

COMMUNITY INVOLVEMENT

The Hampden PTO and Hampden Volunteers in Public Schools continue enriching the lives of Hampden students. Last year, PTO fundraising efforts were used to support the Language Arts Curriculum. This year, computer education is the designated focus. Volunteerism continues to increase with the formation of a "Health Screen Team" in each school. Parent and community volunteers are responsible for continuing the successful STEP Program held at Green Meadows on three curriculum day afternoons. Business support for schools is also continuing through collaboration with the Village Food Mart, Guida's Bay State Dairy, Waldbaum's Food Mart, Big Y Supermarkets, Stop and Shop, and Hampden Engineering Corporation.

BUDGET

Local schools have been seriously impacted by recent budget cuts. During the past two years, the local schools budget has increased only 2.9%. At the same time, sixty-two additional students have enrolled in grades K-8. As a result, the per pupil expenditure has dropped by 9%, class sizes have increased, programs have been eliminated (PRIME), services have been reduced (music, school nurse, home economics, remedial instruction, clerical, custodial) and major restructuring has occurred (kindergarten program, K-8 busing).

This year's budget request is best viewed in light of previous cuts. The requested increase would begin to restore some of the programs cut over the past two years with the main emphasis on restoring classroom teaching positions. As your elected school committee members, it is our responsibility to offer an equitable educational program within the fiscal capacity of the town. We look forward to your support for the children of Hampden.

Respectfully Submitted,

HAMPDEN SCHOOL COMMITTEE

Mary Ellen Glover, Chair
Donald Davenport
Albert Hebert
Barbara MacKenzie
Eileen Nelson

SUPERINTENDENT OF SCHOOLS

Gwen Van Dorp

**HAMPDEN PUBLIC SCHOOLS
FINANCIAL STATEMENT FOR YEAR ENDING JUNE 30, 1991**

ACCOUNT	1990/91 APPRO.	1990/91 EXPEND.	1990/91 CLOS.BAL.
REGULAR ED:			
1000			
1106 SCH.COMM.EXP.	3,290.00	6,872.21	(3,582.21)
1201 SUPT.SAL.	49,864.00	49,864.10	(0.10)
1202 SECS' SALS.	32,701.00	32,558.24	142.76
1204 CONT.SERV.	1,800.00	1,827.72	(27.72)
1205 SUPPLIES	1,300.00	1,447.63	(147.63)
1206 OTHER	1,000.00	953.00	47.00
2000			
2102 TEA.AIDE SALS.	34,719.00	29,954.45	4,764.55
2106 SUPVSN.	7,900.00	11,943.56	(4,043.56)
2201 PRINC.SALS.	55,744.00	55,743.82	0.18
2202 SEC.SALS.	27,768.00	27,567.75	200.25
2205 SEC.SUPPS.	1,100.00	1,856.56	(756.56)
2206 TRAVEL - PRINC.	850.00	893.65	(43.65)
2301 INSTR.SALS.	1,178,687.00	1,161,439.23	17,247.77
2305 INSTR.SUPPS.	27,200.00	25,786.52	1,413.48
2306 OTHER - COMM.SERV	1,000.00	990.23	9.77
2405 TEXTBOOKS	20,300.00	11,355.32	8,944.68
2501 LIBRARIAN SAL.	36,613.00	36,612.87	0.13
2505 LIBRARY SUPPS.	2,350.00	1,237.83	1,112.17
2605 A.V.SUPPS.	500.00	339.90	160.10
2701 GUIDANCE SAL.	38,951.00	38,951.01	(0.01)
3000			
3101 S.A.C. SAL.	1,942.00	1,942.00	0.00
3103 ATT.OFF.SAL.	0.00	0.00	0.00
3106 ATT.TRAVEL	0.00	0.00	0.00
3201 HEALTH SAL.	17,668.00	22,091.19	(4,423.19)
3205 HEALTH SUPP.	300.00	196.64	103.36
3206 HEALTH OTHER	400.00	443.10	(43.10)
3334 TRANS.VOC.ED.	5,000.00	4,940.00	60.00
3374 TRANSP. K-8	50,000.00	51,381.00	(1,381.00)
3403 FOOD SERV.SUPVN.	6,500.00	6,184.08	315.92
3511 ATH.SALS.	3,850.00	436.60	3,413.40
3513 ATH.REFS.	400.00	377.60	22.40
3514 ATH.TRANSP.	0.00	140.25	(140.25)
3515 ATH. SUPPS.	0.00	0.00	0.00
4000			
4113 CUST.SALS.	125,237.00	117,382.42	7,854.58
4115 CUST.SUPPS.	5,750.00	7,059.74	(1,309.74)
4125 FUEL OIL	15,000.00	21,044.02	(6,044.02)
4135 UTILITIES	41,000.00	47,328.21	(6,328.21)
4214 MAINT.GROUNDS	3,413.00	2,937.29	475.71
4223 MAINT.SALS.	16,182.00	16,167.92	14.08
4224 MAINT.BLDGS.	20,575.00	12,989.05	7,585.95
4225 MAINT.SUPPS.	3,000.00	2,606.98	393.02
4234 MAINT.EQUIP.	5,450.00	6,809.38	(1,359.38)
4235 EQUIP.SUPPS.	2,100.00	1,838.10	261.90

