

Tax Rate per \$1,000.00—\$55.00

Taxes for State, County, and Town purposes  
including Overlay:

On Personal Estate	\$6,074.97
On Real Estate	50,699.00
On Polls	822.00

Total Taxes Assessed	\$57,595.97
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Number of Live Stock Assessed

Horses	45
Cows (Milch)	347
Bulls 10; Yearlings 67; Heifers 50; Steers 2	129
Swine	27
Fowl	5,433
Sheep	2
All others—Goats 12; Mink 171	183

Number of Acres of Land Assessed (More or Less)	11,938
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Number of Dwelling Houses Assessed	416
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(Each building used as a dwelling counted as ONE  
without regard to number of families housed).

## TOWN APPROPRIATIONS

### APPROPRIATIONS FOR 1948

#### General Government:

Selectmen	\$ 50.00
Accounting	550.00
Collector	175.00
Treasurer	100.00
Assessors	300.00
Town Clerk	150.00
Law	200.00
Building Inspector	50.00
Elections and Registrations	350.00
Town Hall	15.00
Certifying Notes	15.00
Town House Maintenance	1,500.00
	\$ 3,455.00

#### Protection to Persons and Property:

Police	200.00
Forest Fires Equipment	125.00
Sealer	35.00
Forest Fires	200.00
Forest Warden	25.00
Tree Warden	200.00
Fire House	400.00
Fire Truck Maintenance	800.00
	\$ 1,985.00

#### Health and Sanitation:

Meat Inspector	100.00
Animal Inspector	50.00

Health	400.00	
Tuberculosis Hospital	35.85	
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		\$ 585.85

## Highways :

Snow and Ice Removal	2,200.00	
Bridges, Railings, Highways	1,400.00	
Road Machinery	2,000.00	
(and Tranf. \$1,000.)		
Garage Maintenance	125.00	
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		\$ 5,725.00

## Charities and Soldiers' Benefits:

Old Age Assistance	7,000.00	
Public Welfare	2,500.00	
Soldiers' Relief	1,000.00	
Aid to Dependent Children	500.00	
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		\$11,000.00

Schools 45,742.50

Library 750.00

## Unclassified :

Memorial Day	\$ 150.00	
Town Common	50.00	
Printing Town Reports	341.25	
Insurance	1,000.00	
Reserve	1,000.00	
Planning Board	50.00	
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		\$ 2,591.25

## Cemeteries:

Prospect Hill		300.00
Art. 4 Total		\$ 72,134.60
Art. 3 Salaries	\$2,025.00	
Art. 9 Street Lights	591.96	
Art. 15 Ludlow Road	500.00	
Art. 16 Bennett Road	200.00	
Art. 17 Chapin Road	700.00	
Art. 18 Mountain Road	200.00	
Art. 19 South Road	600.00	
Art. 20 Burleigh Road	800.00	
Art. 21 Planting Trees	50.00	
Art. 22 Gypsy Moth Control	400.00	
Art. 25 Soldiers and Sailors Graves	75.00	
Art. 26 Dental Clinic	375.00	
Art. 28 Fire Truck	2,500.00	
Art. 29 Hampden County League	75.00	
Art. 31 Recreational Park	500.00	
Art. 32 County Retirement	271.30	
Art. 34 Balance Reserve	36.90	
Art. 36 Dutch Elm Disease Control	550.00	
		\$ 10,450.16
Total Appropriations	\$82,584.76	

Attest:

GRACE L. KIBBE

Town Clerk

## TRANSFERS FEBRUARY 9, 1948

Art. 10 To see if the Town will vote to raise and appropriate the sum of \$2,550.00 for the repair and maintenance of town roads, and instruct the Selectmen

to petition and contract with the Commissioners of the Department of Public works, under the provisions of Chapter 81, Section 28 of the General Laws.

Art. 10. Voted to transfer the sum of \$2,550.00 from the Excess and Deficiency Fund for the repair and maintenance of Town Roads, and instruct the Selectmen to petition and contract with the Commissioners of the Department of Public Works under the provisions of Chapter 81, Section 28 of the General Laws.

Art. 11. To see if the Town will vote to raise and appropriate the sum of \$500.00 to be used in conjunction with any money which may be allotted by the State or County, or both, for Chapter 90 Maintenance, or take any other action in relation thereto.

Art. 11 Voted to transfer the sum of \$500.00 from the Excess and Deficiency Fund to be used in conjunction with any money which may be allotted by the State or County, or both, for Chapter 90 Maintenance.

Art. 12. To see if the Town will vote to raise and appropriate the sum of \$1,500.00 to be used in conjunction with any money which may be allotted by the State or County, or both, for reconstruction of the Temple Bridge on Scantic Road.

Art. 12. Voted to transfer the sum of \$1,500.00 from the Excess and Deficiency Fund to be used in conjunction with any money which may be allotted by the State or County, or both, for reconstruction of the Temple Bridge on Scantic Road.

