

1977

Annual Report of the Municipal Officers and Officials of Carmel, Maine for the Year Ending December 31, 1977

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ANNUAL REPORT
of the
Town of
CARMEL, MAINE
1977

One Hundred and Sixty-sixth Annual Report

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ANNUAL REPORT

of the

Municipal Officers

of the Town of

CARMEL, MAINE

For The Year Ending

December 31, 1977

TOWN OFFICERS

TOWN OF CARMEL, MAINE

Selectmen and Overseers of the Poor

FREDERICK KIRCHEIS

MARY PERRY

EARLE E. McSORLEY

Assessors

ERRAL PREBLE

GALEN LEWIS

CLEMENT RICHARDSON

Town Clerk

HESTER C. McGOWN

Administration

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

GLENNIS A. McSORLEY

Fire Chief

CLARENCE EVANS

Librarian

KATHRYN STUBBS

Plumbing Inspector and Building Inspector

JAMES O. EMERY

Constable

FRED EMERSON

School Administrative District No. 23

NORMAN P. SOUCIE

Board of Directors

Carmel

RONALD JARVIS, JR.

SHEILA HARTT

WILLIAM SCHMIDT

Levant

FULLER GOODWIN

ROBERT MULLEN

RAY BEMIS

BOARDS AND COMMITTEES

Budget Committee

JOHN LUCE
WILBUR SENTER
DOUGLAS SMALL
WILLIAM SCHMIDT

JOHN DeLUCK
DELMONT HARTT
SUSAN KIRCHEIS
WILLIAM PALMER

JOHN SIMPSON

Planning Board

THEODORE JOHNS, Chairman
HENRY SMITH

FREDERICK KIRCHEIS
IRWIN PIKE

JAMES WOOLBERT, Secy.
LLOYD MARCHO, JR., Alternate

Board of Appeal

RALPH SHORTT

GEORGE CUMMING

ALBERT JOHNSTON, III

WILLIAM PALMER, Alternate

Cemetery Committee

PAUL HASKELL

SHEILA HARTT

DOROTHY VERRILL

Library Trustees

KATHRYN STUBBS
HELEN WORCESTER

PAULINE COLSON
RUTH PIKE

Library Board

ARLIE FOSTER, President

KATHRYN STUBBS, Secretary

BERNICE CURTIS, Vice-President

JANICE CLUKEY, Treasurer

SHARON NUTE, Librarian

Conservation Commission

FRANK PERRY, Chairman
RUSSELL TREADWELL

WILBUR SENTER, Secretary
WILLIAM PALMER

Building Committee

ROBERT JARVIS
DOUGLAS SMALL

IRWIN PIKE
JOHN DeLUCK

Civil Defense Director

DAVID SMITH

Representative to Legislature

LLOYD LITTLEFIELD

Home Address:

MRC, Box 161
Bangor, Maine 04401

Telephone:

848-5380

Legislative Address:

House of Representatives
State House
Augusta, Maine 04333

Telephone:

289-2866

LETTER OF TRANSMITTAL

To the Citizens of Carmel:

It is with pleasure that I transmit my tenth annual report to you of the financial transactions of the Town. If you have questions concerning any part of the report, please feel free to ask them.

Contained herein is that part of the annual audit which is required to be printed. The full audit report is available for your inspection at the Town Office.

Respectfully submitted,

GLENNIS A. McSORLEY

Town Manager

REPORT OF SELECTMEN AND TOWN MANAGER

1977 was a year to be remembered by all in the Town of Carmel. The new municipal building was completed and we moved into it the last week of November. For the first time in history, we are afforded the luxury of running water and flushes at the Town office. Of course, we are pleased with having all the extra space, and we are certain that the Fire Department and Ambulance Squad is happy to have their vehicles all under the same roof.

The lowest bid for the construction of the building was by Bowman and Littlefield of Hartland, Maine, whom we selected, at a bid price of \$161,325.00. This included the building and landscaping to eight feet outside the building. The Town had to provide the water tank, pump and piping to the well; the septic tank and chamber system used for the leach bed; the gravel for the septic system, driveway, and roadway. There will be more landscaping to do when Spring arrives. You should be proud of your new building and the fact that there is no mortgage on it.

Another big change in the Town was the closing of the open burning dump, which was effective July 1st. The roadside rubbish pickup is working very well now, after getting off to a difficult start.

As was stated in last year's town meeting, "We have been building a basketball court since I was a kid." Well, at last, it is becoming a reality. The Gravel was hauled in and leveled and the hot-top applied last fall. The backboards and nets have been purchased. As soon as we can fence around the court to protect the neighbors' property, as well as the youngsters who are playing, it will be open for fun. Hang in there, Bill.

The Planning Board has had an active year with several difficult situations to deal with. We thank each of the members for the time and concern that they have given to the betterment of the Town.

Thanks also, to the Board of Appeals who had to act on two different occasions.

The State Aid Road money was used to construct and hot-top another part of Hinckley Hill Road. No Town Road construction was done, however, with the money carried forward from last year and additional funds this year, we hope to finish the Five Road and rebuild a part of the Bemis Road.

State Revenue Funds in the amount of \$12,990.12 were received and applied directly to taxes to reduce the tax rate.

A course in assessment at Bowdoin College was taken by Clement Richardson. He is now attending a course at EMVTI.

The Snowmobile Club did their usual fine job of cleaning up the roadside last Spring. Thanks to all those who helped.

The Selectmen meet each Monday evening at 7:30 P.M. at the Municipal Building. You are welcome to attend any of their meetings.

Respectfully submitted,

EARLE E. McSORLEY
FREDERICK W. KIRCHEIS
MARY PERRY

Board of Selectmen

GLENNIS A. McSORLEY
Town Manager

ASSESSOR'S REPORT

VALUATION AND ASSESSMENT

Year Ending December 31, 1977

VALUATION:	Real Estate	Personal Estate	Total
Resident	\$7,645,790.00	\$ 79,400.00	\$7,725,190.00
Non-resident	1,599,820.00	7,000.00	1,606,820.00
TOTAL VALUATION	\$9,245,610.00	\$ 86,400.00	\$9,332,010.00

ASSESSMENT:

Tax Commitment —	\$150,245.36
Valuation x Rate — \$9,332,010.00 x .01610	
Supplemental Taxes	759.95
	<hr/>
	\$151,005.31

TOTAL ASSESSMENT CHARGED

TO COLLECTOR \$151,005.31

COMPUTATION OF ASSESSMENT

TAX COMMITMENT	\$150,245.36
ADD—State Revenue Sharing	13,343.63
	<hr/>
	\$163,588.99

REQUIREMENTS:

Appropriations	70,638.70
School Administrative District #23	86,325.34
County Tax	5,358.40
	<hr/>
TOTAL REQUIREMENTS	162,322.44
OVERLAY	\$ 1,266.55

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, 1977 to December 31, 1977.

CONTINGENT ACCOUNT

Appropriation	\$ 2,500.00
Building Permits	17.00
Plumbing Permits	1,031.00
Snowmobile Refund	1,230.00
Subdivision Fees	500.40
State Treasurer, Dog Tax Refund	81.77
Town Clerk, Victualers Licenses	5.00
Junkyard Permit	50.00
James Baines, License	10.00
	<hr/>
	\$ 5,425.17
Election Expense	\$ 238.92
Supplies, Assessors	60.93
Supplies, Clerk	44.04
Planning Board	415.00
Board of Appeals	35.00
James Emery, Plumbing Inspector	773.25
State Treasurer, Plumbing Fees	154.50
Carmel Snowmobile Club (clean up day)	300.00
Winfred Stevens, Attorney	106.88
Gary Norton, Attorney	141.00
Joseph Pelletier	50.00
Clement Richardson, Bowdoin College	82.50
B. H. Shaw, Remove Tree	35.00

Ledgewood Kennels	117.00
State Treasurer, M.R.S.A.	28.75
Advertisements	128.15
Misc. Expenses	144.20
Unexpended	2,570.05
	<hr/>
	\$ 5,425.17

