

BOARD OF ASSESSORS

IT HAS BEEN A BUSY YEAR IN THE OFFICE OF THE ASSESSORS, THE PREMIER OBJECTIVE WAS TO LEARN TO USE THE NEW COMPUTER; FOR WHICH THE ASSESSORS WISH TO THANK THE TAXPAYERS OF HAMPDEN, THE COMPUTER IS ONLY JUST BEGINNING TO SHOW HOW BENEFICIAL IT CAN BE TO THE OFFICE IN MANY WAYS,

THIS YEAR, FY. 1990, VALUES WILL REMAIN THE SAME, UNLESS PHYSICAL CHANGES HAVE BEEN MADE TO THE PROPERTY; HOWEVER, THE PRIMARY OBJECTIVE FOR THE COMING YEAR IS PREPARATION FOR THE REVALUATION FOR FY, 1991.

THE STATE MANDATES THAT EACH TOWN AND CITY REVALUE EVERY THREE YEARS TO STAY EQUAL TO CURRENT MARKET PRICING, THIS REQUIRES KEEPING A CLOSE EYE ON MARKET SALES PRICES OVER A THREE YEAR PERIOD WHICH THEN MUST COME TO A MEDIAN FIGURE WHICH WILL APPLIED EQUITIBLY TO EACH PROPERTY.

WE HAVE NOTICED MANY OF THE TOWN PEOPLE HAVE DISCOVERED THE TOWN MAP, A COPY OF WHICH IS BOTH IN THE ASSESSORS OFFICE AND A COPY IN THE TOWN LIBRARY, AS ALWAYS WE WELCOME COMMENTS AND ANY CORRECTIONS APPLICABLE.

SINCERELY,

HAMPDEN BOARD OF ASSESSORS



STANLEY WITKOP, CHAIRMAN

RICHARD A JALBERT
HENRY P. BAUSH

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TOTAL APPROPRIATIONS TO BE RAISED		\$4,412,061.00
OTHER LOCAL EXPENDITURES		140,896.00
STATE AND COUNTY CHERRY SHEET		17,802.00
ALLOWANCE FOR ABATEMENTS AND EXEMPTIONS(OVERLAY)		<u>51,231.60</u>
	GROSS AMOUNT TO BE RAISED	\$4,621,990.60
1988 ESTIMATED RECEIPTS CERTIFIED BY CHERRY SHEET		<u>1,466,145.00</u>
LOCAL ESTIMATED RECEIPTS		
MOTOR VEHICLES EXCISE		248,791.00
PENALTIES AND INTEREST ON TAXES & EXCISES		13,776.00
FEES		8,479.00
DEPARTMENTAL REVENUE - SCHOOLS		31,536.00
DEPARTMENTAL REVENUE - LIBRARIES		710.00
DEPARTMENTAL REVENUE - CEMETERIES		325.00
DEPARTMENTAL REVENUE - OTHER		8,676.00
LICENSES AND PERMITS		12,018.00
FINES AND FORFIETS		26,295.00
INVESTMENT INCOME		35,213.00
DOGS		774.00
USAGE		31.00
MISC.		<u>41.00</u>
	TOTAL	\$387,295.00
PRIOR YEAR OVER ESTIMATES AND OTHER SOURCES		62,692.00
TOTAL ESTIMATED RECEIPTS AND AVAILABLE FUNDS		145,000.00
NET AMOUNT TO BE RAISED BY TAXATION		
REAL ESTATE	\$2,495,431.72	
Personal Property	65,426.88	\$2,560,858.60
	GRAND TOTAL	\$4,621,990.60

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TAXES ABATED IN 1988	
<u>1988</u> Fiscal Real Estate	\$25,650.29

STATUTORY EXEMPTIONS GRANT ON REAL ESTATE	
1989 FISCAL REAL ESTATE	16,750.00
<u>1988</u> FISCAL REAL ESTATE	3,175.00

MOTOR VEHICLE EXCISE COMMITTED IN 1988	
1988 Commitment	261,697.76
<u>1987</u> Commitment	31,256.36
<u>1986</u> Commitment	277.82

MOTOR VEHICLE EXCISE ABATED IN 1988	
1988 COMMITMENT	6,277.58
<u>1987</u>	1,617.05
<u>1986</u>	5.00

THE TOWN OWNES THE FOLLOWING REAL ESTATE...

AMES ROAD	6.00 acres
BALDWIN DR	1.06 acres
BAYBERRY RD	7.19 acres
MAIN ST	.29 acres
MARTIN FARM	.78 acres
MARTIN FARM	.80 acres
MILL RD	1.50 acres
MILL RD	4.00 acres
MILL RD	17.40 acres
MILL RD	3.01 acres
SESSIONS DR	.71 acres
THRESHER RD	4.00 acres
WILBRAHAM RD	22.00 acres

REPORT OF THE TAX COLLECTOR

Traditionally in the report of the Tax Collector you might expect to see columns of figures and dollar signs. However, I intend this year to leave those to the Town Accountant with whom they rightfully belong.

As you may already know, Janet Redin resigned as Tax Collector effective June 30, 1988. She served the Town as Collector since January 1, 1983. In these 5½ years, Janet contributed a sense of professionalism to the tax office. She dealt fairly and efficiently with taxpayers, banks and law offices. Janet punched a calculator faster than any of us in the office had ever seen. And she did so without ever breaking a fingernail! Janet added warm wit to the office atmosphere. We miss you, Janet.

So, my take over on July 1st went relatively smoothly thanks to Janet's training, the Assessor's understanding and cooperation, Cliff Bombard's patient explanations of how I should be doing things and Pat Smith's unending support, guidance and constant corrections. The term of office expires on Election Day 1989. This collector intends to run for the next term. Anyone else wishing to run may get information in the Town Clerk's office.

One piece of equipment that would be an extremely positive asset to the tax office is a computer (and of course the supporting software). With it, figures would need to be entered once versus the manual process now of recording at least three times. Time thus spent on repetitious work could go toward research and collections of past taxes and also toward educational meetings. This is only one example of the benefits of a computer in the tax office. For this purpose we have placed an article on the Town Meeting warrant and would appreciate all voters' support.