Art. 13. To see if the Town will vote to raise and appropriate the sum of \$500.00 to be used in conjunction with any money which may be allotted by the State or

County, or both, for widening and surfacing a part of Mill Road beginning at the end of work done in 1947, or take any other action in relation thereto.

Art. 13. Voted to transfer the sum of \$500.00 from the Excess and Deficiency Fund to be used in conjunction with any money which may be allotted by the State or County, or both, for widening and surfacing a part of Mill Road beginning at the end of work done in 1947.

Art. 14. To see if the Town will vote to transfer from unappropriated available funds in the Treasury, a sum of money for Chapter 81 and 90 Highways in the four preceding articles, or take any other action in relation thereto.

Art. 14. Voted to transfer the sum of \$14,600.00 from unappropriated available funds in the Treasury for State and County share in Chapter 81 and 90 Highways to be returned to the treasury on receipt of re-imbursment.

Art. 30. To see what action the Town will take in regard to the purchase of a new truck for the Highway Department, or take any other action relative thereto.

Art. 30. Voted to transfer the sum of \$2,800.00 from the Excess and Deficiency Fund for the purchase of a Highway Truck, the make and specifications to be decided by the Selectmen and Highway Superintendent.

#### ARTICLE TO BORROW

Art. 28. To see if the Town will vote to raise and appropriate a sum of money to purchase a fire truck, or take any other action relative thereto.

Art. 28. Voted to raise and appropriate the sum of \$7,500.00 to purchase a fire truck; \$2,500.00 to be raised this year, the balance of \$5,000.00 to be financed over a period of five years—\$1,000.00 a year, by borrowing. The Selectmen and Fire Captain to be delegated to buy the truck. Hand vote 104 Yes — None opposed.

Attest:

GRACE L. KIBBE

Town Clerk

Following are Articles 2 and 3 as they appeared in the Warrant for the Special Town Meeting held November 24, 1947 and the vote thereon.

Article 2. To see if the Town will vote to transfer the sum of \$300.00 from the Road Machinery Fund to the Road Machinery Account.

Voted to transfer the sum of \$300.00 from the Road Machinery Fund to the Road Machinery Account.

Article 3. To see if the Town will vote to transfer the sum of \$4,350.00 from the Excess and Deficiency Account to the following accounts:

Town House Maintenance	\$	700.00
Welfare		850.00
Aid to Dependent Children		250.00
Old Age Assistance		2300.00
Insurance		250.00
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	\$	4350.00

Voted to transfer the sum of \$4,350.00 to the above named accounts, from the Excess and Deficiency Account.

I hereby certify that this is a true copy of the Articles as they appeared in the warrant and the vote thereon.

GRACE L. KIBBE

Town Clerk

#### 1948 RECAPITULATION SHEET

Total Appropriations Voted to be raised by Taxation	\$87,634.76	
Total Appropriations Voted to be taken from Available Funds since 1947 tax rate	4,650.00	
Total Appropriations Voted to be taken from Available Funds in 1948	21,387.21	
		<u>\$113,671.97</u>
Veterans' Service District		546.00
State Parks and Reservations	64.66	
State Audit of Municipal Accounts	5.17	69.83
County Tax	1,460.37	
Tuberculosis Hospital Assessment	85.15	
Underestimate of 1947 Tuberculosis Hospital Assessment	48.01	1,593.53
Overlay of current year		2,640.14
Gross Amount To Be Raised		<u>\$118,521.47</u>

## ESTIMATED RECEIPTS AND AVAILABLE FUNDS

Income Tax	\$ 10,262.52
Corporation Taxes	1,845.85
Motor Vehicle and Trailer Excise	3,000.00
Licenses	750.00
General Government	10.00
Protection of Persons and Property	50.00
Health and Sanitation	50.00
Charities	600.00
Old Age Assistance	4,500.00
Old Age Tax (Meals)	364.89
Schools	13,000.00
Interest on Taxes and Assessments	100.00
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Total Estimated Receipts	\$ 34,533.26
Overestimates of previous year to be used as available funds:	
State Parks and Reservations	\$ 17.44
County Tax	337.59
Available Funds by Authority of Commissioner	26,037.21
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	\$26,392.24
Total Estimated Receipts and Available Funds	<hr/> \$ 60,925.50
Net Amount to be Raised by Taxation on Polls and Property	\$ 57,595.97
Number of Polls 411 at \$2.00 each	\$822.00
Total Valuation	
Personal Property \$110,454.00 Tax	6,074.97
Real Estate 921,800.00 Tax	50,699.00
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Total Taxes to be levied on Polls and Property	\$57,595.97

## Omitted Assessment

Real Estate	\$3,480.00	Tax	191.40
Poll Tax		4 Tax	8.00

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\$199.40

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Total Taxes Committed on Polls and Property \$57,795.37

Taxes Abated during 1948

Commitment of 1947

Real Estate	\$27.50
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Commitment of 1948

Polls	\$64.00
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Personal Property	60.50
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Real Estate	660.00
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Number of Motor Vehicles Assessed	628
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Commissioners Value	\$144,090.00
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Motor Vehicle Excise	4,792.77
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## ABATEMENTS:

Commitment of 1947	\$ 38.34
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Commitment of 1948	112.36
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The Town owns the following Real Estate

Long Hill	11 Acres	\$ 100.00
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North Road	1/4 Acre	50.00
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Wilbraham Mt.	25 Acres	600.00
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Wilbraham Mt.	6 Acres	100.00
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Ames Road	6 Acres	60.00
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Bumpstead Hill	40 Acres	400.00
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Lookout Mountain	42 1/8 Acres	1,050.00
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During the past two years, we have endeavored to equalize the valuation of the property in Hampden and in so doing have raised the valuation in general.

