

Town of
CARMEL
MAINE



1986
ANNUAL REPORT

**One Hundred and Seventy-fifth
Annual Report**

Letter Of Transmittal

To the Citizens of Carmel:

The following reports convey the business transactions of the Town of Carmel, for the past year. I believe they show, fairly, how your tax dollars are being spent.

The Town remains in good financial condition. Thanks to you, the taxpayers, for accepting the recommendations of the Selectmen and Budget Committee.

That part of the annual audit required by law to be published is contained herein. The full audit report is on file at the Town Office and available for your inspection.

Respectfully submitted,

GLENNIS A. McSORLEY
Town Manager

ANNUAL REPORT

of the

Municipal Officers

of the Town of

CARMEL, MAINE

For the Year Ending

December 31, 1986

PRINTED BY QUALITY PRINTERS, 205 CENTER STREET, BANGOR, MAINE

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Town Officers

TOWN OF CARMEL, MAINE

Selectmen and Overseers of the Poor

EARLE E. McSORLEY

DAVID RICHARDSON

DOUGLAS SMALL

Assessors

CLEMENT RICHARDSON

SANDRA MITCHELL

GLEND A DAVIS

Town Clerk

GLENNIS A. McSORLEY

Administration

Town Manager, Treasurer, Tax Collector, Agent for the
Overseers of the Poor, Road Commissioner, Registrar of Voters

Municipal Agent

GLENNIS A McSORLEY

Fire Chief

WILLIAM MIXER

Librarian

NAOMI HAWES

Plumbing Inspector and Building Inspector

JAMES O. EMERY

Constable

FRED EMERSON, JR.

Board of Directors

RUSSELL P. TREADWELL
PHYLLIS JOHNSTON
WILBUR SENTER

ROBERT MULLEN
FULLER GOODWIN
JOSEPH QUINN

Boards and Committees

Budget Committee

GAYLE ALAIMO 1989
EVELYN SMITH 1989
GLENDA DAVIS 1989
JOHN DeLUCK 1988

FRED KIRCHEIS 1988
JOHN LUCE 1988
JACQUELINE SMITH 1987
REGINALD CLEMENT 1987

ALLEN McGOWN 1987

Planning Board

CLEMENT RICHARDSON
JOHN DeLUCK

HENRY BABCOCK
ROBERT FIELD

Board of Appeals

WILBUR SENTER
FRANK PERRY
JACQUELINE SMITH, Alt.

FRED KIRCHEIS
GARY BROWN
IRWIN PIKE, Alt.

Cemetery Committee

SHEILA HARTT

DOROTHY VERRILL

PAUL HASKELL

Library Trustees

SHARON NUTE, President
NAOMI HAWES, Vice President
JANICE CLUKEY, Treasurer
SANDRA DeLUCK, Secretary

MARILYN CHAMBERLAIN
HELEN WORCESTER
BETTY ARNOLD
JACQUELINE SMITH

GLENNIS A. McSORLEY

Civil Defense Director
CHARLES TIBBETTS

Representative to Legislature
DONALD A. STROUT

Home Address: Box 167
Corinth, Maine 04427
Telephone: 285-7757
Capital Address: House of Representatives
State House, Station #2
Augusta, Maine 04333

State Senator
JEROME EMERSON

Home Address: Box 431
Corinna, Maine 01928
Telephone: 278-2232

Report of Selectmen and Town Manager

To the Citizens of Carmel:

Last Town Meeting, when we voted to set aside \$1,000.00 from surplus to celebrate the 175th Birthday of the Town of Carmel, we really had no definite plans as to what would take place. We knew it would take a lot of time, planning, and work on somebody's part to make things happen.

The last part of June, Kerry Martin came to the selectmen's meeting and said she had contacted several of the organizations in town and everyone was interested and eager to participate in a celebration and that she was willing to take the job as Clerk of the Works. She had already set a date of August 9th. This didn't leave much time, but she said if everyone did their own thing, it was time enough.

Subsequently, the Recreation Committee decided that it would be a good time to dedicate the new Recreation Area as well. So they worked toward getting the fields and parking area ready, and a stone in place to mount the plaque upon.

The Town Officials decided that it would be an appropriate time to resume the tradition of presenting the Boston Post Gold Headed Cane to Carmel's

oldest living citizen who still lived in the Town.

Well, it happened. On the morning of August 9, 1986, Carmel had the largest parade to ever pass through town. Thanks to helpers, Sandy and Sorley. There was a color guard, all kinds of floats—from in town and out, a band, clowns, horses, bicycles, tricycles, doll carriages, Boy Scouts, Brownies, antique cars, Air National Guard, Keystone Kops, fire trucks, ambulances, and many other decorative and colorful individuals and vehicles. Everybody DID turn out and do their part.

Grand Marshall for the parade was Carmel's oldest citizen, Hazel Lewis, riding in a well polished, all original 1931 Model A Ford coupe with a rumble seat, owned and driven by Philip Robichard, of Carmel. After the parade, Hazel, at 92, was presented with the Gold Headed Cane. The parade ended at the recreation area where ribbons were awarded for the best floats and then the days activities began.

The Recreation Committee Chairman, Aaron Newcomb, conducted a flag raising ceremony to commemorate the recreation area. He introduced Mrs. Francis Fahey, who had donated the plaque that is mounted on the fieldstone by the flagpole (which was erected by the American Legion Post #107).

Each organization had a booth, table, or games. There was something for all—young and old. Entertainment included a barbershop quartet, a magic show, beano and a horseshoe tournament. The weather was great and everyone seemed to be having a good time.

THANK YOU, KERRY, for doing an excellent job!

The Boy Scouts delivered the Town Reports again last year and we donated \$100.00 to their Troop. Thanks, boys! The Scouts and Leaders camped out at the recreation area the night before the 175th Celebration to keep a watch over the booths and tents that had been erected.

We want to thank "Bud" Neddeau for the fine job he has done mowing and trimming at the recreation area to keep it looking at its best. We know he has done many things on his own time. It certainly is appreciated.

State Revenue Sharing Funds are applied directly toward the tax levy to reduce the tax rate. This year the total amounted to \$46,564.27. A balance of \$1,162.81 will be carried forward toward 1987 taxes.

The total received from Federal Revenue Sharing Funds was \$17,414.00 and was placed in the trust fund at People's Heritage Bank. As approved at last town meeting, \$15,000.00 was appropriated to the Town Equipment Fund. 1986 was the last year that we will receive Federal Revenue Funds. Over the years, we have made good use of these funds. We used them to help build our municipal building, buy a new fire truck, and hot-top roads, which benefits everybody; rather than spending them for administrative accounts, etc.

Fees collected by the Town Clerk amounted to \$1,356.27. Fees collected by the Municipal Agent, for vehicles registered at the town office amounted to \$1,315.00. Boat excise taxes collected amount to \$1,084.20. The total of all three of these accounts remains with the Town. Also this year, we will be registering boats at the Town Office. It will cost an additional \$1.00 fee, or you can register them at Augusta, after you pay your boat excise to the Town. Boat registrations will be on a staggered basis, the same as your automobiles now are. After July 1, 1987, we will be registering snowmobiles and ATV's at the Town Office too. This will mean a lot of additional work, but we are striving to make things more convenient for you. Please be patient if you have to wait!

We are still contracting with Tom Frost for Septic Sludge disposal. The cost is \$950.00 per year.

Our contract with Raymond Smith, for rubbish pick-up, is still in effect. He and his crew are doing an excellent job, as usual.

As you all know, the new fire truck arrived just prior to Town Meeting last year. The firemen have been very pleased with its performance. It certainly is a great asset to the Department and to the Town.

We extend our sincere thanks to all of the various boards and committees for their interest and work on behalf of the Town.

The Town Office is open daily from 9:00 a.m. to 5:00 p.m., Monday through Friday, and on Monday evening from 7:00 p.m. to 9:00 p.m., unless it is a holiday. The Selectmen meet each Monday evening at 7:30 p.m. If you plan to come in to discuss a particular subject, please try to let us know in advance.

Respectfully submitted,

EARLE E. McSORLEY
DAVID E. RICHARDSON
DOUGLAS L. SMALL
Selectmen of Carmel

GLENNIS A. McSORLEY
Town Manager

Assessor's Report

TOWN OF CARMEL

VALUATION AND ASSESSMENT YEAR ENDED DECEMBER 31, 1986

VALUATION:

Real Estate	\$23,017,100.00	
Personal Estate	<u>97,650.00</u>	
TOTAL VALUATION		<u><u>\$23,114,750.00</u></u>

ASSESSMENT:

Valuation x Rate—		
\$23,114,750.00 x .0106	\$245,016.35	
Supplemental Taxes	<u>1,588.06</u>	

TOTAL ASSESSMENT CHARGED TO COLLECTOR

\$ 246,604.41

COMPUTATION OF ASSESSMENT

TAX COMMITMENT	\$245,016.35	
ADD—State Revenue Sharing	<u>46,564.27</u>	
		<u><u>\$291,580.62</u></u>

REQUIREMENTS:

Appropriations	\$ 87,840.28	
School Administrative District #23	180,338.37	
County Tax	<u>15,229.20</u>	
TOTAL REQUIREMENTS		<u><u>\$283,407.85</u></u>

OVERLAY

\$ 8,172.77

Selectmen's Report

To the Inhabitants of the Town of Carmel:

We submit the following report of the financial transactions of the Town of Carmel, from January 1, 1986 to December 31, 1986.

CONTINGENT ACCOUNT

From Surplus	\$ 2,500.00
Snowmobile Refund	636.00
Junkyard Permits	50.00

Brent Andrews	42.90
Building Permits	95.00
Barbara Cumming	1.50
Carmel Snowmobile Club	1.50

\$ 3,326.90

Election Expenses	\$ 555.29
Planning Board	125.00
Board of Appeals	90.00
Training Courses, Assessors	135.00
Bangor Daily News	271.50
Maine Municipal Assoc.	55.00
James O. Emery	8.82
Carmel Boy Scouts (Deliver Reports)	100.00
The Signmaker	258.20
Carmel Snowmobile Trail Fund	318.00
Treasurer of State	10.00
Rudman & Winchell, Atty. Fees	647.64
Unexpended	752.45
	<u>\$ 3,326.90</u>

MODERATOR

Appropriation	\$ 15.00
Russell Treadwell	\$ 15.00

SELECTMEN'S SALARIES

Appropriation	\$ 2,100.00
David Richardson	\$ 700.00
Earle McSorley	700.00
Douglas Small	700.00
	<u>\$ 2,100.00</u>

ASSESSOR'S SALARIES

Appropriation	\$ 2,700.00
Clement Richardson	\$ 2,499.00
Sandra Mitchell	201.00
	<u>\$ 2,700.00</u>

TOWN MANAGER'S SALARY

Appropriation	\$ 15,000.00
Glennis A. McSorley	\$ 15,000.00

TOWN MANAGER'S EXPENSE

Appropriation	\$ 2,000.00
Glennis A. McSorley	\$ 2,000.00

OFFICE CLERK

Appropriation	\$ 8,424.00	
Christine Treadwell		\$ 8,424.00

ZONING INSPECTOR

Appropriation	\$ 900.00	
James O. Emery		\$ 900.00

TOWN REPORTS

From Surplus	\$ 850.00	
Quality Printers		\$ 850.00

CONSTABLES

Appropriation	\$ 5,000.00	
National Sheriff's Assoc.		\$ 89.62
H. F. Scott Agency, Ins.		892.00
County Treasurer, Police Liab. Ins.		500.00
Goodyear Auto Service		103.48
Fred Emerson		2,414.90
Unexpended		<u>1,000.00</u>
		\$ 5,000.00