MODERATOR

Appropriation	\$	15.00	
Frank Perry			\$ 15.00

SELECTMEN'S SALARIES

Appropriation	\$	1,500.00	
Frederick Kircheis			\$ 500.00
Mary Perry			500.00
Earle E. McSorley			500.00
			<hr/>
			\$ 1,500.00

ASSESSOR'S SALARIES

Appropriation	\$	2,350.00	
Henry Smith			\$ 275.00
Erral Preble			1,491.22
Galen Lewis			312.74
Clement Richardson			271.04
			<hr/>
			\$ 2,350.00

TOWN MANAGER'S SALARY

Appropriation	\$	7,500.00	
Glenn A. McSorley			\$ 7,500.00

TOWN MANAGER'S EXPENSE

Appropriation	\$	1,500.00	
Glenn A. McSorley			\$ 1,500.00

CETA PROGRAM

Rec'd from Penobscot County	\$	495.00	
Glenda M. Davis			\$ 495.00

OFFICE CLERK

Balance	\$	12.50	
Appropriation		4,200.00	
			<hr/>
Tracey A. Waning	\$	1,408.75	
Glenda M. Davis		1,732.50	
Unexpended		1,071.25	
			<hr/>
	\$	4,212.50	

ZONING INSPECTOR

Appropriation	\$	400.00	
James O. Emery	\$	400.00	

CONSTABLES 1976

Appropriation	\$	625.00	
Ralph F. Shortt	\$	250.00	
Allen Bull		250.00	
Fred Emerson, Jr.		125.00	
			<hr/>
	\$	625.00	

CONSTABLES 1977

Appropriation	\$	600.00	
Fred Emerson, Jr.		145.00	
			<hr/>
	\$	745.00	
Fred Emerson, Jr.	\$	371.99	
Cutler's Men's Store		142.25	
Eastern Fire Equip. Co.		230.76	
			<hr/>
	\$	745.00	

TOWN REPORTS

Appropriation	\$	700.00
Overdraft		19.40
		719.40
Furbush-Roberts Printing Co.	\$	719.40

TOWN OFFICE OPERATING

Appropriation	\$	4,500.00
Treas. S.A.D. #23 and 38		412.50
U.S. Postal Service		22.70
Richard Willis		1.39
John McCleary		2.44
		4,939.03
Rent	\$	500.00
Fuel		427.46
Electricity		321.91
Telephone		346.96
Postage, Printing		314.74
Office Supplies		327.55
D. S. Higgins & Son		465.00
Unexpended		2,235.41
		4,939.03
	\$	4,939.03

OFFICE EQUIPMENT

Balance	\$	208.50
Overdraft		108.40
		316.90
Electrolux Corp.	\$	316.90

FEDERAL REVENUE SHARING (Audit & Advertise)

Balance	\$	212.77
Treasurer of State	\$	28.28
Bangor Daily News		89.70
Unexpended		94.79
		<hr/>
	\$	212.77

AUDIT

Appropriation	\$	542.00
Treasurer of State	\$	541.52
Unexpended		.48
		<hr/>
	\$	542.00

FIRE DEPARTMENT (Operating)

Appropriation	\$	4,500.00
E. E. McSorley		38.80
		<hr/>
	\$	4,538.80
Telephones	\$	826.36
Electricity (Fire Station)		195.88
Electricity (Ambulance)		223.35
Fuel - Heat		809.83
Insurance		1,567.00
Gas, Oil (Trucks)		298.52
Gas, Oil (Ambulance)		424.61
M. B. Foster, plowing		142.00
Miscellaneous		19.30
Unexpended		31.95
		<hr/>
	\$	4,538.80

FIRE DEPARTMENT (Maintenance)

Balance	\$	730.15
Appropriation		1,000.00
Overdraft		92.59
		\$ 1,822.74
Leadbetter International (Trucks)	\$	275.43
Edwards Tire (Trucks)		292.64
American Gear (Trucks)		74.54
Battery (Trucks)		45.99
Brake Service (Ambulance)		31.50
C. E. Noyes (Ambulance)		80.57
Consumer Auto (Ambulance)		25.84
The Roberson Co. (Radios)		116.23
Roof Repair & Shingles		880.00
		\$ 1,822.74

FIRE DEPARTMENT EQUIPMENT

Appropriation	\$	2,000.00
Unexpended		\$ 2,000.00

STREET LIGHTS

Appropriation	\$	1,300.00
Overdraft		13.64
		\$ 1,313.64
C. M. Power Co.	\$	1,313.64

CIVIL DEFENSE

Balance	\$	50.00
Forward		\$ 50.00

TOWN OFFICE INSURANCE

Appropriation	\$	32.00	
D. S. Higgins & Sons			\$ 31.70
Unexpended			.30
			<hr/>
	\$		32.00

SOCIAL SECURITY

Balance	\$	5.34	
Appropriation		700.00	
		<hr/>	
	\$	705.34	
Maine State Retirement System			\$ 651.23
Unexpended			54.11
			<hr/>
	\$		705.34

HEALTH OFFICER

Appropriation	\$	100.00	
Dr. Sarah Simpson			\$ 100.00

PUBLIC HEALTH MEDICATIONS

Balance	\$	118.55	
Miller Drug			\$ 36.85
Unexpended			81.70
			<hr/>
	\$		118.55

TOWN DUMP

Balance	\$	1,368.08	
Appropriation		15,000.00	

Town of Etna	500.00
Anti-Recession Funds	14,089.00
	<hr/>
	\$ 30,957.08

E. E. McSorley, Maintenance	\$ 1,036.00
E. E. McSorley, Closing	5,000.00
Bangor Daily News, Advertising	46.20
Laurel Johnson, sign	35.00
U. S. Postal Service	65.00
William W. Conte, Attorney	60.00
Beverly Lane, Rubbish Removal	2,199.00
Raymond Smith, Rubbish Removal	2,587.50
Sawyer Environmental Facility (2 months)	601.44
Unexpended	19,326.94
	<hr/>
	\$ 30,957.08

SNOW REMOVAL

Balance	\$ 1,081.00
From Excise	15,000.00
State Treasurer	3,621.00
Overdraft	653.00
	<hr/>
	\$20,355.00
Robert G. Noyes	\$ 10,600.00
Earle E. McSorley	9,755.00
	<hr/>
	\$ 20,355.00

SALT AND SAND

Balance	\$ 4,050.35
Appropriation	4,500.00
	<hr/>
	\$ 8,550.35

E. E. McSorley (1976)	\$ 1,876.00
W. H. Shurtleff Co.	1,353.02
E. E. McSorley (1977)	5,250.00
Unexpended	71.33
	<hr/>
	\$8,550.35

TOWN ROADS & BRIDGES

Balance	\$ 6,309.25
Appropriation	4,000.00
Culverts	749.50
Town of Levant	42.00
	<hr/>
	\$ 11,100.75
Bancroft & Martin	\$ 408.47
Furbush-Roberts Print Co.	56.92
Lane Construction Corp.	155.33
White Canoe Co.	45.09
E. E. McSorley	624.65
Ransford Sewall	159.60
Allen Lawrence	150.00
C. E. Noyes (Tire-rake)	22.33
Unexpended	9,478.36
	<hr/>
	\$ 11,100.75

CALCIUM CHLORIDE

Balance	\$ 796.20
Overdraft	60.13
	<hr/>
	\$ 856.33
W. H. Shurtleff	\$ 753.50
E. E. McSorley	102.83
	<hr/>
	\$ 856.33

GRADER HIRE

Balance	\$	345.56	
Appropriation		350.00	
		695.56	
E. E. McSorley	\$	390.00	
Unexpended		305.56	
		695.56	

TOWN ROAD TAR

Balance	\$	79.90	
From Excise		10,000.00	
		10,079.90	
Lane Construction Corp.	\$	10,000.00	
Unexpended		79.90	
		10,079.90	

PERMANENT BRIDGE FUND

Balance	\$	446.87	
Forward	\$	446.87	

CUTTING BUSHES

Balance	\$	122.85	
Appropriation		300.00	
		422.85	
Boyd Hand	\$	83.70	
Unexpended		339.15	
		422.85	