In making up the tax rate for 1948, we found it necessary to have a large overlay to care for abatements and exemptions allowed under the General Laws especially for the veterans with ten per cent disability or more including their wives or widows and the Gold Star Mothers.

We have a meeting each month and we would be glad to have you come in and talk with us.

Respectfully submitted,

GEORGE A. CHAPIN

PERCY A. FULLER

WILLIAM D. McCRAY

Board of Assessors

## Tax Collector's Report

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### 1947 MOTOR VEHICLE EXCISE TAX

Balance due January 1, 1948	\$240.91	
Committed February, 1948	25.21	\$266.12
Collected and paid Town Treasurer	227.40	
Abatements	38.72	266.12
Interest paid Town Treasurer		2.98

### 1947 PERSONAL PROPERTY TAX

Balance due January 1, 1948		\$523.20
Collected and paid Town Treasurer		523.20
Interest paid Town Treasurer		8.55

### 1947 REAL ESTATE TAX

Balance due January 1, 1948		\$7,356.50
Collected and paid Town Treasurer	\$7,191.50	
Abatements	27.50	
Balance due December 31, 1948	137.50	7,356.50
Interest paid Town Treasurer		156.25

### 1947 POLL TAX

Balance due January 1, 1948		\$2.00
Collected and paid Town Treasurer		2.00
Demand paid Town Treasurer		.35
Interest paid Town Treasurer		.06

### 1948 MOTOR VEHICLE EXCISE TAX

Total Commitments		\$4,767.56
Collected and paid Town Treasurer	\$4,525.44	

Abatements	112.36	4,637.80
Balance due December 31, 1948	64.94	
Balance not due until 1949	64.82	129.76
Interest paid Town Treasurer		5.79

#### 1948 PERSONAL PROPERTY TAX

Total Commitments		\$6,074.97
Collected and paid Town Treasurer	\$4,974.42	
Abatements	60.50	5,034.92
Balance due December 31, 1948		1,040.05
Interest paid Town Treasurer		.05

#### 1948 POLL TAX

Total Commitments		\$830.00
Collected and paid Town Treasurer	\$766.00	
Abatements	64.00	830.00
Interest paid Town Treasurer		1.35
Demands paid Town Treasurer		17.85

#### 1948 REAL ESTATE TAX

Total Commitments		\$50,908.27
Collected and paid Town Treasurer	\$43,563.52	
Abatements	706.75	
Under Tax Title	19.25	44,289.52
Balance due December 31, 1948		6,618.75
Interest paid Town Treasurer		17.12

Respectfully submitted,

RALPH B. HATCH

Collector of Taxes

## Town Bookkeeper's Report

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### RECAPITULATION OF RECEIPTS FOR 1948

Cash Balance January 1, 1948	\$44,608.95
General Revenue	

#### TAXES

Current year:

Poll	\$ 766.00	
Personal Property	4,979.92	
Real Estate	43,756.02	49,501.94

Previous year:

1947 Poll	2.00	
1947 Personal Property	523.20	
1947 Real Estate	7,191.50	7,716.70

From State

Income Tax (Includes Sch. Transp. & Sch. Fund Part)	11,201.22
Corporations Tax	2,772.25

#### LICENSES AND PERMITS

Liquor Licenses	500.00	
Package Store	300.00	
Milk	3.50	
Junk	15.00	
Misc. Licenses	11.00	
Pistol Permits	8.00	837.50

## DOG TAXES

Collected for County		549.60
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## UNITED STATES GRANTS:

Old Age Assistance	6,343.37	
Old Age Assistance Administration	143.53	
Aid to Dependent Children	139.80	
Aid to Dependent Children Administration	9.76	
State-Temp. Aid and Transp.	352.93	6,989.39
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## GRANTS and REIMBURSEMENTS:

## Schools:

High School Tuition	6,170.62	
Mass. School Fund-Part 2	2,750.90	
Vocational Education	1,737.39	
Union Superintendent	773.33	11,432.24
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## HIGHWAYS:

Chapter 81	8,067.91	
Chapter 90 Construction	999.98	
Chapter 90 Maintenance	500.00	9,567.89
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Comm. of Vet. Services		175.00
Department of Agriculture		20.00
State Forestry		50.00
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Total General Revenue	\$	100,813.73
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## COMMERCIAL REVENUE