CONSTABLE EQUIPMENT

Balance Forward	\$ 722.02	
Concealed Firearms Permits	180.00	
Bicycle Auction	<u>64.00</u>	
	\$ 966.02	
Maine Chiefs of Police Assoc.		\$ 12.50
Radio Systems Engineering		29.95
Richard A. Aiken		10.00
Unexpended		<u>913.57</u>
		\$ 966.02

TOWN OFFICE OPERATING

Balance Forward	\$ 844.49	
From Surplus	3,000.00	
Town Treasurer, Copier Money	300.00	
Shirley Mulford, Copier Money	5.00	
Jerome Emerson	<u>2.00</u>	
	\$ 4,151.49	

Telephones	\$	784.45
Postage, Envelopes, Printing		843.23
Office Supplies		1,292.63
Unexpended		<u>1,231.18</u>
	\$	4,151.49

**MUNICIPAL BUILDING OPERATING
AND MAINTENANCE**

Balance Forward	\$	2,009.04
From Surplus		5,000.00
Treasurer, S.A.D. #23 & #38		<u>4,200.00</u>
	\$	11,209.04

Electricity	\$	1,868.20
Fuel		3,415.59
Allen, Freeman & Moors, Inc.		892.00
Joseph St. Louis, Janitor		1,316.20
Henry Curtis, Mow Lawn		159.75
Mechanical Services, Furnace Repairs		1,488.45
Supplies		280.76
Statewide Distributors, Inc.		95.94
Douglas Small, Install Door		34.60
Carmel Lock & Key Shop		14.00
Fleming Pump & Supply, Water Pump		555.48
American Concrete, Well Cover		342.00
Overhead Door Co.		102.00
Condon Electric		35.17
Irwin Pike, Replace Ballasts		22.35
Bureau of Labor Standards		5.00
Unexpended		<u>581.55</u>
	\$	11,209.04

FEDERAL REVENUE SHARING (Audit and Advertise)

Balance Forward	\$	348.56
Unexpended	\$	348.56

AUDIT

From Surplus	\$	749.43
Treasurer of State	\$	749.43

RENTAL ACCOUNT (Old Fire Station)

Balance Forward	\$	3,206.25
Douglas Small, Rent		<u>1,200.00</u>
	\$	4,406.25

Allen, Freeman & Moors, Ins.	\$	179.00
Unexpended		<u>4,227.25</u>
	\$	4,406.25

FIRE DEPARTMENT (Operating)

Balance Forward	\$	286.34
Appropriation		9,000.00
Town of Etna		3,000.00
Sir William Const.		100.00
Michael Holton		250.00
Dale & Shiela Leavitt		<u>20.00</u>
	\$	12,656.34
Telephones	\$	2,229.00
Gas & Oil, Fire Trucks		777.39
Diesel Fuel, Fire Truck		216.31
Gas & Oil, Ambulance		535.03
Carmel Fire Dept. Treas., Donations		270.00
Bangor Daily News, Adv.		17.87
The Dunlap Agency, Insurances		5,345.23
Unexpended		<u>3,265.51</u>
	\$	12,656.34

FIRE DEPARTMENT (Maintenance)

Balance Forward	\$	998.90
Appropriation		2,700.00
Ruby MacDonald		<u>30.00</u>
	\$	3,728.90
University of Maine, Training		229.50
Bangor Welding Supply		175.02
Leadbetter International		1,019.34
Gilman Electric		8.61
City of Bangor		40.50
Sears, Roebuck & Co., Batteries		85.32
Interstate Batteries		43.95
Steeo Auto Parts		101.41
Carmel Ambulance, Donations		35.00
Carmel Lock & Key		3.00
Dubay Auto, Ambulance		11.60
N.H. Bragg & Sons		62.96
Larry Andrews & Son		10.00
W.S. Darley Co.		28.33
Radio Systems Engineering		81.95
Maine Sub—Aqua Club		15.00

Bangor Pipe & Supply	21.94
Stratham Tire Company	742.65
Unexpended	<u>1,012.82</u>
	\$ 3,728.90

FIRE DEPARTMENT (Equipment)

Balance Forward	\$ 3,682.16
Carmel Fire Dept. Auxiliary	160.00
Carmel Fire Dept. Treasurer	<u>52.50</u>
	\$ 3,894.66

Mainline Fire Equip	\$ 1,922.91
Bangor Daily News, Ad. Van	35.74
Standard Electric Co.	92.79
Gilman Electric Supply	80.16
Bangor Pipe & Supply	101.03
W.S. Darley & Co.	42.45
N.H. Bragg & Sons	45.43
Bangor-Merrifield Office Supply	70.47
Unexpended	<u>1,503.68</u>
	\$ 3,894.66

BAL. NEW FIRE TRUCK (Purchase)

From Town Equip. Fund	\$ 54,895.94
Middlesex Fire Equip	\$ 54,355.94
Radio Systems Engineering	<u>540.00</u>
	\$ 54,895.94

STREET LIGHTS

Appropriation	\$ 2,500.00
C.M. Power Co.	\$ 2,424.84
Unexpended	<u>75.16</u>
	\$ 2,500.00

CIVIL DEFENSE

Balance Forward	\$ 50.00
Unexpended	\$ 50.00

SOCIAL SECURITY (Town's Share)

Balance Forward	\$ 128.12
From Surplus	<u>1,700.00</u>
	\$ 1,828.12
Treasurer of State	\$ 1,733.47
Unexpended	<u>94.65</u>
	\$ 1,828.12

MEDICARE CONTRIBUTIONS

Employee's Share	\$	7.07	
Town Share		<u>7.08</u>	
	\$	14.15	
Treasurer of State			\$ 14.15

COMPREHENSIVE PLAN & SHORELAND ZONING

Balance Forward	\$	570.66	
Unexpended			\$ 570.66

HEALTH OFFICER

Appropriation	\$	100.00	
Dr. Sarah Simpson			\$ 100.00

SEPTIC SLUDGE DISPOSAL

Balance Forward	\$	25.00	
Appropriation		<u>925.00</u>	
	\$	950.00	
Tom Frost Septic Disposal			\$ 950.00

PUBLIC HEALTH MEDICATIONS

Balance Forward	\$	196.70	
Unexpended			\$ 196.70

RUBBISH DISPOSAL

Appropriation	\$	30,000.00	
Overdraft		<u>843.38</u>	
	\$	30,843.38	
Sawyer Environmental Facility			\$ 10,718.23
Raymond Smith			19,259.40
U.S. Postal Service			272.05
Rudman & Winchell, Atty.			<u>593.70</u>
			\$ 30,843.38

SNOW REMOVAL

Balance Forward	\$	1,195.00	
From Excise		<u>34,000.00</u>	
	\$	35,195.00	
Earle E. McSorley			\$ 10,697.34
Robert G. Noyes			10,484.16
Bangor Daily News			75.06
Robert P. Shaw			12,664.32
Unexpended			<u>1,274.12</u>
			\$ 35,195.00

SALT AND SAND

Balance Forward	\$ 4,365.33	
From Excise	8,000.00	
Overdraft	<u>1,543.95</u>	
	\$ 13,909.28	
W.H. Shurtleff Co.		\$ 4,429.46
Earle E. McSorley		9,415.48
Bangor Daily News		<u>64.34</u>
		\$ 13,909.28

TOWN ROADS AND BRIDGES

Balance Forward	\$ 12,567.93	
From Excise	2,500.00	
Sale of Culverts	1,073.54	
Rent of Rock Rake	<u>10.00</u>	
	\$ 16,151.47	
Lane Construction Corp.		\$ 1,276.97
W.H. Shurtleff Co.		1,279.35
Earle E. McSorley		7,100.96
Robert G. Noyes		56.36
Delmont E. Hartt		638.00
Maine Municipal Association		15.00
Ye Olde General Store		26.27
James Griffin		1,338.03
Miscellaneous		9.14
Unexpended		<u>4,411.39</u>
		\$ 16,151.47

EQUIPMENT RENTAL (Grader, Calcium, Cutting Bushes)

Balance Forward	\$ 2,280.97	
From Excise	<u>2,500.00</u>	
	\$ 4,780.97	
Earle E. McSorley		\$ 1,843.01
Robert G. Noyes		1,001.73
Albert E. Day		725.54
Samuel L. Day		99.40
Harold E. Spinney		235.89
Unexpended		<u>875.40</u>
		\$ 4,780.97

TOWN ROAD TAR

From Excise	\$ 28,000.00	
Lane Construction Corp.		\$ 28,000.00

CONCRETE BRIDGE FUND

Balance Forward	\$ 164.61	
Unexpended		\$ 164.61

STATE BLOCK GRANT—HIGHWAYS

Balance Forward	\$ 24,482.23	
State Treasurer	<u>51,982.50</u>	
	\$ 76,464.73	
Lane Construction Corp.		\$ 24,964.26
W.H. Shurtleff Co.		512.32
Earle E. McSorley		1,478.61
R & R Lumber Co.		478.80
Unexpended		<u>49,034.74</u>
		\$ 76,464.73

TOWN WELFARE

Balance Forward	\$ 902.82	
From Surplus	<u>600.00</u>	
	\$ 1,502.82	
Town Welfare		\$ 803.29
Maine Municipal Assoc.		2.00
Unexpended		<u>697.53</u>
		\$ 1,502.82

SCHOOL ADMINISTRATION DISTRICT #23

Assessed	\$180,338.37	
Treasurer, S.A.D. #23		\$180,338.37

CEMETERIES—GENERAL CARE

Balance Forward	\$ 438.77	
From Surplus	1,700.00	
Sale of Lots	195.00	
Misc. Income	<u>15.86</u>	
	\$ 2,349.63	
Service Merchandise,		
Lawn Mowers & Weed Wacker		\$ 278.76
Eugene Young		848.96
Merle Curtis		250.27
Henry Williams		85.20
Diane Young		120.70
Alan Oldham		42.60
Barri Babcock		12.82
Rita Curtis		42.60
Webster Young		184.60

Catherine Lindsey	115.37
George Curtis	12.43
James Blackman	40.00
Henry Curtis	3.55
Steege Auto Parts	25.43
Carmel Exxon	83.85
Arthur Small, Repairs	79.30
Unexpended	123.19
	<u>\$ 2,349.63</u>

CEMETERIES—PERPETUAL CARE

Balance Forward	\$ 4,527.68
Bangor Savings Bank	709.26
Sidney Knapp	100.00
	<u>\$ 5,336.94</u>

Wendall Hayes	\$ 63.90
Webster Young	118.92
Henry Curtis	177.50
Joe Spinney	66.97
Robert Day	66.97
Eugene D. Young	118.24
Bangor Savings Bank	200.00
Unexpended	4,524.44
	<u>\$ 5,336.94</u>

COUNTY TAX

Assessed	\$ 15,229.20
Treasurer, Penobscot County	\$ 15,229.20

GENERAL INTEREST

Balance Forward	\$ 2,213.49
Unexpended	\$ 2,213.49

REVALUATION OF TOWN

Balance Forward	\$ 2,261.10
James Martin Associates	582.50
Unexpended	1,678.60
	<u>\$ 2,261.10</u>

PLUMBING PERMITS

Balance Forward	\$ 1,384.75
James O. Emery	2,348.00
	<u>\$ 3,732.75</u>

Treasurer of State	\$	670.25
James O. Emery		1,967.25
Unexpended		<u>1,095.25</u>
	\$	3,732.75

SIMPSON MEMORIAL LIBRARY

Balance Forward	\$	29.78
From Surplus		2,750.00
Bangor Savings Bank		56.16
State Treasurer		<u>193.00</u>
	\$	3,028.94
Treasurer, Simpson Memorial Library	\$	2,999.16
Unexpended		<u>29.78</u>
	\$	3,028.94

