

Town of
CARMEL
MAINE

1987
ANNUAL REPORT

One Hundred and Seventy-sixth
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, 1987

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

GLENDIA 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 E. MIXER

Librarian

NAOMI HAWES

Plumbing Inspector

JAMES O. EMERY

Building Inspector

JAMES O. EMERY (Resigned)

MARVIN GRAVES (Resigned)

GREGORY ZADAKIS

Constable

FRED EMERSON, JR.

School Administrative District No. 23

PAUL H. WHITNEY, Supt.

Board of Directors

RUSSELL P. TREADWELL

PHYLLIS JOHNSTON

WILBUR SENTER

ROBERT MULLEN

FULLER GOODWIN

JOSEPH QUINN

Boards and Committees

Budget Committee

SHEILA HARTT 1990

ALLEN McGOWN 1990

REGINALD CLEMENT 1990

GAYLE ALAIMO 1989

EVELYN SMITH 1989

GLENDA DAVIS 1989

JOHN DeLUCK 1988

FRED KIRCHEIS 1988

JOHN LUCE 1988

Planning Board

CLEMENT RICHARDSON

JOHN DeLUCK

HENRY BABCOCK

ROBERT FIELD

RICHARD COX

Board of Appeals

3469 WILBUR SENTER

FRANK PERRY

JACQUELINE SMITH, Alt.

FRED KIRCHEIS

GARY BROWN

IRWIN PIKE, Alt.

Cemetery Committee

SHEILA HARTT

DOROTHY VERRILL

Library Trustees

SHARON NUTE, President

NAOMI HAWES, Vice President

KERRY MARTIN, Treasurer

HELEN WORCESTER, Secretary

MARILYN CHAMBERLAIN

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:

Although 1987 did not bring about many changes, it indicated to us that in 1988, we would be faced with several things that would need attention and tax dollars. The State says that we have to build a salt and sand shed to house our winter sand and have it in operation by 1996 (Total cost probably \$80,000.00 to \$100,000.00). The State says that we have a choice to help them repair the Five Road Bridge and the Lancey Bridge (Total Town Share \$22,000.00), as they are giving the bridges back to the Town for maintenance, or, we can do nothing, and get them back anyway, UNFIXED! This is a two year program. The Railroad will repair the Damascus Road Crossing (approximately \$75,000.00 cost), if the Town puts in an amount (estimated \$3,750.00). SAD #23 has received approval to build classrooms and make renovations at Caravel Junior High School (Total construction cost \$1,173,875.000). Carmel's share estimated to be about \$104,980.00 for Debt Service.

We have tried to plan our budget to address the above matters and not increase real estate taxes drastically. The use of State Revenue Sharing Funds (\$50,523.62), Education Tax Relief Funds (\$11,376.95), and teacher-administration certification funds (\$1,961.33), which the Directors voted to leave with the Town, will help to lower any increase.

The Boy Scouts delivered the Town Reports again last year and we donated \$100.00 to their Troop. Thanks again boys, and thanks to the parents who helped by supervising and driving the boys around town.

The fees collected by the Town Clerk and Municipal Agent were as follows:

Clerk fees \$1,496.75; Automobiles \$1,715.00; Boat excise taxes and registration fees \$1,364.30; ATV registrations \$19.00; and Snowmobile registrations \$80.00. The total of all these accounts remains with the Town.

Disposal of Septic Sludge is still contracted with Tom Frost of Hermon. The cost this year will be \$1,400.00 instead of \$950.00

Our contract with Raymond Smith, for rubbish pick-up, was renewed at an increased price. He stated the reason for increase is because he will soon have to haul the rubbish to the PERC plant in Orrington, thereby requiring more hours from his work crew, increased expenses and insurance coverage.

“Bud” Neddeau did his usual fine job in keeping the recreation fields

mowed and trimmed. However, the mower, which was passed down to the Town by SAD #23, is throwing old age tantrums. This is another area that has to be addressed this year. Buy and hire—or contract!

Each year we have been appropriating money to the Town Equipment Account. The new fire truck was the last item purchased. We had a balance of \$42,806.77 in this account as of December 31, 1987. It is deposited at Bangor Savings Bank in the form of two certificates of deposit and a savings passbook.

We wish to thank Margaret Parsons for taking the job as chairman of the Carmel Field Day. She worked very hard to get everything and everybody lined up for Saturday, August 29th, but just as the parade started, so did the rain. After the parade made it to the recreation field, she decided to call activities off until Sunday. Sunday was a bright sunny day, a good crowd showed up, and everything went well. Thanks to all of those who participated and helped make it a success.

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 to discuss a particular subject, please try to let us know in advance.

Respectfully submitted,

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

GLENNIS A. McSORLEY
Town Manager

Assessor's Report

TOWN OF CARMEL

VALUATION AND ASSESSMENT YEAR ENDED DECEMBER 31, 1987

VALUATION:

Real Estate	\$ 24,058,300.00	
Personal Estate	<u>94,950.00</u>	
TOTAL VALUATION:		\$ <u>24,153,250.00</u>

ASSESSMENT:

Valuation x Rate—		
\$24,153,250.00 x .0110	\$ 265,685.75	
Supplemental Taxes	<u>1,233.72</u>	
TOTAL ASSESSMENT CHARGED TO COLLECTOR		\$ <u>266,919.47</u>

COMPUTATION OF ASSESSMENT

TAX COMMITMENT	\$265,685.75	
ADD—State Revenue Sharing	<u>51,686.43</u>	
		<u>\$317,372.18</u>

REQUIREMENTS:

Appropriations	\$ 94,255.00	
School Administrative District #23	189,106.34	
County Tax	<u>22,568.00</u>	
TOTAL REQUIREMENTS		<u>\$305,929.34</u>
OVERLAY		<u>\$ 11,442.84</u>

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, 1987 to December 31, 1987.

CONTINGENT ACCOUNT

From Surplus	\$ 6,500.00
Snowmobile Refund	804.00
Building Permits	334.00
Subdivision Fee	3.00

Clarence Homsted, Jr.	3.00
Barbara Cumming	1.50
MMTCTA	25.00
Overdraft	<u>2,431.17</u>

\$ 10,259.77

Election Expenses	\$	269.90
Planning Board		200.00
Board of Appeals		20.00
Training Courses, Assessors		158.00
Rudman & Winchell, Atty. Fees		8,826.87
Maine Municipal Assoc.		75.00
Carmel Snowmobile Trail Fund		402.00
Burr Printing		22.00
Marks Printing House		17.00
Hutchins Brothers		64.00
MMTCTA		25.00
Carmel Boy Scouts (Deliver Reports)		100.00
Treasurer of State, MRSA		<u>80.00</u>
	\$	10,259.77

MODERATOR

Appropriation	\$	15.00
Russell Treadwell		\$ 15.00

SELECTMEN'S SALARIES

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

ASSESSOR'S SALARIES

Appropriation	\$	2,700.00
Clement Richardson		\$ 2,281.50
Saundra Mitchell		<u>418.50</u>
	\$	2,700.00

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	\$ 8,814.00	
Christine Treadwell		\$ 8,814.00

ZONING INSPECTOR

Appropriation	\$ 900.00	
James O. Emery		\$ 450.00
Gregory Zadakis		418.25
Unexpended		<u>31.75</u>
		\$ 900.00

TOWN REPORTS

From Surplus	\$ 850.00	
Overdraft	<u>25.00</u>	
	\$ 875.00	
Quality Printers		\$ 875.00

CONSTABLE

Balance Forward	\$ 1,000.00	
Appropriation	<u>3,500.00</u>	
	\$ 4,500.00	
National Sheriff's Assoc.		\$ 69.62
County Treasurer Insurance		500.00
Fred Emerson, Auto Insurance		895.00
Fred Emerson, Stratham Tire		144.46
Fred Emerson		<u>2,890.92</u>
		\$ 4,500.00

CONSTABLE EQUIPMENT

Balance Forward	\$ 913.57	
Concealed Firearms Permits	<u>415.00</u>	
	\$ 1,328.57	
Radio Systems Engineering		\$ 98.72
Maine Chiefs of Police Assoc.		12.50
Unexpended		<u>1,217.35</u>
		\$ 1,328.57

TOWN OFFICE OPERATING

Balance Forward	\$ 1,231.18
From Surplus	2,000.00
Town Treasurer, Copier Money	360.00
Postage & Phone Call	2.40

\$ 3,593.58

Telephone	\$ 781.87
Postage, Envelopes, Printing	409.59
Office Supplies	800.92
Orrison Moody, Training	322.00
Unexpended	<u>1,279.20</u>
	\$ 3,593.58

MUNICIPAL BUILDING OPERATING AND MAINTENANCE

Balance Forward	\$ 581.55
From Surplus	6,000.00
Treasurer, S.A.D. #23 & #38	<u>4,600.00</u>

\$ 11,181.55

Electricity	\$ 1,812.23
Fuel	3,339.92
Allen, Freeman & Mooers, Inc.	892.00
Joseph St. Louis, Janitor	1,320.80
Henry Curtis, Mow Lawn	146.00
Mechanical Service, Furnace Repairs	374.25
Frost's Septic Disposal	85.00
Alan Harvey, Repair Faucets	12.00
Supplies	131.94
Overhead Door Co.	63.50
Bureau of Labor Standards	5.00
Unexpended	<u>2,998.91</u>
	\$ 11,181.55