Dog tax from County	469.53	
Motor Vehicle Excise Tax:		
Current Year	4,604.56	
Previous Year	231.18	4,835.74
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Town House		141.68
Sealer of Weights and Measures		10.20
Welfare:		
Aid to Dependent Children-State		162.65
Old Age Assistance-State	4,809.91	
Other Cities and Towns	237.07	
Meals Tax	378.38	5,425.36
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Advertising		6.72
Dental Clinic		36.75
Library:		
Book fines		2.45
Bridge Damage		30.00
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Total Commercial Revenue		11,121.08
Perpetual Care Cemetery Fund	250.00	
Sale of Lots and Graves	3.00	253.00
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Interest		
Trust Funds	189.57	
Deferred Taxes	165.21	
Poll Interest	1.35	
Poll Demands	17.85	
Poll Warrant	.50	

Current Taxes	17.17	
Motor Vehicle Excise Deferred	2.98	
Motor Vehicle Excise Current	5.79	
Post War Rehabilitation Fund	131.25	531.67
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Returns		
School	62.68	
Petty Cash	50.00	
Road Machinery	935.00	
PhilGas	12.46	
Dutch Elm	97.14	
Insurance Ref.	24.23	
Road Mach. Refunds	1.13	1,182.64
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Uncashed Checks	5.32	
Payroll Deductions for Federal Tax		
Withholdings	2,675.63	
Hampden County Retirement	564.12	4,427.71
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Total Receipts for 1948		117,147.19
Cash Balance as of January 1, 1948		44,608.95
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Total		161,756.14

#### RECAPITULATION OF EXPENDITURES FOR 1948

##### General Government

###### Moderator

Appropriation		\$	10.00
Salary	\$	10.00	

###### Selectmen

Appropriation			650.00
Neil S. Kibbe Ch.		25.00	
Carl P. Larson, Ch.		287.50	
Clifford P. Gunther		137.50	

John J. Moriarty	150.00	
Dues	28.00	
Print., Stat., Postage	21.23	
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Total		649.23
Balance to Surplus		.77
Appropriation—Accounting		565.00
From Reserve		21.75
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		586.75
Bookkeeper—Salary	500.00	
Printing, Stationery and Postage	71.75	
Auditor	15.00	
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Total		586.75
Appropriation—Treasurer		600.00
Treasurer—Salary	500.00	
Bond	29.60	
Printing, Stationery and Postage	69.40	
Dues	1.00	
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Total		600.00
Appropriation—Tax Collector		500.00
Expense		175.00
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		675.00
From Reserve		9.59
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		684.59
Tax Collector—Salary	500.00	
Bond	48.20	
Printing, Stationery and Postage	135.39	
Dues	1.00	
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Total		684.59

Appropriation—Petty Cash		50.00
Appropriation—Assessors		700.00
Salaries	500.00	
Salary Overpaid	8.33	
Printing, Stationery and Postage	62.95	
Dues	6.00	
Recording Cards	33.39	
Traveling Expense	25.00	
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Total		635.67
Balance to Surplus		64.33
Appropriation—Certifying Notes and Other Finance		15.00
From Reserve		6.72
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		21.72
Certifying Road Petitions	10.00	
Advertising	6.72	
Notary Public	5.00	
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Appropriation—Law		200.00
Atty. Charles D. Sloan	50.00	
Atty. Charles J. Weston	50.60	
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Total		100.60
Balance to Surplus		99.40
Appropriation—Town Clerk		150.00
Printing, Stationery and Postage	7.47	
Bond	6.00	
Recording Fees, etc.	136.30	
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Total		149.77
Balance to Surplus		.23

Appropriation—Elections and Registrations		350.00
From Reserve		113.03
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		463.03
Officers	214.85	
Printing, Stationery and Postage	77.18	
Street List	84.00	
Fees	87.00	
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<b>Total</b>		463.03
Appropriation—Old Town Hall		15.00
Repairs	11.38	
Balance to Surplus	3.62	
Appropriation—Town House Maintenance		1,500.00
From Reserve		125.00
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		1,625.00
Janitors-to be reimbursed	196.12	
Repairs and Supplies	574.24	
Janitor	80.00	
Labor	75.90	
Telephone	75.80	
Lights	580.15	
Philgas	19.18	
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Total		1,601.39
Balance to Surplus		23.61
Total General Government		5,564.13
Protection of Persons and Property		
Appropriation—Police		200.00
Police Elected	166.50	

Special Police	13.60	
Lock-up Fees	1.50	
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Total		181.60
Balance to Surplus		18.40
Appropriation—Fire Truck Maintenance		800.00
Sunday Watch	90.00	
Insurance	407.56	
Gas and Oil	14.00	
Repairs and Supplies	24.76	
New Equipment	250.00	
New License	4.00	
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Total		790.32
Balance to Surplus		9.68
Appropriation—Fire House		400.00
From Reserve		1.12
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		401.12
Lights	26.55	
Telephone	25.00	
Repairs	26.37	
Fuel	323.20	
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Total		401.12
Appropriation—Forest Fire Equipment		125.00
Equipment	118.00	
Balance to Surplus	7.00	
Appropriation—Forest Fires		200.00
Labor	68.40	
Expenses	17.00	
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Total		85.40
Balance to Surplus		114.60