PROPERTY MAPS

Balance Forward	\$	75.65
Appropriation		<u>300.00</u>
	\$	375.65
James W. Sewall Co.	\$	315.00
Unexpended		<u>60.65</u>
	\$	375.65

COST AND INTEREST

Collections	\$	7,417.88
Payments	\$	1,665.97
Unexpended		<u>5,751.91</u>
	\$	7,417.88

MEMORIAL DAY

From Surplus	\$	300.00
American Legion Post #107	\$	300.00

MAINE MUNICIPAL ASSOCIATION

From Surplus	\$	795.00
Maine Municipal Association	\$	795.00

MUNICIPAL DEVELOPMENT

Balance	\$	1,500.00
Forward	\$	1,500.00

ECONOMIC PROGRAM

Balance \$ 500.00
Forward \$ 500.00

RECREATION PROGRAM

Balance \$ 100.00
Forward \$ 100.00

TAX DISCOUNTS

Balance Forward \$ 250.71
Appropriation 4,200.00
Overdraft 70.53
\$ 4,521.24
Discounts Allowed \$ 4,521.24

**PENOBSCOT VALLEY REGIONAL
PLANNING COMMISSION**

Appropriation \$ 276.28
Penob. Valley Reg. Plan. Commission \$ 276.28

OVERLAY

Assessed \$ 8,172.75
To Surplus \$ 8,172.75

VETERANS REIMBURSEMENT

From State Treasurer \$ 131.88
To Surplus \$ 131.88

TREE GROWTH TAX REFUND

From State Treasurer \$ 395.47
To Surplus \$ 395.47

STATE SERVICE PAYMENTS

From State Treasurer \$ 445.56
To Surplus \$ 445.56

RECREATION FIELD DEVELOPMENT

Balance Forward \$ 13,242.40
From State Treasurer 6,718.62
From Carmel Horseshoe Club, elec. 155.93
From Carmel Horseshoe Club, rent 260.00
\$ 20,376.95
C.M. Power Co. \$ 189.38
Dakins Sporting Goods 36.26
Earle E. McSorley 5,033.00

Edwin L. Roberts, Jr.	500.00
Carmel Monuments, Inc.	200.00
Wickes Lumber Co.	27.70
Jeff Childs, Engineer	149.08
Village Market	37.67
Unexpended	<u>14,203.86</u>
	\$ 20,376.95

175th YEAR CELEBRATION—CARMEL

From Surplus	\$ 1,000.00	
Norogala Show Ribbons	\$	63.72
Sabin & Sons		26.25
U.S. Postal Service		136.25
Wickes Lumber, Plywood		56.79
Church Goods, Banner		75.00
AAA Portable Toilets		60.00
Ron Ormsby, Magic Show		60.00
Kathy Jones, Band		65.00
Kenneth Light, traffic		20.00
James Enos, traffic		20.00
Unexpended		<u>416.99</u>
	\$	1,000.00

RECREATION FIELD MAINTENANCE

Appropriation	\$ 1,000.00	
Overdraft		<u>7.67</u>
	\$	1,007.67
Edward Neddeau	\$	592.43
Carmel Exxon		80.47
Reginald Clement		86.00
White Sign Co.		77.91
Ingraham Equipment		<u>170.86</u>
	\$	1,007.67

TOWN CLERK

Total Money Collected	\$ 13,633.25	
Commissioner of Agriculture, Dogs	\$	330.00
State Treasurer, Hunting and Fishing Lic.		11,874.25
Maine Town and City Clerks Assoc.		10.00
Maine Municipal Association		25.00
Mark's Printing House		37.73
Unexpended		<u>1,356.27</u>
	\$	13,633.25

ANIMAL CONTROL ACCOUNT

Balance Forward	\$	396.21	
From Town Clerk		154.00	
Robert Sibley		<u>32.00</u>	
	\$	582.21	
City of Bangor	\$		83.00
Fred Emerson, Jr.			63.67
Steven Cyr			108.41
Ledge Mountain Farm			5.00
Unexpended			<u>322.13</u>
	\$		582.21

FEDERAL REVENUE SHARING

Balance Forward	\$	35,957.76	
United States Treasurer		<u>17,414.00</u>	
	\$	53,371.76	
Town Equipment Fund	\$		15,000.00
Unexpended			<u>38,371.76</u>
	\$		53,371.76

SNOWMOBILE TRAIL FUNDS

Balance Forward	\$	925.16	
One-half Refund, Snowmobile		<u>318.00</u>	
	\$	1,243.16	
Carmel Snowmobile Club	\$		191.31
Hanks Sales & Service			147.00
Unexpended			<u>904.85</u>
	\$		1,243.16

SENIOR CITIZENS CLUB ACCOUNT

Balance Forward	\$	23.36	
Appropriation		<u>200.00</u>	
	\$	223.36	
Carmel Senior Citizens Club	\$		57.10
Unexpended			<u>166.26</u>
	\$		223.36

MAINE MUNICIPAL HEALTH TRUST

Balance Forward	\$	36.06	
Appropriation		1,000.00	
From Glennis A. McSorley		<u>1,005.60</u>	
	\$	2,041.66	

Maine Municipal Health Trust	\$	1,843.49
Unexpended		<u>198.17</u>
	\$	2,041.66

UNEMPLOYMENT COMPENSATION

Balance Forward	\$	278.67
From Surplus		<u>200.00</u>
	\$	478.67
Bureau of Employment Security	\$	270.15
Unexpended		<u>208.52</u>
	\$	478.67

WORKMEN'S COMPENSATION INSURANCE

Balance Forward	\$	538.00
From Surplus		700.00
Refund, Maine Municipal Assoc.		<u>317.00</u>
	\$	1,555.00
Maine Municipal Association	\$	1,192.00
Unexpended		<u>363.00</u>
	\$	1,555.00

BOAT EXCISE TAXES

Collections	\$	1,084.20
To Surplus		\$ 1,084.20

MUNICIPAL AGENT

Registrations and Fees Collected	\$	36,083.00
Secretary of State	\$	34,768.00
Unexpended		<u>1,315.00</u>
	\$	36,083.00

PEE WEE BASKETBALL RENTAL PROGRAM

Appropriation	\$	500.00
Unexpended		\$ 500.00

BASKETBALL COURT

Balance Forward	\$	166.74
Overdraft		<u>48.45</u>
	\$	215.19
Bangor Steele, 2 Backboards	\$	167.69
Wight Sporting Goods, Hoop & Wire Net		<u>47.50</u>
	\$	215.19

MUNICIPAL BUILDING FUND

Balance Forward	\$ 8,155.35	
Condon Electric		\$ 218.71
Overhead Door Co.		599.50
Door Engineering Co.		198.90
Unexpended		<u>7,138.24</u>
		\$ 8,155.35

BICENTENNIAL COMMITTEE

Balance Forward	\$ 258.57	
Unexpended		\$ 258.57

CARMEL CONSERVATION COMMITTEE

Balance Forward	\$ 260.00	
Unexpended		\$ 260.00

TOWN EQUIPMENT FUND

From Fed Rev. Funds	\$ 15,000.00	
Bangor Savings Bank		\$ 15,000.00

Outstanding Taxes

1986 UNPAID TAXES

	Real Estate	Personal	Totals
Barbieri, Ralph & Juanita	\$ 303.16		\$ 303.16
Bemis, George	13.78		13.78
Berlucchi, Louise	68.72		68.72
*Berube, Thelma	117.66		117.66
Bigham, Pam	59.36		59.36
Blackburn, Avery & Julia	10.60		10.60
Blackburn, Avery & Julia	572.40		572.40
*Blackman, James	387.96		387.96
*Bleakney, James Jr.	59.36		59.36
Bolstridge, Paul & Theresa	453.68		453.68
Bowers, Jane & Earlyn	137.80		137.80
Bradley, Lauren R.	40.28		40.28
Bragg, Darrell & Robert	178.08		178.08
Bragg, Darrell	499.26		499.26
Brann, Edward Heirs of	4.24		4.24
Brown, James & Eula	54.06		54.06
Brown, Stephen	113.42		113.42
Brown, Thelma	185.50		185.50
Buchanan, Frank	170.88		170.88
Buckingham, James & Gayle	107.06		107.06

Buckingham, James & Gayle	60.42	60.42
Buckley, Alan H.	40.28	40.28
Buckley, Alan H.	18.02	18.02
Buckley, Alan H.	40.28	40.28
Burr, Richard & Marsha	432.42	432.42
Butler, Richard B.	397.50	397.50
Campbellton, Janet M.	202.46	202.46
Carter, Harold D.	67.84	67.84
Caruso, Dorothy M.	426.12	426.12
Clark, Steven & Sandra	628.58	628.58
Cledenning, Robert M.	137.80	137.80
Clukey, Russell R. & Bonita	32.86	32.86
*Clukey, Stuart	156.88	156.88
Constantine, Beverly	407.04	407.04
*Corson, Eleanor	166.42	166.42
Cousins, Robert A.	559.68	559.68
*Cox, Robert E.	62.34	62.34
Crate, Douglas W.	22.26	22.26
Crowley, Edward & Anne	244.86	244.86
Crowley, William & Rhonda	147.34	147.34
Curtis, Judy	41.34	41.34
Curtis, Marjorie	227.90	227.90
Curtis, Merle	27.56	27.56
Cyr, Llewellyn C.	171.72	171.72
Cyr, Sandra	38.16	38.16
Cyr, Theresa & Claude	139.92	139.92
Cyr, Theresa & Claude	208.82	208.82
Cyr, Theresa & Claude	6.36	6.36
Cyr, Theresa & Claude	373.12	373.12
Daly, Grace	18.02	18.02
Davis, Glenda	251.22	251.22
Demmons, Daniel & Stephanie	245.92	245.92
Demmons, Dennis	517.28	517.28
Demont, Paul	155.82	155.82
Deprey, Nelson & Vanessa	76.32	76.32
Duffelmeyer, John & Beverly	255.46	255.46
Dunton, Dianna	57.24	57.24
Durant, Daniel E.	384.78	384.78
Durant, Daniel E.	71.02	71.02
Dyer, Donald Jr.	153.70	153.70
Dyer, Donald Sr., Heirs of	267.12	267.12
Dyer, Robert	11.66	11.66
Elbthal Realty Trust	173.84	173.84
Elbthal Realty Trust	89.04	89.04
Elbthal Realty Trust	26.50	26.50
Elbthal Realty Trust	315.88	315.88
Elbthal Realty Trust	131.44	131.44
Elbthal Realty Trust	6.36	6.36
Elbthal Realty Trust	59.36	59.36
Elbthal Realty Trust	13.78	13.78
Elbthal Realty Trust	185.50	185.50
Elbthal Realty Trust	63.60	63.60
Elbthal Realty Trust	63.60	63.60
Elbthal Realty Trust	46.64	46.64