FEDERAL REVENUE SHARING (Audit and Advertise)

Balance Forward	\$ 348.56
Unexpended	\$ 348.56

AUDIT

From Surplus	\$ 751.00
Treasurer of State	750.98
Unexpended	<u>.03</u>
	\$ 751.00

TOWN OFFICE EQUIPMENT

From Surplus	\$ 2,500.00	
Pillow Software, Computer		\$ 2,411.17
Unexpended		<u>88.83</u>
		\$ 2,500.00

RENTAL ACCOUNT (Old Fire Station)

Balance Forward	\$ 4,227.25	
Douglas Small, Rent	<u>1,200.00</u>	
	\$ 5,427.25	
Allen, Freeman & Mooers, Inc.		\$ 179.00
Unexpended		<u>5,248.25</u>
		\$ 5,427.25

FIRE DEPARTMENT (Operating)

Balance Forward	\$ 3,265.51	
Appropriation	9,000.00	
Town of Etna, Ambulance	1,500.00	
Town of Etna, Trucks	625.00	
A.T. & T. Process Center	17.72	
Donation	5.00	
Telephone Call	<u>1.50</u>	
	\$ 14,414.73	
Telephones		\$ 1,406.37
Gas & Oil, Fire Trucks		561.03
Diesel Fuel, Fire Trucks		128.48
Gas & Oil, Ambulance		653.80
The Dunlap Agency, Insurances		5,557.00
U.S. Postal Service		54.03
Transfer to Fire Dept. Equip a/c		614.16
Unexpended		<u>5,439.86</u>
		\$ 14,414.73

FIRE DEPARTMENT (Maintenance)

Balance Forward	\$ 1,012.82	
Appropriation	2,700.00	
The Dunlap Agency	<u>1,140.21</u>	
	\$ 4,853.03	
Goss T V, Repair Radios		\$ 107.22
Radio Systems Engineering		105.40
Hampden Auto Parts		19.69
Earle McSorley, Repairs-Trucks		406.70
		<u>94.07</u>

Brents Auto Center	
Steego Auto Parts	29.27
Bean & Conquest, Service New Truck	127.43
Frank P. Hall, Repair Siren	26.30
Hews Co. Inc., Paint & Repairs— Ambulance	2,690.21
Leighton's Garage, Rear End—Pumper	200.00
Midas Muffler, Brakes—Ambulance	116.91
Gene's Glass, Windshield—Pumper	150.00
Bangor Welding Supply	162.20
Unexpended	617.63
	<u>\$ 4,853.03</u>

FIRE DEPARTMENT (Equipment)

Balance Forward	\$ 1,503.68	
Appropriation	2,000.00	
Treas. Carmel Fire Dept.	2,000.00	
Treas. Carmel Ambulance	2,000.00	
From Fire Dept. Opr. a/c	614.16	
Harry Carrow, Van	50.00	
Overdraft	168.41	
	<u>\$ 8,336.25</u>	
Midland Land & Mobil Radio, 30 Pagers		\$ 8,336.25

STREET LIGHTS

Balance Forward	\$ 75.16	
Appropriation	2,600.00	
	<u>\$ 2,675.16</u>	
C.M. Power Co.		\$ 2,110.17
Unexpended		<u>564.99</u>
		\$ 2,675.16

CIVIL DEFENSE

Balance Forward	\$ 50.00	
Unexpended		\$ 50.00

SOCIAL SECURITY (Town's Share)

Balance Forward	\$ 94.65	
From Surplus	1,750.00	
	<u>\$ 1,844.65</u>	
Merrill Trust Co.		\$ 1,203.37
Internal Revenue Service		499.53
Unexpended		<u>141.75</u>
		\$ 1,844.65

COMPREHENSIVE PLAN & SHORELAND ZONING

Balance Forward	\$ 570.66	
Unexpended		\$ 570.66

HEALTH OFFICER

Appropriation	\$ 100.00	
Dr. Sarah Simpson		\$ 100.00

SEPTIC SLUDGE DISPOSAL

Appropriation	\$ 950.00	
Tom Frost Septic Disposal		\$ 950.00

PUBLIC HEALTH MEDICATIONS

Balance Forward	\$ 196.70	
Unexpended		\$ 196.70

RUBBISH DISPOSAL

Appropriation	\$ 33,000.00	
Sawyer Environmental Facility		\$ 10,692.75
Raymond Smith		20,222.60
U.S. Postal Service		107.98
Unexpended		<u>1,976.67</u>
		\$ 33,000.00

SNOW REMOVAL

Balance Forward	\$ 1,274.12	
From Excise	<u>33,000.00</u>	
	\$ 34,274.12	
Robert Shaw		\$ 31,660.80
Unexpended		<u>2,613.32</u>
		\$ 34,274.12

SALT AND SAND

From Excise	\$ 15,000.00	
William Gardner		\$ 5,718.00
W.H. Shurtleff Co.		2,931.19
Bangor Daily News		79.80
Unexpended		<u>6,271.01</u>
		\$ 15,000.00

TOWN ROAD AND BRIDGES

Balance Forward	\$ 4,411.39	
From Excise	12,000.00	

State Treasurer, Flood	15,830.00
Sale of Culverts	1,109.96
From Concrete Bridge Fund a/c	164.61
Rent of Rock Rake	17.50
	<u> </u>
	\$ 33,533.46

Lane Construction Corp.	\$ 955.88
W.H. Shurtleff Co.	2,982.14
Earle E. McSorley	7,948.74
Robert G. Noyes	1,560.54
White Sign Co.	583.10
Village Marker	1.29
Jack's Tree Service	500.00
Kirk Dunton	2.00
Safety Roads Material	304.20
Unexpended	18,695.57
	<u> </u>
	\$ 33,533.46

EQUIPMENT RENTAL (Grader, Calcium, Cutting Bushes)

Balance Forward	\$ 875.40
From Excise	4,000.00
Carroll Bubar	13.50
	<u> </u>
	\$ 4,888.90
Earle E. McSorley	\$ 1,206.12
Timothy Richardson	1,098.00
Unexpended	2,584.78
	<u> </u>
	\$ 4,888.90

TOWN ROAD TAR

From Excise	\$ 11,000.00
From Federal Rev. Funds	11,808.00
	<u> </u>
	\$ 22,808.00
Lane Construction Corp.	\$ 22,808.00

CONCRETE BRIDGE FUND

Balance Forward	\$ 164.61
Transfer to Town Road & Bridge a/c	\$ 164.61

BLOCK GRANT HIGHWAYS

Balance Forward	\$ 49,030.74
State Treasurer	53,775.00
	<u> </u>
	\$102,805.74
Lane Construction Corp.	\$ 29,735.43
Unexpended	73,070.31
	<u> </u>
	\$102,805.74

TOWN WELFARE

Balance Forward	\$ 697.53
From Surplus	1,000.00
	<hr/>
	\$ 1,697.53

Town Welfare Cases	536.25
Russell Treadwell, Wood Purchase	650.00
Unexpended	511.28
	<hr/>
	\$ 1,697.53

SCHOOL ADMINISTRATION DISTRICT #23

Assessed	\$189,106.34
Treasurer, S.A.D. #23	\$189,106.34

EDUCATION TAX RELIEF

State Treasurer	\$ 11,376.95
Unexpended	\$ 11,376.96

CEMETERIES—GENERAL CARE

Balance Forward	\$ 123.19
From Surplus	2,000.00
Sale of Lots	340.00
Arthur Small, Used Mower	35.00
	<hr/>
	\$ 2,498.19

Service Merchandise—

Mower & Weed Wacker	\$ 179.94
Eugene E. Young	286.99
Eugene D. Young	240.21
Webster Young	472.59
Albert Young	255.50
Sheri Doirion	34.68
Henry Williams	34.68
Jeff Lawler	43.80
Irving & Madeline Kelley	20.00
Arthur Small, Repairs	101.75
Ye Old General Store	16.67
Carmel Exxon	79.61
Village Market	10.00
Unexpended	721.77
	<hr/>
	\$ 2,498.19

CEMETERIES—PERPETUAL

Balance Forward	\$ 4,524.44	
Bangor Savings Bank	719.73	
Violet & Beverly Lawrence	100.00	
	<hr/>	
	\$ 5,344.17	
Henry Curtis		\$ 153.30
Webster Young		22.12
Bangor Savings Bank		200.00
Carmel Exxon		3.69
Unexpended		\$ 4,965.06
		<hr/>
		\$ 5,344.17

COUNTY TAX

Assessed	\$ 22,568.00	
Treasurer, Penobscot County		\$ 22,568.00

GENERAL INTEREST

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

REVALUATION OF TOWN

Balance Forward	\$ 1,678.60	
James Martin Associates		\$ 622.50
Unexpended		\$ 1,056.10
		<hr/>
		\$ 1,678.60

PLUMBING PERMITS

Balance Forward	\$ 1,095.25	
James O. Emery	2,334.00	
	<hr/>	
	\$ 3,429.25	
James O. Emery		\$ 2,320.00
Unexpended		1,108.75
		<hr/>
		\$ 3,429.75