STATE AID ROAD CONSTRUCTION

Appropriation	\$ 2,592.00	
State Treasurer		\$ 2,592.00

TOWN WELFARE

Balance	\$ 282.63	
Appropriation	4,000.00	
Funds Returned	21.80	
	\$ 4,304.43	
Town Welfare		\$ 1,985.85
Unexpended		2,318.58
		\$ 4,304.43

SCHOOL ADMINISTRATIVE DISTRICT #23

Assessed	\$ 86,325.34	
Overdraft	.02	
	\$ 86,325.36	
Treasurer, S.A.D. #23		\$ 86,325.36

CEMETERIES — GENERAL CARE

Balance	\$ 456.81	
Sale of Lots	40.00	
Overdraft	262.72	
	\$ 759.53	
Eugene Young		\$ 239.22
Joe Hayes		50.60
Henry Curtis		142.60
Webster Young		23.00

Earle McSorley	21.00
Arthur Small	131.53
Berley Leavitt	35.00
Lawn Mower	71.40
Carmel Exxon	43.14
Village Market	2.04
	<hr/>
	\$ 759.53

CEMETERIES — PERPETUAL CARE

Balance	\$ 1,990.07
Doris Spaulding	200.00
Vern & Margaret Harding	50.00
Bangor Savings Bank	1,104.82
	<hr/>
	\$ 3,344.89

Bangor Savings Bank	\$ 250.00
Eugene Young	104.92
Webster Young	49.45
Goldie Young	46.00
Wendell Hayes	42.55
Joe Hayes	17.25
Peter Pelletier	13.80
Henry Curtis	16.10
Carmel Monument Corp.	65.00
Forward	2,739.82
	<hr/>
	\$ 3,344.89

COUNTY TAX

Assessed	\$ 5,358.40
County Treasurer	\$ 5,358.40

GENERAL INTEREST

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

SIMPSON MEMORIAL LIBRARY

Appropriation	\$ 600.00	
State Treasurer	169.00	
Bangor Savings Bank	52.73	
	<hr/>	
	\$ 821.73	
Treasurer, Simpson Library		\$ 821.73

PROPERTY MAPS

Balance	\$ 14.91	
Appropriation	300.00	
	<hr/>	
	\$ 314.91	
James W. Sewall Co.		\$ 175.00
Unexpended		139.91
		<hr/>
		\$ 314.91

PENOBSCOT VALLEY REGIONAL
PLANNING COMMISSION

Appropriation	\$ 211.70	
Penobscot Valley Reg. Planning Comm.		\$ 211.70

COSTS AND INTEREST

Collections	\$ 2,079.97	
Payments		\$ 674.61
Unexpended		1,405.36
		<hr/>
		\$ 2,079.97

MEMORIAL DAY

Appropriation	\$	175.00	
American Legion Post #107			\$ 175.00

MAINE MUNICIPAL ASSOCIATION

Appropriation	\$	246.00	
Maine Municipal Association			\$ 246.00

MUNICIPAL DEVELOPMENT

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

ECONOMIC PROGRAM

Balance	\$	500.00	
Forward			\$ 500.00

RECREATION PROGRAM

Balance	\$	100.00	
Forward			\$ 100.00

TAX DISCOUNTS

Appropriation	\$	1,800.00	
Discounts Allowed			\$ 1,779.70
Unexpended			20.30
			<hr/>
	\$		1,800.00

OVERLAY

Assessed	\$	1,266.55	
To Surplus			\$ 1,266.55

CARMEL CONSERVATION COMMISSION

Balance	\$	260.00	
Forward			\$ 260.00

BICENTENNIAL COMMITTEE

Balance	\$	500.00	
Treas. Bicentennial Comm.		104.97	
		<hr/>	
Forward	\$		604.97

FEDERAL ANTI-RECESSION FUNDS

Balance	\$	1,563.00	
U. S. Treasurer		12,526.00	
		<hr/>	
	\$	14,089.00	
Transferred to Town Dump Acct.			\$ 14,089.00

INVENTORY TAX REFUND

State Treasurer	\$	1,686.87	
To Surplus			\$ 1,686.87

SNOWMOBILE TRAIL FUND

Balance	\$	133.00	
Forward			\$ 133.00

TOWN HALL LOT — BASKETBALL COURT

Balance	\$	2,000.00	
McGown—Sale lot fund		3,200.00	
		<hr/>	
	\$	5,200.00	
Lane Construction Corp.			\$ 2,396.00
Earle E. McSorley			1,020.25

Hot Top Sealer	41.90
Dakin's Sporting Goods	93.10
Bruce Gould	10.00
Frank Perry	66.55
Unexpended	1,572.20
	<hr/>
	\$ 5,200.00

MUNICIPAL BUILDING FUND

Balance	\$186,386.47
Francis Zelz, Architect	\$ 7,467.30
Bowman & Littlefield, Contractors	144,812.70
State Treasurer	15.00
D. S. Higgins & Sons	668.00
Bangor Daily News	46.20
Maine Cement Products	1,984.04
Williston Supply Co.	58.31
New England Pipe	124.60
W. H. Shurtleff Co.	177.60
E. E. McSorley	3,878.00
Discount Martin	1,693.80
Gene Griffin	3,500.00
Unexpended	21,960.92
	<hr/>
	\$186,386.47

TAX ACQUIRED PROPERTY

December 31, 1977

Alward, David	\$ 156.85
Curtis, Mrs. George A. (Town)	20.85
Gannon, William	88.76
Hannon, David & Linda	313.46
Hanscom, Wilson	61.60
Harvey, Alan	201.88
Higgins, Barry	955.85
Jenkins, David	469.28
Keach, Richard	234.05
Smart, Eugene	181.10
Sylvester, Roger	690.69
Simpson, M. T. Patrick	77.00
Tucker, Mr. & Mrs. John	40.20
Tucker, Mary	40.20
Woodard, Malcolm P.	522.16
	<hr/>
	\$ 4,053.93

1976 TAX LIENS

Briggs, Dean E. & Sharon	\$ 19.60
Bull, Allen & Shirley	134.96
* Butler, Richard & Marcella	88.80
Crowley, Edward & Anne	238.56
Curtis, George & Doreen	2.80
Curtis, George & Doreen	14.28
Cyr, Llewellyn	70.00
Cyr, Theresa	245.28
Cyr, Theresa	39.48
Cyr, Theresa	5.60

Cyr, Theresa	27.16
**Davis, Michael, Mrs.	305.20
Day, Henry C.	61.04
Dean, Herbert	108.08
Demmons, Dennis	176.60
Devoe, Paul & Christine	28.00
Dunton, Audrey	217.56
Dysart, Donald & Nancy	298.08
Erikson, Doris	26.40
Evans, Clarence & Janice	209.16
Gray, Hazel	42.00
Hall, Frank & Anita	26.64
Harding, Floyd	124.60
Harding, Joan	15.12
Hartt, David	56.00
Hawes, Guy, Jr. & Naomi	392.00
Higgins, Barry	112.00
Higgins, Barry	89.60
Higgins, Barry	151.20
Horton, Elaine	112.79
LaRochelle, Barry & Jean	157.20
LaRochelle, Maurice & Kathleen	20.83
Maquillan, Ron	182.00
Marcho, Lloyd, Jr.	124.04
Roach, John & Marie	400.40
Robertson, Gerald & Donna	174.44
Sale, Alfred	135.38
Sale, Alfred	190.40
Scott, William E.	129.64
**Shaw, Charles & Dorothy	41.16
Smith, Don	165.20
Smith, Russell	56.56
Sylvester, Harrison	6.16
Washburn, James & Dianne	98.80
White, David	112.00

**Woolbert, James M.	212.00
Young, Eugene	48.16
Young, Eugene & Goldie	7.56
Bean, Ronald T.	38.36
Collins, John & Beverly	28.00
Elbthal, Arthur & Louisa	1.96
Elbthal, Realty Trust	131.88
Elbthal Realty Trust	101.36
Elbthal Realty Trust	19.32
Elbthal Realty Trust	55.14
Elbthal Realty Trust	1.68
Elbthal Realty Trust	12.04
Elbthal Realty Trust	30.52
Elbthal Realty Trust	1.68
Elbthal Realty Trust	31.08
Elbthal Realty Trust	7.84
Elbthal Realty Trust	46.76
Foss, Paul & Virginia (Norman Brown)	123.20
Georgiadis, George & Sara	126.00
Jones, Frederick (Samuel Wilkins)	41.72
Jones, Frederick (Samuel Wilkins)	8.12
* Lawler, Henry	146.72
Lawler, Henry	134.40
* Lawler, Henry	104.16
Lawler, Henry	98.00
Loke, Harold	84.00
Murphy, Patrick	42.00
Northwoods, Inc.	42.00
Northwoods, Inc.	42.00
Northwoods, Inc.	42.00
Northwoods, Inc.	42.00
Northwoods, Inc.	42.00
Northwoods, Inc.	42.00
Northwoods, Inc.	42.00
Noyes, Lucian & Violet	11.20

* George Patrick Realty Trust	59.36
George Patrick Realty Trust	26.78
Sewall, Charles, Mrs.	48.72
Sewall, Charles, Mrs.	13.44

\$ 7,527.96

* Paid in full.