Appropriation—Tree Warden		200.00
Jan. 1948 Bal.		38.00
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		238.00
Labor	137.10	
Balance to Surplus	100.90	
Appropriation—Planting Trees on Highways		50.00
Labor	29.60	
Balance to Surplus	20.40	
Appropriation—Forest Warden		25.00
Forest Warden—Salary	25.00	
Appropriation—Dutch Elm Disease		550.00
Northern Tree Expert Co.	273.00	
Labor	180.80	
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Total		453.80
Balance to Surplus		96.20
Dutch Elm Disease—Gifts		97.14
Northern Tree Expert Co.	35.00	
Balance for 1949	62.14	
Appropriation—Sealer		35.00
Sealer—Salary	25.00	
Expenses	9.69	
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Total		34.69
Balance to Surplus		.31
Appropriation—Moth Eradication		400.00
From Reserve		1.55
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		401.55
Labor	388.80	
Car Expense	12.75	
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Total		401.55

Appropriation—Building Department		50.00
From Reserve		40.77
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		90.77
Salary—Gifford	25.00	
Salary—Lunden	25.00	
Salary—Hart	25.00	
Expenses	15.77	
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Total		90.77
Total Protection of Persons and Property		2,783.95
HEALTH AND SANITATION:		
Appropriation—Health		400.00
Hospital Care	133.50	
Balance to Surplus	266.50	
Appropriation—Tuberculosis Hospital		35.85
Tuberculosis Hospital	35.85	
Appropriation—Dental Clinic		375.00
Dr. H. I. Fiske	375.00	
Appropriation—Animal Inspection		50.00
Percy S. Fuller, Inspector	40.00	
Balance to Surplus	10.00	
Appropriation—Meat Inspection		100.00
Edward J. Thresher, Inspector	46.00	
Balance to Surplus	54.00	
Appropriation—Hot Lunch Program		
Jan. 1948 Bal.		25.32
Hotel Supply House	2.45	
L. S. Calkins	11.13	
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Total		13.58
Balance for 1949		11.74
Total Health and Sanitation		643.83

## HIGHWAYS:

Appropriation—Town Garage		125.00
Lights	15.30	
Telephone	47.25	
Oil	13.88	
Labor	38.00	
Misc. Supplies	9.05	
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Total		123.48
Balance to Surplus		1.52
Appropriation—Purchase of New Truck		2,800.00
Purchase of New Truck	2,799.78	
Balance to Surplus	.22	
Appropriation—Street Lights		591.96
Street Lights	591.92	
Balance to Surplus	.04	
Appropriation—Road Machinery		3,000.00
Repairs	1,318.98	
Supplies	71.39	
Gasoline	896.93	
Oil	48.80	
New Equipment—Tires, Chains, and Plow	604.87	
Labor	39.20	
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Total		2,980.17
Balance to Surplus		19.83
Appropriation—Snow & Ice		2,200.00
Labor	1,840.65	
Materials, Salt, Sand, Plow Edge, Shoes	359.35	
Total		2,200.00

Appropriation—Chapter 81	2,550.00
State	7,650.00
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	10,200.00

Labor	3,248.10
Town Spreader	48.00
Town Truck	440.00
Town Grader	132.00
E. N. Christianson, Gravel	1,174.28
A. Gleason	78.75
D. Dickinson	48.00
W. Martin	104.00
American Tar Co.	3,812.20
Lane Construction Co.	537.90
Lobik Bros., Bulldozer	276.50
Jos. J. Mottes Co., Blasting	195.13
N. E. Metal Culvert	31.28
Misc. Bills	72.86

Total	10,199.00
Balance to Surplus	1.00

Appropriation—Chapter 90 Construction, Temple Bridge	1,500.00
State	3,000.00
County	1,500.00
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	6,000.00

Labor	769.70
Equipment & Materials—	
Town Grader	12.00
Town Truck	66.40
E. N. Christianson	191.50
N. E. Metal Culvert	
Multi-plate Arch	1,173.44

Supplies—Sandbags	10.80	
East Long. Lumber Co.	81.29	
Fred Redin—Lumber	13.39	
Jos. J. Mottes Co.—Compressor	21.50	
Construction Service Inc.	354.00	
American Tar Co.	8.23	
Roy M. Wright—Excavating	198.50	
W. W. Jurczyk	162.00	
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Total—Equipment & Materials		2,293.05
Total—Labor		769.70
		<hr/>
		3,062.75
Balance for 1949		2,937.25
Appropriation—Chapter 90 Construction, Mill Road		500.00
State		1,000.00
County		500.00
		<hr/>
		2,000.00
Labor	601.00	
Equipment, Town Grader	25.00	
Town Trucks	92.00	
		<hr/>
Total Equipment		117.00
Materials		
East Long. Lumber Co	11.68	
American Tar Co.	486.72	
E. N. Christianson, Power Shovel	364.00	
Stanley Witkop, Fill & Gravel	130.00	
E. N. Christianson, Gravel	189.56	
State Prison	100.00	
		<hr/>
Total Materials		1,281.96

