



ANNUAL REPORTS

OF THE TOWN OF

MIDDLEFIELD

MASSACHUSETTS



FOR THE YEAR ENDING

DECEMBER 31, 1974

ANNUAL REPORTS

of the

TOWN OF

Middlefield

Massachusetts



for the year ending

DECEMBER 31, 1974

KNE GRAPHICS INC.

(Pittsfield Division)
50 Summer Street
PITTSFIELD, MASS. 01201
413 - 499-1430

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TOWN WARRANT

COMMONWEALTH OF MASSACHUSETTS

Hampshire, SS.

To either of the Constables of the Town of Middlefield

Greetings:

In the name of the Commonwealth of Massachusetts, you are hereby required to notify and warn the inhabitants of said Town, qualified to vote in Elections and Town affairs, to meet in the Middlefield Elementary School in said Middlefield on Saturday, the eighth day of March, next, at 11:45 in the forenoon then and there to act of the following articles to wit:

Art. 1. To choose on one ballot a Town Clerk, Moderator, Auditor, and Tree Warden for a term of one year.

A member of the Planning Board for a term of 2 years.

A Selectman, Assessor, School Committee member, Trustee of Public Library, Cemetery Commissioner, member of the Zoning Board of Appeals for a term of three years.

Two Members of the Planning Board and two members of the Finance Committee for a term of three years.

The polls will open at 12:00 M. and may be closed at 5:00 o'clock P.M. The business meeting will start at 1:30 o'clock P.M.

Art. 2. To hear the reports of the Selectmen, Assessors, Treasurer, School Committee and Tax Collector and act thereon.

Art. 3. To determine the disposition of the Dog Fund.

Art. 4. To see if the Town will vote to authorize the Town Treasurer with the approval of the Selectmen, to borrow money from time to time in anticipation of revenue of the fiscal year beginning, July 1, 1975 in accordance with the provisions of the General Laws, Chapter 44, Section 4, and to issue a note or notes therefor, payable within one year and to renew any note or notes as may be given for a period of less than one year in accordance with General Laws, Chapter 4, Section 17.

Art. 5. To see if the Town will vote to raise and appropriate the sum of \$93,776.75 for the Gateway Regional School for the period July 1, 1975 through June 30, 1976.

Art. 6. To determine the manner of repairing the highways and bridges and pass any vote in relation to same.

Art. 7. To see if the Town will vote to accept \$14,863.00 received from the State under Chapter 1140, Section 20 to be used to repair Chipman Road.

Art. 8. To see if the Town will vote to raise and appropriate or transfer from unappropriated available funds in the Treasury a sum of \$6,900 for Chapter 765 to be used in conjunction with, and in addition to any funds allocated by the Commonwealth and/or County for the construction, reconstruction and improvement of Town roads.

Art. 9. To see if the Town will vote to transfer from funds received from Chapter 825, Section 1, the sum of \$9,785.00 and to raise and appropriate or transfer from unappropriated funds in the treasury the sum of \$10,000.00 or any other sum, for the repair and maintenance of Town Roads and Bridges.

Art. 10. To see if the Town will vote to raise and appropriate or transfer from unappropriated available funds in the Treasury, a sum of \$3,000.00 for the Machinery Expense Account.

Art. 11. To see if the Town will vote to raise and appropriate the sum of \$5,000.00 for School Building Notes No. 160-164 and the sum of \$255.00 for interest on these same notes.

Art. 12. To see if the Town will vote to raise and appropriate a sum of money for the salaries of Elected Town Officers and to determine the amount of salary for each Elective Officer.

Moderator	\$ 20.00	Secretary, Assessors	\$ 35.00
Town Clerk	125.00	Chairman, Selectmen	200.00
Treasurer	625.00	2nd Selectman	100.00
Tax Collector	625.00	3rd Selectman	100.00
Chairman, Assessors	150.00	Auditor	30.00
2nd Assessor	150.00	Constable, 1st	60.00
3rd Assessor	150.00	Constable, 2nd	60.00

Art. 13. To see if the Town will vote to raise and appropriate the following sums of money to defray the expenses of the Town for the fiscal year, July 1, 1975 to June 30, 1976:

HIGHWAYS AND RELATED EXPENSES:	
Snow Removal	\$12,000.00
PUBLIC BUILDINGS	
Maintenance	1,000.00
INSURANCE	
Town Buildings, Fire	125.00
Town Buildings, Liability	32.00
Workmen's Compensation	1,000.00
Truck Insurance	632.00
Fire Department	960.00
Elected Officials, Bonding	185.00
NATURAL RESOURCES	
Tree Warden	100.00
Insect Pest Control	95.00
Dutch Elm Control	150.29
Forest Fire Protection	10.00
Conservation Commission	75.00

GOVERNMENT

General Government	\$ 2,000.00
Registrations and Elections	300.00
Health and Sanitation	15.00
Middlefield Disposal Area, Rent	400.00
Middlefield Disposal Area, Maintenance	1,500.00
Town Counsel	150.00
Hampshire County Retirement	736.96
Interest, Short Term Loans	2,000.00
MISCELLANEOUS	
Fire Department	1,040.00
Library	150.00
Cemetery Commission	200.00
Planning Board	25.00
War Memorials and Playgrounds	100.00
Street Lights	1,000.00
Civil Defense	150.00

Art. 14. To see if the Town will vote to accept the sum of \$100.00 from Rene and Ubaldine Robert to be deposited and interest used for Perpetual Care of Cemetery Lot.

Art. 15. To see if the Town will vote to accept the sum of \$100.00 from the Llewelyn Estate to be called the George and Sarah Llewelyn Perpetual Care Fund to be deposited and interest used for Perpetual Care of Cemetery Lot.

Art. 16. To see if the Town will vote to transfer \$300.00 from the Library Fund to the Library Account to attain the four year average as required by the State Grant legislation under General Laws, Chapter 78, Section 19A, (2) as amended by Chapter 636, Acts of 1970.

Art. 17. To see if the Town will vote to establish a Cemetery Permanent Improvement Account, said account to consist of all interest from the Cemetery Permanent Fund, all money and all interest on money from the sale of Cemetery Lots in accordance with Chapter 114, Section 25 General Laws. Said funds to be used only for Cemetery Permanent Improvements and/or acquisition of Cemetery Land,

Art. 18. To see if the Town will vote to raise and appropriate the sum of \$300.00 for use as a policy fund.

Art. 19. To see if the Town will vote to change Article 1, Section 1 of the Town By-Laws to read: "The annual Town meeting shall be held on the first Saturday of May of each year".

Art. 20. To see if the Town will vote to raise and appropriate the sum of \$892.00 for Attorney's fees incurred in 1974.

Art. 21. To transact any other business that may legally come before said meeting.

Other articles may be added to this warrant.

And you are directed to serve this warrant by posting attested copies of same in the Town Post Office, on the bulletin board at the Elementary School and in a designated place in the Bancroft section of the Town, seven days at least before the time of holding said meeting.

Hereof, fail not and make due return of this warrant with your doings thereon, to the Town Clerk at or before the time of holding said meeting.

Given under our hands at Middlefield the twenty-first day of February, in the year of our Lord, one thousand, nine hundred and seventy-five.

Gordon P. Miller
Michael F. Nevers
Jan Elovirta

Selectmen of Middlefield

TOWN OFFICERS FOR 1974

TOWN CLERK
George W. Olds

MODERATOR

John E. Rice

Term expires 1975

TOWN TREASURER

Josephine Z. DeMoss

Term expires 1977

SELECTMEN
and COMMISSIONERS OF PUBLIC WELFARE

Gordon P. Miller
Michael F. Nevers
Jan Elovirta

Term expires 1976

Term expires 1975

Term expires 1977

BOARD OF HEALTH AND FENCE VIEWERS
The Selectmen

ASSESSORS

Wayne E. Main, Chairman
Maurice H. Pease
William H. Slater

Term expires 1975

Term expires 1976

Term expires 1977

GATEWAY REGIONAL SCHOOL COMMITTEE

John E. DeMoss
William R. Denault

Term expires 1977

Term expires 1975

COLLECTOR OF TAXES

Neil G. Nickerson

Term expires 1976

CONSTABLES

Charles E. Cook
Donald A. Savery

Term expires 1977

Term expires 1977

AUDITOR

Perley P. Boyer

Term expires 1975

TREE WARDEN

Donald A. Savery

Term expires 1975

TRUSTEES OF PUBLIC LIBRARY

Grace H. Olds, Chairman
Constance N. Vreeland
Julia Y. Andersen

Term expires 1975

Term expires 1976

Term expires 1977

CEMETERY COMMISSIONERS

Cecil E. Alderman, Chairman
Hugh S. Miller
George L. Bell

Term expires 1977
Term expires 1975
Term expires 1976

PLANNING BOARD

Michael P. Hale, chairman
Lois A. Stein
Carol Varsano
Richard S. Bellows
Mary Louise Kearns
H. Francis Pease, resigned

Term expires 1977
Term expires 1975
Term expires 1975
Term expires 1976
Term expires 1976
Term expires 1977

ZONING BOARD OF APPEALS

Maurice H. Pease, Secretary
John H. Hartley
Howard F. Pease, Jr.
Edith Rice, alternate
Perley Boyer, alternate

Term expires 1976
Term expires 1975
Term expires 1977

FINANCE COMMITTEE

John E. DeMoss, Chairman
Joseph J. Kearns, Secretary
John E. Rice
Perley Boyer
Joan Hobart

Term expires 1975
Term expires 1976
Term expires 1977
Term expires 1975
Term expires 1976

OFFICERS APPOINTED

SUPT. OF STREETS and SNOW
FIRE CHIEF
CHIEF OF POLICE
INSPECTOR OF ANIMALS
INSPECTOR OF SLAUGHTERING
INSPECTOR OF MILK
BUILDING AND PLUMBING INSPECTOR
WIRING INSPECTOR
SUPT. OF DUTCH ELM and INSECT PEST CONTROL
FOREST WARDEN
DOG OFFICER
BOARD OF HEALTH AGENT
MEASURERS OF WOOD AND BARK

