

1981

Annual Report of the Municipal Officers of the Town of Carthage For The Year 1981

Carthage (Me.)

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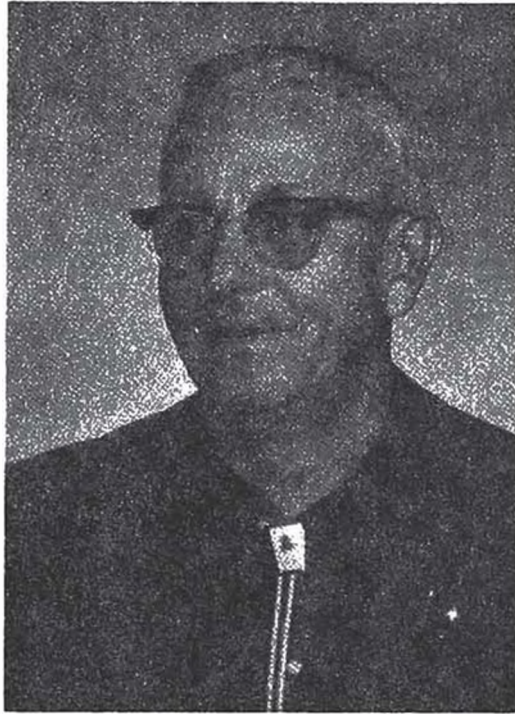
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**Annual Report
of the
Municipal Officers**

of the

**TOWN OF
CARTHAGE
MAINE**

For the Year 1981



**THE TOWN WOULD LIKE TO DEDICATE
THE TOWN REPORT THIS YEAR TO
MR. ROY DOUGLAS SWETT**

Roy Douglas Swett was born on January 19, 1909, at the Swett Homestead in the Town of Carthage and is a life-long resident.

Douglas served as selectman for ten years, as school board member six years, on the budget committee six years and as moderator for several years.

He was Municipal Chairman of the Maine Civilian Defense Council, president of the Newman Cemetery Society for about fifteen years, chairman of the Democratic Town Committee for about fifteen years and clerk of the Carthage Union Church for several years.

He worked for the State Highway Commission for thirty years, retiring in 1971 as Engineering Tech. of the Inter-state Dept.

The service which Douglas has given to the Town of Carthage will always be remembered by all.

TOWN OFFICERS

Clerk

Pearl Hutchinson

Selectmen, Assessors and Overseers of the Poor

Stephen Brown

Kermit Houghton Sr.

Jan Hutchinson

Treasurer

Dorothy Mason

Board of Directors S.A.D. #21

Brenda McCarthy

Nancy Williamson

Gertrude Bowie

Superintendent of Schools

Carroll W. Howes

Tax Collector

Deborah Swett

Police Chief

Kenneth Flagg Jr.

Fire Chief

Kenneth Flagg Jr.

Health Officer

Carole Spaulding

Civil Defense Director

Melvin Smith

Budget Committee

Edmond Berry

Donald Bradeen Sr.

Leo Carrier

Douglas Geis

Charles Houghton

Roland Skidgell

William Skidgell

Merwin Spaulding

Representative to the Legislature

Richard W. Armstrong

Wilton, Maine 04294

Tel. 645-2333

Legislative Address

House of Representatives

State House

Augusta, Maine 04333

Tel. 289-2866

TOWN WARRANT

COUNTY OF FRANKLIN, ss.

To Kenneth Flagg, Jr., a constable in the Town of Carthage in said County,

Greetings:

In the name of the State of Maine, you are requested to notify and warn inhabitants of the Town of Carthage, qualified by law to vote in town affairs, to assemble at the Grange Hall, Berry Mills, in said Town on the 1st day of March, A.D. 1982, at 7:00 p.m. to act on the following articles, to wit:

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

Article 2: To see if the Town will vote to elect all Town Officers by nomination from the floor.

Article 3: To choose a Town Clerk for the ensuing year.

Article 4: To choose all necessary Town Officers for the ensuing year.

Article 5: To see if the Town will vote to authorize the Selectmen to arrange for the Plowing and Sanding of Winter Roads to the best interest of the Town.

Recommended: Yes

Article 6: To see if the Town will vote to leave the care of Town Roads in the hands of the Selectmen.

Recommended: Yes

Article 7: To see if the Town will vote to authorize the Selectmen on behalf of the Town to sell and dispose of any real estate acquired by the Town for non-payment of taxes thereon any such terms as they deem advisable and execute quit claim deeds for such property.

Recommended: Yes

Article 8: To see if the Town will vote to authorize the Town Treasurer to sell and assign unmatured tax mortgage liens for the amount unpaid and the cost and interest.

Recommended: Yes

Article 9: To see if the Town will vote to have printed in the Town Report the true list of every taxpayer's account.

Recommended: Yes

Article 10: To see if the Town will vote to use monies from overlay to apply on overdrawn accounts.

Recommended: Yes

Article 11: To see if the Town will vote to authorize the Selectmen at their discretion to lapse unused departmental balances to surplus.

Recommended: Yes

Article 12: To see what interest rate the Town will vote to charge beginning December the 1st next on all remaining unpaid taxes.

Recommended: 16%

Article 13: To see what per cent and final date to be allowed for discount of taxes on the 1982 commitment.

Recommended: 3%, August 20th

Article 14: To see what sum the Town will vote to raise and appropriate for discount of taxes.

Recommended: \$1,200.00

Article 15: To see what sum the Town will vote to raise and appropriate for wages and salaries of Town Officials.

Recommended: \$6,000.00

Article 16: To see what sum the Town will vote to raise and appropriate for the necessary bonds of Town Officers.

Recommended: \$60.00

Article 17: To see what sum the Town will vote to raise and appropriate for current expenses and office supplies.

Recommended: \$4,100.00

Article 18: To see what sum the Town will raise and appropriate for Winter Roads, Culverts and repair of Summer roads and bridges.

Recommended: \$5,500.00

Article 19: To see what sum the Town will vote to raise and appropriate toward reconstruction and tarring of Town roads and bridges.

Recommended: \$4,000.00

Article 20: To see what sum the Town will vote to raise and appropriate for cutting bushes on Town roads.

Recommended: \$300.00

Article 21: To see what sum the Town will vote to raise and appropriate for the purpose of Plowing and Sanding Winter Roads in the Town of Carthage.