HAMPDEN PUBLIC SCHOOLS			
FINANCIAL STATEMENT FOR YEAR ENDING JUNE 30, 1991			
ACCOUNT	1990/91	1990/91	1990/91
	APPRO.	EXPEND.	CLOS.BAL.
6000			
6203 COMM.PRO.SAL.	300.00	122.40	177.60
6205 COMM.PRO.SUPP.	0.00	0.00	0.00
7000			
7308 ACQUISITION OF EQUIP.	3,000.00	406.50	2,593.50
7408 REPLACEMENT OF EQUIP.	3,000.00	6,452.99	(3,452.99)
9000			
9139 VOC.ED.TUIT.	5,319.00	5,319.00	0.00
TOTAL REG.ED:	1,859,023.00	1,834,792.06	24,230.94
SPECIAL ED:			
2000			
2102 TEA.AIDE SAL.	23,785.00	24,991.26	(1,206.26)
2106 SUPVN.OTHER	200.00	145.86	54.14
2301 INSTR.SALS.	106,073.00	106,123.94	(50.94)
2305 INSTR.SUPPS.	1,000.00	1,242.00	(242.00)
2801 ADM/PSY. SALS.	79,210.00	86,156.87	(6,946.87)
2802 SECS' SALS.	27,501.00	27,358.24	142.76
2804 EVAL.SERVICES	4,000.00	7,451.33	(3,451.33)
2805 SUPPLIES	0.00	0.00	0.00
2806 TRAVEL	700.00	1,083.58	(383.58)
3000			
3364 TRANSP.	39,000.00	46,052.03	(7,052.03)
9000			
9100 TUIT.MA.SCHLS.	0.00	7,500.00	(7,500.00)
9300 TUIT.PR.V.SCHLS.	68,883.00	67,283.00	1,600.00
9400 TUIT.COLLAB.	40,000.00	39,168.94	831.06
TOTAL SPECIAL ED:	390,352.00	414,557.05	(24,205.05)
GRAND TOTAL	2,249,375.00	2,249,349.11	25.89
LABOR RELATIONS	4,000.00	4,000.00	0.00
UNEMPLOYMENT COMP.	3,000.00	3,000.00	0.00
ASBESTOS MGMT.	2,500.00	756.30	1,743.70
ENERGY CONSERVATION	2,500.00	2,473.40	26.60

HAMPDEN PUBLIC SCHOOLS

ITEM NO.	FISCAL 1991 EXPENDED	FISCAL 1992 APPROPRIATED	FISCAL 1993 REQUESTED
60.0 ADMIN.	93523	90198	93762
61.0 INSTR.	1659226	1662932	1836430
62.0 OTH.SERV.	134184	111102	121832
63.0 OP.&MAINT.	236163	261841	275967
64.0 COMM.PROG.	123	300	300
65.0 ACQ/ASSET	6859	2800	15400
66.0 OUT DIST.	119271	120202	131070
TOTAL	2249349	2249375	2474761
67.0 SPECIAL ACCOUNTS			
67.1 PREVENTIVE MAINTENANCE PROGRAM	0	0	0
67.2 LABOR RELATIONS	4000	3500	3500
67.3 UNEMPLOYMENT COMPENSATION	3000	10000	6000
67.4 ENERGY CONSERVATION	2473	4000	6000
67.5 ASBESTOS MANAGEMENT	756	1000	3000
TOTAL SPECIAL ACCOUNTS	10229	18500	18500

HAMPDEN-WILBRAHAM REGIONAL SCHOOL DISTRICT
1991 Town Report

The Commission on Public Secondary Schools, at its March 1991 meeting, reviewed the report of the recent evaluation of Minnechaug Regional High School and voted to award the school continued accreditation in the New England Association of Schools and Colleges.