SURVEYORS OF LUMBER

FIELD DRIVERS

SPECIAL POLICE

Brewster C. Pease
Jan Elovirta
Perley P. Boyer
Charles E. Cook
Charles E. Cook
W. Russell Ferris
Tony Scapin, Jr.
Edward Drosehn
Supt. of Streets
Charles H. Winn
Donald A. Savery
Helen P. Cook
Michael F. Nevers
Ira W. Pease
Donald C. Miller
Michael F. Nevers
Michael F. Nevers
Brewster C. Pease
Robert Miller
Howard F. Pease, Jr.
G. Robert Olds

CONSERVATION COMMITTEE

Richard A. Waite
Leon A. Gardner
Nancy J. Olds
Joan Hobart
Julia Donovan
George L. Bell, Jr.
Angela Savery

REGISTRARS OF VOTERS

Josephine Z. DeMoss, chairman
H. Francis Pease, resigned
Perley P. Boyer
George W. Olds, Town Clerk

Term expires 1975

Term expires 1976

HISTORICAL COMMISSION

Mary Louise Kearns
Edward J. Batorski
C.D. Vreeland, Jr.
Nancy J. Olds
H. Francis Pease
Carol Varsano
Richard A. Waite

Term expires 1976

Term expires 1976

Term expires 1976

Term expires 1975

Term expires 1975

Term expires 1977

Term expires 1977

GEORGE W. OLDS

Town Clerk 1930-1975

Town Treasurer 1930-1963

At the annual town meeting on March 8, 1975 George Olds will serve as Town Clerk for the last time. After forty-five years in this office George has resigned. George Olds served as Town Treasurer for thirty-three years, resigning in 1963, as a member of the Planning Board for the same length of time, and as Forest Warden for eleven years.

George's good nature and his willingness to help both the townspeople and strangers in virtually any situation is well known throughout the area. It will indeed seem strange for George Olds not to be "upfront" at the Clerks table at future Town Meetings.

We, and we know the people of Middlefield, thank George for his services to the town and for a job well done.

Gordon P. Miller, Chairman
Michael F. Nevers
Jan Elovirta

Selectmen of Middlefield

REPORT OF THE TOWN CLERK

1974

BIRTHS - 1970

August 27 - Nick James Miller, son of Kenneth R. and Sadako S. Miller.

BIRTHS - 1973

June 18 - Nancy Ann Miller, daughter of Kenneth R. and Sadako S. Miller

BIRTHS - 1974

April 23 - James Kalman Kearns, son of Joseph J. and Mary Louise A.A. Kearns

July 15 - Dustin William Paschal, son of William L. and Patricia A. Paschal.

October 18 - Kerri Lynn Elovirta, daughter of Jan R. and Deborah E.B. Elovirta.

MARRIAGES - 1974

April 6 - Thomas Francis Cahalan of Lee and Linda Jean Savery.

June 29 - Alan A. Verploegh of Marblehead and Beth Elaine Perkins of South Hadley.

August 18 - Constantine William Papas and Joan Patricia Boivin.

September 27 - Richard Allen Dixon and Bonnie Jean Daigneault.

November 2 - Stephen Allen Miller and Cynthia Sampson of Worthington.

DEATHS - 1974

March 23 - Gertrude Bell Collis Miller, 75 years, 2 months, 18 days

November 3 - Carl H. Sternagle, 70 years, 9 months, 12 days

November 9 - David Richardson Waite, 46 years, 10 months, 27 days

November 15 - Philip Bingley, 83 years, 1 month, 25 days

DOG LICENSES 1974

41 Males at \$3.00 each	\$123.00	
8 Females at \$6.00 each	48.00	
24 Spayed Females at \$3.00 each	72.00	
2 Kennel at \$10.00 each	<u>20.00</u>	
		\$ 263.00
Clerk's Fees		<u>26.25</u>
Paid to Town Treasurer		\$ 236.75

SPORTING LICENSES

43 Resident Fishing Licenses at \$8.25 each	\$ 354.75	
43 Resident Hunting Licenses at \$8.25 each	354.75	
39 Resident Sporting Licenses at \$13.50 each	526.50	
8 Resident Minor Fishing Licenses at \$6.25 each	50.00	
1 Resident Alien Fishing License at \$11.25 each	11.25	
8 Non-Resident Fishing Licenses at \$14.25 each	114.00	
2 Non-Resident 7 day Fishing Licenses at \$8.25 each	16.50	
4 Non-Resident Hunting Licenses at \$35.25 each	141.00	
9 Archery Stamps at \$5.10 each	45.90	
		\$1,614.65
Clerk's Fees at 25¢ each	37.00	
Clerk's Fees at 10¢ each	.90	
		<u>37.90</u>
Paid to Division of Fisheries and Game		\$1,576.75

REPORT OF SPECIAL TOWN MEETINGS HELD IN 1974

MARCH 23 - Elected John E. DeMoss Regional School Committee for 3 year term.

Voted to raise and appropriate \$265.00 for Westfield Area Mental Health and Retardation Board.

Voted to raise and appropriate \$10.00 for Civil Defense account.

Voted to recind vote on Article 13 of the Annual Town Meeting to raise and appropriate \$2,000.00 for the reserve fund.

Voted to transfer the sum of \$2,000.00 from the overlay surplus to the reserve fund.

Voted to raise and appropriate the sum of \$5,000.00 for the School Building Notes and \$425.00 for interest on the notes.

Voted that the Selectmen instruct the road crew to grade and level the volley ball court.

MAY 29

Voted to transfer the sum of \$2,500.00 from the Machinery account to the Machinery expense account.

Voted to transfer the sum of \$2,000.00 from the overlay surplus to Disposal Area to construct a fence.

JUNE 27

Voted to accept the Highway Chapter 1140 Section 22 Act of 1973 allotment of \$24,726.00 to be used for highways and bridges.

NOVEMBER 11

Voted to transfer the sum of \$1,500.00 from the overlay surplus to the Fire department for the purchase of a new furnace.

Voted to transfer the sum of \$400.00 from the overlay surplus for the purchase of a water booster pump.

Voted to transfer the sum of \$2,000.00 from the revenue sharing to the Machinery expense account toward the purchase of a used 4 wheel drive truck with plow frame and wing.

Voted to transfer the sum of \$300.00 from the Library fund to the Library account.

Voted to accept Sections 5 and 7 of Zoning By-laws.

Voted that the Moderator appoint a committee of three to study method of more equipment storage for fire department.

Committee appointed Joseph J. Kearns Michael Hale and Jan Elovirta.

NOVEMBER 25

Voted to transfer the sum of \$3,000.00 from the machinery account to machinery expense account for the purchase of the 4 wheel drive truck.

Voted to transfer the sum of \$2,500.00 from the machinery account to the machinery expense account.

Respectfully submitted,

George W. Olds
Town Clerk

REPORT OF THE FINANCE COMMITTEE

Recommendations:

- 1 - Education: Recommend to accept the figures sent by the Gateway Regional School District, and raise and appropriate \$93,776.75.
- 2 - Insurance: In the past year it was suggested that all insurance be put in one account, so that it could be put out to bid. This changes some account listings.
- 3 - Fire Department: The insurance for the Fire Department rose dramatically and consumed all but \$40 of their budget. In light of this, more money is recommended for the Fire Dept. account. Also, an item for the appropriation of \$500 from revenue sharing is included for the town's consideration.
- 4 - Highways: The town will receive \$21,864 for this coming fiscal year under Chapter 765. This replaces Chapter 90 funds previously received. These funds will be used for blacktopping the main road. Previously the combined contribution of the town, county, and state netted \$15,200.

Under Chapter 825 the town will receive \$9,765. This replaces Chapter 1140, section 22 and the old Chapter 81. This money can be applied toward snow removal.

On the Cherry Sheet (expected reimbursements from the state) the town will receive \$12,676 from the gas tax refund (Chapter 497) and \$24,417 from Chapter 825, Section 3.

In light of the increased school costs due to the rise in utilities, enrollments from Middlefield, obligatory costs and salaries, the finance committee recommends no additional monies be voted toward highway expenditure. By keeping town expenses down, possibly a tax rise can be held off this year.

For Fiscal 1976, the town will have available \$54,429 for roads. For Fiscal 1975, the funds available for roads was \$48,279 (\$10,000 Special flood damage monies also were available).

The finance committee is pleased with the operation of the disposal area, and feels, in the long run, the new method of operation will save the town money.

5 - Salaries: Careful consideration was given to town salaries. The town officials serve faithfully at rates of pay as low as, if not lower than, neighboring communities. It was felt the salary account would have to be substantially raised before any effect could be realized. In light of this, and lowered incomes in the economy as a whole, and Middlefield taxpayers in particular, no recommendation was made here to increase. The finance committee realizes that an increase in this area is long overdue and probably will have to come next year.

The finance committee has met monthly (or more frequently) throughout the past year. Assistance has been given the selectmen when requested. Constant review of the town expenses had been made by review of the weekly warrents and the town treasurer's monthly reports.