**Recommended: From excise tax \$11,088.35
Raise \$9,000.00**

Article 22: To see what sum of money the Town will vote to raise and appropriate for the South Carthage Fire Company, the Carthage Fire Company and for Insurance.

**Recommended: South Carthage Fire Co. \$1,000.00
Carthage Fire Co. \$2,600.00
Insurance \$200.00**

Article 23: To see what sum the Town will vote to raise and appropriate for Civil Emergency Preparedness.

Recommended: None

Article 24: To see what sum the Town will vote to raise and appropriate for street lighting services for the fiscal year.

Recommended: \$1,000.00

Article 25: To see what sum the Town will vote to raise and appropriate for sanitation.

Recommended: \$1,000.00

Article 26: To see what sum the Town will vote to raise and appropriate for the care of cemeteries.

Recommended: \$200.00

Article 27: To see what sum the Town will vote to raise and appropriate for the care of the poor.

Recommended: \$200.00

Article 28: To see if the Town will vote to raise and appropriate the sum of \$264.00 for dues to the Maine Municipal Association.

Recommended: Yes

Article 29: To see if the Town will vote to grant Webb River Valley Snowmobile Club \$312.00.

Recommended: No

Article 30: To see if the Town will vote to appropriate for the Berry Mills Bridge Reserve Fund \$6,876.05 and accrued interest (from Federal Revenue Sharing), \$2,507.82 (from the State Aid Road account) and the 1982 Block Grant money.

Recommended: Yes

Article 31: To see what sum the Town will vote to raise and appropriate to provide ambulance service in the Town of Carthage.

Article 32: To see what sum the Town will vote to appropriate from surplus for maintenance of the Carthage School Building.

Recommended: \$3,000.00

Article 33: To see if the Town will vote to appropriate the sum of \$219.00 for the Androscoggin Home Health Service, Inc.

Recommended: Yes

Article 34: To see if the Town will vote to raise and appropriate \$39.00 for the Western Older Citizens Council, Inc.

Recommended: No

Article 35: 1) To see if the Town will vote to rent the school building at the discretion of the selectmen. 2) To see if the Town will vote to sell or lease the school building for an amount and to parties acceptable to the Town. 3) To see if the Town will vote to authorize the Selectmen to set up a committee to investigate the sale or lease of the school building.

Article 36: To see if the Town will vote to authorize the Town Treasurer with approval of the selectmen to hire sums of money as may be necessary to pay Town taxes and to issue and negotiate the note or notes of the Town so borrowed to an amount not to exceed in the aggregate of the total levy of the preceding municipal year, as temporary loans.

Recommended: Yes

Given under our hands at Carthage, this 8th day of February, A.D. 1982.

STEPHEN BROWN
KERMIT HOUGHTON SR.
JAN HUTCHINSON
Selectmen of Carthage

The registrar will be at the Grange Hall one half hour before Town meeting for the purpose of registration of new voters.

**REPORT OF TOWN CLERK
For the year ending December 31, 1981**

Dog Licenses Issued

32 Males		176.00
12 Females		66.00
22 Spayed Females	For Town Animal	44.00
3 Neutered Males	Control Account	6.00

Vital Statistics

Births	4
Deaths	1
Marriages	8

Respectfully submitted,

Pearl Hutchinson
Town Clerk

**REPORT OF HEALTH OFFICER
For the year ending December 31, 1981**

No communicable diseases reported
4 complaints of improper sewerage
1 complaint of cruelty to animals
 referred to Dept. of Animal Welfare
1 complaint of improper disposal of dead animal
 referred to Dept. of Animal Welfare

Respectfully submitted,

Carole Spaulding
Local Health Officer

**TO THE BOARD OF DIRECTORS AND CITIZENS OF
SCHOOL ADMINISTRATIVE DISTRICT NO. 21**

The Maine School Finance Act of 1978 states that it is the intent of the Legislature to provide at least 50% of the cost of the basic education allocation from general fund revenue sources. It goes on to say that it is the intent of the Legislature that the basic education allocation for elementary and secondary operating costs, as annually established by the Legislature, shall be an amount sufficient to meet the level of the cost in the year prior to the year of allocation. For the year 1982-83 it is anticipated that the state's share for the basic education allocation for the entire state of Maine will be over 53%. This means the local share will be 47%. The state share of the basic education allocation for S.A.D. No. 21 is projected at 78.42% with the towns of Canton, Carthage, and Dixfield contributing the remainder of 21.58%.

Each year educational budgets become more complicated and much more detailed. Several years ago a few pages would include all of the necessary information for presenting budget figures. Today's budget document gives a variety of audiences a review of past expenditures as well as projected costs.

An often-asked question which occurs each year is - What is the difference between the town tax year assessment and the budget year assessment? The difference is this - The District budget year covers the period July 1 - June 30, whereas the town tax year is January 1 - December 31. Because the District budget year overlaps two town tax years, only one-half of each budget year is reflected in the town tax year (e.g., the 1982 town tax year assessments equal one-half of the 1981-82 budget year assessments plus one-half of the 1982-83 budget year assessments). The state valuation has a direct effect on property tax increases. As inflation continues state valuations will increase. The following are state valuation changes during the last four years.

Town	1979	1980	1981	1982
Canton	\$ 7,650,000	9,050,000	10,250,000	11,000,000
Carthage	3,600,000	3,850,000	4,000,000	4,100,000
Dixfield	19,900,000	22,500,000	24,100,000	27,400,000
Totals	\$31,150,000	35,400,000	38,350,000	42,500,000

As most citizens know, in 1976 we had a dream that District students in Grades 5, 6, 7, and 8 would be provided with a building that would allow for a comprehensive curriculum. In the fall of 1981 our dream became a reality and our new Middle School opened its doors to students from Canton, Carthage, and Dixfield. The new school not only is meeting the needs of adolescent age youths, but also has provided educational programs for K - 4 students and high school students. The Middle School provides space for high school music and art as well as K - 4 physical education. Consequently, one building has helped to alleviate curriculum deficiencies at all grade levels.

On behalf of school personnel and students in School Administrative District No. 21, I want to sincerely thank the Board of Directors and the citizens of our school district for their continued support of quality educational programs.