** Partial payment.

OUTSTANDING TAXES

1977 Taxes

	Real Estate	Personal	Totals
Burns, Gerald & Gail	17.71		17.71
Burgoyne, Daniel		8.05	8.05
Doyle, Michael	402.50		402.50
St. Louis, Donald		6.44	6.44
Weeks, Allen		6.44	6.44
Albert, Gary	67.62		67.62
Ames, Patricia	48.30		48.30
Barker, David & Evelyn	435.34	27.37	462.71
Bartlett, Richard	282.39		282.39
Berlucchi, Mrs. Louise	341.80		341.80
Bragg, Darrell	336.17		336.17
Bragg, Robert & Darrell	59.57		59.57
Briggs, Dean & Sharon	64.40		64.40
* Brown, Herman & Judith	299.74		299.74
Brown, Roger	88.55		88.55
Brown, Norman	196.42		196.42
Bryer, William	93.86		93.86
Bull, Allen & Shirley	116.73		116.73
Burns, Gerald & Gail	156.17		156.17
Butler, Richard & Marcella	363.86		363.86
Carrow, George	103.17		103.17
**Carrow, Henry	29.82		29.82
Clark, Marvin & Constance	443.07		443.07
Clement, Craig & Serene	214.90		214.90
Campbell, Maurice	101.75		101.75
Crowley, Edward & Anne	216.06		216.06
Curtis, Merle	20.93		20.93
Curtis, George & Doreen	29.30		29.30
Cyr, Theresa	376.26		376.26
Cyr, Llewellyn	40.25	3.22	43.47
Day, Henry C.	47.17		47.17
Day, Robert C.	155.37		155.37
Davis, Glenda M.	225.40		225.40
Demmons, Dennis	438.89		438.89

	Real Estate	Personal	Totals
Devoe, Paul & Christine	62.79		62.79
Doughty, Wayne & Beth	280.62	8.05	288.67
Doughty, Halice	157.78		157.78
Dyer, Donald, Jr.	119.78		119.78
* Duffelmeyer, John & Bev.	209.30		209.30
Dunton, Audrey, J.	184.67		184.67
Dunton, James, Jr.	54.42	3.22	57.64
Dunton, Maynard	155.20	3.22	158.42
Dyer, Donald, Sr., Hrs. of	125.42		125.42
Dysart, Donald & Nancy	686.98	20.93	707.91
Eames, Charles & Rosemary	426.65		426.65
Eames, Edith L.	103.04		103.04
Ellingwood, Lawrence	180.16		180.16
Ellis, Edward & Lorraine	431.48		431.48
Elston, Clyde W.	183.68		183.68
Erikson, Doris	101.43		101.43
Evans, Clarence & Janice	236.99		236.99
Faloon, George & Dianne	459.49		459.49
Feliciani, Carl & Lorine	414.75		414.75
Fitts, Olive	148.28		148.28
Gallant, Adela	283.84		283.84
Gatcomb, George	64.40		64.40
Gonyer, George	128.80		128.80
Hall, Frank & Anita	570.10	48.30	618.40
* Hallett, Ronald & Kathryn	432.77		432.77
Hansen, Robert & Angela	429.87		429.87
Harding, Joan	11.27		11.27
Harding, Floyd	177.10		177.10
Hart, David	43.47		43.47
Harvey, Leslie, Jr.	224.27		224.27
Hawes, Guy, Jr. & Naomi	410.86		410.86
Hicks, James	64.40		64.40
Higins, Barry	64.40		64.40
Higgins, Barry	138.46		138.46
Higgins, Leo	234.90		234.90
Horr, David	414.74		414.74
Horton, Elaine	207.05		207.05
Hudson, John	72.45		72.45
**Hughes, Ethel, Hrs. of	182.25		182.25
Hyson, Percy	94.26		94.26

LIST OF TAXABLE PROPERTY

TOWN OF CARMEL, MAINE

Date 19.....

Name

Mailing Address

Land and/or Building purchased since last April:

Location Value

New Construction:

Type Area Value

Building: (If not completed indicate per cent)

Number Dogs: (over 6 months)

Male Female Spayed

Cattle Under 2 yrs. Milk Cows

Bulls (2 years and over)

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

Sheep (over 1 year)

Domestic Fowl: Layers heavy light

Replacements.....

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

(Give total birds grown last year)

If Contract list Company:

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

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

Mobile Home:	Year	Make	Model	Value

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

Campers:	Year	Make	Model	Size	Excised

Stock In Trade:

Gasoline Pumps:

Saw Mills:

Machinery:	Kind	Value

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

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

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

.....
Signature of Property Owner

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

	Real Estate	Personal	Totals
Speed, Paul	452.89		452.89
**Springer, Maurice, Hrs. of	101.32		101.32
St. Louis, David & Bonnie	414.75		414.75
St. Louis, Evan	145.38	1.61	146.99
Stevens, Everett		8.05	8.05
Stevens, Nola J.	162.29		162.29
Shields, Priscilla	94.99		94.99
* Syphers, Eugene	94.99	1.61	96.60
Szympruch, Stanley & Kathleen	319.42	1.61	321.03
Timon, Helen	123.00		123.00
Waning, Richard & Tracey	240.86		240.86
Warner, Gloria	182.25		182.25
Washburn, James & Dianne	153.76		153.76
Weeks, Allen	273.06		273.06
Weeks, Arnold & Carol	461.10		461.10
Whitehouse, Daniel	62.26		62.26
Williams, January	149.57		149.57
Witham, Jeffrey	93.86		93.86
White, David	64.40		64.40
Woolbert, James	191.59		191.59
Young, Eugene	64.88	1.61	66.49
Young, Eugene & Goldie	8.69		8.69
Downs, Rev. Daniel	5.64		5.64
Smith, Mrs. Chester	3.22		3.22
Simon, Mr. & Mrs. Robert	5.64		5.64
Smiley, Serena	5.64		5.64
Sylvester, Harrison	5.64		5.64
Taylor, Mrs. Loretta	6.44		6.44
Apuzzo, Kenneth & Barbara	62.79		62.79
Anderson, Kathleen	67.62		67.62
Bean, Ronald	45.72		45.72
Bemis, George	16.10		16.10
Brown, Norman C.	161.31		161.31
* Cox, Robert (J. Hamel)	241.50		241.50
Dickinson, Raymond & Karen	35.42		35.42
Elbthal Realty Trust	601.82		601.82
Elbthal, Arthur & Louisa	4.03		4.03
* Estes, Robert & Jane	46.69		46.69
Ferguson, Priscilla	3.86		3.86
Gray, Dennis A.	88.55		88.55

	Real Estate	Personal	Totals
Hodge, Frederic & Fae	62.79		62.79
Holiday Land, Inc.	386.40		386.40
**Lawler, Henry S.	383.02		383.02
Leland, Richard	187.73		187.73
* Lewis, Donald R. & Priscilla	52.16		52.16
Melton, Lindsey	32.20		32.20
Moores, Dean	202.38		202.38
Murphy, Patrick	32.20		32.20
McGonigle, John, and others	152.95		152.95
Noyes, Lucian & Violet	17.71		17.71
**Realty, George Patrick	174.85		174.85
Pickard, Carroll	175.49		175.49
Rivera, Rene & Suzanne Carey	57.37		57.37
Schmidt, Martin M.	74.70		74.70
Sewell, Mrs. Charles	126.22		126.22
Simpson, Patrick, M.T.	53.13		53.13
Smith, Maurice	66.01		66.01
* Sprague, John	10.95		10.95
Stillman, Albion	71.16		71.16
Talbot, Richard & Muriel	227.01		227.01
Vallely, Anthony & Frances	109.16		109.16
Wilson, John & Elizabeth	62.79		62.79
* Grosse, Horst	3.22		3.22
	31,009.21	228.62	31,237.83

* Paid in full since books closed.