Total Labor		601.00
		<hr/>
		1,999.96
Balance to Surplus		.04
Appropriation—Chapter 90 Maintenance		500.00
State		500.00
County		500.00
From Reserve		.02
		<hr/>
		1,500.02
Labor	245.10	
Equipment, Town Trucks	48.00	
Town Spreader	16.00	
E. N. Christianson	36.00	
	<hr/>	
Total Equipment		100.00
Materials		
E. N. Christianson, Sand	65.01	
John S. Lane & Son, Trap Rock	125.46	
A. Gleason	17.50	
American Tar Co.	821.95	
State Prison, Guard Posts	125.00	
	<hr/>	
Total Materials		1,154.92
Total Labor		245.10
		<hr/>
		1,500.02
Appropriation—Chapin Road		700.00
Labor	128.60	
Equipment & Materials		
E. N. Christianson, Gravel	50.38	
Lobik Bros., Bulldozer	133.00	

American Tar Co.	376.05	
	<hr/>	
Total Equipment & Materials		559.43
		<hr/>
		688.03
Balance to Surplus		11.97
Appropriation—Burleigh Road		800.00
Jan. 1948 Bal.		18.54
		<hr/>
		818.54
Labor	184.80	
Materials		
American Tar Co.	527.24	
E. N. Christianson, Gravel	24.38	
	<hr/>	
Total Materials		551.62
		<hr/>
		736.42
Balance for 1949		82.12
Appropriation—Bridges, Railings and Highways		1,400.00
Labor	908.70	
Materials		
Repairs and Supplies	146.26	
Paint, Saw. Lumber, Brooms		
A. Gleason—Power broom	24.50	
W. W. Jurczyk—Shovel	138.00	
Wm. Wood, Gravel	32.00	
	<hr/>	
Total Materials		340.76
		<hr/>
		1,249.46
Balance to Surplus		150.54
Appropriation—Bennett Road		200.00

Jan. 1948 Bal.		28.64
		<hr/>
		228.64
Labor	46.40	
Materials		
Jos. J. Mottes, Blasting	182.24	
	<hr/>	
		228.64
Appropriation—South Road		600.00
Jan. 1948 Bal.		147.68
		<hr/>
		747.68
Labor	78.80	
Materials		
American Tar Co.	440.08	
E. N. Christianson, Gravel	4.20	
	<hr/>	
		444.28
		<hr/>
		523.08
Balance for 1949		224.60
Appropriation—Mountain Road		200.00
Labor	46.40	
Jos. J. Mottes, Blasting	151.09	
	<hr/>	
Total		197.49
Balance to Surplus		2.51
Appropriation—Ludlow Road		500.00
From Reserve		.11
		<hr/>
		500.11
Labor	48.00	

## Materials

American Tar Co.	426.23
E. N. Christianson, Gravel	25.88

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 452.11

Total	500.11
Total Highways	29,580.31

## WELFARE—TOWN

Appropriation	2,500.00
Aid	2,489.06
Balance to Surplus	10.94

Appropriation—Old Age Assistance—Town	7,000.00
From Reserve	420.00
E. & D.	1,500.00

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 8,920.00

From Town Appropriations	8,920.00
From Federal Grants for Aid	5,993.82
From Federal Grants for Administration	140.53

Total Old Age Assistance	15,054.35
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Appropriation—Aid to Dependent Children	500.00
From Town Appropriation	166.80
Balance to Surplus	333.20
From Federal Grants for Aid	91.00

Total Aid to Dependent Children	257.80
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Appropriation—Soldiers Relief	1,000.00
Jan. 1948 Balance	10.00

From Reserve		185.00	
E. & D.		155.00	
			<hr/>
			1,350.00
Aid	1,349.86		
Balance to Surplus	.14		
Total Welfare			19,151.07
SCHOOLS			
Appropriation—			45,742.50
Committee—Salary	W. H. Burns	60.00	
	" E. Bennett	30.00	
	" H. Jensen	30.00	
		<hr/>	120.00
Expenses			15.00
			<hr/>
			135.00
Superintendent	1,059.99		
Transportation	150.00		
Expenses	163.73		
Clerk	449.97		1,823.69
		<hr/>	
Health			
Nurse	323.80		
Supplies	52.78		
Doctor	282.00		658.58
		<hr/>	
Operating Expense			
Custodian	2,195.00		
Fuel	2,068.72		4,263.72
		<hr/>	
Transportation			
Elementary	3,778.00		
High School	3,875.55		7,653.55
		<hr/>	