Respectfully submitted,



Rita A. Vail, Tax Collector
Janet M. Redin (resigned)

TREASURER'S REPORT FISCAL 1988

July 1, 1987 - June 30, 1988

Cash balance as of 7/01/87 \$ 691,087.73

RECEIPTS:

Loans\$ 1,650,000.00
 Interest on available funds..... 41,911.46
 Remaining Receipts..... 5,922,278.38
 TOTAL RECEIPTS: \$ 7,614,189.84

DISBURSEMENTS:

Repayment of Loans.....\$ 1,650,000.00
 Interest paid on Loans..... 16,502.11
 Remaining disbursements..... 6,238,027.70
 TOTAL DISBURSEMENTS: \$ 7,904,529.81

BALANCE AS OF 6/30/88 \$ 400,747.76

Regional Communication System (WMIEC) Balance as of 6/30/88 \$ 16,861.20

INVESTMENT AND TRUST FUNDS FISCAL 1988

	<u>Balance</u> <u>7/01/87</u>	<u>Deposits</u>	<u>Withdr.</u>	<u>Interest</u>	<u>Balance</u> <u>6/30/88</u>
Keystone Newell	\$ 1327.42		1.20	82.30	1408.52
Day Library	737.46		62.49	43.43	718.40
Holt Library	1541.63		1.39	95.57	1635.81
Kindergarten	5915.59	400.00	399.03	370.56	6287.12
Charles Ballard	545.48		.49	33.77	578.76
George Ballard	545.48		.49	33.77	578.76
Cemetery Perp. Care	27564.97		5228.79	1652.84	23989.02
Bumstead	6492.37		.14	463.95	6956.18
Conservation	13140.25	1000.00	.30	961.72	15101.67
Hampden Senior Cent.	6921.11		.15	494.83	7415.79
Town Common	1016.50		56.70	68.46	1028.26

Respectfully submitted,

Judith Mikkola
 Treasurer

REPORT OF
THE TOWN ACCOUNTANT
TOWN OF HAMPDEN

Submitted by:

Clifford E. Bombard

TOWN OF HAMPDEN
 STATEMENT OF APPROPRIATION EXPENDITURES
 BUDGET VS ACTUAL
 6/30/88

	APPROPRIATION	TRANSFERS IN(OUT)	TOTAL AVAILABLE	EXPENDED	BALANCE TO EXCESS	BALANCE TO FY 1989
ACCOUNTANT						
SALARY	7,561.00		7,561.00	7,561.00	0.00	
CLERICAL	2,272.00		2,272.00	2,272.00	0.00	
EXPENSES	560.00		560.00	560.00	0.00	
ADVISORY COMMITTEE						
CLERICAL	1,736.00	94.68 A	1,830.68	1,830.48	0.20	
EXPENSES	150.00		150.00	150.00	0.00	
APPEALS BOARD						
EXPENSES	200.00		200.00	200.00	0.00	
CLERICAL	800.00	704.84 A	1,504.84	1,504.84	0.00	
ASSESSORS						
SALARIES	6,318.00		6,318.00	6,318.00	0.00	
CLERICAL	10,420.00		10,420.00	10,059.52	360.48	
EXPENSES	2,400.00		2,400.00	1,913.75	486.25	
DATA PROCESSING	1,500.00		1,500.00		1,500.00	
MAPPING MAINT.	500.00		500.00	452.05	47.95	
BUILDING DEPT.						
CODE ENFORCEMENT	500.00		500.00	375.00	125.00	
COMM/INSPECTORS	7,000.00		7,000.00	6,883.90	116.10	
COUNTY RETIREMENT	95,669.00		95,669.00	95,669.00	0.00	
INSURANCE						
PROPERTY/LIABILITY	76,200.00	278.12 A	76,478.12	76,478.12	0.00	
EMPLOYEE BENEFITS	75,000.00		75,000.00	69,192.69	5,807.31	
UNEMPLOYMENT COMP	700.00		700.00	637.08	62.92	
LAW & CLAIMS						
GENERAL	1,500.00	2,516.85 A	4,016.85	4,016.85	0.00	
TOWN COUNSEL	11,813.00		11,813.00	8,437.50	3,375.50	
TOWN PROSECUTOR	3,461.00		3,461.00	3,460.10	0.90	
LEGAL SERVICES	750.00		750.00	700.30	49.70	
MODERATOR						
SALARY	118.00		118.00	0.00	118.00	
EXPENSES	10.00		10.00	0.00	10.00	
PLANNING BOARD						
ENGINEER	250.00	523.75 A	773.75	773.75	0.00	
CLERICAL	2,400.00	1,243.56 A	3,643.56	3,643.56	0.00	
EXPENSES	350.00		350.00	350.00	0.00	
REGISTRARS						

SALARIES	469.00		469.00	469.00	0.00
ELECTION EXPENSES	2,000.00	388.73 A	2,388.73	2,388.73	0.00
STREET LISTS	1,600.00		1,600.00	1,600.00	0.00
SELECTMEN					
SALARIES	4,635.00		4,635.00	4,635.00	0.00
SECRETARIAL	15,217.00		15,217.00	15,216.96	0.04
CLERICAL	10,848.00		10,848.00	9,261.30	1,586.70
EXPENSES	2,000.00		2,000.00	1,999.98	0.02
LEGAL ADVERTISING	375.00		375.00	170.82	204.18
SALARY SURVEY	25.00		25.00	0.00	25.00
COMPUTER STUDY	25.00		25.00	0.00	25.00
TAX COLLECTOR					
SALARY	8,291.00		8,291.00	8,291.00	0.00
EXPENSES	1,500.00		1,500.00	1,500.00	0.00
CLERICAL	1,558.00		1,558.00	1,558.00	0.00
BANK CHARGES	500.00		500.00	500.00	0.00
TOWN CLERK					
SALARY	8,291.00		8,291.00	8,291.00	0.00
EXPENSES	788.00		788.00	788.00	0.00
CLERICAL	1,558.00		1,558.00	1,558.00	0.00
TOWN REPORT					
	2,500.00		2,500.00	2,083.04	416.96
TREASURER					
SALARY	8,291.00		8,291.00	8,290.36	0.64
EXPENSES	1,115.00		1,115.00	1,115.00	0.00
PAYROLL SERVICE	3,328.00		3,328.00	2,941.29	386.71
CERTIFYING NOTES	150.00		150.00	110.00	40.00
INTEREST(SHORT TERM)	10,000.00		10,000.00	16,502.11	(6,502.11)
TAX TITLES	200.00		200.00	0.00	200.00
CLERICAL	1,246.00		1,246.00	1,246.00	0.00
BANK CHARGES	1,200.00	98.72 A	1,298.72	1,298.72	
VETERENS BENEFITS					
	10,000.00		10,000.00	1,569.93	8,430.07
ACADAMY HALL MAINTENANCE					
	1,500.00	1,810.00 A	3,310.00	3,272.04	37.96
CEMETERY COMMISSIONERS					
	100.00		100.00	66.60	33.40
CONSERVATION COMMITTEE					
	450.00		450.00	104.24	345.76
COUNCIL ON AGING					
DIRECTOR	7,098.00		7,098.00	7,098.00	0.00
EXPENSES	2,350.00		2,350.00	2,335.17	14.83
MINI BUS MAINT.	400.00		400.00	400.00	0.00
SANITARY LANDFILL					
	50,000.00		50,000.00	48,986.67	1,013.33
DUTCH ELM DISEASE					
	405.00		405.00	397.00	8.00
INSECT PEST CONTROL					
	300.00		300.00	297.00	3.00
83 LIBRARY	37,046.00 B		ERR	37,037.70	ERR