Respectfully submitted,

Carroll W. Howes, Ed. D.
Superintendent of Schools

**ANDROSCOGGIN HOME HEALTH SERVICES, INC.
Request For Municipal Funding**

Municipality: Carthage

Amount Requested: \$219.00

Time Period: 1982

438 (population) x 50¢/capita = \$219.00

Services provided in 1981:

Number of residents served: 9

Nursing Visits - 76

Home Health Aide Visits - 69

Homemaker Visits - 0

Physical Therapy Visits - 0

Occupational Therapy Visits - 0

Speech Therapy Visits - 0

Amount of above services not funded

by Insurance or Patients: \$267.82

**COMPLETE LIST OF TAXES
ASSESSED IN 1981**

* (paid after books closed)

** (partially paid after books closed)

Residents	Paid	Unpaid
Alfiere, Lee		\$ 390.22
Archibald, Minnie	228.00	
Arsenault, Richard		300.00
Averill, George Jr.	494.06	
Averill, George Sr.	194.35	230.45
Barr, Harold	158.69	
Barnett, Thomas and Lois	396.00	
Benner, Philip	865.73	
Berry, Edmond	729.14	
Berry, Joe	61.82	
Berry, Raymond Sr.	228.00	
Berry, Roger		366.00
Berry, Sidney		256.80
Biden, George	221.28	
Blodgett, Minnie	288.00	
Blodgett, Nancy	370.30	
Blouin, Larry and Simone	496.80	
Bowie, Bennie		457.80
Bradbury, Calvin	495.00	
Bradbury, Lynda C.		364.20
Bradeen, Donald Sr.	1,068.17	
Brown, Elwin **		928.75
Brown, Stephen; Keith, Robert and Anne; Kennedy, James and Laurie; Keith, Philip and Sandra	778.18	
Burnham, Michael		186.67
Carrier, Leo and Clarice	1,033.22	
Carrier, Michelle	41.40	
Clark, Josiah	278.40	
Davis, Lena	366.60	
Dean, Thomas	677.93	
Downs, George	396.00	

Ellis, Grace	300.00	
Ellis, Kenneth and Mary	240.48	
Ellis, Ronald		155.59
Flagg, Freda E. and John E.	67.54	
Flagg, Kenneth C. Sr.	245.04	
Flagg, Kenneth C. Jr.		42.00
Flagg, Bernice		358.20
Gaudette, Dea	372.00	
Geis, Douglas	565.20	
Girardin, George	169.80	
Gordon, Annabelle	202.22	
Gordon, Ethel	243.79	
Hammond, John	348.00	
Harkness, Timothy and Sylvia		505.80
Hatch, Marion (heirs of)	279.00	
Henry, Brian		182.88
Hill, Philip	333.55	
Holt, Richard and Grace	391.99	
Hood, Alice	110.64	
Houghton, Charles	672.91	
Houghton, Conrid Jr. and Vicki	106.20	
Houghton, Conrid Sr.	186.65	
Houghton, Donald		78.00
Houghton, Emeral		201.00
Houghton, Emeral and Mary		480.00
Houghton, Kermit Sr. and Thelma	152.59	
Houghton, Peter and Judith	93.00	
Houghton, Thelma B.	62.40	
Hutchinson, Arthur		473.40
Hutchinson, Barry		136.80
Hutchinson, Cecil		261.29
Hutchinson, Earl (heirs of)		91.20
Hutchinson, Frank III		708.00
Hutchinson, Gary		211.15
Hutchinson, Isabelle	484.80	
Hutchinson, Jan and Linda *		343.80
Hutchinson, Jon	389.40	
Hutchinson, Lee and Elaine		209.88
Hutchinson, Mary	332.40	

Hutchinson, Pearl	589.25	
Hutchinson, Richard and Jeanine	499.10	
Hutchinson, Stetson	350.47	
Hutchinson, Wilhelmina	484.20	
Jackson, Evangeline		93.60
Jones, Gordon and Ethyl	282.36	
Kuhn, Robert	731.47	
Lawson, Charles and Mary	80.16	
Lee, Priscilla		108.00
Lyons, Anthony and Christie	485.11	
Maillet, William and Sharon	576.00	
Marean, Harold	151.80	
Marion, James and Mary	306.60	
Mason, George and Dorothy	702.00	
McCarthy, Ronald S. and Brenda M.	386.40	
Moody, Russell T.	118.80	
Noyes, Herbert		130.46
Noyes, Hurchial	979.39	
Packard, Arthur		129.60
Park, Edward and Donna		330.60
Park, William and Josephine	194.33	
Pulk, Elizabeth		444.00
Pulk, Floyd	185.52	
Robbins, Edith	132.00	
Ruff, Norman and Eleanor	247.97	
Sharkey, Michael and Cindy		85.87
Skidgell, Helen		165.67
Skidgell, Roland	373.15	
Skidgell, William	565.58	
Smith, Melvin	250.71	
Smith, Reginald and Mildred	338.90	
Smith, Robert	170.40	
Snell, John	444.00	
Snell, John and Ruth	88.01	
Snowman, Earland	254.45	
Spaulding, Merwin and Carole	708.00	
Stone, Alton	168.00	
Stone, Oscar	98.40	
Swett, Clayton Jr.	553.80	

Swett, Douglas and Clayton Sr.	188.24	
Swett, Douglas	201.00	
Swett, Hollis and Harriett	568.85	
Turner, Leo	454.80	
Turner, Pam		156.07
Turner, Stuart		107.64
Varanelli, Guido and Lorraine	480.00	
Viitala, Richard		308.40
Virgin, Mary *	196.72	67.28
Virgin, Ralph Jr.		230.40
Virgin, Ralph Sr.	316.80	
Wade, Clifford		825.00
Walker, Gerald		372.00
Walker, Harold	263.88	
Wardwell, Kenneth and Evelyn	222.34	
Weston, Robert and Anita		543.00
White, Elijah Sr.	377.40	
White, E. and W.	48.00	
White, Hurchial	318.60	
White, Lyle		1,036.06
White, Wayne	853.20	
Whittermore, Walter and Alice	160.80	
Williamson, Galen and Nancy		1,104.12
Non-residents:		
Andrews, James	213.24	
Arsenault, Alton and Beverly	37.99	
Arsenault's Store	408.00	
Ashley, Paul and Camilla	199.78	
Averill, Lester	37.20	
Averill, Lynn and Evelyn		141.14
Babcock, Eunice		78.86
Basham, John and Barbara	32.40	
Bates, Rowena and Everett	184.80	
Belanger, Evelyn; White, Dale and Lund, Janice	184.80	
Belanger, Henry	233.52	
Bentinck-Smith, Peter	792.67	
Blaisdell, Eugene	29.40	