** Partial payment.

1976 TAXES UNPAID

	Personal	Inventory	Total
Armour, Linwood	8.40		8.40
Cyr, Llewellyn	5.60		5.60
Blackwell, Shady		5.94	5.94
Cyr, Claude		35.63	35.63
* Hall, Frank & Anita	26.58		26.58
Levesque, Richard	28.00		28.00
Robertson, Gerald & Donna	2.80		2.80
Sale, Alfred	28.00		28.00
Small, Richard	11.20		11.20
Young, Eugene D.	2.80		2.80
	\$113.38	\$41.57	\$154.95

* Paid in full.

** Partial payment

1975 TAXES UNPAID

Bragg, Darrell	\$	10.13
Brown, Norman W.		2.40
Cyr, Claude		28.13
Sale, Alfred		36.00
Small, Richard		9.60
Stevens, Everett		2.25
Young, Eugene		2.40
	\$	90.91

1974 TAXES UNPAID

Brown, Norman W.	\$	5.00
Cyr, Claude		49.36
	\$	54.36

1973 TAXES UNPAID

Cyr, Claude \$ 56.76

1972 TAXES UNPAID

Cyr, Claude \$ 18.85

TOWN CLERK'S REPORT

I hereby submit the following report of the vital statistics from January 1, 1977 to December 31, 1977.

Deaths

Barbara Louise Howes	January 13, 1977
* Lura A. Sprague	January 18, 1977
* Thurl R. Hewes	November 19, 1976
* Heather Dawn Rudnicki	February 3, 1977
*** Vera B. (Black) Getchell	April 13, 1977
* William Adams Dunton	March 9, 1977
* Inez Dyer	August 17, 1977
* Leola E. Morse	August 25, 1977
Alphonsine J. Oliver	August 30, 1977
* Thomas R. Murray	December 5, 1977
* Died elsewhere - buried in Carmel	
** Died in Carmel - buried elsewhere.	
*** Formerly of Carmel - died elsewhere - buried elsewhere.	

Marriages Recorded 33

Births Recorded 36

Dog Licenses

Males	94	\$	141.00
Spayed Females	51		76.50
Females	17		93.50
Kennels	2		22.00
			333.00
Total		\$	333.00

Respectfully submitted

HESTER C. McGOWN

Town Clerk

TREASURER'S REPORT

STATEMENT OF CASH RECEIPTS

Year Ended December 31, 1977

Cash Balance January 1, 1977	\$ 1,713.91
Add Cash Receipts:	
Tax Collections	
1977 Taxes	\$116,948.55
1976 Taxes	16,087.53
1975 Taxes	93.00
1974 Taxes	5.00
	\$133,134.08
Total Collections	
1976 Tax Liens	\$ 6,702.73
1975 Tax Liens	3,954.46
	\$ 10,657.19
Total Collections	
Tax Acquired Property Rentals	230.08
Excise Tax Collections:	
1977 Receipts	32,318.53
State Revenue Sharing	\$ 12,990.12
Bangor Savings Bank	7,000.00
Francis Zelz, Building Plans	1,450.00
Gene Griffin, Bond	1,000.00
Bicentennial Committee, Treasurer	104.97
Bangor Savings Bank, Building Fund	167,000.00
United States Treasurer (Fed. Rev. Funds)	19,914.00
United States Treas. (Anti-recession Funds)	12,526.00
State Treasurer (Inventory Tax Refund)	1,686.87
Employee's Social Security	651.71
Employee's Withholding Tax	876.00
Employee's State Income Tax	74.40
Contingent	2,925.17

Penobscot County Manpower (CETA)	495.00
Fred Emerson	145.00
John McCleary	2.44
Richard Willis	1.39
U. S. Postal Service	22.70
Treasurer, S.A.D. #23 & S.A.D. #38 (Rent)	412.50
Earle E. McSorley	38.80
Town of Etna (Dump)	500.00
State Treasurer (Snow Removal)	3,621.00
Town Roads & Bridges	791.50
Town Welfare	21.80
Cemeteries — General	40.00
Cemeteries — Perpetual	1,354.82
State Treasurer, Library	169.00
Bangor Savings Bank, Library	52.73
Costs & Interest	2,069.57
	<hr/>
Total Cash Receipts	\$414,775.67
Total Available	\$416,490.28
Payments:	
52 Warrants (See Selectmen's Report)	\$379,368.53
	<hr/>
Balance, December 31, 1977	\$ 37,121.75

CARMEL VOLUNTEER FIRE DEPARTMENT

To the Citizens of Carmel:

The Carmel Volunteer Fire Department responded to a total of 52 emergency calls during the calendar year 1977. Some of these calls were to Etna, which is a part of the Carmel fire district, and to Hermon on mutual aid requests.

The Fire Department has also been engaged in cleaning chimneys and burning grass for the residents of Carmel during 1977. This service is offered to the Towns people at no charge. Please feel free to contact Chief Tony Alaimo or Assistant Chief Ed Crowley for details. Their phone numbers are 848-5389 and 848-3778 respectively.

The Fire Department wishes to remind you that burning grass without a permit is illegal. Permits may be obtained from the Town Fire Warden, Robert Jarvis (848-3378).

Through the efforts of Dave Smith, Carmel's Civil Defense Director, the Fire Department was able to obtain a surplus Army vehicle that we are presently trying to convert for fire fighting purposes. Carmel is a growing community and the Fire Department has to grow with it.

The Fire Department is totally volunteer and needs your support. We ask that anyone interested in becoming a member come to our meetings which are held at the Fire Station on the 1st and 3rd Tuesdays of each month or contact a member for more information.

The newly elected officers for this year are:

President	John Simpson
Vice President	Edward Crowley
Secretary	Harold Stevens
Treasurer	Fred Emerson, Jr.
Chief	Tony Alaimo

BOARD OF DIRECTORS:

Robert Mahon Andrew Loman Charles Nute Harold Stevens

Respectfully submitted,

ANTHONY M. ALAIMO

Chief

CARMEL VOLUNTEER FIRE DEPARTMENT
FINANCIAL STATEMENT

From January 1, 1977 to December 31, 1977

INCOME RECEIVED:

Donations	\$ 261.43
Received from Members	88.95
Town of Etna	2,390.00
Fireman's Ball	51.25
Town of Hermon	54.00
	<hr/>
	\$ 2,845.63

EXPENSES PAID:

Radio Repairs, etc.	\$ 258.75
Guy MacCrae, equip. repairs	117.13
Wights Sporting Goods, jackets	124.65
Magazines, P. O. Box, etc.	29.13
Federation of Firefighters	84.00
Bangor Radiator	30.00
Admiral Fire & Safety Equip.	1,350.70
Donations, gifts, etc.	61.00
Fireman's Ball Band	85.00
Hermon Jr. & Sr. Fire Dept.	238.00
Carmel Fire Dept. members	647.40
Miscellaneous expenses	215.04
	<hr/>
	\$ 3,240.80

Balance of check book December 31, 1977	\$ 125.37
Balance of Savings account Dec. 31, 1977	\$ 1,517.42

Respectfully submitted,
FRED EMERSON, JR.
Treasurer

CARMEL VOLUNTEER AMBULANCE SERVICE

To the Citizens of Carmel:

Volunteer is our middle name and it is the thing we do the best. We volunteer our time, efforts and sometimes money to better ourselves and the service.