MEMORIAL DAY	475.00	500.00 A	975.00	973.40	1.60
ENERGY COMMISSION	50.00		50.00	0.00	50.00
OFFICE EQUIPMENT					
ACQUISITION	1,200.00		1,200.00	1,185.90	14.10
MAINTENANCE	1,200.00		1,200.00	1,188.66	11.34
SUPPLIES	3,650.00		3,650.00	3,650.00	0.00
POSTAGE	4,700.00		4,700.00	4,700.00	0.00
PARKS AND RECREATION					
SALARIES	8,224.00		8,224.00	7,633.00	591.00
EXPENSES	8,325.00		8,325.00	8,060.25	264.75
IMPROVEMENTS	4,900.00		4,900.00	4,869.06	30.94
RAH BASEBALL	1,130.00		1,130.00	1,130.00	0.00
RAH SOFTBALL	365.00		365.00	365.00	0.00
RAH GIRLS SOCCER	970.00		970.00	970.00	0.00
RAH BOYS SOCCER	1,185.00		1,185.00	1,185.00	0.00
RAH BASKETBALL	870.00		870.00	870.00	0.00
PUBLIC GROUNDS	23,100.00		23,100.00	23,097.25	2.75
TOWN HOUSE MAINTENANCE					
CUSTODIAN	12,318.00		12,318.00	10,563.54	1,754.46
MAINT & REPAIRS	7,500.00		7,500.00	7,284.68	215.32
UTILITIES	16,000.00		16,000.00	15,478.86	521.14
TREE WARDEN					
EXPENSES	4,000.00		4,000.00	4,000.00	0.00
PLANTING TREES	400.00		400.00	400.00	0.00
SUP'T OF HIGHWAYS	26,018.00		26,018.00	26,018.00	0.00
HIGHWAY MAINTENANCE	38,500.00		38,500.00	38,500.00	0.00
GENERAL HIGHWAYS	47,800.00		47,800.00	47,798.24	1.76
SNOW AND ICE REMOVAL	26,000.00		26,000.00	37,228.63	(11,228.63)
STREET SWEEPING	11,550.00		11,550.00	11,504.00	46.00
OTHER HIGHWAY ACCOUNTS					
ENGINEERING	5,000.00		5,000.00	2,296.74	2,703.26
ROAD MACHINERY	16,090.00		16,090.00	16,089.29	0.71
TOWN GARAGE MAINT.	2,700.00		2,700.00	2,698.38	1.62
GASOLINE	18,000.00	3,890.75 A	21,890.75	21,890.50	0.25
STREET LIGHTING	13,500.00		13,500.00	12,407.64	1,092.36
ANIMAL INSPECTION					
WAGES	230.00		230.00	230.00	0.00
EXPENSES	300.00		300.00	218.15	81.85
CIVIL DEFENSE SUPPLIES	100.00		100.00	99.78	0.22
DOG OFFICER					

WAGES	2,386.00	1,650.00 A	4,036.00	3,922.56	113.44
EXPENSES	2,350.00		2,350.00	1,438.53	911.47
DOG DAMAGE FUND	300.00		300.00	0.00	300.00
FIRE DEPARTMENT					
CHIEF'S SALARY	415.00		415.00	415.00	0.00
CHIEF'S EXPENSES	150.00		150.00	150.00	0.00
OPERATIONS	16,824.00		16,824.00	16,823.42	0.58
FOREST FIRES					
SALARIES	1,400.00		1,400.00	2,048.00	(648.00)
WARDEN	257.00		257.00	257.00	0.00
BOARD OF HEALTH					
SALARIES	1,890.00		1,890.00	1,890.00	0.00
EXPENSES	5,000.00		5,000.00	4,054.66	945.34
POLICE					
CHIEF'S SALARY	33,749.00		33,749.00	33,749.00	0.00
OTHER SALARIES	314,009.00	3,500.00 A	317,509.00	315,860.01	1,648.99
CRUISER MAINTENANCE	4,500.00	1,800.00 A	6,300.00	6,253.21	46.79
OTHER EXPENSES	15,913.00		15,913.00	15,904.20	8.80
NEW CRUISER	24,150.00		24,150.00	24,115.50	34.50
TRAINING	8,500.00		8,500.00	8,499.75	0.25
EQUIPMENT	4,896.00		4,896.00	4,896.00	0.00
LEAA	250.00		250.00	250.00	0.00
SPECIAL COVERAGES	770.00		770.00	755.55	14.45
LOCAL SCHOOLS					
OPERATIONS	1,897,065.00		1,897,065.00	1,897,065.00	0.00
NEGOTIATING FEES	3,000.00		3,000.00	3,000.00	0.00
UNEMPLOYMENT COMP	3,000.00		3,000.00	1,585.67	1,414.33
ENERGY CONSERVATION	3,000.00		3,000.00	2,995.00	5.00
REGIONAL SCHOOL	880,165.00		880,165.00	880,165.00	0.00
ANNUAL TOWN MEETING ARTICLES					
#4 HIGHWAYS	7,809.00		7,809.00	7,809.00	0.00
#5 DUMP TRUCK	50,838.00		50,838.00	50,838.00	0.00
#6 SANDER	4,774.00		4,774.00	4,774.00	0.00
#7 SNOW PLOW	2,906.00		2,906.00	2,906.00	0.00
#9 TOWN SHARE PWED	15,622.00		15,622.00	5,652.78	9,969.22
#10 PWED AUDIT	600.00		600.00	0.00	600.00
#11 COMPUTER/ASSESSOR	21,758.00		21,758.00	21,677.92	80.08
#13 CAFETORIUM REPAIR	11,000.00		11,000.00	7,339.00	3,661.00
#17 CONSERVATION LAND	1,000.00		1,000.00	1,000.00	0.00
#21, #23-RESERVE FUND	19,000.00	(19,000.00)E	0.00	0.00	0.00
LIBRARY CARPET	6,500.00		6,500.00	5,872.44	627.56
SPECIAL TOWN MTG 6/27/88					
COMPENSATION STUDY	8,600.00		8,600.00		8,600.00
SPECIAL TOWN MEETING 2/8/88			0.00		0.00
SCHOOL CEILING REPAIR	23,000.00		23,000.00	23,000.00	0.00
=====					
TOTALS	4,211,193.00	0.00	4,230,193.00	4,168,364.30	37,749.66 5,079.04