Boise Cascade	260.40	
Boles, John and Marcia	23.71	667.20
Bradeen, Harris and Jean	61.50	
Burnham, Ruel, Alice and Frank		36.00
Calden, Harvey and Orman	254.40	
Cantin, Leon	95.71	
Cappello, Paul		120.00
Carver, Donald and Raymond	233.88	
Carver, Harold and Edda	347.81	
Carver, Robert	148.37	
Central Maine Power	2,118.12	
Chadbourne, Philip	42.62	
Chan, Thomas and Paulette	63.05	
Charron, Evelyn	43.68	
Childs, John	54.05	
Clark, Nelson Barrie		75.48
Clemens, Alfred		163.03
Collins, Donald Jr.	208.68	
Cummings, Lawrence	35.40	
Dalyample, Jesse Jr.	30.00	
Damon, Lewis and Charlotte	60.00	
Diamond National	307.44	
Dickson, Rachel	28.20	
Dickson, Thomas Sr.	203.06	
Donavon, John and Patricia	62.40	
Dowd, Charles *		189.00
Driscoll, Jack	31.20	
Drury, Bernard and Warren	365.47	
Dufault, Nelson	26.40	
Dunlay, John	36.00	
Dupuis, Jacques and Andrew M.	29.18	
Dustin, Shelton	108.00	
Ellis, Edward	60.00	
Emery, Gerry and Helen	92.64	
Essman, Russell		74.21
Feer, Michael	111.79	
Fish, Cameron	24.00	
Fish, James	75.00	
Gallant, Robert and Sampson, Roland	95.16	

Garneau, David and Beverly	26.40	
Gatchell, Edward	130.56	
Gill, Erlon	110.64	
Gilvey, John and Frederica	51.53	
Gordon, Charles and Marjorie	43.20	
Gordon, Clifford and Mary Ann	310.20	
Grant, Nicholas Jr.	1,234.95	
Green, Mary - Trust	3,990.53	
Haines, Virgil	89.57	
Hall, Charles	231.43	
Hallock, Helen *		168.60
Harmon, George and Jeannette	202.08	
Hill, John and Lilly	34.20	
Holmes, Bruce and Pia	147.00	
Hunt, Alberta	75.00	
Jamison, Audrey and Albert		36.00
Johnson, Richard	396.00	
Karvel, James and West, David	145.73	
Keith, James and Cheryl	18.00	
Kellerman, Paul	249.53	
Kelly, Jack	115.68	
Kingsbury, Carl	389.57	
Knox, Heirs of Donald		80.16
Koliche, Suzann		203.76
Lambert, Eugene *		556.80
LeBlanc, Rene and Geraldine	49.63	
Libby, Clayton	105.43	
Libby, James	23.40	
Lowe, Harry (Heirs of)	399.84	
Masterman, Gladys	67.54	
Mawhinney, Thomas		124.30
McDonald, John and Norma		69.60
McQuire, Sally and Thomas	87.00	
McKellar, Michael and Sharon	22.51	
Medas, Richard and Jerome	31.20	
Merrill, Forest	130.08	
Millay, Robert and Rebecca	58.50	
Mingrone, Gina	25.78	
Mitchell, Clayton	61.20	

Moore, Robert and Nila	119.52	
Nolet, Donald and Barbara	153.62	
Nolet, William	161.40	
Norcross, Malcolm Jr.	30.00	
Noyes, Kenneth and Glenda	32.40	
Parent, Robert and William and Anna	138.72	
Parent, William and Susan	31.20	
Parr, David and Maryann		140.14
Pearson, David	299.16	
Plante, Arthur	19.01	
Plante, Arthur and Carrier, Joseph	21.55	
Poirier, Edward	79.39	
Quimby, Erwin and Dorothy	26.40	
Rathbun, Wayland	135.50	
Rice, Lillian	453.34	
Richardson, Stanley and Barbara	164.81	
Ridgecrest Enterprises	174.50	
Robbins, E. R. *		38.40
Robbins, Paul		45.36
Robbins, Vernon	414.84	
Robinson, Richard and Wanda	81.50	
Rogers, Don and Harold	26.40	
Rouleau, Frances and Sully	165.00	
Safford, R. E.	31.20	
Saltonstall, George and Frances	114.53	
Santella, Richard and Gwendolyn	35.40	
Sargent, Lewis		423.00
Scott, James		29.40
Seymour, Peter and Walter	60.96	
Shorey, Warren	38.40	
Skilton, Alfred and Robinson, Carl	80.47	
Thurlow, Carroll	459.00	
Toothaker, Darrell R.	29.40	
Toothaker, Rupert, Lydania and Mark	187.87	
Trubee, William	35.35	
Twitchell, Michael	29.40	
Twitchell, Roland (Heirs of)	68.40	
Timberlands, Inc.	8,639.81	
Varanelli, Arthur and Carole	144.00	

Vaughn, Lawrence and Gertrude	141.79	
Walker, Bruce and Lee		91.20
Webb River Land	476.26	118.58
Webster Gertrude	295.80	
Webster, John and Irene	564.48	
White, Bailey and Clarice	617.62	
White, Donald and Jeanette	156.17	
Williams, Stanley	66.72	
Wing, John and Margurite	130.08	
York, Virginia	959.09	

1980 Outstanding Liens

Alfieri, Lee	367.92
Bowie, Bennie	462.57
Bradbury, Lynda **	143.73
Ellis, Ronald	154.18
Harkness, Timothy	139.90
Henry, Brian	190.15
Houghton, Donald	78.81
Houghton, Emeral	203.10
Hutchinson, Arthur	478.33
Hutchinson, Cecil	264.01
Hutchinson, Frank III	283.27
Lee, Priscilla	109.13
Packard, Arthur	106.70
Turner, Pam	169.82
Wade, Clifford	733.29
Cappello, Paul	24.37
Shorey, Warren	16.05
Trubee, William	35.72