Respectfully submitted,

Joseph Kearns, Chairman
John E. Rice
John E. DeMoss
Perley P. Boyer
Joan Hobart
Finance Committee

FINANCE COMMITTEE BUDGET RECOMMENDATIONS

7/1/75 to 6/30/76
Recommended

EDUCATION

Gateway Regional School	\$ 95,628.64
Vocational	(1,851.89)
Bond Payment	5,000.00
Interest	255.00

HIGHWAYS

Chapter 90 Construction	3,800.00
Chapter 90 Maintenance	3,100.00
Snow Removal	11,000.00
Additional Road Repair & Maintenance by direct taxation	-0-

NATURAL RESOURCES

Tree Warden	100.00
Insect Pest Control	95.00
Dutch Elm Control	150.29
Forest Fire Protection	10.00
Conservation Commission	75.00

GOVERNMENT

General	1,800.00
Registrations & Elections	300.00
Health and Sanitation	15.00
Middlefield Disposal Area	2,000.00
Town Counsel	150.00
Hampshire County Retirement	700.00
Interest, Short Term Loans	2,000.00
Salaries, Elected Officers	2,430.00

INSURANCE

Town Buildings, fire.	125.00
Workman Compensation	1,000.00
Truck Insurance	632.00
Fire Department Insurance	960.00
Town Buildings Liability	32.00
Elected Officials, Bonding	185.00

MISCELLANEOUS

Printing	700.00
Fire Department	1,040.00
Planning Board	25.00
Cemetery Commission	200.00
War Memorials & Playgrounds	100.00
Library	150.00
Street Lights	1,000.00
Civil Defense	15.00
Public Buildings Maintenance	1,000.00

RESERVE

2,000.00

REPORT OF SELECTMEN

The financial reports in this annual report are based on a calendar year, January 1, 1974 through December 31, 1974 except for the report of the Treasurer. That report is for the last six months of the eighteen month transitional period, January 1, 1974 through June 30, 1975. The balances shown in the Selectmen's Accounts are the amounts left to cover expenses through June 30, 1975.

Some of the appropriations asked for have been increased due to the higher cost of material and fuel.

Plans for the coming fiscal year include the continuing of blacktop on the Main Road and improvement and repair of Chipman Road.

The Board of Selectmen thank the residents for their cooperation with the dump attendant in keeping the dump in such good condition.

REPORT OF SELECTMEN

January 1, 1974 - June 30, 1974

TOWN SNOW

Bal. 1/1/74		\$ 7,092.70
Brewster Pease, Supt.	\$ 857.14	
Robert Miller, Equip. Op.	1,251.25	
Michael Nevers, Eq. Op.	87.50	
Gordon P. Miller, Eq. Op.	77.00	
William Paschal, Eq. Op.	30.00	
T. Scapin, Jr., Eq. Op.	35.00	
Robert Miller, Truck	595.00	
Edward James, Labor	68.00	
Conrad L. Oigny, Labor	290.25	
Donald Savery, Eq. Op.	3.50	
Mrs. Charles Granger, Plowing	306.00	
Brewster Pease, Plowing	40.00	
Wayne Suriner, Jr. Labor	10.00	
Donald Savery, Trucking Salt	55.25	
Chemical Corp, Salt	1,007.76	
Donovan Bros., Sand	<u>2,379.05</u>	
		\$ <u>7,092.70</u>

CHAPTER 81 HIGHWAYS

Town Appropriation		
State Share		
Total Available		\$ 11,152.00

SNOW

Town of Middlefield, GMC	\$ 651.00	
Town of Middlefield, Ford	537.00	
Town of Middlefield, Loader	<u>312.00</u>	
		\$ 1,500.00

HIGHWAYS

Brewster Pease, Supt.	\$ 1,619.25	
Robert Miller, Equipment Operator	1,369.31	
William Paschal, Equipment Operator	32.00	
Conrad L. Oigny, Labor	1,002.00	
Timothy Pease, Labor	37.50	
Charles Freadman & Son, Steel	842.72	
Ken Hall, Gravel & Trucking	1,620.90	
Lane Construction, Hot Mix	948.32	
Town of Middlefield, GMC	946.00	
Town of Middlefield, Grader	372.00	
Town of Middlefield, Loader	858.00	
Town of Middlefield, Rake	<u>4.00</u>	
		\$ <u>9,652.00</u>

CHAPTER 90 CONSTRUCTION

Bal. 1/1/74		\$ 1,797.77
Brewster Pease, Supt.	\$ 314.50	
Robert Miller, Equipment Operator	288.00	
Conrad L. Oigny, Labor	216.00	
Town of Middlefield, GMC	280.00	
Town of Middlefield, Loader	459.27	
Town of Middlefield, Grader	240.00	
		<u>\$ 1,797.77</u>

BRIDGE ACCOUNT

Balance - January 1, 1974		\$ 338.40
Donovan Bros., RediMix	\$ 218.62	
Freadman, Steel	119.78	
		<u>\$ 338.40</u>

MACHINERY EXPENSE

Balance - January 1, 1974		\$ 1,346.08
Transfers		2,500.00
Transfer - Dog Tax		190.88
		<u>\$ 4,036.96</u>

Olds General Store, supplies and gas	\$ 1,471.32	
Tire Town, Tires	172.51	
Stapleton, Inc., parts	27.89	
Pittsfield Welding Supplies	84.21	
Charles Freadman & Sons, blades, steel	237.10	
Southgate Motors, parts	224.08	
Raynor's Bearings, parts	565.90	
Tyler Equipment, parts	176.61	
Harveys Glass	26.42	
Toppy's, gas, stickers, parts	98.15	
Mass. Correctional Institute, signs	80.20	
R.B. Pomeroy, Insurance	697.13	
R & C Welding	60.00	
World Freight Carriers, Freight Charges	8.62	
Graves Equipment, parts	106.19	
		<u>\$ 4,036.32</u>

Bal. .64

MACHINERY EARNINGS

Available - January 1, 1974		\$ 3,316.24
Machinery Earnings, January 1, 1974 - June 30, 1974		
Chapter 81 Snow		
GMC	\$ 537.00	
Ford	651.00	
Loader	312.00	

Chapter 81 Highways

Loader	\$ 858.00
Grader	372.00
GMC	946.00
Rake	4.00

Chapter 90 Construction

Loader	459.27
GMC	280.00
Grader	<u>240.00</u>

\$ 4,659.27
<u>\$ 7,975.51</u>

Transfers to Machinery Expense

2,500.00
<u>\$ 5,475.51</u>

Balance in Machinery Expense

Balance Machinery Earnings, July 1, 1974

.64
<u>\$ 5,476.15</u>

MUNICIPAL BUILDING

Balance - January 1, 1974

Transferred from Reserve Fund

Total Available

\$ 774.78
21.93
<u>\$ 796.71</u>

Western Mass. Electric Co., Lights

George W. Olds, Supplies

Howard Johnson, Fuel

Brown Oil, Fuel

\$ 76.97
8.01
596.17
<u>115.56</u>

<u>\$ 796.71</u>

FIRE DEPARTMENT

Balance - January 1, 1974

Jan Elovirta, parts

Howard Pease, parts

Fenwick Fire Prevention Systems, parts

Stapleton, Inc., batteries

Olds General Store, supplies

\$ 13.65
20.00
7.25
41.43
<u>18.68</u>

<u>\$ 101.01</u>

MIDDLEFIELD DISPOSAL AREA

Balance - January 1, 1974

E.S.M. & Martha Landy, Rent

Robert Miller, Equipment Operator

Brewster Pease, Supt.

Conrad L. Oligny, Labor

\$ 400.00
77.19
102.00
<u>72.00</u>

<u>\$ 651.19</u>

Bal.

76.81

GENERAL GOVERNMENT

Bal. 1/1/74		\$ 1,487.19
Advertising	\$ 29.74	
Association Dues	97.50	
Inspections, E. Drosehn, electric	21.00	
T. Scapin, Jr., building	81.00	
Note Registrations	5.00	
Office Supplies, & Maintenance	23.38	
Office Supplies, other than Selectmen	381.32	
Postage	5.40	
Sundry	71.64	
Town Officers Bonds	<u>194.00</u>	
		\$ 909.98
	Bal.	577.21

WORKMEN'S COMPENSATION INSURANCE

Bal. 1/1/74		\$ 1,149.00
Stevenson & Co., Inc.	\$ <u>549.00</u>	
		\$ 529.00
	Bal.	620.00

HEALTH & SANITATION

Bal. 1/1/74		\$ 9.00
George W. Olds, Rec. Vital Statistics	\$ <u>3.00</u>	
		\$ 3.00
	Bal.	6.00

INSECT PEST CONTROL

Bal. 1/1/74		\$ 95.00
Brewster Pease, Eq. Op. & Saw	\$ <u>95.00</u>	
		\$ 95.00

DUTCH ELM DISEASE

Bal. 1/1/74		\$ 150.29
Robert Miller, Eq. Op. & Saw	\$ 100.29	
Conrad Oligny, Labor	<u>50.00</u>	
		\$ 150.29

REGISTRATIONS AND ELECTIONS

Bal. 1/1/74		\$ 104.75
Transfers		140.02
Total Available		<u>\$ 244.77</u>

Tellers:

Angela Savery	\$ 23.63	
Janet Gardner	23.63	
Marilyn Pease	14.88	
Peter Oligny	14.88	
Janet Vreeland	8.75	
Perley Boyer	8.75	
Appalachian Press, ballots	<u>150.25</u>	
		<u>\$ 244.77</u>

