treasurer, trustee of the trust funds, caretaker of the cemeteries.

Art. 9. 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.

Art. 10. 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.

Art. 11. To choose the members of the budget committee.

Art. 12. To see what sums the town will raise for the following: Insurance; Town Hall; Contingent; Dump; Fire Department; Town Road, Bridges, sidewalks; Support of Poor; Aid to Dependent Children (Mothers' Aid); Common Schools; Hot Lunch Program; Interest on School Fund; Schoolhouse Repairs; High School; Salary of Superintendent; Memorial Day; Simpson Memorial Library; Street Lights; Interest Account; Care of Cemeteries.

Art. 13. 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.W. 1944, as amended.

Art. 14. To see if the town will raise and appropriate for public health nursing in Carmel, \$90.00. Said sum to be expended by the Maine Department of Health and Welfare, Bureau of Health, for local service.

Art. 15. To see what sums the town will vote to pay trucks, teams, and men working for the town.

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 80, Section 95, of the Revised Statutes of Maine.

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.

Art. 18. To see if the town will fix a date August 1, at which time the taxes shall become due and payable.

Art. 19. To see if the town will fix the rate at six per cent on taxes unpaid after December 1, 1952, or act anything thereon.

Art. 20. To see what sum of money the town will vote to raise for tax abatements.

Art. 21. To see if the town will vote to appropriate \$500.00 for Fire Department note.

Art. 22. To see if the town will raise and appropriate \$250.00 for a sander.

Art. 23. To see if the town will raise and appropriate the sum of \$35.00 for Maine Municipal League dues.

Art. 24. 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.

Art. 25. Transfer money from surplus to contingent account.

Art. 26. To see if the town will vote to transfer money from surplus, not exceeding the amount of accounts receivable collected during the fiscal year 1952-53 to any account which is legally overdrawn during the fiscal year 1952-53.

Art. 27. 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.

Art. 28. To see if the town will vote to raise and appropriate to the Carmel School District the sum of Two thousand, three hundred sixty-seven dollars and forty-nine cents (\$2,367.49), the amount due for school district bond and interest for the year 1952-53.

Art. 29. 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 quit-claim deeds for such property, or to take any other legal action necessary to acquire possession of and sell said property.

Art. 30. To see if the town will vote to authorize the selectmen and town manager, on behalf of the town, to sell unmatured mortgage liens.

Art. 31. To see what action the town will take in regard to having an aerial map and a block box made of the town and raise money for same.

Art. 32. To see if the town, for the purpose of procuring a temporary loan or loans to and for the use of said town in conducting its municipal business in the current municipal year of 1952, will authorize and direct the town treasurer, subject to the approval of the Selectmen, to borrow from time to time, during said municipal year, a sum or sums not exceeding in the aggregate, the sum of eight thousand dollars (\$8,000.00) and to make, execute and deliver the negotiable note or notes of the town therefor, payable within said current municipal year and upon such terms as shall be satisfactory to said town treasurer and selectmen, any debt or debts incurred hereunder to be paid out of money raised by taxation during the present municipal year.

Art. 33. 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.

Art. 34. To see what the town will raise and appropriate for civilian defense, or act anything thereon.

Art. 35. To see what the town will do, or what action will be taken in regard to bracing and widening the small bridge to N. M. Howard's residence.

Art. 36. To see what sum the town will raise and appropriate to repair the five road.

Art. 37. To see if the town will vote to discontinue the South County Road, so called, from Swetts' place to the Ash Hill Road.

Art. 38. To see if the town will vote to transfer any unexpended balance of excise tax to the roads, bridges and sidewalk account.

Art. 39. To see what sum the town will vote to cooperate with the Maine Forest Service and the Federal Government in control of white pine blister rust, in accordance with Revised Statutes, Chapter 32, Section 54.

Art. 40. To see if the town will vote to raise the sum of \$1,000, One Thousand Dollars, for surfacing the Murray Road.

Art. 41. To see what action the town will take in regard to discontinuing paying Hearse hire for Townspeople.

Art. 42. To see if the town will vote to authorize the S. S. Committee to fence the north side of the grammar school lot and raise money for same.

Art. 43. To see if the town will vote to authorize the S. S. Committee to tar the driveway back of the grammar school and raise money for same.

Art. 44. To see if the town will vote to establish a fund for the replacement of a school bus when it becomes necessary and raise money for same.

Art. 45. To see if the town will appoint Mrs. Charles Simpson as health officer.

Art. 46. To see if the Town will vote to have all town property re-valued, and raise money for same.

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 3, 1952, at ten o'clock in the morning to correct the list of voters.

Given under our hands in the Town of Carmel this twenty-third day of February, 1952.

KENNETH M. LUCE,

FRANCIS V. GARLAND,

C. U. HEWES,

GEO. H. SMITH,

Selectmen of Carmel, Me.

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.