We had volunteers at the Baxter State fire to serve as first aiders, there were five critiques at Eastern Maine Medical Center, there were Cardio Pulmonary Resuscitation (C.P.R.) classes, the Emergency Medical Technician (EMT) course, extrication classes, let alone our own drills and meetings. To volunteer all the time, spells dedication in what we are doing, for we have one goal, helping others who are in need regardless of how large or small the need may be to the best of our ability. It makes us feel that all the volunteer hours spent training was worthwhile when we succeed in helping others.

The overall level of training and education of our ambulance attendants is continually improving. We have ten members who completed the EMT course, which is longer than the published 81 hours, and have six members that are either state or nationally recognized as EMT's.

Along with the fund raising events we staged and the monies received from donations and services rendered, we were able to raise \$2,336.61; however, we spent \$2,325.33. We also have set aside funds for ambulance equipment replacement (\$2,500.00) and \$2,500.00 for education and training.

If you would like to participate in our organization whether it be as an attendant on the ambulance or to participate in our fund raising events call Commander Allen Bull or President Gayle Alaimo for further information.

The officers for this year are:

President, Gayle Alaimo	Commander, Allen Bull
V. Pres., Ina Jarvis	D. Commander, Gary MacCrae
Secretary, Patricia Jenkins	Training Off., Evelyn Smith
Treasurer, Shirley Bull	First Officer, Carolyn MacCrae

We would like to remind the townspeople that our service is maintained for the benefit of the Town and that there is no charge for our services.

Respectfully submitted,

GAYLE D. ALAIMO
President

CARMEL VOLUNTEER AMBULANCE SERVICE
FINANCIAL STATEMENT

From January 1, 1977 to December 31, 1977

INCOME RECEIVED:

Fees & Donations	\$ 637.58
Fund Raising	661.03
From Town of Etna	750.00
From Town of Etna	288.00
	<hr/>
	\$ 2,336.61

EXPENSES PAID:

Training	\$ 430.48
Medical Supplies	542.03
Vehicle Parts & Service	248.45
Florist	64.94
Village Market	72.24
Fund Raising	353.33
Donations	200.00
Other Supplies	375.86
Misc.	38.00
	<hr/>
	\$ 2,325.33

BUILDING AND PLUMBING INSPECTOR'S REPORT

40 Building Permits were issued in 1977 for the following purposes:

Type	Valuation
10 New Dwellings	\$233,600.00
13 Mobile Homes	130,300.00
5 Dwelling Additions	15,100.00
10 Garages, Barns, Storage	12,400.00
1 Municipal Building	161,000.00
	<hr/>
	\$552,400.00
Permit Fees Collected	\$ 96.00

49 Plumbing Permits were issued and the total of the fees collected was \$1,031.00.

Respectfully submitted,

JAMES O. EMERY

Building & Plumbing Inspector

CIVIL DEFENSE

To the Citizens of Carmel:

During the past year we were fortunate in obtaining a surplus truck for the Fire Department. In the coming year continued efforts will be made to obtain more equipment for the Town if it becomes available.

The radiological monitoring instruments have been rechecked and continue to be in good working order.

Respectfully submitted,

DAVID SMITH

Director

CONSTABLE'S REPORT

To the Citizens of Carmel:

The past year as a member of the Constable-Deputy program, sponsored by the Penobscot Sheriff's Department, I was afforded the opportunity of 20 weeks of special training classes which were held in Carmel.

Because Carmel was a member of the Constable-Deputy program, a low band transceiver was installed in my car, by the Sheriff's Department, which allows me to call for backup assistance if needed.

Several complaints were answered during the year which included: assaults, burglaries, thefts, dog complaints, family disturbances, juvenile complaints, prowlers, night hunting, vandalism, etc.; 22 traffic warnings were issued, 10 traffic summons were given, 2 stolen vehicles were recovered, assistance was given at automobile accidents.

Periodic checks have been made at the schools and businesses and the new Municipal Building.

Sergeant Richard Willis is in charge of the Carmel sub-station and may be reached by calling the Town Office number 848-3361 or the Penobscot Sheriff's Department at 947-4585.

I can be reached through either of the above numbers or at my home.

Respectfully submitted,

FRED EMERSON, JR.

Constable-Deputy of Carmel

SIMPSON MEMORIAL LIBRARY REPORT

To the Citizens of Carmel:

The Simpson Memorial Library has had a very successful year. Adults and childrens books loaned totaled over 2,000.

The Library now has about 3,800 books and paperbacks, including a 350 book Harlequin paperback collection.

New books are purchased throughout the year, so there is good reading for all ages, from picture books for the very young, to the very best current best sellers.

Library hours are Saturday mornings from 10 o'clock to 12 noon and Wednesdays from one o'clock to four o'clock in the afternoon.

On April 1st we are open on Wednesday evenings from 7 to 8 p.m., until December 1st.

If its been a long time since your last visit, or if you haven't been in at all, come in and look around. Visit your local Library, support it and you'll be glad you did.

Respectfully submitted,

SHARON L. NUTE

Librarian

CARMEL SENIOR CITIZENS CLUB

On July 21, 1976, The Carmel Senior Citizens Club was organized by the Town Manager, Glennis A. McSorley, with 36 charter members present.

The following officers were elected: Pres., Opal Smith; Vice-Pres., Henry Smith; Sec., Myra Stevens and Treas., Ken Hitchcock.

On Sept. 15, 1976 at the Grange Fair Parade, Maxine Fogg won a blue ribbon with her antique carriage and baby.

During the fall, our vice president, Henry Smith resigned because of conflicting interests and Ralph Howard consented to take his place.

On Feb. 9, 1977, a re-organization meeting was held and the following officers were elected: Pres., Ralph Howard; Vice-Pres., Pearl Baily; Sec., Myra Stevens; Treas., Ken Hitchcock; Directors, Edna Thompson, Edwina Hodsdon, Leona Staples, Lois Washburn. Entertainment, Elsie Smith, Lois Washburn. Sewing Committee, Helen Worcester, Ida Howard.

On April 20, 1977, a new American Flag was presented to the Club by Town Manager, Glennis McSorley and Ted Johns, Sr. donated the staff.

On July 6, 1977, 18 members met at the home of the President, Ralph Howard for a Strawberry Festival. During the past year money was raised by selling quilts and afghans, having tables at fairs and a flea market.

We wish to thank all those who made a delightful trip to Squaw Mountain possible for 21 members of our club.

On Feb. 1, 1978, an election was held and the following new officers were elected: Pres., Frank Hallowell, Sec., Edith Emery; Treas., William Howard. One director, Helen Worcester. All other officers remain the same.

The Club meets the 1st and 3rd Wednesday of the month at the Carmel Snowmobile Club and all Senior Citizens are welcome.

Wishing the new officers the best of luck.

Respectfully submitted,

RALPH HOWARD

Past President

PLANNING BOARD

To the Citizens of Carmel:

The total number of meetings held 15; Cases for consideration and guidance 10; Approved 3; Rejected 2; Cases with no final plans presented - 2.

The balance are waiting for possible legal action.

Mr. Fred Kircheis left the Board for business reasons. Mr. George Cumming, has been appointed to fill a vacancy.

The Board still maintains that Sub-Divisions in small towns, without any industry does irreparable damage to the tax structure. When a developer requests taking over his roads, this is the time to pause and think. If you should approve this request, be prepared to go into your pocket to pay for the maintenance of such roads for life. This is just one example of Sub-Division pitfalls. You can learn more about this function by attending the meetings of the Board, which are open to all.

Board Members:

Theodore A. Johns
Henry Smith
Irwin Pike
Lloyd Marcho
James Woolbert
George Cumming

Respectfully submitted,

JAMES WOOLBERT
Secretary

AUDITOR'S REPORT

Board of Selectmen

Town of Carmel

Carmel, 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 Carmel for the year ended December 31, 1977, listed in the foregoing 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.

Within the scope of our examination, the financial transactions were considered appropriately handled, with such exceptions as may be noted in the accompanying commentary.