RESERVE FUND

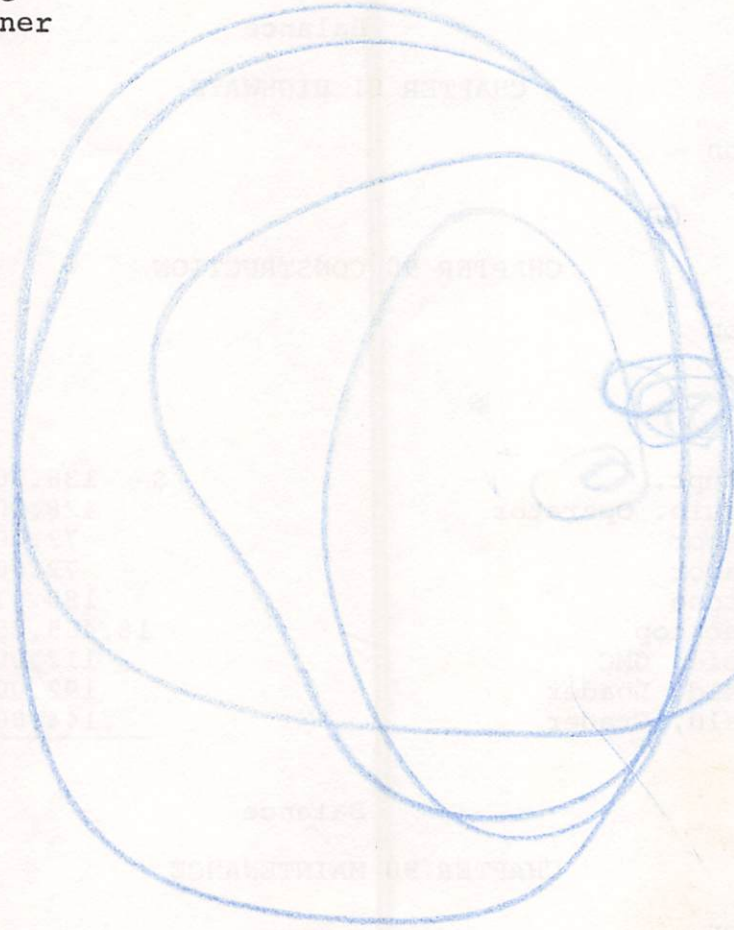
Bal. 1/1/74		\$ 260.00
Registrations & Elections	\$ 118.00	
Registrations & Elections	22.02	
Municipal Bldg.	21.93	
Street Lights	86.80	
Street Lights	<u>2.18</u>	
		<u>\$ 250.93</u>
Bal.		.07

MISCELLANEOUS ACCOUNTS

	<u>Balance</u>	<u>Expended</u>
Conservation Commission	30.00	none
Forest Fire Protection	10.00	none
Gateway Regional Schools	34,696.82	34,696.82
Interest, short term loans	1,986.98	1,550.55
Library, see report		
Municipal Building Insurance	106.00	34.00
Printing, Town Reports, A. Hases	544.00	522.75
Special Police Coordinator, C.E. Cook	150.00	150.00
Special Police, Auxiliary	117.34	12.00
Street Lights, Western Mass. Electric	\$329.12	
Transfers	88.98	418.00
School Building Notes, Interest	255.00	255.00
War Memorials & Playgrounds	45.00	45.00

TREASURY WARRANTS

Commonwealth of Massachusetts, State Withholding Tax	\$ 244.12
Director of Internal Revenue, Federal Withholding Tax	973.60
William F. O'Connor, Treas., County Retirement	107.40
William F. O'Connor, Treas., County Tax	5,463.27
William F. O'Connor, Treas., Dog License Fees	203.00
Pittsfield National Bank, Note #232	10,000.00
Pittsfield National Bank, Note #234	17,600.00
Pittsfield National Bank, Note #235	20,000.00
Motor Vehicle Excise Refunds	
Howard Pease	4.40
David Rose	123.75
Leon Gardner	4.95



JULY 1, 1974 - DECEMBER 31, 1974

TOWN SNOW

Appropriation		\$ 11,000.00
Brewster Pease, Superintendent	\$ 745.58	
Robert Miller, Equipment Operator	598.00	
Michael Nevers, Equipment Operator	32.00	
Timothy Pease, Labor	259.50	
Conrad L. Oigny, Labor	351.00	
Chemical Corp., Salt	<u>162.00</u>	
		2,148.38
Balance		<u>\$ 8,851.62</u>

CHAPTER 81 HIGHWAYS

Town Appropriation		\$ 576.00
Balance		<u>\$ 576.00</u>

CHAPTER 90 CONSTRUCTION

Town Appropriation		\$ 3,800.00
County Share		3,800.00
State Share		<u>15,664.00</u>
Total Available		<u>\$ 23,264.00</u>
Brewster Pease, Supt.	\$ 136.00	
Robert Miller, Equip. Operator	128.00	
Conrad Olibny, Labor	72.00	
Timothy Pease, Labor	72.00	
Donovan Bros., Stone	180.07	
Donovan Inc., Blacktop	18,465.25	
Town of Middlefield, GMC	112.00	
Town of Middlefield, Loader	192.00	
Town of Middlefield, Grader	<u>144.00</u>	
		<u>\$ 19,501.32</u>
Balance		3,762.68

CHAPTER 90 MAINTENANCE

Town Appropriation		\$ 3,100.00
County Share		3,100.00
State Share		<u>6,200.00</u>
Total Available		<u>\$ 12,400.00</u>
Brewster Pease, Supt.	\$ 189.13	
Robert Miller, Equipment Op.	170.00	
Conrad L. Oigny, Labor	127.50	
Timothy Pease, Labor	127.50	
Stuart Fiske	200.00	
All States Asphalt	5,739.63	
Donald A. Savery, Trucking	210.00	
Ken Hall	898.80	
Donovan Bros., Stone	1,529.92	
Lane Construction, Hot Mix	<u>945.00</u>	

Town of Middlefield, Loader	\$ 96.00	
Town of Middlefield, GMC	<u>133.00</u>	
		\$ 10,366.48
Balance		<u>\$ 2,033.52</u>

BRIDGE ACCOUNT

Appropriation		\$ 300.00
Transferred from Reserve Fund		<u>8.75</u>
Total Available		308.75

R & G Welding	\$ 35.00	
Charles Freadman & Son, railing	<u>273.75</u>	
		\$ 308.75

CHAPTER 1140 - SECTION 22

Available		\$ 24,726.00
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Brewster Pease, Superintendent	\$ 2,821.00	
Robert Miller, Equipment Operator	2,256.00	
Conrad Oigny, Labor	1,749.00	
Timothy Pease, Labor	975.00	
Edward James, Labor	24.00	
William Paschal, Labor	48.00	
Michael Nevers, Mowing Roadsides	152.00	
Betty Oigny, Bookkeeping for Supt.	200.00	
L.P. Adams, Lumber	110.75	
Charles Freadman, Culverts	173.99	
Lane Construction, Hot Mix	933.12	
Ken Hall, Gravel	2,447.70	
Donovan Bros., Gravel	584.65	
Ray's Sweeping	200.00	
Chemical Corp., Chloride	140.56	
Whitehall Chemical	272.80	
Town of Middlefield, Loader	2,490.00	
Town of Middlefield, GMC	1,911.00	
Town of Middlefield, Grader	<u>876.00</u>	
		\$ 18,365.57

Balance		\$ 6,360.43
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MACHINERY EXPENSE

Transfer from Machinery Earnings		\$ 3,000.00
Additional Transfers		<u>5,500.00</u>
Total Available		\$ 8,500.00

Olds General Store, Supplies and Gas	\$ 1,328.31	
Tire Town, Tires	1,002.05	
Vardon Equipment, Parts	49.50	
Pittsfield Welding Supplies	85.91	
Charles Freadman & Sons, Blades, Steel	19.70	
Southgate Motors, Parts	100.16	
Raynor's Bearings, Parts	174.07	
Jack Mulcare	57.41	
Topsy's	20.80	
Bill Smithgall, Brooms and Handles	12.00	

Agway, Inc.	\$ 151.59	
Smith's Rent-all	26.00	
Howe Brothers, truck	3,000.00	
Graves Equipment	448.18	
Charles Garage, Chains	<u>150.00</u>	
		\$ 6,625.68
	Balance	<u>\$ 1,874.32</u>

MACHINERY EARNINGS

Available July 1, 1974 \$ 5,476.15

Machinery Earnings, July 1 - December 31, 1974

Chapter 90 Construction			
GMC	\$ 112.00		
Loader	192.00		
Grader	144.00		
Chapter 90 Maintenance			
GMC	\$ 133.00		
Loader	96.00		
Chapter 1140, Sec. 22			
GMC	\$ 1,911.00		
Loader	2,490.00		
Grader	<u>876.00</u>		

\$ 5,954.00

\$ 11,430.15

Transfer to Machinery Expense, Annual Town Meeting 3,000.00

\$ 8,430.15

Additional Transfers, Special Town Meetings 5,500.00

\$ 2,930.15

Balance Machinery Earnings January 1, 1975

OFFICERS SALARIES

Town Appropriation		\$ 2,430.00
Total Available		<u>\$ 2,430.00</u>

Moderator, John E. Rice	\$ 20.00	
Town Clerk, George W. Olds	125.00	
Treasurer, Josephine Z. DeMoss	625.00	
Tax Collector, Neil Nickerson	625.00	
Assessors, Chairman, Wayne E. Main	150.00	
Assessor, Maurice H. Pease, Secretary	185.00	
Assessor, William Slater	150.00	
Selectman, Gordon P. Miller, Chairman	200.00	
Selectman, Michael F. Nevers	100.00	
Selectman, Jan Elovirta	100.00	
Auditor, Perley P. Boyer	30.00	
Constable, Charles E. Cook	60.00	
Constable, Donald A. Savery	<u>60.00</u>	
		<u>\$ 2,430.00</u>

MUNICIPAL BUILDING

Town Appropriation Available		\$ 1,000.00
		<u>1,000.00</u>
Western Mass. Electric Co., Lights	\$ 55.89	
Howard Johnson, Fuel	104.72	
Brown Oil, Fuel	<u>322.24</u>	
		\$ 482.85
Balance		<u>\$ 517.15</u>

FIRE DEPARTMENT

Appropriation		\$ 1,000.00
Transferred from Overlay Surplus		<u>1,900.00</u>
Total Available		\$ 2,900.00
Jan Elovirta, Parts	\$ 12.71	
Fenwick Fire Prevention Systems	43.50	
Howard F. Pease, Jr., Parts & Telephone	8.25	
Olds General Store, Supplies	63.35	
Pomeroy Insurance	67.50	
O.R. Cote, Parts	7.19	
David Deane	23.06	
Waymark, Parts	424.10	
Mass. Fire Equip.	127.00	
Blandford Fire Department, Truck	50.00	
Natl. Fire. Prot. Association	10.18	
Whitehall Chemical	54.90	
Dalton Heating, Supplies	20.00	
Patterson, Wylde & Windeler, Insurance	<u>295.31</u>	
		\$ 1,207.05
Balance		<u>\$ 1,692.95</u>