LEGEND

- A) TRANSFER FROM RESERVE FUND
- B) INCLUDES STATE FUNDS OF \$2372.00
- C) CARRIED FORWARD TO FY 1989 FOR FURTHER EXPENDITURE
- D) CARRIED FORWARD TO FY 1989 TO BE RAISED
- E) TRANSFERS FROM RESERVE FUND

TOWN OF HAMPDEN
STATEMENT OF UNCOLLECTED TAXES
6/30/88

	BALANCE FWD 7/1/87	COMMITMENTS	COLLECTIONS	ABATEMENTS	REFUNDS	UNCOLLECTED 6/30/88
REAL ESTATE TAXES						
LEVY OF 1988		2,361,905.17	2,218,448.62	40,642.16	15,437.87	118,252.26
LEVY OF 1987	88,427.19		57,170.09	(2,438.70)		33,695.80
LEVY OF 1986	38,033.87		19,185.01	(790.70)	476.78	20,116.34
LEVY OF 1985	23,605.42		8,786.02	82.64		14,736.76
LEVY OF 1984	9,084.20		2,088.16	(11.03)		7,007.07
LEVY OF 1983	10,201.46		1,749.55			8,451.91
LEVY OF 1982	4,207.14		2,015.30	286.85		1,904.99
LEVY OF 1981	566.38					566.38
TOTALS	174,125.66	2,361,905.17	2,309,442.75	37,771.22	15,914.65	204,731.51
PERSONAL PROPERTY TAXES						
LEVY OF 1988		67,105.60	64,779.96	(49.72)		2,375.36
LEVY OF 1987	2,546.15		274.05	530.92		1,741.18
LEVY OF 1986	1,631.44			17.99		1,613.45
LEVY OF 1985	1,237.13			(55.38)		1,292.51
LEVY OF 1984	3,731.17			(4.00)		3,735.17
LEVY OF 1983	3,589.62					3,589.62
LEVY OF 1982	1,310.48					1,310.48
LEVY OF 1981	1,216.91					1,216.91
LEVY OF 1980	311.43					311.43
TOTALS	15,574.33	67,105.60	65,054.01	439.81	0.00	17,186.11
MOTOR VEHICLE EXCISES						
LEVY OF 1989						
LEVY OF 1988		210,963.16	118,683.68	3,681.90	511.18	89,108.76
LEVY OF 1987	17,372.20	108,197.81	100,956.57	6,744.31	2,820.47	20,689.60
LEVY OF 1986	16,706.92	5,945.00	8,902.53	3,826.82	428.43	10,351.00
LEVY OF 1985	6,636.10		183.55	(194.43)		6,646.98
LEVY OF 1984	931.90		174.89	(2,611.79)		3,368.80
LEVY OF 1983	1,582.61		109.57	(1,197.42)		2,670.46
LEVY OF 1982	2,077.60		66.99	(114.40)		2,125.01
LEVY OF 1981	643.04			63.75		579.29
LEVY OF 1980	1,762.70			316.25		1,446.45
LEVY OF 1979	151.81					151.81
TOTALS	47,864.88	325,105.97	229,077.78	10,514.99	3,760.08	137,138.16
TOTAL ALL TAX LEVIES	237,564.87	2,754,116.74	2,603,574.54	48,726.02	19,674.73	359,055.78