Tax Acquired Property

Ellis, Ronald	98.07
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Unpaid Personal Property Taxes

1975

Berry, Paul *	8.00
Hutchinson, Harry (Inventory)	55.13
Hutchinson, Gary	11.00
McLennan, Lorraine	6.75
Virgin, Ralph Jr.	7.00

1976

Houghton, Lawrence *	1.48
Hutchinson, Harry (Inventory)	57.00
Hutchinson, Gary (Inv and PP)	24.92
Virgin, Ralph Jr.	14.14
Jalbert, Leon	92.50

1977

Houghton, Emeral *	9.60
Virgin, Ralph Jr.	6.00

**FINAL SETTLEMENT OF STATE-TOWN FINANCING
OF GROVER BRIDGE REPLACEMENT**

State Cost:

Value of beams and engineering	9,104.17	
Town Way Bridge Program Money	<u>7,400.13</u>	
$\frac{1}{2}$ cost		16,504.30
 State Share of State Aid Money	 6,300.00	

Town Cost:

Town Share of State Aid Money	3,600.00	
From Surplus	1,548.45	
Federal Revenue Sharing Money	3,734.57	
Donation	500.00	
Salvage	491.68	
Value of beams	<u>329.60</u>	
$\frac{1}{2}$ cost		<u>16,504.30</u>

Total Cost		33,008.60
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State of Maine
DEPARTMENT OF AUDIT
State House Station 66
Augusta, Maine 04333

Board of Selectmen
Town of Carthage
Carthage, Maine

We have examined the financial statements in accordance with Title 30, Section 5253, Maine Revised Statutes Annotated of 1964, as amended, of the Town of Carthage for the year ended December 31, 1981, listed in the foregoing table of contents. Our examination was made in accordance with generally accepted auditing standards, and 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 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 aforementioned statements for the year ended December 31, 1981, present fairly the information contained therein in conformity with the provisions of Title 30, Revised Statutes, Section 5253, applied on a basis consistent with that of the preceding year.

George J. Rainville
State Auditor

January 23, 1982

COMMENTS

Operational Results

The operations for the year showed an unexpended departmental balance of \$3,438.98 lapsed to unappropriated surplus.

The overlay and unexpended balances in the current expense and town office accounts less tax abatement were the major factors contributing to the net unexpended departmental balance lapsed to surplus.

* * * * *

The following comments pertain to the accompanying financial statements:

ASSETS . . . Cash balances of \$31,106.23, which included general, federal revenue sharing and change funds, were accounted for by bank deposits and cash on hand.

Federal revenue sharing funds of \$10,000.00 were invested in a certificate of deposit with the Franklin Savings Bank, Rumford, Maine at December 31, 1981.

Taxes receivable of \$18,121.14 represented current year accounts of \$17,827.87 and prior delinquent accounts of \$293.27 dating to 1975. Tax liens and tax acquired property amounted to \$3,961.05 and \$98.07 respectively.

LIABILITIES, RESERVES AND SURPLUS . . . The amount of \$3,474.86 was due the Berry Mills Bridge reserve fund at December 31, 1981.

The departmental accounts showed a balance of \$14,348.59 carried forward to the ensuing year in accordance with legal requirements

and/or customary practice. At the annual town meeting the voters authorized the selectmen to lapse or carry balances at their discretion with the exception of those which are required by law to be carried.

Unappropriated federal revenue sharing funds of \$3,474.86 were available at January 1, 1981. Entitlement payments totaled \$6,179.00 for the year. Interest earnings credited to the fund amounted to \$697.05. Appropriated revenue sharing funds of \$3,474.86 were transferred to the town's operating account for the Berry Mills Bridge reserve fund. Unappropriated funds at December 31, 1981 totaled \$6,876.05.

Excise taxes of \$11,088.35, state revenue sharing of \$7,646.83, snowmobile refund of \$312.00, business inventory tax of \$150.93 and tree growth tax of \$2,330.06 were carried forward to the ensuing year.

The unappropriated surplus was \$17,058.82, an increase of \$2,382.66 for the year. This change was occasioned principally by unexpended departmental balances lapsed and interest on investments less a voter authorized transfer for operating purposes.

TRUST AND RESERVE FUNDS . . . Trust fund principals totaled \$790.00 and unexpended income was \$305.09. The funds were on deposit in the Maine National Bank, Dixfield, Maine.

The reserve fund established for reconstruction of the Berry Mills Bridge amounted to \$3,474.86 and was due from the general fund at December 31, 1981.

General

Appropriations from federal revenue sharing funds, the use of excise taxes and a transfer from surplus for specific purposes were authorized by the voters. The voters also authorized the selectmen to use the overlay to cover overdrafts.

Town of Carthage
COMPARATIVE BALANCE SHEET
December 31,
GENERAL FUND

Assets

	<u>1 9 8 1</u>	<u>1 9 8 0</u>
Cash on Hand and in Bank	31,106.23	10,210.10
Investment	10,000.00	
Taxes Receivable	18,121.14	16,989.62
Tax Liens	3,961.05	6,045.21
Tax Acquired Property	<u>98.07</u>	<u>476.49</u>
Total	63,286.49	33,721.42

Liabilities, Reserves and Surplus

Liabilities:		
Accounts Payable		68.84
Due Reserve Funds	<u>3,474.86</u>	<u> </u>
	3,474.86	68.84
Reserves:		
Net Departmental Balances		
Lapsed (Exhibit D)	14,348.59	(1,031.26)
Federal Revenue Sharing	6,876.05	3,474.86
State Revenue Sharing	7,646.83	813.73
Snowmobile Refund	312.00	252.00
Excise Taxes	11,088.35	9,876.78
Business Inventory Tax	150.93	811.88
Tree Growth Tax	<u>2,330.06</u>	<u>4,778.43</u>
	42,752.81	18,976.42
Surplus:		
Unappropriated (Exhibit C)	<u>17,058.82</u>	<u>14,676.16</u>
Total	63,286.49	33,721.42

TRUST AND RESERVE FUNDS

Assets

Trust Funds:		
Time Deposits	<u>1,095.09</u>	<u>1,046.98</u>
	1,095.09	1,046.98
Reserve Funds:		
Time Deposits		11,805.78
Due from General Fund	<u>3,474.86</u>	<u> </u>
	3,474.86	11,805.78
Total	4,569.95	12,852.76