MIDDLEFIELD DISPOSAL AREA

Town Appropriation		\$ 2,100.00
Transfer from Overlay Surplus		<u>2,000.00</u>
Total Available		\$ 4,100.00
Dudley Billings, Bulldozer	\$ 100.00	
Donovan, Inc., Fence	1,613.82	
Paul Starbird, Caretaker	430.00	
Ball Press, Stickers	9.00	
Huntington Hardware, Stove	18.95	
John Daniels, Bldg.	<u>125.00</u>	
		\$ 2,296.77
Balance		<u>\$ 1,803.23</u>

GENERAL GOVERNMENT

Town Appropriation Available		\$ 2,000.00
		<u>\$ 2,000.00</u>
Advertising	\$ 44.28	
Association Dues	104.56	
Inspections Tony Scapin, Building	57.00	

Salaries	Betty Oigny, Sec. to Selectmen	\$ 325.00	
	Perley Boyer, Chief of Police	75.00	
	Charles Winn, Forest Warden	25.00	
Supplies,	Treasurer	9.97	
	Tax Collector	303.78	
	Assessors	89.20	
	Other	53.95	
Note Registrations		5.00	
Sundry		30.13	
		<u> </u>	\$ 1,122.87
	Balance		<u>\$ 877.13</u>

WORKMEN'S COMPENSATION INSURANCE

Town Appropriation			\$ 900.00
Available			<u>\$ 900.00</u>
	Balance		\$ 900.00

HEALTH & SANITATION

Town Appropriation			\$ 15.00
Available			<u>\$ 15.00</u>
	Balance		\$ 15.00

TREE WARDEN

Town Appropriation			\$ 100.00
Available			<u>\$ 100.00</u>
Donald A. Savery, Saw, Labor, Truck			<u>\$ 99.50</u>
	Balance		.50

DUTCH ELM DISEASE

Town Appropriation			\$ 150.29
Available			<u>\$ 150.29</u>
Brewster Pease, Supt.	\$ 46.75		
William Paschal, Labor	12.00		
Brewster Pease, Saw	<u>8.00</u>		
			<u>\$ 66.75</u>
	Balance		\$ 83.54

INSECT PEST CONTROL

Town Appropriation			\$ 95.00
Available			<u>\$ 95.00</u>
	Balance		\$ 95.00

REGISTRATIONS AND ELECTIONS

Town Appropriation Available \$ 400.00
400.00

Tellers:

Shirley Savery	\$	42.00	
Janet Gardner		19.25	
Marilyn Pease		22.75	
Ann Theriault		42.00	
Priscilla Suriner		<u>42.00</u>	
			\$ <u>168.00</u>

Balance \$ 232.00

RESERVE FUND

Transfer from Overlay Surplus Fund Available \$ 2,000.00
\$ 2,000.00

Transfer to Bridge Acct. \$ 8.75 \$ 8.75

Balance \$ 1,991.25

MISCELLANEOUS ACCOUNTS

		<u>Approp.</u>	<u>Expended</u>
Cemeteries, see report	\$	100.00	\$ 100.00
Conservation Commission		75.00	17.25
Forest Fire Protection		10.00	10.00
Gateway Regional Schools		77,149.37	38,574.69
Interest, Short Term Loans		2,000.00	-----
Library, see report			
Municipal Building Insurance		125.00	-----
Planning Board		350.00	-----
Printing, Town Reports		500.00	-----
Auxiliary Police		300.00	
Salary, Town Counsel, Francis Collins		150.00	150.00
Street Lights, Western Mass. Electric		850.00	456.79
War Memorials & Playgrounds		100.00	58.25
Westfield Area Mental Health & Retardation Board		265.00	265.00
School Building Notes		5,000.00	5,000.00
School Building Notes - Interest		425.00	255.00
Hampshire County Retirement		623.75	-----

SPECIAL MACHINERY ACCOUNT

Transfer from Revenue Sharing Available \$ 2,000.00
\$ 2,000.00

Howe Brothers, 4/w drive truck \$ 2,000.00 \$ 2,000.00

TREASURY WARRANTS

Commonwealth of Massachusetts, State Withholding Tax	\$ 441.53
Director of Internal Revenue, Federal Withholding Tax	1,746.60
William F. O'Connor, Treas., County Retirement	194.52
William F. O'Connor, Treas., 1/2 County Tax	6,832.25
Commonwealth of Massachusetts, Audit	3,628.79
Commonwealth of Massachusetts, State Assessment System	50.00
Commonwealth of Massachusetts, Excise Tax	48.30
Commonwealth of Massachusetts, Lower Pioneer Valley Air Pollution	44.94
Commonwealth of Massachusetts, State Recreation Areas	1,692.39
Gateway Regional School District, Special Grant	579.00
Real Estate Tax Refunds	
Gordon Fisher	22.40
Lavinia Madsen	175.00
Howard Pease, Jr.	87.50
Avis Dowsey	238.40
Mamie King	175.00

ADDITIONAL JURORS FOR 1974

Wendell R. Cook
Clayton Crothers
William Cook

Catherine G. Olds
Jessie Hartley
Edward Ryan

JURORS FOR 1975

Marilyn R. Pease
Jill Lane
Joan Hobart
Priscilla Suriner

Gordon P. Miller
Bradford P. Fisk
Edward F. Horalek
Leo Varsano

William Denault
Wayne Cunningham
Donald C. Miller

JURORS DRAWN FOR 1974

Lois A. Stein
Wayne A. Suriner
Edward J. Batorski
William Cook

Edith Rice
Barbara Winn
Grace H. Olds

John E. DeMoss
Peter U. Tefts
Edward Ryan

Respectfully submitted,

Gordon P. Miller, Chairman
Michael F. Nevers
Jan Elovirta
Selectmen

REPORT OF THE AUDITOR

I hereby certify that I have examined the accounts of the Town Treasurer for the fiscal year ending June 30, 1974 and have found them to be in good order and correct.

Respectfully submitted,

Perley P. Boyer
Auditor

TOWN OF MIDDLEFIELD
REPORT OF THE TREASURER

RECEIPTS

1973 thru 6/30/74 Total 18 mos.

COMMONWEALTH OF MASSACHUSETTS:

Highways:

Chap. 90 Const.	\$ 7,600.00		\$ 7,600.00
Chap. 90 Maint.	2,900.00	3,300.00	6,200.00
Chap. 90 St. Aid Cit. & Towns (F'ld Dam.)	9,999.90		9,999.90
Chap. 81	3,156.27	3,040.91	6,197.18
Hwy. Fund		9,148.06	9,148.06
Hwy. Chap. 1140 Sec. 20 Act. 1973		14,836.00	14,836.00
Hwy. Chap. 1140 Sec. 22 Act. 1973		24,726.00	24,726.00
			\$ 78,707.14

Schools:

Construction Grant	2,398.19		2,398.19
School Aid Chap. 70	7,185.11	3,593.82	10,778.93
St. Aid Assist. Ch. 71	336.67		336.67
Sch. Aid Chap. 70 (Adj. '72)	209.21		209.21
Ed. Fed. Funds P.L. 92	7,535.09	864.00	8,399.09
			\$ 22,122.09

Other:

Anti-trust Settlement	27.70		27.70
Corp. & Tax. Remib. Local Assistance	10,047.22		10,047.22
Insp. of Animals	15.00	15.00	30.00
Reimb. 1971 Census	77.00		77.00
Local Aid Lottery Ch. 58	918.04		918.04
			\$ 11,099.96

1973

thru 6/30/74

Total 18 mos.

COUNTY OF HAMPSHIRE:

Highways:

1972 Cont. #26972			
Chap. 90 Maint.	\$ 2,900.00	\$ 200.00	\$ 3,100.00
1972 Cont. #27292			
Chap. 90 Const.	3,800.00		3,800.00
1973 Chap. 90 Maint.		3,100.00	3,100.00
			<hr/>
			\$ 10,000.00

Other:

Dog Refund		59.52	59.52
			<hr/>
			\$ 59.52

OTHER:

Gas tax Refund	190.88	147.96	338.84
W. R. Ferris (Milk Insp.)	1.50	1.50	3.00
Stevenson & Co. (Wk. Comp. Refund)	304.00		304.00
Mersick-Berkshire Supply (Refund)	60.76		60.76
Town of Peru (G'dr rent)	176.00		176.00
Stop Payment chg. (J. Hobart)	2.00		2.00
Sale of Cemetery Lots	65.00	35.00	100.00
Cem. Assoc. Interest	48.54	32.36	80.90
Perp. Care (F. & E. Pelkey)	100.00		100.00
Perp. Care (R. & U. Robert)		100.00	100.00
Perp. Care Interest	278.81		278.81
A. T. & T.	16.80	9.24	26.04
Licenses & Permits	42.00	114.00	156.00
Gun Permits	70.00	62.00	132.00
Dog Fees	202.65	147.50	350.15
Voided Cks. #5938, #5975	146.00		146.00
Reimb. for Cks. #6187, #6188	919.00		919.00
Revenue Sharing Cks.	2,975.00		2,975.00

	1973	thru 6/30/74	Total 18 mos.
OTHER CON'T:			
Machinery Earnings	\$10,104.00	\$ 4,659.27	\$14,763.27
Machinery Rental:			
Michael Hale	30.00		30.00
Town of Peru	819.50		819.50
Tax Title Redemptions	14,473.92		14,473.92
			<hr/>
			\$ 36,335.19

LOANS:

Pittsfield National Bank:			
Note 230 Ant. of Revenue	10,000.00		10,000.00
Note 231 Ant. of Revenue	25,000.00		25,000.00
Note 232 Chap. 81	10,000.00		10,000.00
Note 234 Chap. 90	17,600.00		17,600.00
Note 235 Ant. of Revenue	20,000.00		20,000.00
			<hr/>
			\$ 82,600.00

TAX RECEIPTS:

Real Estate:			
1974		10,016.80	10,016.80
1973	62,906.35	17,206.01	80,112.36
1972	10,795.11	2,418.75	13,213.86
1971	890.47		890.47
1970 & Prev. yrs.	20.63		20.63
Personal Property:			
1974		5,295.84	5,295.84
1973	11,246.65	251.20	11,497.85
1972	231.75	12.00	243.75
1971	78.57		78.57
1970 & Prev. yrs.	178.66		178.66
Motor Vehicle Excise:			
1973	3,178.25	2,670.05	5,848.30
1972	3,435.76	802.62	4,238.38
1971	725.31		725.31
1970 & Prev. yrs.	210.33		210.33

	1973	thru 6/30/74	Total 18 mos.	
TAX RECEIPTS CON'T:				
Farm Animal Excise:				
1974	\$	\$ 4.58	\$ 4.58	
1973	324.40		324.40	
1972	183.11	50.37	233.48	
1971	157.37	44.00	201.37	
1970 & Prev. yrs.	119.88	18.99	138.87	
Classified Forest:				
1974		9.60	9.60	
1973	388.40	423.46	811.86	
Interest:				
Real Estate	299.09	324.01	623.10	
Personal Property	66.09	.96	67.05	
Motor Veh. Excise	97.43	9.04	106.47	
Farm Animal	13.00	15.36	28.36	
Charges & Fees:				
Real Estate		1.00	1.00	
			<hr/>	\$135,121.25
WITHHOLDINGS:				
Federal Taxes	2,058.50	1,202.60	3,261.10	
State Taxes	506.44	295.33	801.77	
Hamp. Co. Retirement	283.15	146.50	429.65	
			<hr/>	\$ 4,492.52
				<hr/>
				\$380,537.67
				30,538.85
				<hr/>
				\$411,076.52
Warrants - Selectmen's Orders				373,183.20
Balance June 30, 1974				37,893.32
				<hr/>
				\$411,076.52

ESTIMATED ACCOUNTS RECEIVABLE

Chap. 90 Const. State 1973	\$ 8,188.00	
Chap. 81 Highways 1973	7,535.09	
Chap. 90 Const. County 1973	3,800.00	
Chap. 81 Highways 1/1/74 thru 6/30/74	10,576.00	
Tax Titles	7,626.82	
		\$37,725.91

LIABILITIES

Day Trust Co. 15 School Notes	\$15,000.00	
Interest	425.00	
		\$15,425.00

REVENUE SHARING ACCOUNT

1972 Balance	\$ 1,945.00	
1973-74 Receipts	5,573.00	
		\$ 7,518.00

Payments made from Revenue Sharing:

Spec. Machinery Account	\$3,222.61	
Historical Comm.	1,000.00	
		-4,222.61

Interest to June 30, 1974

3,295.39
181.29
3,476.68

Total Balance (C. of D.) First Agricultural Bank \$ 3,476.68

PERPETUAL CARE FUNDS

	<u>Interest Drawn</u>	<u>Balance</u>
Daniel Alderman	\$ 5.42	\$100.00
Henry F. Church	5.97	109.81
Church Lot	23.67	433.55
Harvey Root & George Chipman	27.30	500.00
Cottrell Lot	8.18	150.00
Elijah J. Churchill	5.42	100.00
Arthur & Alice Gardner	5.42	100.00
Lizzie Kelly & Morgan Pease	8.18	150.00
George & Amanda Crane	27.30	500.00
Wesley A. Olds	16.38	300.00
J.W. & L.A. Cottrell	8.18	150.00
Clara E. Taylor	5.97	109.81
Col. David Mack	6.91	127.14
Nathan Wright Heirs	5.42	100.00
Oliver Smith	10.91	200.00
Solomon Root	5.97	109.81

	<u>Interest Drawn</u>	<u>Balance</u>
Herbert A. Youtz	\$ 5.42	\$100.00
Capt. James Church	5.42	100.00
John J. Vetter	5.42	100.00
Matthew & Mariah D. Smith	4.46	82.35
Charles C. Graves	10.91	200.00
Hawes & Combs Lot	4.07	75.00
Asher Pease	14.03	257.14
Arthur D. & Harold M. Pease	16.38	300.00
Rev. John Brittan Clark	5.42	100.00
Charles L. Willey	8.18	150.00
George & Helen Cook	8.08	308.26
Catherine Tefts	2.67	102.75
Ethel & Frank Pelkey	.42	100.00

TRUST FUNDS

Sally Dickson School Fund

Balance January 1, 1973	\$1,386.86	
Interest added	75.78	
	<hr/>	\$1,462.64

Sally Dickson Charity Fund

Balance January 1, 1973	\$2,428.53	
Interest added	132.72	
	<hr/>	\$2,561.25

Cemetery Association Permanent Fund

Balance January 1973	\$1,208.41	
Dividends	48.54	
	<hr/>	\$1,256.95

Post War Rehabilitation Fund

Balance January 1, 1973	\$ 281.25	
Interest added	15.24	
	<hr/>	\$ 296.49

Respectfully submitted,

Josephine Z. DeMoss
Treasurer

REPORT OF THE CEMETERY COMMISSION

Total available funds 1974	\$ 771.97
Total Expended in 1974	<u>304.75</u>
	\$ 467.22

CENTER CEMETERY

Hugh S. Miller, Mower & Labor	\$ 216.00	\$ 216.00
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MACK CEMETERY

H. Francis Pease, Mower	\$ 5.00	\$ 5.00
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BELL CEMETERY

Hugh S. Miller, Mower & Labor	\$ 13.00	
Cecil Alderman, Labor	<u>3.00</u>	\$ 16.00

PINE GROVE CEMETERY

Hugh S. Miller, Mower & Labor	\$ 46.00	
Cecil Alderman, Labor	<u>8.75</u>	\$ 54.75

WRIGHT CEMETERY

Hugh S. Miller, Mower & Labor	\$ 13.00	\$ 13.00
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Total	\$ 304.75
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Respectfully submitted,
 Cecil E. Alderman, Chairman
 Hugh S. Miller
 George L. Bell
 Cemetery Commissioners

REPORT OF THE INSPECTOR OF ANIMALS

There were 346 cattle, 33 horses, 4 donkeys, 7 sheep and 3 swine listed in my annual inspection.

Respectfully submitted,
 Charles E. Cook
 Inspector of Animals

REPORT OF THE PLANNING BOARD

The Planning Board has been active in several areas this year.

Two new Zoning By-Laws regulating quarrying operations and off-street parking were presented and approved at a Special Town Meeting in November. Action on the Scenic Roads Law, which would give the Planning Board the power to approve the removal of stone walls and trees from roadsides, was tabled until the policy of the DPW toward funding the reconstruction of roads designated as scenic roads is better understood.

Work on a Master Plan for the Town was continued with an investigation of possible sources of funding for a soils study.

The current Sub-Division Regulations of the Town were carefully reviewed. After conferring with the Hampshire County Planner and the Lower Pioneer Regional Planning Commission, the Board decided to adopt a more comprehensive code, similar to the regulations adopted in several of the Towns of Berkshire County recently.

Progress has been made on the reorganization and reprinting of the Zoning By-Laws; and, hopefully, these will finally be available this spring, after a long delay which has been endured very patiently.

Respectfully submitted,

Michael Hale
Chairman, Planning Board

REPORT OF THE CONSTABLE

During 1974 there were four house breaks reported for investigation, and one complaint of disturbance of the peace, also investigated a complaint of a suspicious car.

The continued alertness of the townspeople in reporting suspicious acting persons and strange cars is increasingly helpful in combatting crime in Middlefield. Your cooperation is certainly appreciated.

Respectfully submitted,

Charles E. Cook
Constable

REPORT OF THE MIDDLEFIELD PUBLIC LIBRARY

During 1973 and 1974, the condition of the town hall and library were greatly improved through the combined efforts of the Middlefield Historical Commission and the library staff. The Commission provided funds for the painting of the exterior, repairing the roof, chimney and windows, and the rewiring of the building. The library staff, after the usual spring housecleaning, painted the floors of the two rooms used for the storing and distribution of books. A braided rug, a new book rack for the 133 paperbacks provided by a federal fund, and several new and used books added much to the library facilities. In 1975, it is hoped that the library will acquire new reference books to be purchased through a federal funding program. A set of encyclopedias, given by a Springfield visitor, has been loaned to the Middlefield Elementary School for use during the school year.

The Bookmobile continues to render a valuable service to the community. Julia Y. Andersen has aided in contacting the Bookmobile office for special requests and in notifying residents of the dates of Bookmobile visits. The Bookmobile reported that it had loaned Middlefield readers a total of 4788 books, while the local library loaned 879, making a total of 5667 books.

Since the Middlefield Public Library has not been eligible to receive a state grant since 1971, discussions were held with the Finance Committee and the Board of Selectmen as to the proper procedure to be followed in qualifying for such a grant. The state grant legislation requires that each municipality shall appropriate or transfer a sum equal to or exceeding the average of the appropriations of the previous four years. At a special town meeting it was voted to transfer \$300.00 from the Library Fund to the Library Account. This sum was added to the town appropriation of \$100.00 and the Dog Tax Refund of \$59.52, thus totaling \$459.52 or an amount exceeding the \$450.00 average of the years 1970-1973. As a result of this action, it is hoped the library will be eligible for a grant in the near future. The library has met other state requirements by being open 11 1/2 hours per week during the summer and whenever requested during the winter. Over 20% of the budget is spent on the purchase of new books. The library is also participating in reciprocal borrowing arrangements with neighboring libraries.

During the summer, Kim Vreeland and Mark Doane assisted the librarian.

Financial Report of the Middlefield Public Library

Available Funds:

Balance in the Library Fund		\$ 842.19
Refund from the Dog Tax		59.52
Appropriated by the town February 9, 1974		100.00
	Total	<u>\$1,001.71</u>

Expenditures

For the purchase of Books	\$122.09	
Salaries	289.20	
Paint	21.00	
	Total	<u>432.29</u>

Balance in the Library Fund		\$ 568.42
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Respectfully submitted,

Ethel M. Pease, Librarian

REPORT OF THE MIDDLEFIELD HISTORICAL COMMISSION

1975 found the Historical Commission not as active as in the previous year but we feel we have made several important accomplishments.