Elizando, Hector & Carolee	60.42	60.42
**Elston, Clyde W.	250.16	250.16
**Elston, Wayne	65.72	65.72
Erickson, Doris	65.72	65.72
Fairchild, Felicia	27.56	27.56
Fairchild, Felicia	38.16	38.16
Fairchild, Felicia	37.10	37.10
Fairley, Rev. & Mrs. Cecil	7.42	7.42
Faulkner, Sumner & Sherry	38.16	38.16
Feero, Valerie	421.88	421.88
Feliciani, Carl & Lorine	412.34	412.34
Fielder, Dan & Rebecca	220.48	220.48
Fitts, Bruce & Olive Sargent	215.18	215.18
**Fogg, Linwood & Maxine	56.18	56.18
Gagne, William & Bonnie	200.34	200.34
George Patrick Realty Trust	91.16	91.16
George Patrick Realty Trust	25.44	25.44
George Patrick Realty Trust	121.90	121.90
*Geirguadus, Sarah	35.41	35.41
*Geirguadus, Sarah	38.16	38.16
*Geirguadus, Sarah	39.22	39.22
Giles, Stanley & Darlene	155.82	155.82
*Gonyer, George	93.28	93.28
*Goodell, Timothy & Allison	137.80	137.80
*Graves, Louis & Debra	544.84	544.84
*Gray, Myron, Jr.		24.38
Greatorex, William	366.76	366.76
Hamm, Joann M.	390.08	390.08
Hancock County Creamery		1.06
Hannan, David	213.06	213.06
Hannan, David	39.22	39.22
Hansen, Robert & Angela	428.24	428.24
Harding, Norma & Leona	159.46	159.46
*Hart, Susan R.	118.72	118.72
Hatch, David	220.48	220.48
Hatch, Reid & Laverne	479.12	479.12
Hawes, Guy A. Jr. & Naomi F.	404.92	404.92
Heinstorm, Karen, Gary & Glenn	241.68	241.68
Henderson, Carlton	16.96	16.96
Higgins, Leo & Barry	546.96	546.96
Higgins, Tammy	43.46	43.46
Hodge, Frederic & Fae A.	260.76	260.76
Homsted, Clarence & Kathy	467.46	467.46
Horton, Joseph et als	144.16	144.16
Hughes, Ethel, Heirs of	191.86	191.86
Hughes, Ethel, Heirs of	67.84	67.84
Humphrey, Durward J.	59.36	59.36
Hutchins, William & Marjorie	59.36	59.36
Ingolia, Robert	31.80	31.80
Ingolia, Robert	43.46	43.46
*Jenkins, Pauline & Allen	109.18	109.18
Johns, Theodore A. Jr. & Barbara	474.88	474.88
Johnston, Albert & Phyllis	276.66	276.66

Johnston, Albert M. III	577.70		577.70
Kathan, Ronald & Maria	251.22		251.22
LaRochelle, Barry & Jean	457.92		457.92
LaRoque, Margaret & Stanley	463.22		463.22
Lavway, Paul A. & Judith	12.72		12.72
Lavway, Paul A. & Judith	242.74		242.74
Lawler, Henry S.	193.98		193.98
LeBlanc, Kathleen	67.84		67.84
Lee, Michael	147.34		147.34
Lewis, Donald	205.64		205.64
Lewis, Galen & Sandra		5.30	5.30
Libby, Gerald & Shiela	50.88		50.88
Lovley, Richard	127.20		127.20
Lucas, Dennis	177.02		177.02
Luce, Violet	33.92		33.92
Luce, Violet	19.08	5.30	24.38
Luce, Violet	345.56		345.56
Luce, Violet	16.96		16.96
Luce, Violet	79.50		79.50
MacDonald, Paul S.	579.82		579.82
MacDonald, Paul S.	179.14		179.14
*Mahon, William	44.52		44.52
*Marconnet, Ruth	13.78		13.78
McCue, David	76.32		76.32
Mixer, William & Glenda Davis	401.74		401.74
Moore, Melinda	40.28		40.28
Morse, Gracie Lee	103.88		103.88
Muise, Joseph & Francis	273.48		273.48
Nash, Douglas & Jacquelin	73.82		73.82
Noyes, Hollis	183.38		183.38
Noyes, Robert C. & Tammy L	411.28		411.28
Noyes, Robert G. & Janice	76.32		76.32
Noyes, Robert G. & Janice	736.70		736.70
Noyes, Robert G. & Janice	40.28		40.28
Noyes, Robert G. & Janice	68.90		68.90
*Oakes, Walter & Kum Sun	53.00		53.00
*Oakes, Walter & Kum Sun	188.68		188.68
*Oakes, Walter & Kum Sun	56.18		56.18
*Oakes, Walter & Kum Sun	92.22		92.22
**Palmer, Gregg	213.06		213.06
Parson, Gerald	14.84		14.84
Parson, Gerald	94.34		94.34
Partridge, George		5.30	5.30
Peavey, Gilmand Jr.	193.98		193.98
Perkins, Shirley & Barbara	78.44		78.44
Preble, Carlton et als	21.20		21.20
Purvis, John & Marjory	403.86		403.86
Quiron, Lorenzo, Heirs of	60.42		60.42
R & R Lumber	430.36	222.60	652.96
Ratz, Robert & Elin	32.86		32.86
Ray, Forrest Jr.	151.58		151.58
Rice, Robert & Judy	421.88		421.88
Roach, John & Marie	397.50		397.50

Robinson, Aaron & Paulette	67.84		67.84
Robinson, Aaron & Paulette	59.36		59.36
*Robinson, Wayne C.	246.98	31.80	278.78
Rome & Carmel Forest Corp.	4.24		4.24
Rome & Carmel Forest Corp.	86.92		86.92
Rome & Carmel Forest Corp.	199.28		199.28
Ross, Barry	42.40		42.40
Ross, Debra	118.72		118.72
Ross, Dwaine	424.00		424.00
**Ross, Ralph	144.16		144.16
**Ross, Ralph	7.42		7.42
Russo, Anthony & Mary Sue	43.46		43.46
Sale, Diane	121.90		121.90
Sale, Geraldine	253.34		253.34
Sale, Geraldine	197.16		197.16
*Savoy, Ernest & Jeanne	25.94		25.94
Scattoline, Richard & Ronald et als	63.60		63.60
Schmidt, Martin	108.12		108.12
Scripture, Randall & Delia	416.58		416.58
Sellers, Lois	457.92		457.92
Sewall, Schuyler & Virginia	109.18		109.18
Shaw, Charles & Dorothy	72.08		72.08
Sheridan, James & Francis	178.08		178.08
Sibley, Robert O.	277.72		277.72
Smith, Arnold	413.40		413.40
Smith, Duane	152.10		152.10
*Smith, Gordon & Jackie	214.10		214.10
Speed, Paul	523.64		523.64
St. Louis, David & Bonnie	396.44		396.44
St. Louis, Evan	167.48		167.48
St. Louis, James	95.40		95.40
St. Louis, Joseph & JoAnne	151.58		151.48
St. Louis, Scott & Anna	66.32		66.32
Stevens, Everett	419.76	1.06	420.82
Stevens, Nola J.	319.06		319.06
*Stillman, Albion	114.48		114.48
Sutherland, Richard & Judy	418.70		418.70
Talbot, Richard & Murial	193.98		193.98
Taylor, James & Brenda	273.48		273.48
Thayer, Frederick	139.92		139.92
*Throwe, Eugene	10.60		10.60
**Tibbett, Everett & Regina	584.06		584.06
Timberlake, Robin	251.22		251.22
Toothaker, Willard, Heirs of	87.98		87.98
Tracy, Asie W.	346.62		346.62
Vallely, Anthony & Frances, Heirs of	259.70		259.70
Violett, Michael	67.84		67.84
Washburn, Dean & Verna	68.90		68.90
Washburn, Dean	283.02		283.02
Washburn, Merle	122.96		122.96
Watson, Charles	32.86		32.86
Watson, Denzil	244.86	8.48	253.34
Weeks, Dennis	85.86		85.86

White, David W.	59.36		59.36
Wilcox, Loretta	131.44		131.44
Wilson, Carmella	64.66		64.66
Wilson, Daniel & Darlene	386.90		386.90
Woodard, Eugene W. II	127.20		127.20
Woodard, James	124.02		124.02
Woods, Forest Broker	164.30		164.30
Wyman, David	4.24		4.24
*Young, Eugene & Goldie	41.09		41.09
*Young, Eugene & Goldie	79.50		79.50
	<u>\$43,014.00</u>	<u>\$305.60</u>	<u>\$43,319.60</u>

*Paid in full since books closed

**Partial payment

PERSONAL TAXES

1985 TAXES UNPAID

Luce, Violet	\$ 5.50
Pleasant Hill Dairy	<u>1.10</u>
	\$ 6.60

1984 TAXES UNPAID

Luce, Carlton B.	\$ 5.60
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1983 TAXES UNPAID

Thayer, Frederick A.	\$ 5.65
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1982 TAXES UNPAID

Smart, Eugene	\$ 8.48
Smith, Alvin	30.74
Thayer, Frederick	<u>5.30</u>
	\$44.52

1981 TAXES UNPAID

Luce, Carlton B.	\$ 6.36
Smart, Eugene	2.12
Thayer, Frederick	<u>1.06</u>
	\$ 9.54

1980 TAXES UNPAID

Luce, Carlton B.	\$12.90
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1979 TAXES UNPAID

Luce, Carlton B.	\$12.18
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1978 TAXES UNPAID

Luce, Carlton B.	\$ 9.66
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1985 Tax Liens

Brann, Edward, Hrs. of	\$ 4.40
**Brown, Stephen	117.70
Buckingham, James & Gayle	62.70
Buckingham, James & Gayle	111.10
Curtis, Marjorie	236.50
Curtis, Merle	28.60
Cyr, Llewelyn C.	178.20
Cyr, Claude & Theresa	101.20
Cyr, Claude & Theresa	216.70
Cyr, Claude & Theresa	6.60
Cyr, Claude & Theresa	431.20
Davis, Glenda	235.70
Durant, Daniel	73.70
Durant, Daniel	399.30
Elbthal Realty Trust	180.40
Elbthal Realty Trust	92.40
Elbthan Realty Trust	27.50
Elbthan Realty Trust	327.80
Elbthan Realty Trust	136.40
Elbthan Realty Trust	6.60
Elbthan Realty Trust	61.60
Elbthan Realty Trust	14.30
Elbthan Realty Trust	192.50
Elbthan Realty Trust	66.00
Elbthan Realty Trust	66.00
Elbthan, Arthur & Louisa	48.40
Feero, Valerie	185.76
Fielder, Dan & Rebecca	228.80
Gagne, William & Bonnie	207.90
George Patrick Realty Trust	94.60
George Patrick Realty Trust	26.40
George Patrick Realty Trust	126.50
Greatorex, William	380.60
Hallett, Wendy	61.60
Hart, Susan T.	123.20
Hatch, Reid & Laverne	497.20
Higgins, Tammy	45.10
Loring, Emery & Susan Jr.	28.60
Loring, Emery & Susan Jr.	40.70
Lovley, Richard	132.00

Luce, Violet	17.60
Luce, Violet	82.50
Luce, Violet	358.60
Luce, Violet	19.80
Luce, Violet	35.20
Purvis, John & Marjorie	419.10
Rice, Robert & Judy	437.80
Roach, John & Marie	412.50
*Ross, Barry	44.00
Ross, Dwaine	440.00
Sale, Geraldine	204.60
Sale, Geraldine	262.90
Schmidt, Martin	49.50
Shaw, Charlie & Dorothy	74.80
*Smith, Arnold	154.00
St. Louis, James	99.00
Stevens, Nola J.	331.10
Taylor, James & Brenda	233.80
Thayer, Frederick	145.20
Timberlake, Robin	260.70
Vallely, Anthony & Francis	82.45
Walton, Wayne	41.80
Woodard, Eugene II	132.00
Woodard, James	128.70
	<hr/>
	\$10,070.11

*Paid in full since books closed

**Partial payment

Tax Acquired Property

Baker, Lester and Katherine	\$ 92.64
Gannon, William	88.76
Holiday Land, Inc.	5.02
Keach, Richard	234.05
Leland, Richard	1,138.16
Smart, Eugene	181.10
Warner, Catherine, Heirs of	123.67
	<hr/>
	\$ 1,863.40

LIST OF TAXABLE PROPERTY

TOWN OF CARMEL, MAINE

Date 19.....

Name

Mailing Address

.....

Land and/or Building purchased since last April:

Location Value

New Construction:

Type Area Value

Building: (If not completed indicate per cent)

Number Dogs: (over 6 months)

 Male Female Spayed

Cattle Under 2 yrs. Milk Cows

 Bulls (2 years and over)

Swine (over 4 mo.) Horses (over 3 yrs)

 Sheep (over 1 year)

Domestic Fowl: Layers heavy light

 Replacements.....