SIMPSON MEMORIAL LIBRARY

Balance Forward	\$ 29.78	
From Surplus	2,500.00	
Bangor Savings Bank	56.15	
State Treasurer	110.00	
	<hr/>	
	\$ 2,695.93	
Treasurer, Simpson Memorial Library		\$ 2,695.43
Unexpended		.50
		<hr/>
		\$ 2,695.93

PROPERTY MAPS

Balance Forward	\$	60.65	
Appropriation		<u>300.00</u>	
	\$	360.65	
James W. Sewall Co.			\$ 330.00
Unexpended			<u>30.65</u>
			\$ 360.65

COST AND INTEREST

Collections	\$	6,946.57	
Payments			\$ 1,577.60
Unexpended			<u>5,368.97</u>
			\$ 6,946.57

MEMORIAL DAY

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

MAINE MUNICIPAL ASSOCIATION

From Surplus	\$	914.00	
Maine Municipal Association			\$ 914.00

MUNICIPAL DEVELOPMENT

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

ECONOMIC PROGRAM

Balance	\$	500.00	
Forward			\$ 500.00

RECREATION PROGRAM FIELD MAINTENANCE

Balance Forward	\$	100.00	
Appropriation		<u>3,500.00</u>	
	\$	3,600.00	
Edward Neddeau			\$ 629.35
Carmel Exxon			103.09
Douglas Small			23.40
Ye Olde General Store			4.59
N.H. Bragg & Sons, Pipe			188.09
Wight Sporting Goods, 3 Sets Bases			427.20
Unexpended			<u>2,224.28</u>
			\$ 3,600.00

TAX DISCOUNTS

Appropriation	\$ 4,500.00	
Overdraft	<u>878.33</u>	
	\$ 5,378.33	
Discounts Allowed		\$ 5,378.33

**PENOBSCOT VALLEY REGIONAL
PLANNING COMMISSION**

Appropriation	\$ 276.00	
Penob. Valley Reg. Plan. Commission		\$ 276.00

OVERLAY

Assessed	\$ 11,442.84	
To Surplus		\$ 11,442.84

VETERANS REIMBURSEMENT

From State Treasurer	\$ 148.26	
To Surplus		\$ 148.26

TREE GROWTH TAX REFUND

From State Treasre	\$ 395.22	
To Surplus		\$ 395.22

RECREATION FIELD DEVELOPMENT, PHASE I

Balance Forward	\$ 14,203.86	
Carmel Horseshoe Club	74.76	
Douglas Small	<u>200.00</u>	
	\$ 14,478.62	
C.M. Power Co.		\$ 114.89
Diamond Lumber Co.		49.92
Gerrity Building Center		1,596.96
Snow & Nealley		306.44
William Mixer		550.00
Wights Sporting Goods		24.05
Lane Construction Corp.		531.09
Superior Concrete		1,160.00
Dale Leavitt Construction		244.00
Unexpended		<u>9,871.27</u>
		\$ 14,478.62

RECREATION FIELD DEVELOPMENT, PHASE II

From Federal Revenue Funds	\$ 15,000.00	
Gary Brown		\$ 4.38
Earl Williamson		300.00
Northeast Reprographics		25.85
Bangor Daily News		68.40
Unexpended		<u>14,601.37</u>
		\$ 15,000.00

CARMEL ANNUAL FIELD DAY

From 175th Year Celebration	\$ 416.99
From Bicentennial Funds	<u>258.57</u>
	\$ 675.56

Margaret Simpson, Supplies	\$ 34.52
AAA Portable Toilets	60.00
U.S. Postal Service	93.45
Norogala Show Ribbons	39.94
Trophy World	34.95
Unexpended	<u>412.70</u>
	\$ 675.56

PEE WEE BASKETBALL RENTAL PROGRAM

Balance Forward	\$ 500.00
Richard Bartlett, Trophies	\$ 135.56
Treasurer, S.A.D. #23, Rent Gym.	205.00
Unexpended	<u>159.44</u>
	\$ 500.00

TOWN CLERK

Total Money Collected	\$ 15,393.50
Commissioner of Agriculture, Dogs	\$ 726.00
State Treasurer, Hunting & Fishing Lic	13,133.75
Burr Printing Co.	27.00
Maine Town & City Clerk's Assoc.	10.00
Unexpended	<u>1,496.75</u>
	\$ 15,393.50

ANIMAL CONTROL ACCOUNT

Balance Forward	\$ 322.13
Appropriation	250.00
From Town Clerk	296.00
Fees from Dog Owners	129.00
Overdraft	<u>4.87</u>
	\$ 1,002.00
City of Bangor	\$ 349.00
Steven Cyr	644.15
Hutchins Brothers	<u>8.85</u>
	\$ 1,002.00

FEDERAL REVENUE SHARING

Balance Forward	\$ 41,808.58
United States Treasurer	<u>293.00</u>
	\$ 42,101.58

Recreatin Field, Phase II		\$ 15,000.00
Town Equipment Fund		15,000.00
Town Road Tar		11,808.00
Unexpended		293.58
		<u>\$ 42,101.58</u>

SNOWMOBILE TRAIL FUND

Balance Forward	\$ 904.85	
One-half Refund, Snowmobiles	402.00	
	<u>\$ 1,306.85</u>	
Hanks Equipment, Groomer, etc.		\$ 629.55
Maine Motorcycle Sales, Repair Sled		127.70
Carmel Snowmobile Club, Gas & Oil		168.73
Unexpended		380.87
		<u>\$ 1,306.85</u>

SENIOR CITIZENS CLUB ACCOUNT

Balance Forward		\$ 166.26
Appropriation	50.00	
	<u>\$ 216.26</u>	
Carmel Senior Citizens Club		\$ 161.62
Unexpended		54.64
		<u>\$ 216.26</u>

MAINE MUNICIPAL HEALTH TRUST

Balance Forward	\$ 198.17	
From Surplus	2,000.00	
	<u>\$ 2,198.17</u>	
Maine Municipal Health Trust		\$ 2,011.08
Unexpended		187.09
		<u>\$ 2,198.17</u>

UNEMPLOYMENT COMPENSATION

Balance Forward	\$ 208.52	
From Surplus	200.00	
	<u>\$ 408.52</u>	
Bureau of Employment Security		\$ 261.98
Unexpended		146.54
		<u>\$ 408.52</u>

WORKMEN'S COMPENSATION INSURANCE

Balance Forward	\$ 363.00	
From Surplus	1,200.00	
	<u>\$ 1,563.00</u>	
Maine Municipal Association		\$ 1,206.00
Unexpended		<u>357.00</u>
		\$ 1,563.00

BOAT EXCISE TAXES & REGISTRATIONS

Collections	\$ 13,300.60	
State Treasurer, Registration		336.00
Unexpended		<u>12,964.60</u>
		\$ 13,300.60

ATV REGISTRATIONS & FEES

Collections	\$ 259.00	
State Treasurer, Registrations		\$ 240.00
Unexpended		<u>19.00</u>
		\$ 259.00

SNOWMOBILE REGISTRATIONS & FEES

Collections	\$ 1,360.00	
State Treasurer, Registrations		\$ 1,280.00
Unexpended		<u>80.00</u>
		\$ 1,360.00

MUNICIPAL AGENT

Registrations & Fees Collected	\$ 32,041.75	
Secretary of State		\$ 30,326.75
Unexpended		<u>1,715.00</u>
		\$ 32,041.75

BICENTENNIAL COMMITTEE

Balance Forward	\$ 258.57	
To Carmel Field Day		\$ 258.57

CARMEL CONSERVATION COMMITTEE

Balance Forward	\$ 260.00	
Unexpended		\$ 260.00

Outstanding Taxes

1987 UNPAID TAXES

	Real Estate	Personal	Totals
Allen, Michael J.	431.20		431.20
Apuzzo, Kenneth & Barbara	45.10		45.10
Cottell, Henry			
Archer, Keith M.	67.10		67.10
*Argast, Denise	114.40		114.40
Ashley, Virgil & Dorothy	115.50		115.50
*Beem, Sydney T. & Penny A.	45.10		45.10
Bemis, George M.	14.30		14.30
Bergeron, Jeff	142.72		142.72
Berlucchi, Louise	123.20		123.20
Bigham, Pam	61.60		61.60
Blackburn, Avery & Julia	11.00		11.00
Blackburn, Avery & Julia	594.00		594.00
Bolstridge, Paul & Theresa	470.80		470.80
Bradley, Lauren R.	41.80		41.80
Bragg, Darrell & Robert	184.80		184.80
Bragg, Darrell	518.10		518.10
Briggs, Sharon & Dean	191.40		191.40
Brooker, Carvel	126.50		126.50
*Brookes, Malcolm L. & Eileen M.	38.50		38.50
Brown, James & Eula	56.10		56.10
Brown, Thelma	148.50		148.50
**Buckanan, Frank	209.00		209.00
Buckingham, James & Gayle	111.10		111.10
Buckingham, James & Gayle	62.70		62.70
*Burr, Richard & Marsha	532.70		532.70
Butera, Angela	244.20		244.20
Butler, Richard B.	412.50		412.50
Caruso, Dorothy M.	442.20		442.20
Chasse, Richard	32.43		32.43
Clark, Steven & Sandra	652.30		652.30
*Clukey, Stuart	162.80		162.80
Constantine, Beverly	222.40		222.40
Corson, Eleanor	172.70		172.70
*Cousins, Robert A.	580.80		580.80
*Cox, Robert E.	327.90		327.90
Crate, Douglas E.	23.10		23.10
Crowley, Edward & Anne	254.10		254.10
Curtis, Judy	42.90		42.90
Curtis, Marjorie	236.50		236.50
Curtis, Merle	28.60		28.60
Cyr, Adrian S. & Victoria	93.50		93.50
Cyr, Llewellyn C.	178.20		178.20
Cyr, Theresa & Claude	145.20		145.20
Cyr, Theresa & Claude	216.70		216.70
Cyr, Theresa & Claude	6.60		6.60
Cyr, Theresa & Claude	387.20		387.20
Davis, Glenda	260.70		260.70
Day, Robert C.	304.70		304.70
Demmons, Dennis	536.80		536.80
*Digerolamo, Michael	70.40		70.40
Donnybrook Farm	139.70		139.70