## Tuition

High School	8,291.26	
Vocational	2,693.18	10,984.44

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Repairs		2,192.63
Textbooks		321.51
Supplies for School Use		1,009.87
Misc. Operating		717.41
Misc. Auxiliary		28.34
New Equipment		300.75

## Supervisors

Helen B. Tower—Art	594.00	
Jamie Witzel—Music	154.00	
L. S. Fontaine—Music	332.00	

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	486.00	
W. L. Rinehart—Penmanship	175.00	1,255.00

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## Teachers

McCray, Eleanor B.	2,726.50	
Flynn, Helen C.	2,418.00	
Nicholson, Hazel	2,378.25	
Rodin, Grace I.	2,427.50	
Kerr, Lucy B.	2,060.00	
Jeffrey, Lucy S.	480.00	
Johnson, Esther L.	920.00	

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		13,410.25
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## Substitutes

Violet Lunden	738.00
May Fowler	32.00
D. Smith	64.00

E. Speight	30.00	
Ruth Backus	48.00	
		912.00
Total—Schools		45,666.74
Balance to Surplus		75.76
LIBRARY		
Appropriation		750.00
Dog Refund		469.53
4th July Fund		13.69
Lib. Rec. Res.		3.99
Holt Fund Int.		10.05
		1,247.26
Librarians	606.77	
Supplies	142.04	
Magazines	114.55	
Books	343.80	
		1,207.16
Total		1,207.16
Balance to Surplus		40.10
UNCLASSIFIED		
Appropriation—Town Dump		
Jan 1948 Bal.		278.36
Labor	80.60	
E. N. Christianson, Bulldozer	31.50	
Gravel	4.88	
		116.98
Total		116.98
Balance for 1949		161.38
Appropriation—Memorial Day		150.00
Flags	19.40	
Plants	25.75	

Wreaths	54.25	
Band—Expense	15.20	
		<hr/>
Total		114.60
Balance to Surplus		35.40
Appropriation—Aid to Agriculture		75.00
Hampden County Board of Retirement		465.19
Appropriation—Insurance		1,000.00
Comp. Ref.		11.48
Wood. Ins. Ref.		12.75
		<hr/>
		1,024.23
Insurance	948.02	
Balance to Surplus	76.21	
20% Withholding		2,503.07
Appropriation—Veterans Service Department		546.00
Veterans Service Department	546.00	
Appropriation—Planning Board		50.00
Expenses	22.74	
Balance to Surplus	27.26	
Appropriation—Town Common		50.00
Labor	50.00	
Appropriation—Town Reports		341.25
Town Reports	341.25	
Appropriation—Soldiers and Sailor Graves		75.00
From Reserve		45.00
		<hr/>
		120.00
Labor	120.00	
Dog Taxes Paid to County		549.60

County Board of Retirement—		
Appropriation, Article 32		271.30
County Board of Retirement	271.30	
( Appropriation—Clean Out Water Holes		
Jan. 1948 Bal.		200.57
Labor	69.60	
Supplies, Wire, Fence Posts	50.50	
	<hr/>	
Total		120.10
Balance for 1949		80.47
( Appropriation—Recreation Field		500.00
Labor	104.40	
W. Jurczyk	192.00	
Town Trucks	64.00	
Town Grader	18.00	
	<hr/>	
Total		378.40
Balance to Surplus		121.60
TOTAL UNCLASSIFIED		6,622.25
Cemeteries—Trust Funds		
Jan. 1948 Bal.		101.36
Interest for 1948		179.52
		<hr/>
		280.88
Labor	141.25	
Loam	3.75	
Mowing, Raking	24.00	
	<hr/>	
Total		169.00
Balance for 1949		111.88
Appropriation—Cemeteries		300.00
From Reserve		18.05
		<hr/>
		318.05

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what water holes

Prospect Hill	
Labor	249.55
Supplies	13.25
Equipment	38.75
Lawn Mower Repairs	10.00
Loam	2.50
Truck	4.00
	<hr/>
Total	318.05
Springfield Institution for Savings, Trust Fund	
	100.00
Post War Rehabilitation Fund	
Interest	131.25
County Tax	1,529.08
State Parks and Reservations	75.78
State Audit	5.17
Refunds—	
1947 Motor Vehicle	3.02
1948 Motor Vehicle	79.12
1948 Real Estate	192.50
1948 Personal Property	5.50
Int. Refund	.04
Poll Warrant	.50
Total	2,021.96
Total Payments 1948	113,828.55
Cash on Hand Dec. 31, 1948	47,927.59
	<hr/>
TOTAL	161,756.14

#### TRUST FUNDS, CASH AND SECURITIES

Trust Funds, Cash and Securities	25,485.86
Day Library Fund	501.71
Holt Library Fund	500.00
Bumstead Cem. Fund	2,110.11

Perpetual Care Cem. Fund	6,908.72
Post War Rehabilitation Fund	15,454.62
Library Contribution Fund	10.70
	<hr/>
	25,485.86