The main work done to the Town Hall this year was the repair, inspection and reconnection of the wiring. The furnace was also checked and thought to be repairable. A sign, designating the building as the Town Hall is now in place over the front door of the building. The upstairs and attic have been cleaned in preparation for painting and the establishment of a Town Museum. Any one having material of Historical nature to add to our present collection, may leave it with a member of the committee.

Mary Louise Kearns and Richard Waite attended a Massachusetts Historical Commission meeting this past summer. At this meeting it was stressed that an architectural survey of the town should be made.

The Middlefield Bicentennial Commission was organized with Mary Louise Kearns as chairman. A representative of the Massachusetts Bicentennial Commission spoke at an open meeting. Mr. Frank Higgins, the commission representative discussed the possibility of obtaining funds from the Bicentennial Commission for further restoration of the Town Hall or for the reissuing of the Middlefield History.

The Bicentennial Commission would appreciate any suggestions for activities, projects, or events for the Bicentennial year.

It is planned to complete the restoration of the inside of the Town Hall with the old library as a possible site for Town Offices, with places for storage available, and the establishment of a Town Museum in the upstairs, as previously mentioned.

It is with regret that we receive the resignation of Mr. Corn Vreeland, his dedication and hard work will be greatly missed.

FINANCIAL STATEMENT

INCOME

Balance on Hand, Jan. 1, 1974	\$1,941.16
1974 Interest Received	89.60
Miscellaneous Donations	<u>18.44</u>

TOTAL INCOME

\$2,049.20

EXPENSES

Wiring of Building	\$ 345.00
Sign	<u>110.00</u>

<u>TOTAL EXPENSES</u>	<u>\$ 455.00</u>
BALANCE ON HAND	\$1,594.20
<u>PETTY CASH FUND</u> established from sales of pocket books	<u>46.75</u>
TOTAL ON HAND	\$1,640.95

Respectfully submitted,

Nancy J. Olds, Chairman
Mary Louise Kearns, Sec.
Carol Varsano, Treas.
Richard A. Waite
H. Francis Pease
C.D. Vreeland, Jr.
Edward J. Batorski
Historical Commission

REPORT OF THE FIRE CHIEF

Since my appointment as Fire Chief on July 22, 1974, there were two responses, one chimney fire and one call for the resuscitator at the Middlefield Fair.

There has been criticism about the Fire Department. I feel this town could and would have a good volunteer Fire Department only if the townspeople show interest and participate at our regular meetings every second and fourth Wednesday at 7:30 in the fire house.

Many hours were spent by a handful of people to repair the pumps on both trucks. We finally had to buy a new pump for the power wagon, and a pump gasket for the tanker. We hope by spring to have our civil defense truck ready to operate as a tanker.

The townspeople along with the Fire Department should be grateful for the assistance of the Ladies Auxiliary in purchasing the resuscitator.

Respectfully submitted,

Jan R. Elovirta

Fire Chief

REPORT OF THE MILK INSPECTOR

Number of licenses issued for Dairy Products: 3 at 50¢ each. Total collected and paid to Town Treasurer, \$1.50.

Respectfully submitted,

W. Russell Ferris

Milk Inspector

REPORT OF THE CHIEF OF POLICE

In 1974 there was one automobile accident reported. The Russell State Police found, in Middlefield, one stolen automobile.

There were five housebreaks, with numerous calls for triggered Burglar Alarms, that proved to be false alarms.

I issued six licenses to carry firearms, and 11 fire arm identification cards.

One lost person was found, with the aid of several townspeople.

Respectfully submitted,

Perley P. Boyer
Chief of Police

REPORT OF THE WIRING INSPECTOR

In the year of 1974 I inspected the following.

11 Services
4 Rough-in
2 Temporary

Total of 17 calls.

Respectfully submitted,

Edward L. Drosehn
Wiring Inspector

REPORT OF THE FOREST WARDEN

There were 10 fire permits issued during the year and 2 brush fires checked out.

Burning may be done from March 15th to April 15th, permit required.

Respectfully submitted,

Charles H. Winn
Forest Warden

REPORT OF THE BUILDING AND PLUMBING INSPECTOR

For the year, 1974 I made 47 inspections at \$3.00 each for a total of \$141.00.

Respectfully submitted,

Tony Scapin, Jr.
Building and Plumbing Inspector

REPORT OF THE BOARD OF ASSESSORS

Six Months

Jan. 1, 1974-June 30, 1974

Amount to be raised for Six Months	\$54,208.33
Overlay adjustment for Six Months	<u>2,693.43</u>
Net amount to be raised	\$56,901.76
Total value of Personal Property and Real Estate as of Jan. 1, 1974	\$3,556,360.00
Tax Rate for Six Months	\$16.00 per \$1,000.00

Respectfully submitted,

Wayne E. Main, Chairman
Maurice H. Pease, Secretary
William H. Slater, Jr.

REPORT OF THE BOARD OF ASSESSORS

Fiscal Year 1975

Appropriations	\$127,709.41	
Debt and Interest Charges	6,250.00	
County Tax Assessments	17,226.76	
Deficits due to abatements in excess of overlay in prior years	3,967.57	
State Tax and Assessments	5,482.70	
Overlay	5,633.80	
Gross Amount to be Raised		\$166,270.24

Estimated Receipts & Available Funds:

1975 Fiscal Year Estimated Receipts Certified by the Commission on Cherry Sheet	46,774.15	
Motor Vehicle Excise	2,095.33	
Interest	400.00	
Farm Animal Excise	600.00	
Total Estimated Receipts	49,869.48	
Overestimates (From Cherry Sheet)	209.96	
Amounts to be taken from available funds	9,500.00	
Total Available Funds	9,709.96	
Net Amount to be Raised by Taxation		-59,579.44 106,690.00

Amount to be Raised by Taxation:

Total Personal Property 383,649.00 @ 30/1,000	11,509.47	
Total Real Estate 3,172,711.00 @ 30/1,000	95,181.33	
Net Amount to be Raised by Taxation		<u>106,690.00</u>

July 1, 1974 - June 30, 1975 Tax Rate is \$30 per \$1,000 value
 School Rate \$18.42
 General Rate 11.58
 Total 30.00

Total Value of Personal Property	383,649.00	
Total Value of Land	1,380,461.00	
Total Value of Buildings	1,792,250.00	
Total Value of Real and Personal Property		3,556,360.00
Value of Livestock and Farm Machinery		110,854.00
Value of Classified Forest @ \$10.00 per Acre		18,570.70
Value of Exempt Property (Town, State, & Non-Profit org.)		328,990.00

Respectfully submitted,

Wayne E. Main, Chairman
 Maurice H. Pease, Secretary
 William H. Slater, Jr.

REPORT OF THE TAX COLLECTOR FOR 1974

		Warrant	Taxes Col.	Int.	Fees	Abated	Tax Titles	Balance Due
1974	Real Estate	\$50,763.39	\$39,460.74	\$ 70.29		\$1,675.68	\$106.50	\$ 9,520.47
	Per. Property	6,138.38	5,870.98					267.04
	C. Forest	297.13	297.13	.10				-0-
	F. Excise	554.29	211.86					324.43
	M.V.E.	6,377.26	3,320.35					3,056.91
1974-75	Real Estate	95,181.33	21,696.84					73,484.49
	Per. Property	11,509.49	5,119.56					6,389.93
	C. Forest	557.12	69.90					487.22
	F. Excise	554.29	4.50					549.79
1973	Real Estate	27,808.47	20,229.29	278.78	2.00			7,579.18
	Per. Property	548.36	251.20					297.16
	F. Excise	71.93						71.93
	C. Forest	429.86	423.46					6.40
	M.V.E.	6,076.12	3,395.66	1.04				2,680.46
1972	Real Estate	4,233.80	3,535.18	393.59				698.62
	Per. Property	199.20	12.00	.96				187.20
	F. Excise	200.99	50.37	4.00				150.62
	M.V.E.	2,604.19	952.30	8.00				1,651.89
1971	Real Estate	875.76						875.76
	Per. Property	125.57						125.57
	F. Excise	98.25	44.00	7.04				54.25
	M.V.E.	983.07	81.68					901.39
1970	Real Estate	619.50	184.50	58.88				435.00
	Per. Property	51.25						51.25
	F. Excise	77.62	18.99	4.32				58.63
	M.V.E.	232.36						232.36
1969	Per. Property	18.25						18.25
	F. Excise	47.90						47.90
	M.V.E.	138.33						138.33
1968	Per. Property	14.80						14.80
	M.V.E.	35.40						35.40

1967	Per. Property	15.20
	F. Excise	74.09
	M.V.E.	191.40

15.20
74.09
191.40

Taxes Collected	\$105,493.17
Interest	726.86
Fees	2.00

Respectfully submitted
Neil G. Nickerson, Tax Collector

March 15, 1974

To the Board of Selectmen

Mr. Perley P. Boyer, Chairman

Middlefield, Massachusetts

Gentlemen:

I submit herewith my report of an audit of the books and accounts of the town of Middlefield for the period from March 1, 1969 to September 24, 1973, made in accordance with the provisions of Chapter 44, General Laws. This is in the form of a report made to me by Mr. Robert M. Crosby, Assistant Chief of Bureau.

Very truly yours,

Gordon A. McGill
Director of Accounts

GAM:cf

Mr. Gordon A. McGill
Director of Accounts
Department of Corporations and Taxation
Boston, Massachusetts

Sir:

In accordance with your instructions, I have made an audit of the books and accounts of the town of Middlefield for the period from March 1, 1969, the date of the previous examination, to September 24, 1973, the following report being submitted thereon:

The recorded financial transactions of the several departments receiving or disbursing money for the town or sending out bills for collection were examined, checked and verified.