Douston, Arther G. & Tracy L.	475.20		475.20
Duffelmeyer, John & Beverly	265.10		265.10
Durant, Daniel E.	399.30		399.30
*Durant, Daniel E.	73.70		73.70
Dyer, Donald Jr.	159.50		159.50
Dysart, Donald & Nancy	865.70		865.70
Dysart, Donald & Nancy	105.60	8.80	114.40
Elbthal Realty Trust	180.40		180.40
Elbthal Realty Trust	92.40		92.40
Elbthal Realty Trust	27.50		27.50
Elbthal Realty Trust	136.40		136.40
Elbthal Realty Trust	6.60		6.60
Elbthal Realty Trust	61.60		61.60
Elbthal Realty Trust	14.30		14.30
Elbthal Realty Trust	192.50		192.50
Elbthal Realty Trust	66.00		66.00
Elbthal Realty Trust	66.00		66.00
Elbthal Realty Trust	48.40		48.40
**Elston, Clyde W.	159.60		159.60
*Emery, James O.	2.20		2.20
*Emery, Michael W. & Sheila	289.30		289.30
Erickson, Doris	68.20		68.20
Fairley, Rev. & Mrs. Cecil	7.70		7.70
*Faulkner, Sumner & Sherry	39.60		39.60
Feero, Valerie	437.80		437.80
Feliciani, Carl & Lorine	427.90		427.90
Ferguson, Pricilla	5.50		5.50
Fitts, Bruce & Olive Sargent	223.30		223.30
Francis, Gail	215.80		215.80
Gagne, William & Bonnie	207.90		207.90
*Gatcomb, Roland & Myra	182.60	5.50	188.10
Gawlick, William E.	72.60		72.60
George Patrick Realty Trust	94.60		94.60
George Patrick Realty Trust	26.40		26.40
George Patrick Realty Trust	126.50		126.50
*Georgiadis, Sarah	39.60		39.60
*Georgiadis, Sarah	39.60		39.60
*Georgiadis, Sarah	40.70		40.70
Gerard, Gloria	154.00		154.00
Gerard, Gloria	56.35		56.35
Gerard, Gloria	12.10		12.10
Giles, Stanley & Darline	161.70		161.70
Godsoe, Debra	123.20		123.20
Gould, George	4.40		4.40
Greatorex, William	380.60		380.60
Hamlin, Ethel & Geneva Walker er als	179.30		179.30
Hamlin, Ethel & Geneva Walker er als	13.20		13.20
Hamm, Joann M.	404.80		404.80
Hancock County Creamery		1.10	1.10
Hannan, David	221.10		221.10
Hannan, David	40.70		40.70
Hansen, Robert & Angela	444.40		444.40
*Harris, Donald E. & Susan A.	39.60		39.60
Hart, Susan T.	123.20		123.20
Harvey, Leslie Jr.	388.30		388.30
Hatch, John	215.60		215.60
*Hatch, Reid & Laverne	497.20		497.20
Hawes, Guy A. Jr. & Naomi F.	420.20		420.20
Hayward, Arthur & Jean	348.70		348.70

*Henderson, Carlton	17.60	17.60
*Hichborn, Ray & Deborah	253.00	253.00
Higgins, Leo & Barry	567.60	567.60
Higgins, Tammy	45.10	45.10
Hodge, Frederick & Fae A.	270.60	270.60
Homsted, Kathy & Clarence	485.10	485.10
Hughes, Ethel, Heirs of	199.10	199.10
Hughes, Ethel, Heirs of	70.40	70.40
Jandreau, David & Norma	169.40	169.40
Jenkins, Pauline & Allen	207.90	207.90
Johns, Theodore A. Jr. & Barbara	492.80	492.80
Kathan, Ronald & Kathan	260.70	260.70
Kimball, Curt	83.60	83.60
*Kneeland, Donald & Patricia	205.40	205.40
*Knowles, Reubena	133.10	133.10
*LaRoque, Margaret & Stanley	480.70	480.70
Lacadie, Dana E. & Katherine	70.40	70.40
Laskey, Robert & Ruby a.	50.20	50.20
Lavway, Paul & Judith	13.20	13.20
Lavway, Paul & Judith	251.90	251.90
Lawler, Henry S.	201.30	201.30
LeBlanc, Kathleen	70.40	70.40
Lee, Michael	152.90	152.90
Leland, Richard	184.80	184.80
Leland, Richard	196.90	196.90
Lewis, Donald	213.40	213.40
Lindsey, Robert & Sally	675.40	675.40
Lovley, Duane & Doris	21.83	21.83
Lovley, Duane & Doris	207.90	207.90
Lovley, Duane & Doris	28.60	28.60
Lovley, Duane & Doris	26.40	26.40
Lovley, Duane & Doris	26.40	26.40
Lovley, Duane & Doris	33.00	33.00
Lovley, Duane & Doris	26.40	26.40
Lovley, Duane & Doris	52.80	52.80
Lovley, Duane & Doris	210.10	210.10
Lovley, Duane & Doris	26.40	26.40
Lovley, Richard	132.00	132.00
Lucas, Dennis	183.70	183.70
Mahon, William H.	314.60	314.60
Mahon, William H.	46.20	46.20
*Marconnet, Ruth	14.30	14.30
*Matta, Russell A.	4.40	4.40
Mixer, William & Glenda Davis	416.90	416.90
Mooers, Dean L.	458.70	458.70
Moore, Melinda	41.80	41.80
Muise, Joseph & Francis	283.80	283.80
*McCue, David	79.20	79.20
McKay, Calvert A. & Sandra K.	74.80	74.80
Nash, Douglas & Jacqueline	491.70	491.70
Nevers, Lawrence & Elvia	183.70	183.70
Noyes, Hollis	190.30	190.30
O'Donal, Bruce & Suzanne	1.10	1.10
Page, Timothy O. & Kelly	68.70	68.70
*Palmer, Gregg	218.54	218.54
Parsons Gerald	15.40	15.40
Parsons Gerald	3.56	3.56
Peavey, Gilman Jr.	201.70	201.30
Perkins, Shirley & Barbara	81.40	81.40

Tax Liens		
1986 Tax Liens	\$ 5,704.85	
1985 Tax Liens	10,065.71	
		\$ 15,770.56
1987 Excise Tax Collections		111,903.98
1987 Boat Excise & Registration Fees		1,700.60
ATV Registration & Fees		259.00
Snowmobile Registrations & Fees		1,360.00
State Revenue Sharing	\$ 51,835.24	
Municipal Agent, Registrations & Fees	32,041.75	
State Treasurer, Tree Growth Tax Refund	395.22	
State Treasurer, Veterans Reimbursement	148.26	
State Treasurer, Snowmobile Refund	804.00	
State Treasurer, Highway Block Grant	53,775.00	
Bangor Savings Bank	25,000.00	
People's Heritage Bank (Fed. Rev. Funds)	41,808.00	
Casco Northern Bank	21,791.00	
Town Clerk, Licenses & Fees	15,393.50	
Town Clerk, Animal Control A/C	425.00	
United State Treasurer (Fed. Rev. Funds)	293.00	
Employee's Social Security	1,702.49	
Employee's Withholding Tax	2,707.00	
Employee's State Income Tax	361.70	
Building Permits, Subdivision Fees, Licenses	499.60	
Concealed Firearms Permits	415.00	
Copier Money, Phone Calls, Stamps	362.40	
Treasurer S.A.D. #23 and #38	4,600.00	
Douglas Small, Rental A/C	1,200.00	
AT&T Process Ctr., Refund	17.72	
Donation & Phone Call	6.50	
Town of Etna, Fire Dept. & Amb.	2,125.00	
The Dunlap Agency, Insurance Claims	1,140.21	
Treasurer, Fire Dept., Pagers	2,000.00	
Treasurer, Ambulance Squad, Pagers	2,000.00	
Harry Carrow, Van	50.00	
State Treasurer, Flood Money	15,830.00	
Culverts, Rake Rent, etc.	1,140.96	
State Treasurer, Tax Relief	11,376.95	
Cemeteries, General	340.00	
Cemeteries, Perpetual Care	819.73	
James O. Emery, Plumbing Permits Fees	2,334.00	
Bangor Savings Bk., Simpson Mem. Library	56.15	
State Treasurer, Simpson Mem. Library	110.00	
Cost & Interest on Tax Receivables	6,946.57	

Carmel Horseshow Club, Recreation Field	74.76	
Douglas Small, Lumber—Rec. Field	<u>200.00</u>	
Total Cash Receipts		\$302,126.71
Total Available		\$694,611.53
Payments:		
52 Warrants (See Selectmen's Report)		\$660,263.01
Balance, December 31, 1987		\$ 34,348.60

Town Clerk's Report

I hereby submit the following report of the vital statistics from January 1, 1987 to December 31, 1987.