 Broilers..... Total Birds.....

 (Give total birds grown last year)

If Contract list Company:

.....

Tractors:	Year	Make	Model	Value	Excised
.....
.....
.....

.....

Boats:	Year	Make	Model	Size Motor	Value
.....
.....

.....

Mobile Home:	Year	Make	Model	Value
.....
.....

Is this Mobile Home on your own land?..... leased?.....

Campers:	Year	Make	Model	Size	Excised
.....
.....

Stock In Trade:

Gasoline Pumps:

Saw Mills:

Machinery:	Kind	Value
.....
.....
.....
.....

Note: The State Assessors are insisting, all powered machinery be listed and taxed. We suggest you list any thing you have. Omit lawn mowers, small tillers, etc.

This property List Is Required By Law, On Or Before April 1st of each year, from all property owners. Failure to file precludes appeal from values fixed by The Assessors.

This Property List Is Mandatory From All Persons Claiming Exemptions Under The Statutes As Veterans, Widows of Veterans and The Blind. If you are one of these claimants You Must File This List.

.....
Signature of Property Owner

Please use back of this sheet to list or record other property or comments.

Treasurer's Report

STATEMENT OF CASH RECEIPTS YEAR ENDED DECEMBER 31, 1986

Cash Balance January 1, 1986		\$ 28,996.59
Add Cash Receipts:		
Tax Collections:		
1987 Taxes	\$ 567.97	
1986 Taxes	197,095.82	
1985 Taxes	26,314.76	
1984 Taxes	23.52	
1983 Taxes	19.21	
1982 Taxes	24.38	
1981 Taxes	15.90	
1980 Taxes	4.30	
		<u>\$224,065.86</u>
Tax Liens:		
1985 Tax Liens	\$ 7,208.76	
1984 Tax Liens	9,721.39	
		<u>\$ 16,930.15</u>
1986 Excise Tax Collections		92,856.82
1986 Boat Excise Tax Collections		1,084.20
State Revenue Sharing	44,667.71	
Municipal Agent, Registrations and Fees	36,083.00	
State Treasurer, Tree Growth Tax Refund	395.47	
State Treasurer, State Service Payments	445.56	
State Treasurer, Veterans Reimbursement	131.88	
State Treasurer, Snowmobile Refund	636.00	
State Treasurer, Highway Block Grant	51,982.50	
Bangor Savings Bank	85,000.00	
Heritage Savings Bank, (Fed. Rev. Funds)	15,000.00	
Town Clerk, Licenses and Fees	13,633.25	
Town Clerk, Animal Control A/C	186.00	
United States Treasurer, (Fed. Rev. Funds)	17,414.00	
Employee's Social Security	1,733.68	
Employee's Withholding Tax	2,385.00	
Employee's State Income Tax	357.75	
Glennis A. McSorley, Group Health Ins.	1,005.60	
Junkyard Licenses, Bldg. Permits, Licenses, etc.	190.90	
Maine Municipal Association, Ins. Refund	317.00	
Concealed Firearms Permits	244.00	

Copier Money, Voting List, etc.	307.00
Treasurer S.A.D. #23 and #38, Rent	4,200.00
Douglas Small, Rental A/C	1,200.00
Sir Williams Construction	100.00
Michael Holton, Fill Pool	250.00
Donations, Fire Dept. and Amb.	50.00
Town of Etna, Fire Dept. and Ambulance	3,000.00
Fire Dept. Auxiliary, Gloves	160.00
Treasurer, Fire Dept., Boots	52.50
Bangor Savings Bank, (New Fire Truck)	54,895.94
Culverts, Rake Rent, etc.	1,083.54
Cemeteries—General	210.86
Cemeteries—Perpetual Care	809.26
James O. Emery, Plumbing Permits Fees	2,348.00
Bangor Savings Bank, Simpson Mem. Library	56.16
State Treasurer, Simpson Mem. Library	193.00
Cost and Interest on Tax Receivables	7,417.88
State Treasurer, Recreation Field	6,718.62
Carmel Horseshoe Club, Recreation Field	415.93
Bangor Savings Bank, Gen.—Bldg. Fund	<u>1,571.10</u>
Total Cash Receipts	<u>\$356,849.09</u>
Total Available	\$720,782.71
Payments:	
53 Warrants (See Selectmen's Report)	<u>\$701,866.91</u>
Balance, December 31, 1986	\$ 18,915.80

Respectfully submitted,

GLENNIS A. McSORLEY
Town Treasurer

Town Clerk's Report

I hereby submit the following report of the vital statistics from January 1, 1986 to December 31, 1986.

DEATHS

**Elta R. Buchanan	January 1, 1986
**Donald A. St Louis	January 17, 1986
**James M. Connors	January 31, 1986

**Verney J. Munson	March 21, 1986
****Ruby M. Runnells	March 22, 1986
**Phylis M. Newcomb	June 30, 1986
*Ruth E. Holland	August 11, 1986
**Zoye M. Bridgham	August 16, 1986
**Vona G. Munson	September 3, 1986
****Viola A. Baker	September 4, 1986
****Frederick J. Johanson	October 30, 1986
*Faye A. Washburn	November 11, 1986
****Margaret S. Niedojadlo	December 7, 1986

- *Died in Carmel, buried in Carmel
- **Died elsewhere, buried in Carmel
- ***Died in Carmel, buried elsewhere
- ****Died elsewhere, buried elsewhere

MARRIAGES RECORDED	23
BIRTHS RECORDED	26
Hunting and Fishing Licenses Sold	728

DOG LICENSES

41 Males at \$5.50	\$225.50
19 Females at \$5.50	<u>104.50</u>
	\$330.00
29 Neutered Males and 48 Spayed Females to Animal Control Account	\$138.00

Dogs are subject to be licensed as soon as they become six months of age. You must have proof of rabies immunization, and certificate of sterilization or spaying with you in order to obtain the dog's license.

The clerk's office is open daily Monday through Friday and on Monday evening from 7 to 9 p.m.

Respectfully submitted,

GLENNIS A. McSORLEY
Town Clerk

Carmel Volunteer Fire Department

To the Citizens of Carmel:

The Fire Department has had a busy 1986. In addition to answering numerous fire and emergency calls, including structure, chimney, grass, and woods fires, we were involved in many other activities.

A big thanks to the Auxiliary for all the coffee, sandwiches and donuts during our fires, in addition to the meals they made for special occasions.

Firemen also on their own time performed numerous hours of work including chimney cleaning and grass burning. We are sorry for all the townspeople who did not get their grass burned, due to the weather and short burning season. Our policy is to burn around buildings and roadsides only.

The Department is still a small group of people trying to do a big job. Any help from the Town's people would be greatly appreciated, either physically, morally or financially.

Our meetings are the second and fourth Tuesday of each month at the Fire Station. Please feel free to attend and volunteer your services.

Officers for 1987:

William Mixer, Chief

John Luce, Assistant Chief

Rhonda Crowley, Secretary-Treasurer

William Crowley, Pres., Jr. Advisor, Captain

Respectfully, submitted,

WILLIAM MIXER
Fire Chief

CARMEL VOLUNTEER FIRE DEPARTMENT FINANCIAL STATEMENT

From January 1, 1986 to December 31, 1986

INCOME RECEIVED:

Balance Forward	\$ 348.50
Received from Soda Machine	235.79
Received from Donations	285.00
Received from MCRR	137.50
	<hr/>
	\$ 1,006.79

EXPENSES PAID:

Pepsi Cola Bottling Company	\$ 579.62	
William Crowley (parts for scanner)	23.45	
Postmaster, box rent	5.00	
Village Marker	139.57	
Jordan Milton Machinery	34.23	
Mainline Fire Equipment (spanner wrench)	45.23	
Carmel PTC (calendar—2 years)	24.00	
Seton Name Plate Corp.	81.52	
		<u>932.62</u>
Checkbook Balance December 31, 1986	\$ 74.17	
Savings Account Balance October 1986	\$ 3,011.09	

Carmel Volunteer Ambulance Service

To the Citizens of Carmel:

The Ambulance Service had a busy 1986. We responded to 115 calls this year. The entire crew has worked hard and sometimes under adverse conditions to provide the best service possible to our small town community. We hope to continue to meet your needs during this coming year.

In addition to responding to emergency calls, we were busy with other community activities as well.

Last January, a four week CPR Course was offered to the public by Gayle Alaimo. We are happy to say it was well attended. In February, an eight week Advanced First Aid and Emergency Care Course was offered by Linda Hannan. Fifteen people successfully completed the class. Six went on to take their State Licensing Exam. The service was fortunate to have four of these people join our crew.

We also provided the senior citizens with free blood pressure checks every month. It has been a real pleasure to serve this fine group of people.

In August we performed an extrication drill and learned to work with the "Jaws of Life". We exercised the drill at Andrews Salvage Yard where we were able to get some real "hands on" experience. Our thanks to Brent Andrews. We hope in the coming year to have a similar drill performed jointly with the fire department.

Our fund raising projects proved to be most successful and enjoyable.

During the "Carmel Sesquicentennial Days" we offered free blood

pressure checks to our community and visitors; we also had the popular Carmel "T-Shirts" for sale. Incidentally, we still have a few T-shirts left over. Anyone who was unable to purchase one last summer, or if you would like to have another one, contact Glenda Davis or anyone on the ambulance service.

Our annual hunter's breakfast proved to be the best ever. I'd like to thank all those people who donated their time and effort to help make this a big success. In particular, thanks to Sue Bowers and Pam Gardner, in charge of our fund raising, who spent many hours in organizing this event. And it was great to see all of those hungry folks who came to lend their support. Hope to see you all again next November!

A special thank you to Linda Hannan for the dedication and service you provided as Chief of the Ambulance Service during 1986. Being Chief is a very demanding and time consuming job, and Linda has declined her position for the year 1987. We hope to see you back there again in the future.

For the ensuing year, we welcome Bill Crowley as Chief, and wish him all the best.

A Pool and Water Safety Course will be offered this summer. We had hoped to provide this instruction to the town residents last year, but due to the unusually cool summer weather, it became necessary to postpone the course. An announcement will be sent out sometime in the spring with more details.

Our present crew consists of seventeen members:

4 Advanced EMT's: Gayle Alaimo, Linda Hannan, Evie Smith
Jeannie Savoy

3 Basic EMT's: Bill Crowley, Rhonda Crowley & Sandy Clark
John Nute, EMT is presently inactive.

6 Ambulance Attendants: Glenda Davis, Debbie Graves, Lainie Johns,
Cathy Lindsay, Pam Gardner & Sue Bowers

4 Drivers: Tony Alaimo, Dave Smith, Henry Babcock & Shirley Mulford

I would also like to extend our appreciation to the fine crew of dispatchers for the many hours of service spent in manning the fire phone: Gayle Alaimo, Ina Jarvis, Janice Clukey, Margaret Simpson, Glennis McSorley and Sandra Deluck.

This is a volunteer organization, and consequently, we are always in need of people to donate any time or help to make our job a bit easier. We want to continue to provide quality care to our community. Anyone interested may feel free to attend any of our meetings held on the first and third Tuesday of each month. We appreciate your support and suggestions.