## STATEMENT OF ASSETS AND LIABILITIES

DECEMBER 31, 1948

## ASSETS

Cash	47,927.59
1948 Personal Property	1,040.05
1947 Real Estate	137.50
1948 Real Estate	6,618.75
1948 Motor Vehicle	129.76
Tax Titles	86.43
Tax Possessions	709.98
State Aid to Highways	3,791.60
County Aid to Highways	2,500.00
Aid to Dependent Children—State	28.54
State Parks and Reservations	11.12
Other Cities & Towns—	
Accts. Rec., O. A. A.	66.92
County Tax	68.71
	<hr/>
Total Assets	63,116.95

## LIABILITIES

Trust Funds	111.88
Sale of Real Estate	1,100.00
Chas. Ballard Estate	1,000.00
Aid to Dependent Children Fed.	83.62
Aid to Dependent Children Fed. Adm.	14.58
Old Age Assistance Fed.	624.42
Old Age Assistance Adm. Fed.	40.66
Road Machinery Fund	1,428.14

20% Withholding	786.02
Hampden County Retirement	98.93
1947 Overlay	742.50
1948 Overlay	1,808.89
Overlay Reserve	1,043.22
State and County Highway Revenue	6,291.60
Motor Vehicle Excise Tax Revenue	129.76
Tuberculosis Hospital	49.30
Tax Title Revenue	796.41
Departmental Revenue	95.46
Charles F. Kenworthy Trust Fund	100.00
Florence Nevins Trust Fund	50.00
New Fire Truck	2,500.00
Hot Lunch Program	11.74
Dutch Elm Disease Gifts	62.14
Chap. 90 Construction—	
Temple Bridge	2,937.25
South Road	224.60
Chapin Road	11.97
Burleigh Road	82.12
Street Lights—Article 9	187.50
Town Dump	161.38
Pease Park Survey	50.00
Water Holes	80.47
Honor Roll	35.00
Excess and Deficiency	40,377.39
<b>Total Liabilities</b>	<b>63,116.95</b>

Respectfully Submitted,

HAZEL T. FISHER

EMMA S. LYONS

Bookkeepers, 1948

BALANCE SHEET — DECEMBER 31, 1948

	Appropriations	Reserve Dec. 31, '47 Available	Expended	Closed to	Additions
	Fund	Balances	1949	Surplus	to Funds
Moderator	\$ 10.00		\$ 10.00		
Selectmen	650.00		649.23	\$ .77	
Accounting	565.00	\$21.75	586.75		
Treasurer	600.00		600.00		
Tax Collector	500.00		500.00		
Tax Collecting Exp.	175.00	9.59	184.59		
Assessors	700.00		635.67	64.33	
Cert. Notes & Other Fin.	15.00	6.72	21.72		
Law	200.00		100.60	99.40	
Town Clerk	150.00		149.77	.23	
Elections & Reg.	350.00	113.03	463.03		
Old Town Hall	15.00		11.38	3.62	
Town House Maint.	1,500.00	125.00	1,601.39	23.61	
Police	200.00		181.60	18.40	
Fire Truck Maint.	800.00		790.32	9.68	
Fire House	400.00	1.12	401.12		
Forest Fire Equip.	125.00		118.00	7.00	
Forest Fires	200.00		85.40	114.60	
Purchase of Fire Truck	2,500.00		2,500.00		
Tree Warden	200.00	38.00	137.10	100.90	
Planting Trees on Hy.	50.00		29.60	20.40	
Forest Warden	25.00		25.00		

	Appropriations	Reserve Fund	Dec. 31, '47 Balances	Available 1949	Expended	Closed to Surplus	Additions to Funds
Dutch Elm Disease	550.00				453.80	96.20	97.14
Dutch Elm Disease Gifts			62.14		35.00		
Sealer	35.00				34.69	.31	
Moth Eradication	400.00	1.55			401.55		
Bld'g Inspector	50.00	40.77			90.77		
Health	400.00				133.50	266.50	
T. B. Hospital	35.85				35.85		
Dental Clinic	375.00				375.00		
Animal Inspection	50.00				40.00	10.00	
Meat Inspection	100.00				46.00	54.00	
Hot Lunch Prog.			25.32	11.74	13.58		
Town Garage	125.00				123.48	1.52	
Purchase of New Hwy. Truck					2,799.78	.22	2,800.00
Street Lights	591.96				591.92	.04	
Road Machinery	2,000.00				2,980.17	19.83	1,000.00
Snow and Ice	2,200.00				2,200.00		
Chap. 81	2,550.00				10,199.00	1.00	7,650.00
Chap. 90 Const. Temple Br.	1,500.00		2,937.25		3,062.75		4,500.00
Mill Road	500.00				1,999.96	.04	1,500.00
Chap. 90 Maint.	500.00	.02			1,500.02		1,000.00
Chapin Road	700.00		11.97		688.03		
Burleigh Road	800.00		82.12		736.42		
Bridges, Ry. & Hy.	1,400.00		18.54		1,249.46	150.54	