In our opinion, the aforementioned statements for the year ended December 31, 1977, present fairly the information 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 6, 1978

COMMENTS

OPERATIONAL RESULTS

The current year's operations showed that a net unexpended departmental balance of \$11,644.20 was lapsed to unappropriated surplus, per the following summary:

Departmental Accounts:	
Unexpended Balance	\$ 14,233.17
Overdrafts	2,588.97
	<hr/>
Net Unexpended Balance	\$ 11,644.20

The overlay, unallocated excise tax revenue and an unexpended balance in the contingent and costs and interest accounts less tax abatements and an overdraft in the snow removal account were the major factors contributing to the net amount lapsed to surplus. The records did not indicate that the legislative body had voted to allow overdrafts in appropriation accounts.

* * * *

The following comments pertain to the accompanying financial statements:

ASSETS The general fund cash balance totaled \$51,115.38 and federal revenue sharing amounted to \$21,052.39 at December 31, 1977. The bank balances used in reconciling this amount were confirmed by the depositories. Petty cash was counted.

Taxes receivable totaled \$31,613.81 of which \$31,237.98 represented current year accounts. The remaining balance of \$375.83 was for delinquent accounts dating from 1972. Tax liens and tax acquired property amounted to \$7,527.96 and \$4,053.93 respectively.

LIABILITIES, RESERVES AND SURPLUS The departmental accounts showed an unexpended balance of \$69,678.26 carried forward to the ensuing year in accordance with customary practice and/or pending further financial activity: \$21,960.92 of the departmental balances carried is for construction of a new municipal building.

Federal revenue sharing entitlement payments for the year totaled \$19,914.00. Interest earning credited to the fund was \$439.47. Unappropriated funds totaled \$21,052.39 at December 31, 1977 and was on deposit in a savings bank. It should be noted that the townspeople authorized the expenditure of federal revenue sharing funds for new equipment, but they further stipulated that these funds could only be expended by a vote at a town meeting. No new equipment was purchased during the current year.

The unappropriated surplus amounted to \$46,111.01, an increase of \$13,695.90 for the year. This change was occasioned principally by departmental balances lapsed, interest from investments and state inventory tax refund less the excess of estimated over actual state revenue sharing funds..

TRUST AND RESERVE FUNDS Trust fund principal totaled \$13,047.71 and unexpended income was \$2,123.95 at year end. Capital reserve funds totaled \$33,741.90 at year end and represented \$724.47 for the fire department and \$10,017.43 for the general building fund.

A credit reserve fund of \$6,957.54 established for emergency tax relief was on deposit with the Bangor Savings Bank, Bangor, Maine.

GENERAL

The use of \$25,000.00 excise tax revenue and \$14,089.00 anti-recession fiscal assistance funds were voter authorized for current year operations.

TOWN OF CARMEL
COMPARATIVE BALANCE SHEET

GENERAL FUND

	December 31, 1977	December 31, 1976
ASSETS		
Cash on Hand and In Bank:		
General	\$51,115.38	\$ 21,932.44
Federal Revenue Sharing	21,052.39	698.92
Petty	50.00	50.00
	\$ 72,217.77	\$ 22,681.36
Taxes Receivable	31,613.81	31,532.51
Less — Reserve For Losses	75.61	18.85
	31,538.20	31,513.66
Tax Liens	7,527.96	4,909.94
Tax Acquired Property	4,053.93	2,315.34
Due From Building Fund Reserve	23,000.00	190,000.00
TOTAL	\$138,337.86	\$251,420.30

TRUST AND RESERVE FUNDS

ASSETS		
Trust Funds:		
Time Deposits	\$ 15,171.66	\$ 15,262.79
	\$ 15,171.66	\$ 15,262.79
Capital Reserve Funds:		
Time Deposits	33,741.90	192,939.84
	33,741.90	192,939.84
Credit Reserve Funds:		
Time Deposits	6,957.54	6,602.37
	6,957.54	6,602.37
TOTAL	\$ 55,871.10	\$214,805.00

LIABILITIES, RESERVES AND SURPLUS

	December 31, 1977	December 31, 1976
Liabilities:		
Accounts Payable		\$ 1.90
Reserves:		
Departmental Balances		
Carried (Exhibit D)	\$ 69,678.26	\$215,475.25
Tax Acquired Property Rentals	1,496.20	1,266.12
Federal Revenue Sharing	21,052.39	698.92
Anti-recession Fiscal Assistance		1,563.00
	\$ 92,226.85	219,003.29
Surplus:		
Unappropriated (Exhibit C)	46,111.01	32,415.11
TOTAL	\$138,337.86	\$251,420.30

LIABILITIES

Trust Funds:		
Cemetery Perpetual Care	\$ 11,895.29	\$ 12,102.63
Ministerial and School	2,276.37	2,160.16
Simpson Memorial Library	1,000.00	1,000.00
	\$ 15,171.66	\$ 15,262.79
Capital Reserve Funds:		
Fire Department	724.47	687.50
General Building	10,017.43	2,252.34
Due General Fund	23,000.00	190,000.00
	33,741.90	192,939.84
Credit Reserve Funds:		
Emergency Tax Relief	6,957.54	6,602.37
TOTAL	\$ 55,871.10	\$214,805.00

TOWN OF CARMEL
STATEMENT OF DEPARTMENTAL OPERATIONS
YEAR ENDED DECEMBER 31, 1977

	Appropriations	Other Credits	Total Credits	Debits	Balances.....	
					Lapsed	Carried
GENERAL GOVERNMENT						
Contingent	2,500.00	\$ 2,925.17	\$ 5,425.17	\$ 2,855.12	\$ 2,570.05	\$
Moderator	15.00		15.00	15.00		
Salaries—Selectmen	1,500.00		1,500.00	1,500.00		
Salaries—Assessors	2,350.00		2,350.00	2,350.00		
Salaries — Town Manager	7,500.00		7,500.00	7,500.00		
Manager's Travel Expense	1,500.00		1,500.00	1,500.00		
Zoning Inspector	400.00		400.00	400.00		
Office Clerk	4,200.00	507.50	4,707.50	3,636.25		1,071.25
Town Reports	700.00		700.00	719.40	(19.40)	
Town Office Operating	4,500.00	439.03	4,939.03	2,703.62		2,235.41
Office Equipment		208.50	208.50	316.90	(108.40)	
Audit	542.00		542.00	541.52	.48	
Federal Revenue Sharing— Audit and Advertising Cost		212.77	212.77	117.98		94.79
PROTECTION						
Fire Department	4,500.00	38.80	4,538.80	4,506.85	31.95	
Fire Department Maintenance	1,000.00	730.15	1,730.15	1,822.74	(92.59)	
Fire Department Equipment	2,000.00		2,000.00			2,000.00
Constables—1976 Year	625.00		625.00	625.00		
Constables—1977 Year	600.00	145.00	745.00	745.00		
Street Lights	1,300.00		1,300.00	1,313.64	(13.64)	
Civil Defense		50.00	50.00			50.00
Town Office Insurance	32.00		32.00	31.70	.30	
Social Security	700.00	5.34	705.34	651.23		54.11
HEALTH AND SANITATION						
Health Officer	100.00		100.00	100.00		
Public Health Medication		118.55	118.55	36.85		81.70
Town Dump and Rodent Control	15,000.00	15,957.08	30,957.08	11,630.14		19,326.94
HIGHWAYS AND BRIDGES						
Snow Removal		19,702.00	19,702.00	20,355.00	(653.00)	
Salt and Sand	4,500.00	4,050.35	8,550.35	8,479.02		71.33
Town Roads and Bridges	4,000.00	7,100.75	11,100.75	1,622.39		9,478.36
Calcium Chloride		796.20	796.20	856.33	(60.13)	
Equipment Rental	350.00	345.56	695.56	390.00		305.56