TOWN OF HAMPDEN
STATEMENT OF ALL REVENUES-BUDGET VS ACTUAL
6/30/88

SOURCE OF REVENUE	ESTIMATED	OFFSETS	ACTUAL	VARIANCE
STATE RECEIPTS	~~~~~			
LOSS OF TAXES				
ELDERLY	8,345.00		8,652.00	
EDUCATION				
SCHOOL AID CH 70	989,982.00		989,982.00	
TRANSPORTATION	39,785.00		41,112.00	
CONSTRUCTION	30,699.00		30,700.31	
TUITION STATE WARDS	12,216.00			
OFFSETS				
ADD'L LIBRARY AID		1,339.00		
LIBRARY AID		5,230.00		
RACIAL IMBALANCE		91,947.00		
SCHOOL LUNCH		2,588.00		
SCHOOL IMPROVEMENT		5,360.00		
PROFESSIONAL DEV.		7,362.00		
HORACE MANN		4,635.00		
GENERAL GOVERNMENT				
POLICE CAREER INCENTIVE	2,099.00		1,899.00	
VETERANS BENEFITS	2,888.00		5,858.35	
HIGHWAY CONTRUCTION	32,069.00		32,069.00	
LOCAL AID	27,245.00		27,245.00	
LOTTERY	183,394.00		183,394.00	
HIGHWAY FUND	41,669.00		41,669.00	
UNCLASSIFIED			571.33	
TOTAL STATE REVENUES	1,370,391.00	118,461.00	1,363,151.99	(7,239.01)
LOCAL RECEIPTS				
MOTOR VEHICLE EXCISES	239,370.00		225,317.70	
LICENSES/PERMITS	12,144.00		12,018.34	
FINES	24,010.00		26,925.63	
GENERAL GOVERNMENT	15,202.00		15,088.26	
POLICE/FIRE	1,189.00		1,743.00	
LIBRARIES	572.00		710.30	
CEMETERIES	775.00		325.00	
INTEREST	47,978.00		48,665.07	
COUNCIL ON AGING	275.00		325.00	
METCO	29,612.00		31,536.00	
USAGE	604.00		774.32	
TELEPHONE	23.00		31.63	
ALL OTHER	872.00		41.38	
TOTAL LOCAL REVENUES	372,626.00		363,501.63	(9,124.37)
TOTAL STATE & LOCAL REVENUES	1,743,017.00		1,726,653.62	(16,363.38)
TAX LEVY REVENUES				
REAL ESTATE(NET)	2,275,572.53		2,293,528.10	17,955.57
PERSONAL PROPERTY(NET)	67,105.60		65,054.01	(2,051.59)
TOTAL TAXES	2,342,678.13		2,358,582.11	15,903.98
COMBINED TOTALS	4,085,695.13		4,085,235.73	459.40

TOWN OF HAMPDEN
TRUST AND AGENCY FUND
STATEMENT OF REVENUES AND EXPENDITURES WITH CHANGE IN FUND BALANCE
6/30/88

FUND BALANCE INTEREST ADDITIONS WITHDRAWALS BANK FEES FUND BALANCE
6/30/88 6/30/88

CASH AND SECURITIES IN CUSTODY OF TREASURER

CEMETERY PERPETUAL CARE	27,564.97	1,652.84		5,228.30	0.49	23,989.02
BUNSTEAD PERPETUAL CARE	6,492.37	463.95			0.14	6,956.18
COUNCIL ON AGING	6,921.11	494.83			0.15	7,415.79
CONSERVATION FUND	13,140.25	961.72			0.30	15,101.67
TOWN COMMON FUND	1,016.60	68.46	1,000.00	56.68	0.02	1,028.26
TOTAL *****	55,135.20	3,641.80	1,000.00	5,284.98	1.10	54,490.92

CASH AND SECURITIES IN CUSTODY OF LIBRARY TRUSTEES

DAY FUND	737.46	43.43		61.82	0.67	718.40
NEWELL FUND	2,353.42	82.30			1.20	2,434.52
KINDERGARTEN FUND	5,915.59	370.56	400.00	393.55	5.48	6,287.12
GEORGE BALLARD FUND	545.48	33.77			0.49	578.76
CHARLES BALLARD FUND	545.48	33.77			0.49	578.76
HOLT FUND	1,541.63	95.57			1.39	1,635.81
TOTAL *****	11,639.06	659.40	400.00	455.37	9.72	12,233.37
COMBINED TOTALS*****	66,774.26	4,301.20	1,400.00	5,740.35	10.82	66,724.29

TOWN OF HAMPDEN
STATEMENT OF EXPENDITURES
GENERAL FUND
6/30/88

GENERAL TOWN GOVERNMENT

ACCOUNTANT		
SALARY	7561.00	
CLERICAL	2272.00	
EXPENSES	560.00	

		10393.00
ADVISORY COMMITTEE		
CLERICAL	1830.68	
EXPENSES	150.00	

		1980.68
APPEALS BOARD		
CLERICAL	1504.84	
EXPENSES	200.00	

		1704.84
ASSESSOR'S		
SALARIES	6318.00	
CLERICAL	10059.52	
EXPENSES	1913.75	
MAPPING MAINT.	452.05	

		18743.32
BUILDING DEPARTMENT		
CODE ENFORCEMENT	375.00	
INSPECTORS	6883.90	

		7258.90
COUNTY RETIREMENT		95669.00
INSURANCE		
PROPERTY/LIABILITY	76478.12	
EMPLOYEE BENEFITS	69192.69	
UNEMPLOYMENT COMP	637.08	

		146307.89
LAW AND CLAIMS		
GENERAL EXPENSES	4016.85	
TOWN COUNSEL	8437.50	
TOWN PROSECUTOR	3460.10	
LEGAL SERVICES	700.30	

		16614.75
PLANNING BOARD		
ENGINEER	773.75	
CLERICAL	3643.56	
EXPENSES	350.00	

		4767.31

REGISTRARS		
SALARIES	469.00	
ELECTION EXPENSES	2388.73	
STREET LISTS	1600.00	
	-----	4457.73

SELECTMEN		
SALARIES	4635.00	
SECRETARIAL	15216.96	
CLERICAL	9261.30	
EXPENSES	1999.98	
LEGAL ADVERTISING	170.82	
	-----	31284.06

TAX COLLECTOR		
SALARY	8291.00	
EXPENSES	1500.00	
CLERICAL	1558.00	
BANK SERVICE CHARGES	500.00	
	-----	11849.00

TOWN CLERK		
SALARY	8291.00	
EXPENSES	788.00	
CLERICAL	1558.00	
	-----	10637.00

TOWN REPORT		2083.04
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TREASURER		
SALARY	8290.36	
EXPENSES	1115.00	
PAYROLL SERVICE	2941.29	
CERTIFYING NOTES	110.00	
SHORT TERM INTEREST	16502.11	
CLERICAL	1246.00	
BANK CHARGES	1298.72	
	-----	31503.48

VETERANS BENEFITS		1569.93
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TOTAL GENERAL TOWN GOVERNMENT~~~~~		398633.73
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GENERAL TOWN SERVICES

ACADEMY HALL MAINTENANCE		3272.40
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CEMETERY COMMISSION		66.60
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CONSERVATION COMMISSION		104.24
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COUNCIL ON AGING		
DIRECTOR	7098.00	
EXPENSES	2335.17	
VAN MAINTENANCE	400.00	