DEATHS

**Helen G. Smith	January 2, 1987
****Ruth R. Libby	January 4, 1987
****Roland P. Crocker	January 17, 1987
***Gloria N. Jones	February 12, 1987
****William W. Scott, Jr.	February 21, 1987
**Evelyn S. Blackwell	February 26, 1987
****Sally A. MacDonald	March 17, 1987
****Vaughn G. MacDonald	April 8, 1987
*Robert M. Paine, Jr.	May 8, 1987
**Linwood E. Fogg	June 6, 1987
**Eugene D. Young	June 25, 1987
**Harry E. Willey	July 4, 1987
**Joseph J. Stubbs	August 12, 1987
****Marion L. Elston	August 17, 1987
*Paul A. Haskell	September 8, 1987
****Edwina D. Buck	September 16, 1987
**Martha B. Kelley	November 8, 1987
**Warren B. Noyes	November 22, 1987
**Donna M. Smith	November 26, 1987
**George A. Partridge	December 3, 1987
*Reginald V. Johnson	December 4, 1987
**Norman W. Verrill	December 11, 1987

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

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.

MARRIAGES RECORDED	21
BIRTHS RECORDED	24
Hunting and Fishing Licenses Sold	772

DOG LICENSES

89 Males at \$5.50	\$489.50
43 Females at \$5.50	236.50
	<hr/>
	\$726.00
44 Neutered Males and	
88 Spayed Females to Animal Control A/C	\$264.00

Dogs are subject to be licensed as soon as they become six months of age. New licenses are due and available on January first of each year. 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 evenings from 7 to 9 p.m.

Respectfully submitted,

GLENNIS A. McSORLEY
Town Clerk

Carmel Volunteer Ambulance Service

To the Citizens of Carmel:

In 1987 the Ambulance responded to 126 calls.

This year has been a difficult one for the service. As the months progressed, our membership declined causing us difficulty in responding to daytime calls. We found it necessary to rely on Hermon Rescue Service and greatly appreciate all of their cooperation.

Letters were sent out to the townspeople informing them of our situation, and our great need for their help. We were very pleased that eighteen people have signed up for the American Red Cross Advanced First Aid Course and the American Heart C.P.R. Course. Of these, we expect eight to nine persons to

join our service upon completion of the state exam in February, 1988. We are very encouraged with the response and have high expectations of continuing to provide quality care and improved service to the community. We thank you for your support!!!

We are also very pleased to report that since our changeover to the pager system last May, our overall efficiency and response time has greatly improved. A good investment indeed!!

The ambulance was in great need of new paint and body work, and in July, the necessary labor was done. However, due to the age and slow deterioration of the body, we need to begin looking for a new vehicle within the next 24 months.

In August, the Ambulance Service sponsored a Pool and Water Safety Course for the Town. It was most informative and we had a good turnout. Our thanks to Allan and Gail Ashley for their hospitality and use of their pool!

We have conducted two Advanced First Aid and American Heart C.P.R. Courses instructed by Gayle Alaimo and Linda Hannan—the first which began in October and the second to be completed in just a few short weeks. We look forward to continuing our education to interested persons during this next year!

In November, we held our Annual Hunter's Breakfast. Thanks to all those people who donated their time, effort and supplies needed to make this a success. Funds from the proceeds directly benefit the Ambulance Service and in turn, our community. To all those able to attend, and lend your support, Thank you! Hope to see you next year!!

A special mention is needed to the fine crew of dispatchers, on whose help we greatly relied until the change to the pager system. Without their devoted time and effort, the Service could not have functioned. You have been a real asset to your community. Thank you all: Ina Jarvis, Gayle Alaimo, Glennis McSorley, Janice Clukey, Margaret Simpson, and Sandra DeLuck.

We are always in need of new faces to support and share in this very much needed community organization. We are a Volunteer Ambulance Service and it cannot be run without your help. If anyone has any interest in working with us, we provide all the education necessary. Your support is always needed!!!!

PRESENT AMBULANCE MEMBERS

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

4 Basic EMT's: Sandy Clark
*Bill Crowley
*Rhonda Crowley

Planning Board

To the Citizens of Carmel:

During 1987, the Planning Board received one application for subdivision approval. Yankee Properties applied and was granted approval for a subdivision on the Damascus Road. Subdivision fees collected were \$161.10.

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.

Minimum requirements for a building lot is two acres of land with 200 feet of frontage on the highway. Copies of the Town Ordinance are available at the Town Office.

Respectfully submitted,

JOHNNIE DeLUCK

Chairman

Board of Appeals

To the Citizens of Carmel:

During 1987, the Board of Appeals received one request for a variance from the Zoning Ordinance of the Town of Carmel.

One request was denied.

Members of the Board of Appeals are Gary Brown, Frederick Kircheis, Frank Perry, Wilbur Senter, Irwin Pike, Alternate and Jacquelin Smith, Alternate.

Respectfully submitted,

WILBUR F. SENTER, II

Chairman

Carmel Senior Citizens Club

The Senior Citizens Club meets at the Snowmobile Club on the first and third Wednesday of each month.

We started our year off with a visit from Sharon Nute from Simpson Memorial Library, she discussed new and old books for the handicapped. We auctioned off some material.

Our President, Katie Morton, visited with her granddaughter who has been ill and got her wish to go to Hollywood. She met her idol, Michael Fox.

During our February meeting, the Town Manager, Glennis A. McSorley, discussed the town report with us.

We had a very enjoyable dinner at E.M.V.T.I. We were told of the different courses offered at the school.

In June we enjoyed a trip to Country Side Diner in East Corinth for dinner. In July we enjoyed a trip to Belfast.

We participated in Carmel Days celebration and won a ribbon for float, also auctioned off afghans.

In September we traveled to Abbott and had dinner at the Wagon Wheel on our foliage trip.

We were invited by the Senior Citizens Club in Glenburn for a pot luck dinner in October, everyone enjoyed the dinner and had a nice time.

Everyone enjoyed Thanksgiving Dinner at the Country Side Diner in East Corinth. The town reimbursed us for our gasoline used for the trip to dinner and back.

Christmas dinner was some what delayed due to the storm.

We welcomed some new members this year. Anyone fifty-five or older is welcome to come to our meetings and join in the fun.

Respectfully submitted,

ELIZA LUNT
Secretary

Constable's Report

To the Citizens of Carmel:

During 1987 I received calls and complaints as in other years—damage of mail boxes, missing mail, shoplifting, skate boards, night hunting, speeding, ATV's, dirt bikes, etc. The State Police, Sheriff's Department and Game Wardens have assisted throughout the year.

A partial list of my activities included 230 complaints and 356 hours of patrol time. A total of 5,787 miles was accumulated on my vehicle while working for the townspeople of Carmel.

Routine checks of the school and businesses in town have been made and to individual homes, upon request.

Refresher training was taken regarding crime scenes, fingerprinting and transportation of inmates.

Respectfully submitted,

FRED E. EMERSON, JR.
Constable of Carmel

Civil Defense

To the Citizens of Carmel:

April 2, 1987 Flood of 1987.

Last March and into the first week of April, heavy rain and run-off from snow caused considerable damage to most of the roads in Carmel. Most of the roads were closed. I checked most of them and reported to the Town Office, also checked the Sheriff's Office for some people about their camps on different ponds.

Called Civil Defense for applications for flood damage, also asked the Town Manager for a complete report on all damages to roads and bridges.

Received flood damage report on April 30th, estimated amount of \$16,413.26.

The Town Office will have all disaster forms that are needed for individual reports.

Respectfully submitted,

CHARLES TIBBITTS
Civil Defense Director

Report of the Animal Control Officer

Well, I had a busy start for the year, but things cooled down after a while. Out of all the animals that was brought into the Animal Shelter during the year, three dogs were claimed by their owners.

We had 264 dogs licensed this year and only 137 last year, which is almost double.

I tried to give everyone advance warning on dog licenses last year to let them know that I would be checking for licenses and rabies shots. Eighteen (18) people paid an extra \$4.00 for being late (I had given them a written notice).

This year I won't be giving any advance warning on unlicensed dogs. Warnings for an extra \$4.00 per dog will be given out after the rabies clinic, for unlicensed dogs.

Respectfully submitted,

STEVEN K. CYR
Animal Control Officer

Report of the Recreation Committee

To the Citizens of Carmel:

The Recreation Committee consists of the following members: Gail Alaimo, Gary Brown, Guy Hawes, Fred Kircheis and Frank Perry. Meetings are each Monday at 7:30 p.m. at the Town Office from April to November and the first Monday of the month December through March.