Liabilities

Trust Funds:		
Principals	790.00	790.00
Unexpended Income	<u>305.09</u>	<u>256.98</u>
	1,095.09	1,046.98
Reserve Fund:		
Fire Truck		11,805.78
Berry Mills Bridge Res.	<u>3,474.86</u>	<u> </u>
	3,474.86	11,805.78
Total	4,569.95	12,852.76

Town of Carthage
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
Year Ended December 31, 1981

Cash Balance - January 1, 1981		6,685.24
Cash Receipts:		
Tax Collections -		
Current Year	64,330.85	
Prior Years	<u>7,429.50</u>	
		71,760.35
Excise Tax Collections		11,088.35
Tax Liens		11,157.24
Tax Acquired Property		476.49
Departmental Accounts		44,972.82
Federal Revenue Sharing -		
Entitlement Payments	6,179.00	
Interest Earned	<u>697.05</u>	
		6,876.05
State of Maine -		
Revenue Sharing	7,646.83	
Business Inventory Tax	150.93	
Tree Growth Tax	2,330.06	
Snowmobile Reg.	<u>312.00</u>	
		10,439.82
Tax Anticipation Loans		20,000.00
Investments Redeemed		10,000.00
Interest on Investments		1,563.68
Transfer Account		<u>454.80</u>
Total Cash Receipts		<u>188,789.60</u>
Total		195,474.84

Cash Disbursements:		
Departmental Accounts	126,497.83	
Tax Anticipation Loans	20,000.00	
Investments Purchased -		
General	20,000.00	
Federal Revenue Sharing	6,876.05	
Webber River Valley		
Snowmobile Club	252.00	
Accounts Payable	68.84	
Interest on Tax		
Anticipation Loans	620.00	
Transfer Account	<u>454.80</u>	
Total Cash Disbursements		<u>174,769.52</u>
Cash Balance - December 31, 1981		20,705.32

Exhibit C

Town of Carthage
STATEMENT OF CHANGE IN UNAPPROPRIATED SURPLUS
Year Ended December 31, 1981

Unappropriated Surplus - January 1, 1981		14,676.16
Increase:		
Net Departmental Balance		
Lapsed (Exhibit D)	3,438.98	
Interest on Investments	<u>1,563.68</u>	
Total Increase		5,002.66
Decrease:		
Transfers (Per Voters)		
For - Town Building	2,000.00	
Interest on Tax		
Anticipation Notes	<u>620.00</u>	
Total Decrease		<u>2,620.00</u>
Net Increase		<u>2,382.66</u>
Unappropriated Surplus - December 31, 1981		17,058.82

Exhibit D

**Town of Carthage
STATEMENT OF DEPARTMENTAL OPERATIONS
Year Ended December 31, 1981**

	Appropriations	Other Credits	Total Available	Expenditures	Balances	
					Lapsed	Carried
GENERAL GOVERNMENT						
Current Expenses	4,100.00	3,643.55	7,743.55	5,603.38	2,140.17	-0-
Bond Town Officers	60.00	-0-	60.00	60.00	-0-	-0-
Town Officers' Salaries	6,000.00	-0-	6,000.00	5,954.51	45.49	-0-
Town Office	-0-	2,000.00	2,000.00	1,494.22	505.78	-0-
PROTECTION						
Fire Department - Carthage	2,000.00	-0-	2,000.00	1,865.46	134.54	-0-
Fire Dept. - S. Carthage	850.00	502.49	1,352.49	1,352.49	-0-	-0-
Insurance	200.00	-0-	200.00	185.40	14.60	-0-
Street Lights	1,000.00	-0-	1,000.00	980.89	19.11	-0-
Ambulance Service	1,367.10	-0-	1,367.10	1,367.10	-0-	-0-
Civil Emergency Prep.	-0-	200.00	200.00	-0-	-0-	200.00
Animal Control	-0-	131.00	131.00	27.00	-0-	104.00
New Fire Truck	-0-	12,493.11	12,493.11	9,805.13	-0-	2,687.98
HEALTH AND SANITATION						
Town Dump	500.00	936.56	1,436.56	1,002.17	-0-	434.39
Andruscoggin Home Health Services	217.00	-0-	217.00	217.00	-0-	-0-
HIGHWAYS AND BRIDGES						
State Aid Road Construction	802.64	1,597.36	2,400.00	-0-	-0-	2,400.00
Cutting Bushes	100.00	-0-	100.00	80.00	20.00	-0-
Plowing Winter Roads	6,000.00	21,678.45	27,678.45	20,059.70	-0-	7,618.75
Reconditioning Town Roads	4,000.00	3,466.92	7,466.92	7,466.92	-0-	-0-
Grover Bridge Fund	-0-	7,923.35	7,923.35	7,346.62	-0-	576.73
Grover Bridge Fund Comm.	-0-	500.00	500.00	500.00	-0-	-0-
Summer Roads	4,500.00	1,936.72	6,436.72	6,436.72	-0-	-0-
Berry Mills Bridge Reserve Fund	-0-	3,474.86	3,474.86	3,474.86	-0-	-0-
CHARITIES						
Town Poor	200.00	-0-	200.00	65.32	134.68	-0-
CENETERIES						
General Care	400.00	-0-	400.00	79.00	121.00	200.00
Newman Cemeteries	-0-	126.74	126.74	-0-	-0-	126.74
SPECIAL ASSESSMENTS						
School Administrative District No. 21	48,296.61	1,676.19	49,972.80	49,972.80	-0-	-0-
County Tax Overlay	4,824.00	-0-	4,824.00	4,824.00	-0-	-0-
	3,245.68	-0-	3,245.68	2,702.37	543.31	-0-
UNCLASSIFIED						
Supplemental Taxes	-0-	101.96	101.96	-0-	101.96	-0-
Discount on Taxes	1,000.00	208.27	1,208.27	1,208.27	-0-	-0-
Tax Abatements	-0-	-0-	-0-	341.66	(341.66)	-0-
Maine Municipal Assoc.	252.00	-0-	252.00	252.00	-0-	-0-
TOTAL	89,915.03	62,597.53	152,512.56	134,724.99	3,438.98	14,348.59