OFFICERS FOR 1987

Chief	Bill Crowley
President	Sandy Clark
Vice President	Jeannie Savoy
Supply Officer	Rhonda Crowley
Secretary	Barbara Johns
Treasurer	Glenda Davis
Maintenance Officer	Tony Alaimo

Respectfully submitted,

SANDY CLARK,
President

CARMEL VOLUNTEER AMBULANCE SERVICE TREASURER'S REPORT

From January 1, 1986 to December 31, 1986

INCOME RECEIVED:

Town of Etna	\$ 975.00
Town of Stetson	125.00
Donations	833.85
Fund Raising	1,626.93
Education	160.00
Income from other calls	<u>325.00</u>
	\$4,205.78

EXPENSES PAID:

Bangor Welding—Oxygen	\$ 141.59
Medical Supplies	967.92
Post Office	196.47
Business expenses	179.08
EMS Dues	200.00
NEARA Dues	15.00
Education	632.31
State License Vehicle	40.00
Vehicle Repair	42.96
PTC—Calendar	34.00
Fund Raising	1,091.48
Marlenes—Shirts	432.68
Misc. Expense	<u>232.29</u>
	\$4,205.78

Balance Savings Account

\$5,194.22

Balance Kelley Account

\$3,438.15

Respectfully submitted,

GLEND A DAVIS

Treasurer

Simpson Memorial Library Report

To the Citizens of Carmel:

To further serve the residents of Carmel, we have extended our hours to twelve hours per week. Our new hours are:

Tuesday 12:00 p.m.- 6:00 p.m.

Thursday 1:00 p.m.- 7:00 p.m.

We are pleased to report that we have now established our own inter-library loan system, Simpson Memorial Inter-Library Exchange, S.M.I.L.E., with Carmel Elementary School. We are placing ten to fifteen books in the schools's library every two weeks.

A special thanks to the Town of Carmel for helping us raise the money to buy the much needed 1987 edition of the World Book Encyclopedias. Book by book, we are building an impressive reference section.

During the past year we have bought eighty-six new books and subscribed to five new magazines. We also received over seven hundred donations of hard cover and paperback books. This coming year we hope to build the pre-teen and teen section up.

Now I wish to thank the "good fairy or fairies" who have been keeping the library cleared of snow so this librarian doesn't have to shovel it. "THANK YOU!"

Respectfully submitted,

NAOMI F. HAWES

Librarian

Simpson Memorial Library

Treasurer's Report

January 1, 1986 to December 31, 1986

Balance on hand (1-1-86) \$2,478.17

MONIES RECEIVED:

NOW Account Interest	116.40
State Aid Per Capita	254.00
Trust Fund	175.56
State Stipend	105.00
Town Appropriation	2,750.00
Dividend	56.16
North Carmel Christmas Club	25.00
	<hr/>
	\$5,960.29

EXPENDITURES:

Books	\$ 533.21
Fuel & Contract	194.04
Librarian	890.00
Electricity	173.45
Insurance:	
Fire	111.00
Liability	50.00
Supplies	241.50
Other:	
Petty Cash	5.00
Postage	11.00
Lawn	18.00
Box Rent	7.00
Flowers	15.75
Checking Account	<hr/>
	3,710.34
	<hr/>
	\$5,960.29

Balance Savings Account	\$5,194.22
Balance Kelley Account	\$3,438.15

Respectfully submitted,

GLEND A DAVIS
Treasurer

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Librarian

Simpson Memorial Library

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January 1, 1986 to December 31, 1986

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Fuel & Contract	194.04
Librarian	890.00
Electricity	173.45
Insurance:	
Fire	111.00
Liability	50.00
Supplies	241.50
Other:	
Petty Cash	5.00
Postage	11.00
Lawn	18.00
Box Rent	7.00
Flowers	15.75
Checking Account	3,710.34
	\$5,960.29

Planning Board

To the Citizens of Carmel:

The regular meeting night for the Planning Board is the first Monday of each month, unless it is a holiday or some other special occasion. Meetings are held at the Municipal Building at 7:30 p.m.

We are planning to update the Comprehensive Plan for the Town and make some changes to our Zoning Ordinance. We welcome your comments and input.

Respectfully submitted,

JONNIE DeLUCK
Chairman

Report of the Recreation Committee

To the Citizens of Carmel:

1986 saw the completion of Phase 1 of the Recreation Area. Some of the work progressed slower than we expected due to the amount of rainfall we had over the course of the summer. Bleachers for spectators and dugouts for the teams will be constructed and in place before the start of the 1987 season. Dirt infield areas should also be complete by that time.

Both ball fields were fully scheduled throughout the spring and summer. The horseshoe area also enjoyed a busy season.

The Recreation Committee submitted plans for Phase 2 this past fall. Phase 2 consists of a combination Soccer-Football field and an additional Baseball field. The State of Maine Parks and Recreation Dept. has reviewed and approved the plan. We are now waiting for approval from the Federal level. If approved, we will receive matching funds for the construction as we did in Phase 1.

The Recreation Committee would like to thank each and everyone of the citizens who donated time and effort for the Recreation Area.

Respectfully submitted,

AARON NEWCOMB
Committee Chairman.

**CARMEL RECREATION COMMITTEE
FINANCIAL STATEMENT**

Balance Forward (January 1, 1986) \$13,242.40

INCOME RECEIVED:

State Treasurer, (Reimbursement)	6,718.62
Carmel Horseshoe Club, Lights	155.93
Carmel Horseshoe Club, Rent	<u>260.00</u>
	<u>\$20,376.95</u>

EXPENSES PAID:

C.M.Power Co.	\$ 189.38
Dakins Sporting Goods, Bases	36.26
Earle McSorley, Gravel & Bulldozer	5,033.00
Edwin L. Roberts, Jr., Paint & Plywood	500.00
Carmel Monuments, Install Plaque	200.00
Wickes Lumber, Paint	27.70
Jeff Childs, Engineering Services	149.08
Village Market, Clamps & Cement	37.67
Balance in Account, December 31, 1986	<u>14,203.86</u>
	<u>\$20,376.95</u>

We thank everyone who has helped to make our Recreation Facility a reality. It is a place where both young and old can participate in sports and enjoy their leisure time.

Respectfully submitted,

SHARRLYN PARSONS
Treasurer

Carmel Senior Citizens Club

The Senior Citizens Club of Carmel meets at the Carmel Snowmobile Club on the first and third Wednesday of each month, and have a pot luck dinner. The doors are opened early so we can sit and talk or play games, if we choose.

We started our year off with an afghan raffle, which was won by Mary Marcho.

We held bake sales, auctions, and sold necklaces to raise money for the Club, also had a table at the Grange Fair.

During our February meeting the Town Manager, Glennis McSorley, discussed the town report with us. Also, Timmy Underhill entertained us with a tap dance routine.

We enjoyed a trip to Country Side Dinner in East Corinth for dinner. There were forty-six members present.

In June we went to Swans Lake for a picnic. We participated in the 175th celebration of the Town of Carmel in August and the dedication of the Recreation Area.

For our foliage tour, we engaged a school bus with Everett Garland as driver. We traveled to Bingham, by the way of East Corinth, Abbott and Dexter. Everyone enjoyed the trip and had a nice time.

In October forty-six members journeyed to Abbott to the Wagon Wheel Restaurant for dinner.

Our annual Thanksgiving Dinner was held at the clubhouse with forty-six members present. Dinners were sent out to those who couldn't attend. Several pair of mittens were knitted for the Head Start children.

We enjoyed a Christmas dinner and swapped gifts in december. Again, dinners were sent out to those who couldn't attend. Alice Spencer played her accordion and sang Happy Anniversary to Roland and Dot Coffin.

We were greaved by the passing of one of our beloved officers, Elta Buchanan, she contributed a great deal to our club, and is missed by all.

Anyone fifty-five or older is welcome to come to our meetings and join in the fun.

Respectfully submitted,

ELIZA LUNT
Secretary

Building and Plumbing Inspector's Report

52 Building Permits were issued in 1986 for the following purposes:

TYPE	VALUATION
18 New Homes	\$ 842,900.00
13 Mobile Homes	216,400.00
11 Garages/Barns	49,600.00
10 Home Additions, etc.	<u>31,000.00</u>
Total Valuation	\$1,139,900.00
Permit Fees Collected	\$150.00

PLUMBING PERMITS

36 Septic Systems	
6 Septic Tanks (replaced)	
18 Internal Permits	
14 Mobile Home Hookups	
Total Plumbing Permit Fees Collected	\$ 2,348.00

Respectfully submitted,

JAMES O. EMERY
Building and Plumbing Inspector

Civil Defense

To the Citizens of Carmel:

Although there was not much activity this past year, I want to keep the people informed that I am ready and available to assist in case of a disaster emergency.

The Civil Defense Radio is located in the Fire Station and would be manned if needed.

Respectfully submitted,

CHARLES TIBBETTS
Civil Defense Director

Constable's Report

To the Citizens of Carmel:

There were 442 complaints logged through the Sheriff's office during 1986 from the Town of Carmel. I was not called on all of them, but did handle many when I was available, particularly in the evening or night-time. They consisted of criminal mischief, assaults, harassment by phone, snowmobile and three-wheeler complaints, accidents, etc. Stolen bicycles were recovered. Those that were not claimed were auctioned off by the Selectmen and the proceeds (\$64.00) went to the Constable Equipment Account.

I have given assistance to the Fire Dept. and Ambulance, as well as to the State Police, Game Wardens, Sheriff's Dept. and other Town's law enforcement personnel. Routine checks of the schools and businesses in town have been made and to individual homes, upon request. Mileage attributed to town affairs and protection amounted to over six thousand miles.

Respectfully submitted.

FRED E. EMERSON, JR.
Constable of Carmel

Report of the Animal Control Officer

On August 13, 1986, I became Animal Control Officer for the Town of Carmel. I had seventeen calls on dogs roaming at large and two calls on dog bites. I spent seventeen hours and forty minutes on these calls and put 182.7 miles on my car.

I will be around checking for dog licenses and rabies shots. Please keep your dogs hitched. If they are found roaming and the owner is unknown, they will be taken to the animal shelter.

Fred Emerson has a total of nineteen dog complaints, six hours time, and 153 miles logged on his car, before I took over the job.

I took one dog to the animal shelter last year for being unlicensed and roaming at large.

Respectfully submitted,

STEVEN K. CYR
Animal Control Officer

Board of Appeals

To the Citizens of Carmel:

During 1986, the Board of Appeals received five requests for variance from the Zoning Ordinance of the Town of Carmel.

One request was granted, one request was denied, one request was tabled, and on one request there was no ruling as evidence submitted required no action by the board.

During the 1986 year, the Board of Appeals was increased in size to five full time members and two alternates. There is still need to fill one of the full time positions. If anyone is interested, please contact the Board of Selectmen.

Respectfully submitted,

WILBUR F. SENTER, II
Chairman

Report of the Road Commissioner

To the Citizens of Carmel:

Currently, we are receiving \$3,750.00 per mile from the State Local Road Assistance Program, for each mile of road that the State turned back to the Town for maintenance. In 1986 the receipts amounted to \$51,982.50, which were added to the balance from the previous year, making a total of \$76,464.73 available. From this we finished building the Cook Road to the Town line, purchased and installed culverts, and applied hot-top all the way to the Kingsley Stream Bridge. We also had to purchase new planks for the Twin Maple Bridge, off Route #2, and have it replanked. The total amount expended from this account was \$27,433.99. We have a balance of \$49,030.74 to carry forward. We plan to complete the hot-top on the Cook Road to the Town line this summer.

The money appropriated for hot-top last year (\$25,000) was spent doing part of the Hinckley Hill Road, sections of the Five Road and Fuller Road, and the Town Office yard and driveway.

The Dyer Road is scheduled to have a good amount of work done to it this year. The Ash Hill Road will have to have some new culverts, ditching, and gravel applied. (The school bus has to travel the whole length

of the road now, as there are new families and homes there.) The dirt roads in North Carmel will have to be maintained, as well.