Project completed under Phase I funding in 1987 on the Carmel Recreation Field consisted of:

1. Four sets of bleachers constructed and placed on baseball fields.
2. Sod cut out of base paths and backfilled with standard sand/stove dust mixture for each baseball field.

The following projects were completed under Phase II funding:

1. Site preparation and rough grading for a new baseball field and soccer field.
2. Required fill/base preparation of the new baseball field was completed.

3. Two-thirds of the required fill/base preparation of the soccer field was completed. The remaining one-third to be completed when weather permits.
4. Drainage ditches cut and rough graded for the new baseball and soccer field.
5. Topsoiling and near finish grading completed on new baseball field.
6. Two state approved sewage holding tanks purchased and set on site in preparation of two state approved outdoor toilets.

Preparation for the following projects funded by Phase II funding for the summer of 1988 included:

1. Top soil and grade soccer field.
2. Hydro seed all new construction areas, baseball field, soccer field and drainage areas.
3. Build two stick-built outdoor toilets (2 men and 2 women).
4. Build two stick-built dugouts for each baseball field.
5. Erect fencing for new baseball field.
6. Erect fencing for new soccer field.
7. Construct bleachers for new fields.

All citizens are invited to attend Recreation Committee meetings to assist in planning and development of the Carmel Recreation Complex.

Respectfully submitted,

Per: FRANK PERRY

Building and Plumbing Inspector's Report

66 Building Permits were issued in 1987 for the following purposes:

TYPE	VALUATION
16 New Homes	\$529,000.00
17 Mobile Homes	300,300.00
10 Garages/Barns	38,400.00
20 Home Additions, etc.	41,800.00
	\$909,500.00

Permit Fees Collected \$ 177.00

Respectfully submitted,

JAMES EMERY, Resigned
MARVIN GRAVES, Resigned
GREGORY ZADAKIS

PLUMBING PERMITS

40 Septic Systems	
4 Septic Tanks (replaced)	
24 Internal Permits	
14 Mobile Home Hookups	
Total Plumbing Permits Fees Collected	\$ 2,334.00

Respectfully submitted,

JAMES O. EMERY
Plumbing Inspector

Report of the Road Commissioner

To the Citizens of Carmel:

During the flood of April, 1987, a considerable amount of damage was done to several of the roads and bridges around Town. The Twin Maples Road, Haskell Road, Dyer Road, Irish Road, Cook Road, Ash Hill Road, Murray Road, Bemis Road, Garland Road, and several driveways were impassable for a day or two. The McSorley crew and Robert Noyes' crew worked diligently to get the roads passable.

The Flood was declared a disaster, so Federal and State funds were made available. I made an application for Carmel and was granted approval. On May 18th, we received a check from the State in the sum of \$15,830.00 to repair the damage.

The money appropriated for hot top from excise tax and Federal Revenue Funds (\$22,808.00), as well as \$29,735.43 from the State Local Road Assistance Program, was spent to finish the hot top from the Kingsley Stream to the Newburgh Town Line, on the Cook Road. Hot Top Overlay was applied from U.S. Route #2 up to the Demmons farm, on the Horseback Road; from U.S. Route #2 to the Fuller Road, on the Irish Road; and from the Irish Road four corners to the Blackman property, on the Fuller Road.

The balance left in the Local Road Assistance account is \$73,070.31. We anticipate receipts of \$53,775.00 from the State in 1988. From these amounts, we plan to use \$30,000.00 toward the Snow Removal contract and \$65,000.00 for the hot top program.

Ditching and grubbing was done on the Dyer Road. The culverts have been purchased and are ready to be installed in the spring. Fill and gravel will be applied to the surface. Ash Hill Road and Haskell Road will also have gravel work. Regular maintenance will be done on all other roads.

Street signs were purchased to replace those that were missing along U.S. Route #2, but, getting them erected seemed to be a bit of a problem. Finally, David Richardson said he thought he could get it done. I fully expected to see Diana out there swinging a sledge hammer, but guess she convinced their son, Todd, to help him. Good Job Guys!!

The black top roads were patched where needed and gravel was hauled to smooth up the dirt roads. Roadsides were mowed by Tim Richardson of Hermon.

BUCKLE UP AND DRIVE SLOW!

Respectfully submitted,

GLENNIS A. McSORLEY
Road Commissioner

Auditor's Report

Board of Selectmen
Town of Carmel
Carmel, Maine

January 25, 1988

We have examined the financial statements of the Town of Carmel as of and for the year ended December 31, 1987, as listed in the table of contents. 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.

The Town's financial statements do not include the general fixed assets group of accounts, which should be included to conform with generally accepted accounting principals. The effect of this departure is that an incomplete financial presentation results. The amount that should be recorded in the general fixed assets account group is not known, but would include the cost of all land, buildings and equipment owned by the Town.

The Town has adopted the net budget method for the general fund, which does not conform with generally accepted accounting principles. The net budget method of budgeting and accounting results in dedicated or earmarked funds being

recorded in the general fund. Generally accepted accounting principles require that dedicated or earmarked revenues be budgeted and accounted for in special revenue funds and not in the general fund. The amounts that should be removed from the general fund and recorded in special revenue funds are not known.

In our opinion, except for the effects of not recording general fixed assets and not recording dedicated or earmarked revenues in special revenue funds as discussed in the preceding two paragraphs, the financial statements referred to in the first paragraph present fairly the financial position of the Town of Carmel at December 31, 1987, and the results of its operations for the year then ended, in conformity with generally accepted accounting principals 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,

RODNEY L. SCRIBNER, CPA
State Auditor

TOWN OF CARMEL

COMBINED BALANCE SHEET - ALL FUND TYPES

DECEMBER 31, 1987

ASSETS	Governmental Fund Types		Fiduciary	Totals	
	General	Special Revenue	Fund Type Trust	(Memorandum Only)	
				1987	1986
Cash on Hand and in Bank:					
Demand Deposits	\$ 34,348.60	\$	\$	\$ 34,348.60	\$ 18,915.80
Time Deposits	100,509.55	1,590.16	13,102.11	115,201.82	54,701.44
Petty Cash	50.00			50.00	50.00
Investments	238,104.23		5,575.00	243,679.23	231,230.28
Taxes Receivable	43,344.18			43,344.18	43,426.25
Tax Liens	12,262.87			12,262.87	10,070.11
Tax Acquired Property	1,876.44			1,876.44	1,863.40
TOTAL	<u>\$430,495.87</u>	<u>\$1,590.16</u>	<u>\$18,677.11</u>	<u>\$450,763.14</u>	<u>\$360,257.28</u>
LIABILITIES AND FUND BALANCE					
Liabilities:					
Prepaid Taxes	\$ 979.67	\$	\$	\$ 979.67	\$ 567.97
Deferred Credits	12,738.57			12,738.57	1,212.81
Deferred Tax Revenues	<u>50,000.00</u>			<u>50,000.00</u>	<u>48,000.00</u>
Total Liabilities	<u>63,718.24</u>			<u>63,718.24</u>	<u>49,780.78</u>
Fund Balance:					
Reserved for Endowments			14,097.71	14,097.71	13,897.71
Designated for Capital and Special Reserves	69,230.83			69,230.83	50,029.87
Designated for Subsequent Year's Expenditures	173,424.25			173,424.25	114,760.86
Undesignated	<u>124,122.55</u>	<u>1,590.16</u>	<u>4,579.40</u>	<u>130,292.11</u>	<u>131,788.06</u>
Total Fund Balance	<u>366,777.63</u>	<u>1,590.16</u>	<u>18,677.11</u>	<u>387,044.90</u>	<u>310,476.50</u>
TOTAL	<u>\$430,495.87</u>	<u>\$1,590.16</u>	<u>\$18,677.11</u>	<u>\$450,763.14</u>	<u>\$360,257.28</u>

See accompanying notes to financial statements.