Exhibit E

**Town of Carthage
VALUATION, ASSESSMENT AND COLLECTION OF TAXES
Year Ended December 31, 1981**

Valuation:		
Real Estate		3,460,125.00
Personal Estate		<u>19,500.00</u>
Total Valuation		3,479,625.00
Assessment:		
Valuation x Rate -		
3,479,625.00 x .024	83,511.00	
Variance	<u>(.01)</u>	
Tax Commitment	83,510.99	
Supplemental Taxes	<u>58.50</u>	
Total Assessment Charged to Collector		83,569.49
Collection and Credits:		
Cash Collections	64,330.85	
Discounts	1,208.27	
Abatements	<u>202.50</u>	
Total Collection and Credits		<u>65,741.62</u>
1981 Taxes Receivable - December 31, 1981		17,827.87

Computation of Assessment

Tax Commitment	83,510.99	
Add - State Revenue Sharing	813.73	
- Tree Growth Tax	4,778.43	
- Business Inventory Tax	<u>811.88</u>	
		89,915.03
Requirements:		
Appropriations	33,548.74	
School Adminis. Dist. No. 21	48,296.61	
County Tax	<u>4,824.00</u>	
Total Requirements		<u>86,669.35</u>
Overlay		3,245.68

Exhibit F

**Town of Carthage
FEDERAL REVENUE SHARING FUNDS
STATEMENT OF REVENUES,
APPROPRIATIONS AND BALANCE
Year Ended December 31, 1981**

Unappropriated Funds - January 1, 1981		3,474.86
Revenues:		
Entitlement Payments	6,179.00	
Interest Earned	<u>697.05</u>	
Total Revenues		<u>6,876.05</u>
Total		10,350.91
Appropriations:		
Capital Outlay -		
Berry Mills Bridge Reserve Fund		<u>3,474.86</u>
Unappropriated Funds - December 31, 1981		6,876.05
Accountability:		
Franklin Savings Bank, Rumford, Maine		
Passbooks No. 10-6377		350.91
Certificate of Deposit No. 7101160		10,000.00
Due Berry Mills Bridge Reserve Fund		(<u>3,474.86</u>)
Total		6,876.05

Schedule A-1

**Town of Carthage
CASH ON HAND AND IN BANK
December 31, 1981**

General Fund:

Maine National Bank, Dixfield, Maine

Demand Deposit -

Balance per Statement -

December 31, 1981 299.97

Deduct - Outstanding Checks 373.87

(73.90)

Statement Savings No. 19-0-624452

Balance per Statement -

December 31, 1981 12,582.76

Add - Deposit in Transit 8,196.46

20,779.22

Certificate of Deposit No. 48608 10,000.00

Federal Revenue Sharing:

Franklin Savings Bank, Rumford, Maine

Passbook No. 106377 350.91

Change Fund:

Tax Collector 50.00

Total 31,106.23

Schedule A-2

INVESTMENT

Federal Revenue Sharing:

Franklin Savings Bank, Rumford, Maine

Certificate of Deposit No. 710 1160 10,000.00

Schedule A-3

**Town of Carthage
TAXES RECEIVABLE, TAX LIENS
AND TAX ACQUIRED PROPERTY
At December 31,**

	1981	1980
Taxes Receivable:		
1981	17,827.87	
1980		16,574.53
1979		107.09
1977	15.60	25.20
1976	189.79	193.12
1975	<u>87.88</u>	<u>89.68</u>
	18,121.14	16,989.62
Tax Liens:		
1980	3,961.05	
1979		6,045.21
Tax Acquired Property	<u>98.07</u>	<u>476.49</u>
Total	22,180.26	23,511.32

Schedule A-4

**Town of Carthage
TRUST FUNDS
December 31, 1981**

	Principal	Unexpended Income
Cemetery Trust Funds:		
I. P. Staples	50.00	19.37
Flora Maxwell White	75.00	29.11
William E. Putnam	200.00	77.61
Frank and Nellie Hutchinson	100.00	38.79
Frank W. Brown	200.00	76.83
Ada M. Smith	115.00	44.59
Tyler Hutchinson	<u>50.00</u>	<u>18.79</u>
Total	790.00	305.09

Schedule A-5

**Town of Carthage
SPECIAL RESERVE FUND
Year Ended December 31, 1981**

	Total	Fire Truck	Berry Mills Bridge
Balance -			
January 1, 1981	<u>11,805.78</u>	<u>11,805.78</u>	
Additions:			
Transferred from Federal Revenue Sharing	3,474.86		3,474.86
Interest Earned	<u>687.33</u>	<u>687.33</u>	<u> </u>
Total Additions	<u>4,162.19</u>	<u>687.33</u>	<u>3,474.86</u>
Total	15,967.97	12,493.11	3,474.86
Deductions:			
Transferred to General Fund for Purchase of Fire Truck	<u>12,493.11</u>	<u>12,493.11</u>	<u> </u>
Balance -			
December 31, 1981	3,474.86		3,474.86

DETAILS OF EXPENDITURES

Wages and Salaries

Selectmen	
Stephen Brown 1st	1,400.00
Kermit Houghton Sr. 2nd	850.00
Jan Hutchinson 3rd	650.00
Tax Collector	
Deborah Swett	1,800.00
Treasurer	
Dorothy Mason	600.00
Town Clerk	
Pearl Hutchinson	300.00
Police Chief	
Kenneth Flagg Jr.	200.00
Fire Chief	
Kenneth Flagg Jr.	100.00
Health Officer	
Carole Spaulding	50.00
Election Ballot Clerks	
Carol Arsenault	47.45
Lena Davis	47.45
Wilhelmina Hutchinson	47.45
Mary Pearson	47.45
Election Warden	
Stetson Hutchinson	47.45