The commission commended the clearly stated school philosophy and goals, the alignment of the curriculum with the school goals; and the organized, well developed guidance and special education programs. The commission was also pleased to note:

- the excellent media center facility and the electronic media technology and related resources;
- the high level of respect between students, faculty members and administrators;
- the committed, hard working, caring and productive members of the school community who genuinely care about their work;
- the administration, faculty, students, parents and community for their support of and pride in the school;
- the effective communication between the school and parents regarding student performance.

Although the evaluation report contains a number of recommendations which warrant consideration, the commission was especially interested in the recommendations below and requests that school officials detail in the Two-Year Report the manner in which each has been addressed:

- systematically update curriculum guides and keep them current;
- improve vocational and career information for students with vocational/technical, and/or occupational orientations;
- ascertain the needs of and provide courses for non-college students;
- coordinate professional development and staff training in curriculum areas with an emphasis on interdepartmental collaboration;
- develop a long-range plan for the repair, refurbishing and maintenance of the facility;
- provide easily-used gas shutoffs for every area of the building that uses gas;
- devise and implement a process by which the school evaluates attainment of its goals and objectives.

The commission congratulated the school administration and faculty for completing the first two phases of the accreditation program: the self-study and the evaluation. The next step will be the follow-up process during which the school will implement valid recommendations of the self-study and the evaluation report.

1991 Regional School Committee Town Report

The Visiting Committee observed Minnechaug prior to the budget cutting which was required for the 1991-92 school year. The Regional School Committee's budget was reduced by \$254,268. This reduction required a major reorganization of faculty work loads; the layoff of three tenured, and seven non-tenured teachers; transportation of middle school and high school students on the same buses, and a major increase in athletic fees charged to students for participation in interscholastic activities. It was also necessary to severely restrict textbook and instructional supply accounts, and to limit replacement of equipment and totally eliminate any new equipment.

As the result of all of the above, class sizes have been increased and the materials available for student use are limited. The Commission on Public Secondary Schools has been notified of our changes and to this date we have retained our accreditation.

In April 1991, Minnechaug initiated the Renaissance Program to recognize student achievement. This is a national program in which over 2,000 secondary schools are currently involved. Renaissance is designed to recognize academic achievement and improvement, and contains a series of awards and privileges. The "Gold Plus Card" is offered for students who achieve the high honor roll. The "Gold Card" is offered for students who achieve the honor roll, and the "Green Card" is offered for students who show improvement in two courses.

This past year, Minnechaug students again competed successfully in academic and athletic contests. In the Association of High School Mathematics Educators' mathematics contest, a three-student team placed Minnechaug in the eighty-second percentile of the four hundred participating schools in New England, and the Maritime Provinces of Canada. Minnechaug took first place in the Winter Invitational Computer Programming Contest at Western New England College. The team also took first place in the North East Regional Computer Programming Championship.

During the past year, four athletic teams attained championship status in the Pioneer Valley Interscholastic Athletic Conference (PVIAC), were successful in western Massachusetts, and competed at the state level. Congratulations were well earned by the following teams: boys' track, boys' golf, girls' gymnastics, and boys' cross country.

With 77% of the senior class taking Scholastic Aptitude Tests, Minnechaug scored above both Massachusetts and national averages:

COMPARISON OF SAT AVERAGE
1990-91

<u>Verbal</u>		<u>Math</u>
447	Minnechaug	495
426	Massachusetts	470
422	National	474

1991 Regional School Committee Town Report

The Class of 1991 also did well in college placement: 50.5% are attending four-year colleges, 23.9% are attending two-year colleges, and 3.3% are attending other post-graduate schools, for a total of almost 78% of the students attending higher education.

Through the generosity of a Wilbraham resident, Minnechaug is the recipient of a satellite dish and receiving system. The dish was installed on the roof of the Media Center in June. There are many exciting and educationally-based programs that are broadcast by satellite and the school will now be in the position of being able to utilize this additional resource.

HAMPDEN-WILBRAHAM REGIONAL SCHOOL DISTRICT

Enrollment as of October 1, 1991

Grade	Hampden	Wilbraham	Tuition	Total
9	57	161	5	223
10	51	152	2	205
11	54	147	2	203
12	51	154	1	206
<u>766</u>	<u>6</u>	<u>14</u>	<u>0</u>	<u>20</u>
TOTAL	219	628	10	857

On behalf of the students at Minnechaug, the Hampden-Wilbraham Regional School Committee wishes to thank the citizens of Hampden and Wilbraham for their continued support.