TOWN OF CARMEL
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 GENERAL AND SPECIAL REVENUE FUNDS
 YEAR ENDED DECEMBER 31, 1987

EXHIBIT C

	Governmental Fund Types						Totals (Memorandum Only)		
	General Fund		Special Revenue Funds						
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:									
Taxes -									
General Property	\$254,242.91	\$265,685.75	\$ 11,442.84	\$	\$	\$	\$254,242.91	\$265,685.75	\$ 11,442.84
Supplemental		1,233.72	1,233.72					1,233.72	1,233.72
Interest and Penalties		6,946.57	6,946.57					6,946.57	6,946.57
Excise - Motor Vehicles	75,000.00	111,905.06	36,905.06				75,000.00	111,905.06	36,905.06
- Watercraft		1,280.60	1,280.60					1,280.60	1,280.60
	<u>329,242.91</u>	<u>387,051.70</u>	<u>57,808.79</u>				<u>329,242.91</u>	<u>387,051.70</u>	<u>57,808.79</u>
Licenses and Permits		6,143.75	6,143.75					6,143.75	6,143.75
Intergovernmental Revenue -									
Federal		15,830.00	15,830.00		293.00	293.00		16,123.00	16,123.00
State of Maine:									
Revenue Sharing	51,686.43	51,686.43					51,686.43	51,686.43	
Highway Block Grant		53,775.00	53,775.00					53,775.00	53,775.00
Snowmobile Registrations		804.00	804.00					804.00	804.00
Tree Growth Tax		395.22	395.22					395.22	395.22
Library Stipend		110.00	110.00					110.00	110.00
Veteran's Reimbursement		148.26	148.26					148.26	148.26
Town of Etna - Fire Protection		2,125.00	2,125.00					2,125.00	2,125.00
School Administrative District No. 23 and 38		4,600.00	4,600.00					4,600.00	4,600.00
	<u>51,686.43</u>	<u>129,473.91</u>	<u>77,787.48</u>		<u>293.00</u>	<u>293.00</u>	<u>51,686.43</u>	<u>129,766.91</u>	<u>78,080.48</u>
Charges for Services -									
General Government		862.00	862.00					862.00	862.00
Protection		1,164.43	1,164.43					1,164.43	1,164.43
Highways and Bridges		1,140.96	1,140.96					1,140.96	1,140.96
Cemeteries		383.85	383.85					383.85	383.85
Recreation		274.76	274.76					274.76	274.76
Unclassified		1,625.00	1,625.00					1,625.00	1,625.00
		<u>5,451.00</u>	<u>5,451.00</u>					<u>5,451.00</u>	<u>5,451.00</u>
Other Revenues -									
Investment Income:									
General		10,269.75	10,269.75		1,296.58	1,296.58		11,566.33	11,566.33
Reserve Account		4,200.96	4,200.96					4,200.96	4,200.96
Miscellaneous		56.15	56.15					56.15	56.15
Donations		4,000.00	4,000.00					4,000.00	4,000.00
Reserve Accounts		15,000.00	15,000.00					15,000.00	15,000.00
Sale of Surplus Equipment		50.00	50.00					50.00	50.00
		<u>33,576.86</u>	<u>33,576.86</u>		<u>1,296.58</u>	<u>1,296.58</u>		<u>34,873.44</u>	<u>34,873.44</u>

	Governmental Fund Types								
	General Fund			Special Revenue Funds			Totals (Memorandum Only)		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
TOTAL REVENUES	\$380,929.34	\$561,697.22	\$180,767.88	\$	\$ 1,589.58	\$ 1,589.58	\$380,929.34	\$563,286.80	\$182,357.46
EXPENDITURES:									
General Government	53,205.29	56,778.18	(3,572.89)				53,205.29	56,778.18	(3,572.89)
Protection	42,620.74	42,653.75	(33.01)				42,620.74	42,653.75	(33.01)
Health and Sanitation	34,246.70	32,073.33	2,173.37				34,246.70	32,073.33	2,173.37
Highways and Bridges	196,339.26	110,075.23	86,264.03				196,339.26	110,075.23	86,264.03
Welfare	1,697.53	1,186.25	511.28				1,697.53	1,186.25	511.28
Library	2,529.78	2,695.43	(165.65)				2,529.78	2,695.43	(165.65)
Employee Benefits	6,014.34	5,181.96	832.38				6,014.34	5,181.96	832.38
Cemeteries	6,947.63	2,420.53	4,527.10				6,947.63	2,420.53	4,527.10
Special Assessments	211,674.34	211,674.34					211,674.34	211,674.34	
Recreation	34,208.71	7,648.24	26,560.47				34,208.71	7,648.24	26,560.47
Unclassified	24,170.72	13,595.08	10,575.64				24,170.72	13,595.08	10,575.64
TOTAL EXPENDITURES	613,655.04	485,982.32	127,672.72				613,655.04	485,982.32	127,672.72
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(232,725.70)	75,714.90	308,440.60		1,589.58	1,589.58	(232,725.70)	77,304.48	310,030.18
OTHER FINANCING SOURCES (USES):									
Operating Transfers In	41,808.00	42,583.88	775.88				41,808.00	42,583.88	775.88
Operating Transfers Out				(41,808.00)	(41,808.00)		(41,808.00)	(41,808.00)	(41,808.00)
TOTAL OTHER FINANCING SOURCES (USES)	41,808.00	42,583.88	775.88	(41,808.00)	(41,808.00)		41,808.00	775.88	(41,032.12)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(\$190,917.70)	118,298.78	\$309,216.48	\$ -	(40,218.42)	(\$40,218.42)	(\$190,917.70)	78,080.36	\$268,998.06
FUND BALANCE - January 1, 1987		250,478.85			41,808.58			292,287.43	
INCREASE IN DEFERRED TAX REVENUES		(\$ 2,000.00)						(\$ 2,000.00)	
FUND BALANCE - December 31, 1987		\$366,777.63			\$ 1,590.16			\$368,367.79	

See accompanying notes to financial statements.

TOWN OF CARMEL
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1987

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, except that the Town does not record the general fixed assets group of accounts and uses the net budget method of budgeting and accounting for the general fund.

A. Basis of Presentation

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

Governmental Funds

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

Special Revenue Fund - Special revenue funds are used to account for revenue 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 September 4, 1987 on the assessed value listed as of April 1, 1987 for all real and personal property located in the Town. Taxes were due October 31, 1987 with interest at 11% 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.

At December 31, 1987, deferred tax revenues amounted to \$50,000.00 which reflected an increase of \$2,000.00 to the prior year's balance.

4. Deferred Credits

Deferred credits represent items received during the current accounting period that are to be used as revenue in the subsequent year. These accounts were as follows at December 31, 1987:

Education Tax Relief	\$11,376.95
Tax Acquired Property Rental	50.00
State Revenue Sharing	<u>1,311.62</u>
Total	<u>\$12,738.57</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 \$1,703.00.

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 \$69,230.83 at December 31, 1987, 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 expenditures. This is usually in lieu of additional appropriations in any particular account.

At December 31, 1987, the following operating account balances were carried forward:

General Government	\$ 4,747.25
Protection	7,889.83
Health and Sanitation	2,173.37
Highways and Bridges	103,234.99
Welfare	511.28
Library	.50
Employee Benefits	832.38
Cemeteries	5,686.83
Interest	2,213.49
Recreation	27,237.23
Unclassified	<u>18,897.10</u>
Total	<u>\$173,424.25</u>

9. Undesignated General Fund Balance (Surplus)

The undesignated general fund balance reflected a net increase of \$38,434.43 for the current year as follows:

Balance - January 1, 1987 \$ 85,688.12

Increase:

Excess of Excise Taxes	\$38,185.66
Departmental Balances Lapsed (Net)	29,192.53
Fees - Motor Vehicles	1,898.00
- Town Clerk	1,496.75
Tree Growth Tax	395.22
Veteran's Reimbursements	<u>148.26</u>

Total Increase \$71,316.42

Decrease:

Transfer (Per Town Vote) for -	
Reduction of Tax Levy	30,465.00
Adjustment - Deferred Tax Revenues	2,000.00
Miscellaneous (Net)	<u>416.99</u>

Total Decrease 32,881.99

Net Increase 38,434.43

Balance - December 31, 1987 \$124,122.55

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 \$18,677.11 for cemetery perpetual care, library and school and ministerial purposes were held in trust by the Town. This amount, which represents a principal of \$14,097.71 and unexpended income of \$4,579.40, was invested in time deposits and a repurchase agreement.

12. Departmental Operations

Title 30, Section 5253, M.R.S.A. of 1964, as amended, requires that the audit report contain a statement of departmental operations. The revised Exhibit C fulfills this requirement.

13. General

The use of excise tax revenue and appropriations from federal revenue sharing funds were authorized by vote of the townspeople. The voters also authorized a transfer from surplus and the use of state revenue sharing to reduce the 1987 tax levy. The townspeople also authorized the selectmen the use of highway block grant funds as they deemed necessary.

RECOMMENDATIONS The following recommendations are worthy of consideration:

General Fixed Assets

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

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

Net Budget Method of Budgeting and Accounting

We noted that the Town has adopted the net budget method of budgeting and accounting, which results in dedicated or earmarked funds being recorded in the general fund. Generally accepted accounting principles require that dedicated or earmarked funds be budgeted and accounted for in special revenue funds and not the general fund.

We recommend that the Town consider adopting the gross method of budgeting and accounting under which dedicated or earmarked funds are recorded in special revenue funds and not the general fund.

Budget Committee Recommendations

The following are the recommendations of the Selectmen and Budget Committee on the 1988 Municipal Appropriations.