Current Expense

Arsenault's Store	
(Paper, pens, batteries, oil)	36.06
David Austin (deed for school building)	6.00
Edmond Berry (plowing)	30.00
Raymond Berry (mowing)	90.00
Braham Publishing (excise auto book)	21.00
Stephen Brown	
(blazing town lines, mileage)	408.00
Central Maine Power	129.09
W. S. Darley (police chief badge)	23.05
Kenneth Flagg, Jr. (mileage, phone)	49.20
Minot Flagg (moderator)	40.00
Griffen Gas (propane)	136.50
Kermit Houghton Sr.	
(blazing town lines, mileage)	676.00
Hutchins Bros. (lien forms, books, tax bills, envelopes)	75.99
Jan Hutchinson (blazing town lines)	394.60
Pearl Hutchinson	
(phone, postage, money order, recording vital statistics)	19.87
Dorothy Mason (mileage, phone, postage, lien fees, 30-day notices, notarizing liens)	292.77
Maine National Bank (Bank charges, checks)	31.18
Maine State Retirement	465.50
Maine State Treasurer (auditor)	526.60
Mark's Printing House (books, oaths, appointment forms, envelopes)	135.78
New England Telephone	291.13
Oxford Printing (ballots)	53.60
Pinewood Press (town reports)	626.16
Registrar of Deeds (transfers, liens)	211.00
Sun - Journal (notices)	20.50
Deborah Swett (mileage, postage, notices, envelopes, lien fees, reimburse liens)	570.32

Towle's Hardware (maps, tape)	22.67
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Received for blazing Town Lines:

Dixfield	96.90
Mexico	71.40
Roxbury	47.20
Weld	66.80
Wilton	63.50
Total	<u>345.80</u>

Carthage Fire Department

E. H. Benedix and Sons (fuel oil and service)	736.78
Edmond Berry (plowing)	30.00
Raymond Berry (mowing)	60.00
Blanchard Associates (chimney flares)	87.33
Central Maine Power	174.66
Frost Motor Supply Inc. (battery)	60.40
Henry's Service Station (gas)	86.95
Kyes Insurance Agency (truck insurance)	598.00
Larry Mercier (CO2, ABC)	26.00
Towle's Hardware (hinges, union)	5.34

South Carthage Fire Department

Central Maine Power	86.72
International Door Corp. (overhead door)	840.40
Starbird's Home Care Center (lumber)	10.55
Town and Country (door, sheet rock, particle board)	414.82

Fire Truck

Tom Averill Repairs (sticker)	3.00
Frost Motor Supply (oil)	33.00
Howard P. Fairfield Inc. (PTO)	256.85
Kenneth Flagg Jr. (mileage)	42.00
Hamilton and Son (tank)	5,445.00

Henry's Service Station (gas)	65.00
Marvin's Auto Body (paint job)	300.00
Luther M. Moores (pump)	737.47
Morrison Motors Inc. (brake parts, PTO shaft and installation)	334.97
William Skidgell (1968 Ford 950, parts)	2,547.50
Towle's Hardware (hardware)	22.04
Worthley Bros. and Son (machine shop work)	18.30

Town Dump

Abelene Pest Control (poisoning)	525.68
Arsenault Bros. (pushing dump)	240.00
T. L. Dickson Jr. (pushing dump)	45.14
Henry's Service Station (diesel)	4.85
Kermit Houghton Sr. (Rock-raking, trenching culvert)	22.50
William Skidgell (pushing dump)	164.00

Care of Cemeteries

Ronald McCarthy	60.00
Harold Walker	19.00

Plowing and Sanding

Paul Berry (snow fence)	20.00
Steve Brown (truck driver)	30.00
T. L. Dickson Jr. (backhoe, truck)	178.21
Kenneth Flagg, Jr. (flushing culverts)	16.00
Kermit Houghton Sr. (snow fence, rock-raking, mileage, backhoe operator)	202.80
Merle B. Knox Jr. (sand)	1,179.50
Ronald McCarthy (plowing and sanding)	2,333.10
Puiia Hardware and Lumber (snow fence)	233.80
W. H. Shurtleff Co. (salt)	812.96
William Skidgell (plowing and sanding)	14,588.70
(pushing stock pile, backhoe, hauling sand)	254.63
Elijah H. White Sr. (pushing stock pile)	210.00

**Summer and Winter Roads,
Culverts and Bridges**

Barry Averill (picking rocks)	8.00
Claude Averill (picking rocks)	8.00
Edmond Berry (skidder, saw labor)	100.00
Roger Berry (labor)	80.00
Scott Berry (picking rocks)	8.00
Steve Brown (labor)	196.00
Leo Carrier (skidder, gravel)	70.00
Dixfield Lumber (bridge planks)	647.83
John Houghton (picking rocks)	16.00
Kermit Houghton Sr. (labor, truck, rock-raking, mileage)	601.26
Jimmy Hutchinson (picking rocks)	16.00
Kyes Insurance Agency (workman's compensation)	386.11
Maine State Dept. of Transportation (grader)	535.90
Puia Hardware and Lumber (calcium, spikes)	399.59
Porter Equipment Inc. (spindle)	343.02
W. H. Shurtleff (culverts)	294.78
R. and W. Skidgell (loader)	125.00
William Skidgell (truck, backhoe, bulldozer)	2,070.45
Towle's Hardware (spikes, bolts)	74.22
Richard Viitala (labor, saw)	156.00

Reconstruction and Tarring

Arsenault Bros. (truck, dozer)	1,151.07
Steve Brown (labor, truck driver)	164.94
T. L. Dickson Jr. (truck)	126.00
Kermit Houghton Sr. (foreman)	312.00
Maine State Dept. of Transportation (grader)	192.86
H. E. Noyes and Sons (gravel)	729.00
W. H. Shurtleff (culverts)	974.00
William Skidgell, (dozer, backhoe, trucks)	3,128.67
Merwin Spaulding (labor)	20.40
Melvin Therriault (truck)	424.26
Stuart Turner (labor)	32.64

Grover Bridge

Danny Barnett (tightening bolts)	12.00
Scott Berry (cold patching)	20.00
Blue Rock Industries (cold patch)	334.62
Steve Brown (cold patching)	16.00
Kermit Houghton Sr. (tightening bolts, seeding)	56.00
Darrell Skidgell (cold patching)	20.00
William Skidgell (truck)	126.00
Stuart Turner (cold patching)	12.00

Cutting Bushes

Barry Averill	20.00
Danny Bradbury	20.00
Kermit Houghton Sr.	20.00
Michael Spaulding	20.00

School Building

Richard Arsenault (masonry work, boarding, insulating)	184.00
Benedix Bros., Inc. (fuel oil)	510.04
Steve Brown (boarding, insulating)	74.00
Robert L. Carver (boarding, insulating)	92.00
Central Maine Power	44.16
Puiia Hardware and Lumber (plywood, insulation, paint, hardware cloth, screws)	590.02

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