	Appropriations	Other Credits	Total Credits	Debits	Balances	
					Lapsed	Carried
Town Road Tar		10,079.90	10,079.90	10,000.00		79.90
Concrete Bridge Fund		446.87	446.87			446.87
Cutting Bushes	300.00	122.85	422.85	83.70		339.15
State Aid Road Construction	2,592.00		2,592.00	2,592.00		
WELFARE						
Town Poor	4,000.00	304.43	4,304.43	1,985.85		2,318.58
LIBRARY						
Simpson Memorial Library	600.00	221.73	821.73	821.73		
CEMETERIES						
General Care		496.81	496.81	759.53	(262.72)	
Perpetual Care		3,094.89	3,094.89	355.07		2,739.82
SPECIAL ASSESSMENTS						
School Administration District						
No. 23	86,325.34		86,325.34	86,325.36	(.02)	
County Tax	5,358.40		5,358.40	5,358.40		
Overlay	1,266.55		1,266.55		1,266.55	
INTEREST						
General		2,213.49	2,213.49			2,213.49
UNCLASSIFIED						
Property Maps	300.00	14.91	314.91	175.00		139.91
Costs and Interest Tax Accounts		2,080.67	2,080.67	674.61	1,406.06	
Memorial Day	175.00		175.00	175.00		
Maine Municipal Association	246.00		246.00	246.00		
Municipal Development		1,500.00	1,500.00			1,500.00
Economic Program		500.00	500.00			500.00
Recreation Program		100.00	100.00			100.00
Tax Discounts	1,800.00	11.53	1,811.53	1,791.23	20.30	
Tax Abatements				1,379.07	(1,379.07)	
Excise Taxes		7,817.53	7,817.53		7,817.53	
McGown Lot		3,200.00	3,200.00	3,200.00		
Supplemental Taxes		759.95	759.95		759.95	
General Building Fund (Schedule D-1)		186,386.47	186,386.47	164,425.55		21,960.92
New Basketball Court		5,200.00	5,200.00	3,627.80		1,572.20
Snowmobile Trails		133.00	133.00			133.00
Bicentennial Committee		604.97	604.97			604.97
Carmel Conservation Commission		260.00	260.00			260.00
Penobscot Valley Regional Planning						
Commission	211.70		211.70	211.70		
Municipal Building Plan—Bids		1,450.00	1,450.00	1,090.00	360.00	
Demolish Old Building — Bond		1,000.00	1,000.00	1,000.00		
TOTAL	\$163,588.99	\$281,332.75	\$444,921.74	\$363,599.28	\$ 11,644.20	\$ 69,678.26

BUDGET COMMITTEE RECOMMENDATIONS

The following are the recommendations of the Budget Committee on the 1978 Municipal Appropriations:

ADMINISTRATION ACCOUNTS

Moderator	\$ 15.00
Selectmen	1,500.00
Assessors	1,800.00
Manager	8,000.00
Manager's Expense	1,500.00
Zoning Inspector	400.00
Office Clerk	3,609.00
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	\$ 16,824.00

GENERAL GOVERNMENT

Contingent	\$ 2,500.00
Town Reports	750.00
Maine Municipal Association	418.53
Audit	532.26
Social Security	800.00
Memorial Day	200.00
Simpson Memorial Library	600.00
Municipal Building Operating & Maintenance	4,900.00
Cemetery Care	700.00
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	\$ 11,400.79

PROTECTION ACCOUNTS

Fire Dept., operating expense	\$ 3,100.00
Fire Dept., maintenance	1,200.00
Street Lights	1,400.00
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	\$ 5,700.00

HIGHWAYS

Grader	\$ 400.00
Salt and Road Sand	5,000.00
Town Roads and Bridges	2,000.00
Calcium Chloride	800.00
Town Road Tar	10,000.00
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	\$ 18,200.00

HEALTH & SANITATION

Health Officer	\$ 100.00
Public Health Medications	150.00
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	\$ 250.00

CHARITY ACCOUNTS

Town Welfare	\$ 2,000.00
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MISCELLANEOUS

Tax Discounts	\$ 1,800.00
Tax Maps	200.00
Penobscot Valley Regional Planning Comm.	211.70
	<hr/>
	\$ 2,211.70

TO BE TAKEN FROM EXCISE

Snow Removal	\$ 24,000.00
Town Road Tar	6,000.00
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	\$ 30,000.00

TOWN WARRANT

State of Maine

Penobscot ss.

To Fred Emerson, 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 sixth day of March, 1978, at 7:30 o'clock in the evening, then and there to act on the following articles, to wit:

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

Article 2. To elect by ballot all necessary officers for the ensuing year, to wit: One selectman for three years, one assessor for three years, one director for S.A.D. #23 for three years, and a town clerk.

Article 3. To choose the members of the budget committee for the ensuing year.

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

Selectmen—Budget Committee \$16,824.00

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

Selectmen—Budget Committee \$11,400.79

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

Selectmen—Budget Committee \$5,700.00

Article 7. To see what sum of money the Town will vote to raise or appropriate for constable service for the year of 1978.

Selectmen—Budget Committee \$1,100.00

Article 8. To see what sum of money the Town will vote to raise or appropriate for constable equipment to be taken from Federal Revenue Sharing Funds.

Selectmen—Budget Committee \$700.00

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

Selectmen—Budget Committee \$18,200.00

Article 10. To see what sum of money the Town will vote to raise or appropriate for Health and Sanitation.

Selectmen—Budget Committee \$250.00

Article 11. To see what sum of money the Town will vote to raise or appropriate for Charity Accounts.

Selectmen—Budget Committee \$2,000.00

Article 12. To see what sum of money the Town will vote to raise or appropriate for the following accounts:

Tax Discounts \$ 1,800.00

Tax Maps 200.00

Penobscot Valley Reg. Plan. Comm. 211.70

Selectmen—Budget Committee \$2,211.70

Article 13. To see if the Town will vote to appropriate the excise tax receipts toward the following accounts:

Snow Removal \$ 24,000.00

Town Road Tar 6,000.00

Selectmen—Budget Committee \$30,000.00

Article 14. To see what sum of money the Town will vote to raise or appropriate for State Aid Road construction (in addition to the amount regularly raised for the care of ways, highways and bridges) under the provisions of Title 23, M.R.S.A., Section 1101, 1103, 1104.

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

Article 16. To see if the Town will vote to fix a date when taxes shall be due and payable, and to set a rate of interest to be paid after that date.

Recommend Oct. 30 and 1% a month.

Article 17. To see if the Town will vote an abatement (discount) on taxes paid in full before a certain date, and to establish such rate of discount.

Recommend 3 percent discount on taxes paid in full within 30 days from date of billing.

Article 18. To see if the Town will vote to authorize the Selectmen on behalf of the Town to sell and dispose of real estate acquired by the Town for non-payment of taxes thereon, on such terms as they deem advisable, and to execute quit-claim deeds for such property.

Article 19. To see if the Town will vote to appropriate all interest earned on the Building Fund to the Municipal Building Account.

Recommend — Yes.

Article 20. To see if the Town will vote to transfer Five thousand (\$5,000.00) dollars from Federal Revenue Sharing Funds to the Town Equipment Account.

Article 21. To see if the Town will vote to transfer Three thousand (\$3,000.00) dollars from Federal Revenue Sharing Funds to the Fire Department Equipment Account to be expended as needed.

Article 22. To see if the Town will vote to appropriate Fifteen hundred (\$1,500.00) dollars from Antirecession Fiscal Assistance Funds to the Basketball Court account to be expended as needed.

Article 23. To see if the Town will vote to appropriate the balance of Antirecession Fiscal Assistance Funds received in 1978 toward Administration Accounts.

Article 24. To see if the Town will vote to transfer Five thousand (\$5,000.00) dollars from Federal Revenue Sharing Funds for a septic sludge disposal area and to authorize the Selectmen and Planning Board to make the necessary arrangements.

Given under our hands this eighteenth day of February, 1978, A.D.

EARLE E. McSORLEY
FREDERICK W. KIRCHEIS
MARY PERRY
Selectmen of Carmel

Attest: HESTER C. McGOWN
Town Clerk

ALL DOG LICENSES MUST BE OBTAINED ON OR BEFORE JANUARY FIRST, FROM THE TOWN CLERK.

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 the Carmel Town Office on April 1, 1978 from 9:00 A.M. to 12 noon for the purpose of receiving lists of the estates taxable in said town.