The surety bonds on file for the several officials required to furnish them for the faithful performance of their duties were examined and found to be in proper form.

It was noted that appropriations were voted from taxation after the fixing of the tax rates during the years 1969 to 1972, inclusive, and expended in most part. Appropriations from taxation should be voted only prior to the fixing of the tax rate for that year and provision for all subsequent appropriations should be from free cash or other specific funds that may be available. Furthermore, the expenditure of funds not provided for in fact creates an overdrawn account which is contrary to the provisions of Section 31, Chapter 44 of the General Laws.

It was also noted that the town has failed to provide the necessary funds for maturing debt on departmental equipment in the

years 1972 and 1973 totaling \$6,250.00, and in this connection attention is called to the fact that this amount should be included in the tax rate for the next fiscal year.

The books and accounts of the town treasurer were examined and checked in detail. The recorded receipts were analyzed and checked with the records of the departments making payments to the treasurer and with other sources from which money was paid into the town treasury, while the expenditures were compared with the selectmen's warrants and with the classified records of payments. The cash balance on September 24, 1973 was proved by reconciliation of the bank balance with a statement furnished by the bank of deposit, and by actual count of the cash in the office.

The Federal Revenue Sharing Funds were examined and checked. The funds received from the Federal government were listed, the income was proved, and the appropriations were checked with the town clerk's record of town meetings. The payments were compared with the selectmen's warrants authorizing the disbursement of Federal Revenue Sharing Funds, and the cash balance on September 24, 1973 was proved by reconciliation of the bank balance with a statement furnished by the bank of deposit, and by verification of the certificate of deposit.

The savings bank books representing the investment of the trust and investment funds in the custody of the town treasurer were examined and checked. The bequests and income were proved, and the transfers to the town were compared with the treasurer's recorded receipts.

The tax title and tax possession records in the custody of the town treasurer were examined. The taxes transferred to the

tax title account were compared with the tax collector's records, the reported redemptions were compared with the treasurer's recorded receipts, and the tax titles and tax possessions on hand September 24, 1973 were listed and checked with the records at the Registry of Deeds.

It is recommended that prompt action be taken to institute foreclosure proceedings on all tax titles held for the statutory period of time required by the provisions of Section 50, Chapter 60, General Laws.

The records pertaining to funded debt, as well as temporary loans, were examined and checked. The loans issued were compared with the town treasurer's recorded receipts, while the payments on account of maturing debt, temporary loans, and interest were compared with the amounts falling due and were checked with the cancelled securities and coupons on file.

The records of payroll deductions on account of Federal and State taxes and the county retirement system were examined and checked in detail. The deductions were footed, the payments to the proper agencies were proved, and the balances in the general treasury were verified.

The books and accounts of the tax collector were examined and checked in detail. The tax and excise accounts outstanding according to the previous examination, as well as all subsequent commitment lists, were audited and reconciled with the assessors' warrants issued for their collection. The collections as recorded were checked, the payments to the treasurer were checked with the

treasurer's receipts, the abatements were compared with the assessors' records of abatements granted, the taxes transferred to the tax title account were verified, and the outstanding accounts were listed and proved.

In order to verify the outstanding accounts, notices were mailed to a number of persons whose names appeared on the books as owing money to the town, the replies received thereto indicating that the accounts, as listed, are correct.

It may be noted from the appended balance sheet that the outstanding tax and motor vehicle excise accounts date back to 1967, and it is again urged that settlement be promptly obtained of all the delinquent tax and excise accounts.

It was again noted that the tax collector had failed, in many instances, to collect interest due on delinquent taxes and excise, in which connection attention is directed to the provisions of Section 57 of Chapter 59, and Section 2 of Chapter 60A, General Laws.

It is again recommended that the tax collector comply with the provisions of Section 2, Chapter 60, General Laws, regarding weekly payments to the treasurer of all monies received.

Considerable detailed checking was found necessary to reconcile the assessors' records of abatements with the tax collector's books, which added materially to the time consumed in making the audit.

The receipts of the town clerk for dog and sporting licenses were checked with the licenses issued, and the payments to the State and to the town treasurer were verified.

The appropriations, as listed from the town clerk's records of town meetings, were compared with the aggregate amounts raised by the assessors in the determination of the tax rates covered by the period of the audit.

It was noted that the town is charging the use of town-owned highway equipment to the town snow removal and other appropriation accounts, and it is recommended that charges for the use of town-owned equipment be restricted to State and county aided highway projects.

Ledger accounts were compiled, and a balance sheet, which is appended to this report, was prepared showing the financial condition of the town on September 24, 1973.

The records of receipts of the selectmen and the chief of police, as well as of the highway and cemetery departments, and of all other departments collecting money for the town or committing bills for collection, were examined and checked, and the recorded collections were checked with the treasurer's cash receipts.

In addition to the balance sheet, there are appended to this report tables showing a reconciliation of the treasurer's cash, summaries of the tax, excise, tax title, and tax possession accounts, as well as schedules showing the transactions and the condition of the trust and investment funds.

During the progress of the audit cooperation was extended by all town officials, for which, on behalf of my assistants and for myself, I wish to express appreciation.

Respectfully submitted,

Robert M. Gosby
Assistant Chief of Bureau

RMC:cf

TOWN OF MIDDLEFIELD

Balance Sheet - September 24, 1973

GENERAL ACCOUNTS

Liabilities and Reserves

56

<u>Assets</u>					
Cash:					
General	\$51,476.73				
Special:					
Federal Revenue					
Sharing - Public					
Law #92-512	2,809.53	\$54,286.26			
Accounts Receivable:					
Taxes:					
Levy of 1967:					
Personal Property	48.45				
Levy of 1968:					
Personal Property	49.03				
Levy of 1969:					
Personal Property	142.13				
Real Estate	11.93	154.06			
Levy of 1970:					
Personal Property	86.25				
Real Estate	620.00	706.25			
Levy of 1971:					
Personal Property	185.17				
Real Estate	497.07	682.24			
Levy of 1972:					
Personal Property	224.70				
Real Estate	6,070.80	6,295.50			
				Temporary Loans:	
				In anticipation of	
				Revenue 1973	\$45,000.00
				In anticipation of	
				Reimbursement	27,600.00
					\$72,600.00
				State and County Assessments	
				1973 - 1974:	
				State Recreation Areas	1,646.20
				State Assessment System	50.00
				Motor Vehicle Excise Bills	35.55
				County Tax	12,834.15
				County Air Pollution	
				Control	33.24
					14,599.14
				Payroll Deductions:	
				Federal Taxes	96.50
				State Taxes	154.84
				County Retirement System	9.00
					260.34
					68.30
				Dog Licenses - Due County	
				Trust Fund Income:	
				Cemetery Perpetual Care	448.67
				Cemetery Permanent	737.83
					1,186.50
				Federal Grants:	
				Revenue Sharing Funds -	
				Public Law #92-512	1,313.14

GENERAL ACCOUNTS (cont.)

Accounts Receivable: (cont.)

Taxes: (cont.)

Levy of 1973:

Personal Property 11,713.41
Real Estate 85,025.45

96,738.86

Motor Vehicle Excise:

Levy of 1967 236.30
Levy of 1968 125.13
Levy of 1969 245.80
Levy of 1970 238.36
Levy of 1971 1,305.05
Levy of 1972 2,441.85
Levy of 1973 3,960.00

8,552.49

Farm Excise:

Levy of 1967 23.22
Levy of 1969 48.00
Levy of 1970 18.99
Levy of 1971 98.25
Levy of 1972 160.99
Levy of 1973 376.17

725.62

Special Taxes:

Classified Forest Land:

Levy of 1967 5.70
Levy of 1970 -
Stump Tax 40.00
Levy of 1973 747.22

792.92

Tax Titles and Possessions:

Tax Titles 8,265.29
Tax Possessions 463.48

8,728.77

Aid to Highways:

State 21,476.00
County 7,100.00

28,576.00

Appropriation Balances:

Revenue - General 98,472.35
Federal Revenue Sharing 1,496.39

99,968.74

Sale of Cemetery Lots Fund

245.00

Receipts Reserved for

Appropriations:

Road Machinery Fund

3,654.01

Reserve Fund - Overlay Surplus

11,056.53

Overlays Reserved for Abatements:

Levy of 1969 154.06
Levy of 1971 320.77
Levy of 1973 4,372.76

4,847.59

Revenue Reserved Until

Collected:

Motor Vehicle Excise 8,552.49
Farm Excise 725.62
Special Tax 792.92
Tax Title and Possession 8,728.77
Aid to Highway 976.00

19,775.80

Surplus Revenue

53,769.45

GENERAL ACCOUNTS (cont.)

Revenue 1973:

Taxes to be committed
January 1 to June 30,
1974 54,044.13

Estimated Receipts - To be
Collected 12,346.39

Unprovided For or Overdrawn
Accounts:

Overlay Deficits:
Levy of 1964 339.15
Levy of 1965 112.20
Levy of 1967 985.50
Levy of 1968 124.14
Levy of 1970 1,273.63
Levy of 1972 1,132.95
3,967.57

Temporary Loan Paid in
advance of Reimbursement -
Chapter 90, Maintenance - 1972 400.00

Overdrawn Accounts:

Highway Equipment
Loan Debt:
1972 3,125.00
1973 3,125.00

6,250.00
\$283,344.54

\$283,344.54

DEPT ACCOUNTS

Net Funded or Fixed Debt:
Outside Debt Limit \$15,000.00

Serial Loans:
Elementary School Building \$15,000.00

TRUST AND INVESTMENT FUNDS

Trust and Investment Funds:
Cash and Securities

\$10,520.67

Sally Dickinson Charity Fund

\$2,428.53

Sally Dickinson School Fund

1,386.86

Cemetery Perpetual Care Funds

5,215.62

Middlefield Cemetery Permanent Fund

1,208.41

Post - War Rehabilitation Fund

281.25

\$10,520.67

\$10,520.67