-----		9833.17
SANITARY LANDFILL MAINT		
SALARIES	7973.17	
EXPENSES	41013.50	
-----		48986.67
DUTCH ELM CONTROL		397.00
INSECT PEST CONTROL		297.00
LIBRARY		
SALARIES	25377.36	
EXPENSES	1858.32	
BOOKS AND PERIODICALS	9802.02	
-----		37037.70
MEMORIAL DAY		973.40
OFFICE EQUIPMENT		
ACQUISITION	1185.90	
MAINTENANCE	1188.66	
SUPPLIES	3650.00	
POSTAGE	4700.00	
-----		10724.56
PARKS AND RECREATION		
SALARIES	7633.00	
EXPENSES	8060.25	
CAPITAL IMPROVEMENTS	4869.06	
RAH-BASEBALL	1130.00	
RAH-SOFTBALL	365.00	
RAH-GIRLS SOCCER	970.00	
RAH-BOYS SOCCER	1185.00	
RAH-BASKETBALL	870.00	
-----		25082.31
PUBLIC GROUNDS		
SALARIES	20519.60	
EXPENSES	2577.65	
-----		23097.25
TOWN HOUSE		
CUSTODIAN	10563.54	
MAINTENANCE/REPAIRS	7284.68	
UTILITIES	15478.86	
-----		33327.08
TREE WARDEN		
EXPENSES	4000.00	
PLANTING TREES	400.00	
-----		4400.00
TOTAL GENERAL TOWN SERVICES~~~~~		195789.02

HIGHWAYS

SUPERINTENDENT SALARY		26018.00
HIGHWAY MAINTENANCE		
SALARIES	19301.87	
EXPENSES	19198.13	
	-----	38500.00
GENERAL HIGHWAY EXPENSES		
SALARIES	21243.10	
EXPENSES	26555.14	
	-----	47798.24
SNOW AND ICE REMEOVAL		
SALARIES	13493.82	
EXPENSES	23734.81	
	-----	37228.63
STREET SWEEPING		11504.00
OTHER HIGHWAY ACCOUNTS	2296.74	
ENGINEERING	16089.29	
ROAD MACHINERY MAINT	2698.38	
GASOLINE	21890.50	
STREET LIGHTING	12407.64	
	-----	55382.55
TOTAL HIGHWAYS~~~~~		216431.42

PROTECTION OF PERSONS AND PROPERTY

ANIMAL INSPECTION		
SALARY	230.00	
EXPENSES	218.15	
	-----	448.15
CIVIL DEFENSE SUPPLIES		99.78
DOG OFFICER		
SALARIES	3922.56	
EXPENSES	1438.53	
	-----	5361.09
FIRE DEPARTMENT		
CHIEF'S SALARY	415.00	
CHIEF'S EXPENSES	150.00	
OPERATIONS	16823.42	
	-----	17388.42
FOREST FIRES		
WARDEN	257.00	
SALARIES	2048.00	
	-----	2305.00

BOARD OF HEALTH		
SALARIES	1890.00	
EXPENSES	4054.66	
		5944.66

POLICE DEPARTMENT		
CHIEF'S SALARY	33749.00	
GENERAL SALARIES	316850.01	
CRUISER MAINTENANCE	6253.21	
OTHER EXPENSES	15904.20	
NEW CRUISER	24115.50	
TRAINING	8499.75	
NEW EQUIPMENT	4896.00	
LEAA	250.00	
SPECIAL COVERAGES	755.55	
		410283.22

TOTAL PROTECTION OF PERSONS AND PROPERTY~~~~~		441830.32
SCHOOLS		
LOCAL SCHOOLS		
SALARIES	1498145.80	
EXPENSES	398919.20	
NEGOTIATING FEES	3000.00	
UNEMPLOYMENT COMP	1585.67	
ENERGY CONSERVATION	2995.00	
		1904645.67

REGIONAL SCHOOL		880165.00
TOTAL ALL SCHOOLS~~~~~		2784810.67
TOWN MEETING, SPECIAL ARTICLES		
ANNUAL		
#4-HIGHWAYS	7809.00	
#5-DUMP TRUCK	50838.00	
#6 SANDER	4774.00	
#7-SNOW FLOW	2906.00	
#9-TOWN SHARE OF PWED	5652.78	
#11-REVALUATION	21677.92	
#13-CAFETORIUM	7339.00	
#17 CONSERVATION FUND	1000.00	
		101996.70

SPECIAL		
2/8/88 #1-SCHOOL CIELINGS	23000.00	
6/27/88 #1-CARPETING	5872.44	
		28872.44

TOTAL ALL SPECIAL ARTICLES~~~~~		130869.14

COMBINES TOTAL ALL APPROPRIATION EXPENDITURES~~~~~		4168364.30
PRIOR YEAR EXPENDITURES		
HIGHWAYS	7257.00	
TOTAL PRIOR YEAR EXPENDITURES~~~~~		7257.00
OTHER FINANCING USES		
VETERANS SERVICE DISTRICT	6955.20	
PLANNING DISTRICT	711.75	
COUNTY ASSESSMENT	102616.03	
MOTOR VEHICLE EXCISE BILLS	812.00	
REGIONAL TRANSIT	5280.00	
AIR POLLUTION CONTROL	740.00	
ALL OTHER	355.00	
TOTAL OTHER FINANCING USES~~~~~		117469.98
REFUNDS		
REAL ESTATE TAXES	15,914.65	
MOTOR VEHICLE EXCISES	3,760.08	
TAILINGS	0.50	
TOTAL REFUNDS~~~~~		19,675.23
INTERFUND TRANSFERS		
DUE TO TRUST AND AGENCY	81.27	
DUE FROM TRUST AND AGENCY	700.40	
DUE FROM SPECIAL REVENUE	29,111.66	
TOTAL INTERFUND TRANSFERS~~~~~		29,893.33
PAYABLES		
FEDERAL WITHHOLDINGS	315,295.73	
STATE WITHHOLDINGS	105,356.87	
COUNTY RETIREMENT	53,366.23	
GROUP LIFE	791.66	
GROUP HEALTH	64,312.81	
EMPLOYEE SAVINGS	15,732.00	
CHARITABLE WITHHOLDINGS	148.00	
UNION DUES	1,387.34	
POLICE OFF DUTY	9,664.27	
TOTAL PAYABLES~~~~~		566,054.91
INVESTMENTS-PURCHASE OF CERT. OF DEPOSIT~~~~~		875,000.00
DEBT- REPAYMENT/ANTICIPATION OF REVENUE NOTES~~~~~		1,650,000.00
COMBINED TOTAL-ALL GENERAL FUND EXPENDITURES~~~~~		7,433,714.75
		=====