Bushes were cut on Dyer Road, Spratt Road, Swett Road, Fuller Road, Horseback Road, Five Road, and Ash Hill Road. Grading was done periodically on all of the dirt roads. The black top roads were patched where needed and gravel hauled to smooth up the dirt roads. The roadsides were mowed by James Griffin of Levant.

My thanks to all who have worked on the Town Roads.

Drive slow and be cautious!

Respectfully submitted,

GLENNIS A. McSORLEY
Road Commissioner

Auditor's Report

Board of Selectmen
Town of Carmel
Carmel, Maine 04419

January 14, 1987

We have examined the financial statements of the Town of Carmel for the year ended December 31, 1986, listed in the foregoing table of contents. Our examination was made in accordance with generally accepted government auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The Town has not maintained a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in our financial report.

In our opinion, the financial statements listed in the aforementioned table of contents present fairly the financial position of the Town of Carmel at December 31, 1986, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

The accompanying supplemental information is not necessary for a fair presentation of the financial statements, but is presented per statutory requirements and as additional analytical data. The information has been subjected to the tests and other auditing procedures applied in the examination of the financial statements mentioned above and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Respectfully submitted,

ROBERT W. NORTON
State Auditor

EXHIBIT A

TOWN OF CARMEL
COMBINED BALANCE SHEET—ALL FUND TYPES
DECEMBER 31, 1986

	Governmental Fund Types			TOTALS (Memorandum Only)	
	General	Special Revenue	Fiduciary Fund Type Trust	1986	1985
ASSETS					
Cash on Hand and in Bank:					
Demand Deposits	\$ 18,915.80\$	\$		\$ 18,915.80	\$ 28,996.59
Time Deposits	41,812.37		12,889.07	54,701.44	113,821.51
Petty Cash	50.00			50.00	50.00
Investments	184,121.70	41,808.58	5,300.00	231,230.28	132,557.76
Taxes Receivable	43,426.25			43,426.25	44,214.70
Tax Liens	10,070.11			10,070.11	10,110.03
Tax Acquired Property	1,863.40			1,863.40	710.40
TOTAL	<u>\$300,259.63</u>	<u>\$41,808.58</u>	<u>\$18,189.07</u>	<u>\$360,257.28</u>	<u>\$330,460.99</u>
LIABILITIES AND FUND BALANCE					
Liabilities:					
Prepaid Taxes	\$ 567.97\$			\$ 567.97	\$ 2.75
Deferred Credits	1,212.81			1,212.81	3,109.37
Deferred Tax Revenue	48,000.00			48,000.00	47,725.10
Total Liabilities	<u>49,780.78</u>			<u>49,780.78</u>	<u>50,837.22</u>
Fund Balance:					
Reserved for Endowments			13,897.71	13,897.71	13,697.71
Designated for Capital and Special Reserves	50,029.87			50,029.87	54,909.51
Designated for Subsequent Year's Expenditures	114,760.86			114,760.86	96,589.58
Undesignated	85,688.12	41,808.58	4,291.36	131,788.06	114,426.97
Total Fund Balance	<u>250,478.85</u>	<u>41,808.58</u>	<u>18,189.07</u>	<u>310,476.50</u>	<u>279,623.77</u>
TOTAL	<u>\$300,259.63</u>	<u>\$41,808.58</u>	<u>\$18,189.07</u>	<u>\$360,257.28</u>	<u>\$330,460.99</u>

See accompanying notes to financial statements.

TOWN OF CARMEL
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1986

1. Summary of Significant Accounting Policies

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

A. Basis of Presentation

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

Governmental Funds

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

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

Fiduciary Funds

Trust Funds—Trust Funds are used to account for assets held in trust by the Town for others.

B. Basis of Accounting

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

C. General Fixed Assets

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

2. Property Tax

The Town's property tax for the current year was levied August 8, 1986 on the assessed value listed as of April 1, 1986 for all real and personal property located in the Town. Taxes were due October 31, 1986 with interest at 13.2% on taxes paid after the due date.

3. **Deferred Tax Revenues**

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

To comply with this, as of December 31, 1986, the deferred tax revenues amounted to \$48,000.00 which reflected a decrease of \$274.90 of the prior year's balance.

4. **Deferred Credits**

Deferred Credits represent items received during the current accounting period which are to be used as revenue in the subsequent year. These accounts were as follows at December 31, 1986:

Tax Acquired Property Rental	\$ 50.00
State Revenue Sharing	<u>1,162.81</u>
Total	<u><u>\$1,212.81</u></u>

5. **Pension Plan**

Eligible Town employees are covered under the Social Security System. The Town's contribution to the Social Security System was approximately \$1,733.00

6. **General Fund Budget**

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

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

7. **Designated for Capital and Special Reserves**

Capital and special reserve accounts, for various purposes, have been established in the past by statutory provisions or by vote of the townspeople. These accounts, amounting to \$50,029.87 at December 31, 1986, were invested in time deposits, a certificate of deposit and repurchase agreements.

8. **Designated for Subsequent Year's Expenditures**

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

On December 31, 1986, the following operating account balances were carried forward:

General Government	\$ 2,161.29
Protection	7,820.74
Health and Sanitation	196.70
Highways and Bridges	55,756.26
Welfare	697.53
Library	29.78
Employee Benefits	864.34
Cemeteries	4,647.63
Interest	8,083.16
Recreation	15,708.71
Unclassified	18,794.72
Total	<u>\$114,760.86</u>

9. Undesignated General Fund Balance (Surplus)

The undesignated general fund balance reflected a net increase of \$11,213.83 for the current year as follows:

Balance—January 1, 1986 \$74,474.29

Increase:

Excess of Excise Taxes	\$18,925.83	
Departmental Balances		
Lapsed (Net)	11,220.47	
Fees—Motor Vehicles	1,315.00	
Fees—Town Clerk	1,356.27	
Supplemental Taxes	1,588.06	
Tree Growth Tax	395.49	
State Service Payments	445.56	
Veteran's Reimbursements	131.88	
Total Increase		\$35,378.56

Decrease:

Transfer (Per Town Vote) for—		
Reduction of Tax Levy	22,844.43	
Adjustment—Deferred Tax		
Revenues	274.90	
Miscellaneous (Net)	1,045.40	
Total Decrease		24,164.73

Net Increase 11,213.83

Balance—December 31, 1986 \$85,688.12

10. Vacation/Sick Leave Accruals

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

11. Trust Funds

Trust funds of \$18,189.07 for cemetery perpetual care, library and school and ministerial purposes were held in trust by the Town. This amount, which represents principals of \$13,897.71 and unexpended income of \$4,291.36, was invested in time deposits and a repurchase agreement.

12. General

The use of excise taxes, transfers from surplus and federal revenue sharing funds for current year operations were voter authorized. The townspeople also authorized the selectmen the use of highway block grant funds as they deemed necessary.

Budget Committee Recommendations

The following are the recommendations of the Selectmen and Budget Committee on the 1987 Municipal Appropriations.

	Selectmen:	Budget Committee
Administration Accounts:		
Selectmen	\$ 2,100.00	\$ 2,100.00
Assessors	2,700.00	2,700.00
Town Manager	15,000.00	15,000.00
Manager's Expense	2,000.00	2,000.00
Zoning Inspector	900.00	900.00
Office Clerk	8,814.00	8,814.00
Moderator	15.00	15.00
	<hr/>	<hr/>
	\$31,529.00	\$31,529.00
General Government:		
Contingent	\$ 2,500.00	\$ 2,500.00
Town Reports	850.00	850.00
Maine Municipal Association	914.00	914.00
Audit	850.00	850.00
Social Security and Medicare	1,750.00	1,750.00
Memorial Day	300.00	300.00
Municipal Building Opr. & Maint.	6,000.00	6,000.00
Cemetery Care	2,000.00	2,000.00
Town Office Operating	2,000.00	2,000.00
Unemployment Compensation Ins.	200.00	200.00
Workmen's Compensation Ins.	1,200.00	1,200.00

Maine Municipal Health Ins.	2,000.00	2,000.00
Town Welfare	1,000.00	1,000.00
Simpson Memorial Library	2,500.00	2,500.00
Town Office Equipment	2,500.00	2,500.00
	<u>26,564.00</u>	<u>26,564.00</u>

Protection Accounts:

Fire Department Operating	\$ 9,000.00	\$ 9,000.00
Fire Department Maintenance	2,700.00	2,700.00
Fire Department Equipment	2,000.00	2,000.00
Street Lights	2,600.00	2,600.00
Constable	3,500.00	3,500.00
	<u>19,800.00</u>	<u>19,800.00</u>

Health and Sanitation:

Health Officer	\$ 100.00	\$ 100.00
Rubbish Removal	33,000.00	33,000.00
Septic Sludge	950.00	950.00
	<u>34,050.00</u>	<u>34,050.00</u>

Miscellaneous:

Tax Maps	\$ 300.00	\$ 300.00
Tax Discounts	4,500.00	4,500.00
Penobscot Regional Plan Comm.	276.00	276.00
Animal Control Account	250.00	250.00
	<u>5,326.00</u>	<u>5,326.00</u>

To be Taken From Excise Tax:

Snow Removal	\$33,000.00	\$33,000.00
Salt and Sand	15,000.00	15,000.00
Town Roads and Bridges	12,000.00	12,000.00
Grader, Calcium. Bushes, etc.	4,000.00	4,000.00
Town Road Tar	11,000.00	11,000.00
	<u>75,000.00</u>	<u>75,000.00</u>

TOWN OF CARMEL
STATEMENT OF DEPARTMENTAL OPERATIONS
 YEAR ENDED DECEMBER 31, 1986

	Appropriations	Other Credits	Total Available	Expenditures	... Balances ...	
					Lapsed	Carried
GENERAL GOVERNMENT						
Salaries—Selectmen	\$ 2,100.00	\$	\$ 2,100.00	\$ 2,100.00	\$	\$
Salaries—Assessors	2,700.00		2,700.00	2,700.00		
Salaries—Town Manager	15,000.00		15,000.00	15,000.00		
Manager's Travel Expense	2,000.00		2,000.00	2,000.00		
Office Clerk	8,424.00		8,424.00	8,424.00		
Zoning Inspector	900.00		900.00	900.00		
Moderator	15.00		15.00	15.00		
Contingent		3,326.90	3,326.90	2,574.45	752.45	
Town Reports		850.00	850.00	850.00		
Maine Municipal Association		795.00	795.00	795.00		
Audit		749.43	749.43	749.43		
Municipal Building—Operating and Maintenance		11,209.04	11,209.04	10,627.49		581.55
Town Office—Operating		4,151.49	4,151.49	2,920.31		1,231.18
Federal Revenue Sharing Audit and Advertising Costs		348.56	348.56			348.56
PROTECTION						
Fire Department—Operating	9,000.00	3,656.34	12,656.34	9,390.83		3,265.51
Fire Department—Maintenance	2,700.00	1,028.90	3,728.90	2,716.08		1,012.82
Fire Department—Equipment		3,894.66	3,894.66	2,390.98		1,503.68
Constable—Salary	5,000.00		5,000.00	4,000.00		1,000.00
Constable—Equipment		966.02	966.02	52.45		913.57
Street Lights	2,500.00		2,500.00	2,424.84		75.16
Civil Defense		50.00	50.00			50.00
Town Equipment Fund		15,000.00	15,000.00	15,000.00		
New Fire Truck		43,658.00	43,658.00	43,658.00		

HEALTH AND SANITATION

Health Officer	100.00		100.00	100.00		
Public Health Medication		196.70	196.70			196.70
Town Dump and Rubbish	30,000.00		30,000.00	30,843.38	(843.38)	
Septic Sludge Disposal	925.00	25.00	950.00	950.00		