	Selectmen:	Budget Committee
Administration Accounts:		
Selectmen	\$ 2,100.00	\$ 2,100.00
Assessors	2,700.00	2,700.00
Town Manager	17,000.00	17,000.00
Manager's Expense	2,000.00	2,000.00
Zoning Inspector	5,000.00	5,000.00
Office Clerk	9,814.00	9,814.00
Moderator	15.00	15.00
	\$ 38,629.00	\$ 38,629.00
 General Government:		
Contingent	\$ 15,000.00	\$ 15,000.00
Town Reports	960.00	960.00
Maine Municipal Association	1,064.00	1,064.00
Audit	951.44	951.44
Social Security and Medicare	2,000.00	2,000.00
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.	300.00	300.00
Workmen's Compensation Ins.	2,200.00	2,200.00
Maine Municipal Health Ins.	2,500.00	2,500.00
Town Welfare	1,000.00	1,000.00
Town Office Equipment	400.00	400.00
	\$ 36,675.44	\$ 36,675.44
 Protection Accounts:		
Fire Department Operating	\$ 6,000.00	\$ 6,000.00
Fire Department Maintenance	2,250.00	2,250.00
Fire Department Equipment	3,500.00	3,500.00
Street Lights	2,000.00	2,000.00
Constable	4,500.00	4,500.00
	\$ 18,250.00	\$ 18,250.00

Health and Sanitation:

Health Officer	\$ 100.00	\$ 100.00
Rubbish Removal	34,000.00	34,000.00
Septic Sludge	1,400.00	1,400.00
	<u>\$ 35,500.00</u>	<u>\$ 35,500.00</u>

Miscellaneous:

Tax Maps	\$ 350.00	\$ 350.00
Tax Discounts	5,000.00	5,000.00
Penobscot Regional Plan. Comm.	276.00	276.00
Animal Control Account	800.00	800.00
	<u>\$ 6,426.00</u>	<u>\$ 6,426.00</u>

To Be Taken From Excise Tax:

Salt and Sand	\$ 9,000.00	\$ 9,000.00
Town Roads and Bridges	18,750.00	18,750.00
Grader, Calcium, Bushes, etc.	2,300.00	2,300.00
	<u>\$ 30,050.00</u>	<u>\$ 30,050.00</u>

Carmel Volunteer Fire Department

To the Citizens of Carmel:

The Carmel Volunteer Fire Department responded to 26 calls in 1987. They are broken down as follows:

Structure	3
Outside Structure	1
Vehicle	4
Tree/Grass	1
Chimney	5
Mutual Aid	12

Also numerous chimneys were cleaned.

A special thanks to the men who donate their time and energy to make the Department the fine working unit that it is. Also a special thank you to the Auxiliary for the hundreds of cups of coffee, doughnuts and hot meals served after and during fires. We wish to thank all of the people who have supported us throughout the year.

Our meetings are the second and fourth Tuesday of each month at 7:30 p.m. at the Fire Station.

The Fire Department went to the Sheriff's Department for our emergency system. The emergency number is 942-7911. We would like to thank the dispatchers for their hard work to make the old system work. It was greatly appreciated.

Officers for 1988:

William Mixer, Fire Chief
 John Luce, Assistant Chief
 John Nute, Captain
 Bill Crowley, Captain, Jr. Advisor
 Rhonda Crowley, Secretary-Treasurer

Respectfully submitted,

WILLIAM MIXER
 Fire Chief

**CARMEL VOLUNTEER FIRE DEPARTMENT
 FINANCIAL STATEMENT**

From January 1, 1987 to December 31, 1987

INCOME RECEIVED:

Balance Forward	\$ 3,011.09
Received from Soda Machine	223.42
Received from Donations	180.00
	<hr/>
	\$ 3,414.51

EXPENSES PAID:

Pepsi Cola Bottling Company	\$ 544.42
Seton Name Plate Corp.	4.52
Town of Carmel (Pagers)	2,000.00
Carmel Lock & Key	11.25
Home Safety	85.95
Ye Ole General Store	101.62
Wight Sporting	38.70
Carmel Post Office	5.00
Dysarts	43.42
Imported Auto Parts	28.70
Channing L. Bete	94.50
Miscellaneous	268.44
Checks	9.59
	<hr/>

\$ 3,236.11

Checkbook Balance December 31, 1987

\$ 178.40

\$ 3,414.51

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 seventh day of March 1988, 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 Selectmen 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 \$38,629.00—Budget Committee \$38,629.00

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

Selectmen \$36,675.44 from Surplus

Budget Committee \$36,675.44 from Surplus

Article 6. To see what sum of money the Town will vote to appropriate from Surplus, for Simpson Memorial Library. (Board of Trustees request \$6,000.00).

Article 7. To see what sum of money the Town will vote to raise or appropriate for Protection Accounts.

Selectmen \$18,250.00—Budget Committee \$18,250.00

Article 8. To see what sum of money the Town will vote to raise or appropriate for Health and Sanitation.

Selectmen \$35,500.00—Budget Committee \$35,500.00

Article 9. To see what sum of money the Town will vote to raise or appropriate for the following accounts:

Tax Maps	\$ 350.00
Tax Discounts	5,000.00

Penobscot Valley Reg. Plan.	276.00
Animal Control A/C	800.00
Selectmen \$6,426.00—Budget Committee \$6,426.00	

Article 10. To see if the Town will vote to raise or appropriate the sum of three thousand (\$3,000.00) dollars for Recreation Programs and Field Maintenance.

Selectmen “Yes”—Budget Committee “Yes”

Article 11. To see if the Town will vote to appropriate Excise Tax receipts toward the following accounts:

Salt and Sand	\$ 9,000.00
Town Roads & Bridges	18,750.00
Grader, Calcium, Bushes, etc.	2,300.00

Selectmen \$30,050.00—Budget Committee \$30,050.00

Article 12. To see if the Town will vote to appropriate fifteen thousand (\$15,000.00) dollars from Excise Tax to the Town Equipment Fund.

Selectmen “Yes”—Budget Committee “Yes”

Article 13. To see if the Town will vote to appropriate eleven thousand (\$11,000.00) dollars from the Excise Tax to a Bridge Repair Account. (State Highway Funds will also be received).

Selectmen “Yes”—Budget Committee “Yes”

Article 14. To see if the Town will vote to appropriate thirty thousand (\$30,000.00) dollars from Excise Tax toward a Salt and Sand Shed.

Selectmen “Yes”—Budget Committee “Yes”

Article 15. 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).

Propose to spend \$30,000.00 for snow removal and \$65,000.00 for hot top program from this account.

Selectmen “Yes”—Budget Committee “Yes”

Article 16. To see if the Town will vote to appropriate the balance of the Federal Revenue Sharing Funds (Approximately \$1,600.00) to the Town Equipment Fund.

Selectmen “Yes”—Budget Committee “Yes”

Article 17. To see if the Town will vote to raise or appropriate the sum of ten thousand (\$10,000.00) dollars for Phase III of the Recreation Field Development.

Selectmen—Budget Committee “Yes”

Article 18. To see if the Town will vote to transfer all of the Snowmobile Refund money to the account for Snowmobile Trails.

Selectmen recommend transfer one-half to trail fund.

Budget Committee recommends transfer one-half to trail fund.

Article 19. 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 20. 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 21. 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 22. To see if the Town will vote to raise or appropriate the sum of one hundred fifty (\$150.00) dollars for the Carmel Senior Citizens Club.

Selectmen "Yes"—Budget Committee "Yes"

Article 23. 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 12, Lot 29A, Hrs. of Edward Brann, land.

Article 24. 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 name cemetery lots.

Paul A. and Howard S. Haskell lot—\$200.00, from the estate of Paul Haskell.

W. C. Haskell lot—\$200.00, from the estate of Paul Haskell.

Alphonzo Loring lot—\$100.00, from Lillian Loring.

Article 25. Shall the Town vote to authorize the Board of Selectmen, on behalf of the Town, to join with other participating municipal and quasi-municipal employers to group self-insure for the provision of workers' compensation benefits, as authorized by 39 MRSA ss 23, said group to be known as the "Maine Municipal Association Workers' Compensation Fund" (Fund); and for that purpose and in consideration of the mutual covenants and agreements among par-

icipating employers, to authorize the Board of Selectmen to enter into a Fund Indemnity Agreement on behalf of the Town and take whatever other actions may be necessary. The authority granted herein shall continue until revoked.

Given under the hands this nineteenth day of February, 1988, A.D.

Earle E. McSorley

David E. Richardson

Douglas L. Small

SELECTMEN OF CARMEL

ATTEST: _____

GLENNIS A. McSORLEY
Town Clerk

NOTES

COPIES ARE DUE ON OR BEFORE [DATE] AT THE TOWN CLERK, AND THE [DATE] MAY BE PICKED UP BY THE TOWN CLERK AND THE OWNER WITH NO COSTS OR FINES

DO NOT EXCEED ON OR BEFORE [DATE] ALL [DATE] NO PERSONAL TAX

PLEASE RETURN TO THE TOWN CLERK ON OR BEFORE [DATE] FOR THE TOWN CLERK'S OFFICE ON THE 1st OF APRIL

PLEASE RETURN TO THE TOWN CLERK'S OFFICE ON APRIL 1st, 1988 FOR THE TOWN CLERK'S OFFICE ON THE 1st OF APRIL

NOTES

The Board of Directors of the
University of California at Berkeley
has approved the following report
of the Faculty of the University of California at Berkeley
which was presented to the Board on February 1, 1958.

Given under the hand and signature of the Faculty, February 1, 1958. A.M.

Earle E. McKerny

David S. Richardson

Douglas L. Smith

SHERIDAN G. CAMPBELL

ATTEST

JOSEPH A. MOON, JR.
Treasurer

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, 1988, from 9:00 a.m. to 5:00 p.m. for the purpose of receiving lists of the estates taxable in said Town.