BALANCE 6/30/88	422,214.83
WARRANTS PAYABLE	(135,515.72)
=====	=====
VERIFYING BALANCE	7,720,413.86
=====	=====

TOWN OF HAMPDEN
 COMBINED BALANCE SHEET - ALL FUNDS
 June 30, 1988

<u>ASSETS</u>	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>TRUST & AGENCY</u>	<u>TOTALS MEMORANDUM ONLY</u>
Cash		49,409.87		49,409.87
Investments	422,214.83	89,821.58	66,724.29	578,760.70
Accounts Receivable:				
Property Taxes	223,938.27			223,938.27
Excise Taxes	137,903.23			137,903.23
Tax Liens	2,374.16			2,374.16
Allowance For Uncollectables	(135,352.10)			(135,352.10)
Due From Other Governments	<u>33,826.53</u>			<u>33,826.53</u>
	<u>651,078.39</u>	<u>173,057.98</u>	<u>66,724.29</u>	<u>890,860.66</u>
<u>LIABILITIES</u>				
Warrants Payable	135,515.72	83,406.12		218,921.84
Employee Withholdings	1,402.83			1,402.83
Deferred Revenue:				
Property Taxes	88,013.70			88,013.70
Excise Taxes	137,903.23			137,903.23
Classified 61-61A	572.47			572.47
Tailings	2,913.34			2,913.34
Pund Equity:				
Reserved For Encumbrances	5,079.04		66,724.29	71,803.33
Unreserved:				
Designated Subsequent Year Approp.	145,000.00	89,651.86		234,651.86
Undesignated	<u>134,678.06</u>			<u>134,678.06</u>
	<u>651,078.39</u>	<u>173,057.98</u>	<u>66,724.29</u>	<u>890,860.66</u>

TOWN OF HAMPDEN
STATEMENT OF RECEIPTS
GENERAL FUND
6/30/88

TAX REVENUES

REAL ESTATE TAXES

1988	2,218,448.62	
1987	57,170.09	
1986	19,185.01	
1985	8,786.02	
1984	2,088.16	
1983	1,749.53	
1982	2,015.30	
TOTAL REAL ESTATE TAXES	-----	2,309,442.75

PERSONAL PROPERTY TAXES

1988	64,779.96	
1987	274.05	
TOTAL PERS. PROPERTY TAXES	-----	65,054.01

MOTOR VEHICLE EXCISE TAXES

1988	118,654.93	
1987	100,972.85	
1986	8,915.00	
1985	183.55	
1984	174.89	
1983	109.57	
1982	66.99	
TOTAL MOTOR VEHICLE EXCISE	-----	229,077.78

COMBINED TOTAL TAX LEVIES ~~~~~ 2,603,574.54

STATE REVENUES

ELDERLY TAX EXEMPTIONS	8,652.00	
SCHOOL AID	989,982.00	
SCHOOL TRANSPORTATION	41,112.00	
SCHOOL CONSTRUCTION	30,700.31	
VETERENS REIMBURSEMENT	5,858.35	
POLICE CAREER INCENTIVE	1,899.00	
HIGHWAY CONSTRUCTION	32,069.00	
LOCAL AID	27,245.00	
LOTTERY	183,394.00	
HIGHWAYS/CHAPTER 81	41,669.00	
ALL OTHER STATE AID	571.33	
TOTAL STATE REVENUES ~~~~~		1,363,151.99

LOCAL REVENUES

PERMITS & LICENSES		
ELECTRIC	2,480.00	
PLUMBING	988.00	
BUILDING	3,811.00	
GAS	255.00	
SEPTIC	686.34	

ALCOHOLIC	2,985.00	
SMOKE DETECTORS	350.00	
OIL BURNER	228.00	
GRAVEL BANK	225.00	
ALL OTHER	10.00	
	-----	12,018.34

GENERAL GOVERNMENT		
TAX COLLECTOR	4,730.50	
TOWN CLERK	4,109.48	
BOARD OF APPEALS	325.00	
SELECTMEN	1,915.38	
BOARD OF HEALTH	4,162.90	
CONSERVATION COMMISSION	205.00	
LIBRARIES	710.30	
COUNCIL ON AGING	325.00	
	-----	16,123.56

INTEREST		
REAL ESTATE TAXES	12,931.44	
MOTOR VEHICLE EXCISE	845.37	
INVESTMENTS	34,888.26	
	-----	48,665.07

UNCLASSIFIED		
METCO	31,536.00	
CEMETERY LOT SALES	325.00	
SALE & USE/TOWN PROPERTY	774.32	
COURT FINES	26,925.63	
TELEPHONE	31.63	
ALL OTHER	41.38	
	-----	59,633.96

PROTECTION/PERSONS-PROPERTY		
POLICE	1,372.50	
FIRE	370.50	
	-----	1,743.00

TOTAL LOCAL REVENUES~~~~~ 138,183.93

OTHER FINANCING SOURCES	
REVENUE SHARING INTEREST	10.52
STATE AID TO LIBRARIES	2,374.50

TOTAL OTHER FINANCING SOURCES~~~~~ 2,385.02

ACCOUNTS PAYABLE	
FEDERAL WITHHOLDINGS	315,295.73
STATE WITHHOLDINGS	105,356.87
COUNTY RETIREMENT	49,970.37
GROUP LIFE INSURANCE	1,045.76
GROUP HEALTH INSURANCE	63,617.49
CHARITABLE WITHHOLDINGS	15,732.00