HIGHWAYS AND BRIDGES

Snow Removal		35,195.00	35,195.00	33,920.88		1,274.12
Salt and Sand		12,365.33	12,365.33	13,909.28	(1,543.95)	
Town Roads and Bridges		16,151.47	16,151.47	11,740.08		4,411.39
Equipment Rental (Grader) Calcium Chloride, Cutting Bushes		4,780.97	4,780.97	3,905.57		875.40
Concrete Bridge Fund		164.61	164.61			164.61
Highway Block Grant		76,464.73	76,464.73	27,433.99		49,030.74
Town Road Tax		28,000.00	28,000.00	28,000.00		

WELFARE

General Assistance		1,502.82	1,502.82	805.29		697.53
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LIBRARY

Simpson Memorial Library		3,028.94	3,028.94	2,999.16		29.78
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EMPLOYEE BENEFITS

Social Security		1,828.12	1,828.12	1,733.47		94.65
Blue Cross/Blue Shield Group Insurance		2,041.66	2,041.66	1,843.49		198.17
Unemployment Compensation Insurance		478.67	478.67	270.15		208.52
Workers' Compensation Insurance		1,555.00	1,555.00	1,192.00		363.00
Medicare				7.08	(7.08)	

CEMETERIES

General Maintenance		2,349.63	2,349.63	2,226.44		123.19
Memorial Day		300.00	300.00	300.00		
Perpetual Care		5,336.94	5,336.94	812.50		4,524.44

SPECIAL ASSESSMENTS

School Administrative District No. 23	180,338.37		180,338.37	180,338.37		
County Tax =	15,229.20		15,229.20	15,229.20		
Overlay	8,172.77		8,172.77		8,172.77	

INTEREST

General		8,083.16	8,083.16			8,083.16
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RECREATION

Recreation Field—Maintenance	1,000.00		1,000.00	1,007.67	(7.67)	
Recreation Field—Development		20,376.95	20,376.95	6,173.09		14,203.86
Recreation Program		100.00	100.00			100.00
Pee Wee Basketball Rental Program	500.00		500.00			500.00
New Basketball Court		166.74	166.74	215.19	(48.45)	
Snowmobile Trails		1,243.16	1,243.16	338.31		904.85

UNCLASSIFIED

Animal Control		582.21	582.21	260.08		322.13	
Bicentennial Committee		258.57	258.57			258.57	
Carmel Conservation Committee		260.00	260.00			260.00	
Carmel Senior Citizens	200.00	23.36	223.36	57.10		166.26	
Comprehensive Plan and Shoreland Zoning		570.66	570.66			570.66	
Costs and Interest on Tax Accounts		7,417.85	7,417.85	1,665.97	5,751.88		
Economic Program		500.00	500.00			500.00	
General Building Fund		9,172.46	9,172.46	1,017.11		8,155.35	
Incorporation of Carmel Observance		1,000.00	1,000.00	583.01	416.99		
Municipal Development		1,500.00	1,500.00			1,500.00	
Old Fire Station Rent		4,406.25	4,406.25	179.00		4,227.25	
Penobscot Valley Regional Planning Commission	276.28		276.28	276.28			
Plumbing Permits		3,732.75	3,732.75	2,637.50		1,095.25	
Revaluation of Town		2,261.10	2,261.10	582.50		1,678.60	
Tax Discounts	4,200.00	250.71	4,450.71	4,521.27	(70.53)		
Tax Maps	300.00	75.65	375.65	315.00		60.65	
Tax Abatements				1,352.56	(1,352.56)		
Supplemental Taxes		1,588.06	1,588.06		1,588.06		
Supplemental Taxes		1,588.06	1,588.06		1,588.06		
TOTAL		<u>\$291,580.62</u>	<u>\$345,019.57</u>	<u>\$636,600.19</u>	<u>\$509,030.80</u>	<u>\$12,808.53</u>	<u>\$114,760.86</u>

Town Warrant

State of Maine

Penobscot, ss.

To Fred Emerson, Jr., a constable of 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 the said Town of Carmel, in said County, qualified by law to vote in Town affairs, to assemble at the Carmel Elementary School in said Town on Monday, the second day of March, 1987, at 7:30 o'clock in the evening, then and there to act on the following articles, to wit:

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

Article 2. To elect, by ballot, all necessary officers for the ensuing year, to wit: One Selectman for three years, one Assessor for three years, and one Director for S.A.D. #23 for three years.

Article 3. To choose, by ballot, three (3) members of the Budget Committee for three years.

Article 4. To see what sum of money the Town will vote to raise and appropriate for the Administration Accounts. (See Budget Committee Recommendations).

Selectmen—\$31,529.00

Budget Committee—\$31,529.00

Article 5. To see what sum of money the Town will vote to raise or appropriate for General Government.

Selectmen—\$26,564.00 from Surplus

Budget Committee—\$26,564.00 from Surplus

Article 6. To see what sum of money the Town will vote to raise or appropriate for Protection Accounts.

Selectmen \$19,800.00—Budget Committee \$19,800.00

Article 7. To see what sum of money the Town will vote to raise or appropriate for Health and Sanitation.

Selectmen \$34,050.00—Budget Committee \$34,050.00

Article 8. To see what sum of money the Town will vote to raise or appropriate for the following accounts:

Tax Maps	\$ 300.00
Tax Discounts	\$4,500.00
Penobscot Valley Reg. Plan	\$ 276.00
Animal Control A/C	\$ 250.00

Selectmen \$5,326.00—Budget Committee \$5,326.00

Article 9. To see if the Town will vote to raise or appropriate the sum of fifty (\$50.00) dollars for the Carmel Senior Citizens Club.

Selectmen "Yes"—Budget Committee "Yes"

Article 10. To see if the Town will vote to appropriate Excise Tax receipts toward the following accounts:

Snow Removal	\$33,000.00
Salt and Sand	\$15,000.00
Town Roads and Bridges	\$12,000.00
Grader, Calcium, Bushes	\$ 4,000.00
Town Road Tar	\$11,000.00

Selectmen \$75,000.00—Budget Committee \$75,000.00

Article 11. To see if the Town will vote to appropriate Fifteen Thousand (\$15,000.00) Dollars from Federal Revenue Sharing funds to the Town Equipment Fund.

Selectmen "Yes"—Budget Committee "Yes"

Article 12. To see if the Town will vote to appropriate Fifteen Thousand (\$15,000.00) Dollars from Federal Revenue Sharing funds toward Phase 11 of the Carmel Recreation Field Development.

Selectmen "Yes"—Budget Committee "Yes"

Article 13. To see if the Town will vote to appropriate Eleven Thousand Eight Hundred Eight Dollars (\$11,808.00) from Federal Revenue Sharing funds to be used for Town Road Tar.

Selectmen "Yes"—Budget Committee "Yes"

Article 14. To see if the Town will vote to authorize the Selectmen to expend the money to be received from the State Block Grant Program for Highways on such terms as they deem necessary. (Anticipated Receipts \$53,775.00)

Selectmen "Yes"—Budget Committee "Yes"

Article 15. To see if the Town will vote to pay State Wages for labor and trucks working on Town Roads.

Selectmen "Yes"—Budget Committee "Yes"

Article 16. To see if the Town will vote to fix a date when taxes shall be due and payable, and to set a rate of interest to be paid after that date. Recommend—October 31st and 11% per year.

Article 17. To see if the Town will vote an abatement (discount) on taxes paid in full before a certain date and to establish such rate of discount. Recommend 3% (three percent) discount on taxes paid in full within 30 days from the date of billing.

Article 18. To see if the Town will vote to raise or appropriate Three Thousand Five Hundred (\$3,500.00) dollars for the Recreation Accounts.

Selectmen "Yes"—Budget Committee "Yes"

Article 19. To see if the Town will vote to combine the balance from the 175th Year Celebration (\$416.99), and the balance of the Bicentennial Celebration (\$258.57), to a joint account, to be used for an annual Field Day for the Town of Carmel.

Selectmen "Yes"—Budget Committee "Yes"

Article 20. To see if the Town will vote to authorize the Selectmen, on behalf of the Town, to sell and dispose of real estate acquired to the Town for non-payment of taxes thereon, on such terms as they deem advisable, and to execute quit-claim deeds for such property.

PROPERTY TO BE OFFERED FOR SALE

Map 5, Lot 22D, William Gannon, land.

Map 5, Lot 31C, Est. of Catherine Warner, land.

Map 7, Lot 15, Richard Leland, land and buildings.

Map 7, Lot 23, Richard Leland, land.

Article 21. To see if the Town will vote to accept the following amounts of money and place it in trust, the interest to be used to maintain the following named cemetery lots.

Clifford Knapp lot—\$100.00, from Sidney Knapp.

Everett Philbrick and Frank Lawrence lot—\$100.00, from Violet and Beverly Lawrence.

Given under our hands this ninth day of February, 1987, A.D.

Earle E. McSorley

David E. Richardson

Douglas L. Small

SELECTMEN OF CARMEL

ATTEST: _____

GLENNIS A. McSORLEY
Town Clerk

NOTES

1. ONLY IN PROFITS AND LOSS TO THE EXTENT OF THE
FIRST, FROM THE TOWN OF NEW BRUNSWICK
AT LARGE MAY BE PRESENTED TO THE BOARD OF
CONTROL OFFICERS AND THE AT LARGE TO BE
TO FURTHER COSTS OF FINES.

TRACTORS NOT EXEMPT FROM OR BEFORE A LICENSE
ARE SUBJECT TO PERSONAL TAX.

All persons claiming exemption from taxes shall file an
application with the assessor on or before the first of April.

The assessor will file a report with the Board of Control on or before the first of April, 1914, and
the Board of Control will file a report with the Board of Finance on or before the first of April, 1914.

NOTES

Article 18. That if the Town will vote to appropriate from Town and Five Hundred (500) Dollars for the Torrington Account.

Selection "Yes" - Budget Committee "Yes"

Article 19. That if the Town will vote to combine the balance from the 1934 Year Celebration (\$416.92), and the balance of the Entertainment Celebration (\$298.57), to a joint account, to be used for an annual Field Day for the Town of Carmel.

Selection "Yes" - Budget Committee "Yes"

Article 20. That if the Town will vote to authorize the Selectmen, on behalf of the Town, to sell and dispose of real estate situated in the Town for the payment of taxes thereon, the same to be in any amount desirable, and in special applications for such property.

PROPERTY TO BE OFFERED FOR SALE

Map 3, Lot 237, William Garrison, land.

Map 4, Lot 110, Est. of Catherine Warner, land.

Map 3, Lot 13, Richard Leitch, land and buildings.

Map 7, Lot 22, Richard Leitch, land.

Article 21. That if the Town will vote to accept the following amounts of money and place it in trust, the amount to be used in order to the following named elementary school.

Clifford Knapp, Inc. - \$100.00, from Stanley Knapp.

Ernest Palmerick and Frank Lawrence Knapp, from

Ernest and Beverly Lawrence.

Given under our hands and seals this 10th day of February, 1937, A. D.

Paul J. McQuay

David A. Robinson

Gregory E. Small

SELECTMEN OF CARMEL

11

ATTEST:

CLIFFORD A. McQUAY

Town Clerk

DOG LICENSES ARE DUE ON OR BEFORE JANUARY FIRST, FROM THE TOWN CLERK. ANY DOG ROAMING AT LARGE MAY BE PICKED UP BY THE ANIMAL CONTROL OFFICER AND THE OWNER WILL BE SUBJECT TO FURTHER COSTS OR FINES.

TRACTORS NOT EXCISED ON OR BEFORE APRIL FIRST ARE SUBJECT TO PERSONAL TAX.

All persons claiming exemption from taxes who have not previously done so must file a written certificate with the Assessors on or before the first of April.

The Assessors will be in Carmel Town Office on April 1, 1986, from 9:00 a.m. to 5:00 p.m. for the purpose of receiving lists of the estates taxable in said Town.