EMPLOYEE SAVINGS	148.00	
UNION DUES	1,486.59	
POLICE OFF DUTY	9,421.63	
TOTAL PAYABLE~~~~~		562,074.44
INVESTMENTS		
REDEMPTION OF CD'S	875,000.00	
TOTAL INVESTMENTS~~~~~		875,000.00
DEBT		
REVENUE ANTICIPATION LOANS	1,650,000.00	
TOTAL DEBT~~~~~		1,650,000.00
INTERFUND TRANSFERS		
DUE TO TRUST & AGENCY FUND	81.27	
DUE FROM TRUST & AGENCY FUND	700.40	
DUE FR. SPECIAL REVENUE FUND	29,111.66	
TOTAL INTERFUND TRANSFERS~~~~~		29,893.33
TAILINGS~~~~~		36.48
TOTAL GENERAL FUND RECEIPTS		7,224,299.73
		=====
BALANCE 7/1/87		568,924.60
WARRANTS PAYABLE		(72,810.47)
		=====
VERIFYING BALANCE		7,720,413.86

TOWN OF HAMPDEN
 COMBINED STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN
 FUND BALANCE - BUDGET VS. ACTUAL - GENERAL FUND
 JUNE 30, 1988

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES:</u>			
Real Estate Taxes	2,275,572.53	2,293,528.10	
Personal Property Taxes	67,105.60	65,054.01	
Excises	239,370.00	225,317.70	
State Receipts	1,371,730.00	1,363,151.99	
Grants & Fees	30,157.00	30,209.90	
Interest	47,978.00	48,665.07	
Court Fines	24,010.00	26,925.63	
Unclassified	31,111.00	32,383.33	
<u>TOTAL REVENUES:</u>	<u>4,087,034.13</u>	<u>4,085,235.73</u>	<u>(1,798.40)</u>
<u>APPROPRIATIONS:</u>			
General Government	407,848.00	398,633.73	
General Services	200,211.00	195,789.02	
Highways	205,158.00	216,431.42	
Protection-Persons/Property	438,339.00	441,830.32	
Education	2,786,230.00	2,784,810.67	
Debt & Interest	---	---	
Special Articles	173,407.00	130,869.14	
Total Appropriations:	4,211,193.00	4,168,364.30	42,828.70
Continuing Appropriations:	7,257.00	7,257.00	---
<u>TOTAL EXPENDITURES:</u>	<u>4,218,450.00</u>	<u>4,175,621.30</u>	<u>42,828.70</u>
Excess of Revenues (Under) Expenditures:	<u>(131,415.87)</u>	<u>(90,385.57)</u>	<u>41,030.30</u>
Other Financing (Uses):			
State Assessments	(117,769.95)	(117,469.98)	299.97
Operating Transfers In		2,385.02	2,385.02
Excess of Revenues & OTI (Under) Expenditures & OFU	<u>(249,185.82)</u>	<u>(205,470.53)</u>	<u>43,715.29</u>
<u>FUND BALANCE 7/1/87:</u>	490,227.63	490,227.63	
<u>FUND BALANCE 6/30/88:</u>	241,041.81	284,757.10	43,715.29

COMBINED BALANCE SHEET
SPECIAL REVENUE FUND
6/30/88

ASSETS

CASH	139,231.45	
WARRANTS PAYABLE	(5,494.46)	
DUE FROM COMMONWEALTH	33,826.53	

TOTAL ASSETS		118,763.52
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LIABILITIES

COUNCIL ON AGING		
PVTA	4,110.63	
STATE GRANTS	1,264.70	
		5,375.33

SCHOOLS		
LUNCH PROGRAM	12,600.77	
CHAPTER I	0.26	
PL 94-142	(4,702.64)	
TITLE IV	1,328.22	
		9,226.61

RESERVED FOR APPROPRIATION		
STATE AID TO LIBRARIES	2,332.50	
LIBRARY, REFERENCE GRANT	3.57	
LIBRARY, CHILDHOOD GRANT	0.83	
LIBRARY, EQUILIZATION GRANT	103.22	
		2,440.12

REVOLVING FUNDS		
ARTS LOTTERY	302.15	
BOARD OF HEALTH	24.90	
		327.05

ENGINEERING FEES		
HAMPDEN HEIGHTS	3,629.46	
COUNTRY CLUB	1,120.78	
GRIST MILL LANE	1,145.91	
COMMERCIAL DRIVE	1,000.00	
ERICA CIRCLE	611.73	
		7,507.88

MANDATE REIMBURSEMENTS		
RIGHT TO KNOW		634.92

HIGHWAY FUNDS		
CONTRACT #33081	8,590.69	
CONTRACT #33540	23,951.00	
PWED GRANT	60,709.92	
		93,251.61

TOTAL LIABILITIES		118,763.52
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TOWN OF HAMPDEN
STATEMENT OF EXPENDITURES
SPECIAL REVENUE FUND
6/30/88

COUNCIL ON AGING		
PVTA	10,350.81	
STATE GRANTS	4,285.75	
	-----	14,636.56
SCHOOLS		
LUNCH PROGRAM	82,859.63	
PL 94-142	23,364.68	
CHAPTER I	10,420.75	
PL 89-313	3,500.00	
SCHOOL IMPROVEMENT	8,043.00	
CHAPTER 188	7,360.00	
METCO	88,975.00	
CHAPTER II	1,822.00	
HORACE MANN	4,635.00	
COMM IN SERVICE	1,890.00	
EDUCATIONAL RES.	1,786.00	
EARLY CHILDHOOD	5,137.38	
DRUG FREE SCHOOLS	1,430.00	
CLASS ACTION SUIT	2,630.29	
	-----	243,853.73
INSURANCE CLAIMS		55,362.29
STATE AID TO LIBRARIES		
STATE GRANT	2,374.50	
EQUILIZATION GRANT	2,794.05	
REFERENCE GRANT	6,886.43	
AAPL	1,339.00	
CHILDHOOD GRANT	2,699.17	
	-----	16,093.15
REVOLVING FUNDS		
COUNCIL ON AGING	899.70	
ARTS LOTTERY	5,293.85	
BOARD OF HEALTH	300.20	
	-----	6,493.75
ENGINEERING FEES		
HAMPDEN HEIGHTS	1,120.54	
COUNTRY CLUB	629.22	
GRIST MILL LANE	354.09	
ERICA CIRCLE	388.27	
	-----	2,492.12
MANDATE REIMBURSEMENT		
EXTENDED POLLING	145.74	
RIGHT TO KNOW	13.58	
	-----	159.32