Respectfully submitted,

Suzanne G. Rose , Chairman
Yorke P. Phillips, Vice-Chairman
Pamela F. Getchell

Mary Ellen Glover
Brian E. Hayes
Ellen K. Leritz
Jeffrey T. Spear

HAMPDEN-WILBRAHAM REGIONAL SCHOOL DISTRICT
WILBRAHAM, MASSACHUSETTS

Financial Statement FY 1991

ASSETS

Due From Commonwealth - Food Service	\$ 2,800.17
Accounts Receivable-Tri School Bussing	87,914.58
Cash on Hand	8,302.60
Bank of New England West	8,346.93
BayBank Valley Trust	563,843.70
Ludlow Savings	60,875.41
Massachusetts Mutual Depository Trust	417,874.10
Food Service Inventory	12,854.48
Petty Cash Advance	350.00

TOTAL ASSETS

\$1,163,161.97

LIABILITIES

Encumbered FY91 Funds	167,632.13
Accrued Payroll FY91	139,952.09
Excess and Defficiency Funds	637,751.51
Petty Cash Reserve	350.00
Capital Fund Project	70,413.24
Employee Deductions	17,968.08
Due to Commonwealth	836.34

Fund Balances

Federal and State Grants	
Governor's Alliance for Drugs	865.90
Revolving Funds	
Food Service	45,752.07
Adult Education	708.14
Athletic Account	12,515.93
Community Recreation	11,054.37
Computers at Minnechaug	1,973.06
Driver Education - Road	2,123.85
Driver Education - Classroom	3,109.20
Non Resident Tuition	13,890.20
Rental of Facilities	8,774.65
Replacement Funds	24,934.37
Summer School	2,295.67
Tailings	261.17

TOTAL LIABILITIES AND RESERVES

\$1,163,161.97

CAPITAL EXPENDITURES

July 1, 1990 thru June 30, 1991

Expended for Debt Reductions 1971 Addition Bond	250,000.00
Expended for Interest 1971 Addition	17,750.00
Expended for Debt Retirement 1988 Bond	130,000.00
Expended for Interest 1988 Bond	74,652.50
	<u>\$ 472,402.50</u>

BOARD OF ASSESSORS

1991 PROVED TO BE A CHALLENGING YEAR FOR THE BOARD OF ASSESSORS. HAMPDEN UPDATED THEIR VALUES AS EVERY CITY AND TOWN IS MANDATED TO DO EVERY THIRD YEAR BY LAW IN MASS. LAND SALES WERE QUITE ACTIVE IN 1988 AND 1989. 1990 WAS VERY SLOW WE USED ALL THE SALES TO UPDATE ALL LAND AND HOUSE LOT, HOMES AND COMMERCIAL VALUES RESPECTFULLY. THE RESULT OF OUR STUDIES SEEMED TO BEAR OUT LAND SALES HAD INCREASED DRAMATICALLY. WE UPDATED AS THE DEPARTMENT OF REVENUE RULES TO CERTIFY REQUIRE BASED ON ALL SALES.

THE TAX BILLS ARRIVED LATE 1990, WE HAD MANY APPLICATIONS FOR ABATEMENT LAND AND LOT VALUE MOSTLY QUESTIONED. 1991 MANY TAX PAYERS STILL QUESTIONING VALUES WE HAVE ANSWERED MOST OF THE 1991 ABATEMENT APPLICATIONS AT THE TIME OF WRITING.

WE URGE ALL TAX PAYERS WHO USE EXEMPTIONS TO SEND THEM IN AND TAKE THE TIME TO APPLY CALL THE ASSESSORS OFFICE OR ANY OF THE ASSESSORS WITH ANY QUESTIONS. CHAPTER 61 AND 61A SHOULD BE LOOKED INTO BY TAX PAYERS OWNING 5 ACRES OR MORE MOST PEOPLE QUALIFY. THE MOST USED EXEMPTIONS ARE THE CLAUSE 41 EXEMPTIONS WHICH AFFECT THE SENIOR CITIZENS ALTHOUGH THERE ARE INCOME RESTRICTIONS WHICH GOVERN THE USE OF THESE.

THE BOARD OF ASSESSORS IS PLEASED TO SERVE YOU.

RESPECTFULLY SUBMITTED,

STANLEY WITKOP, CHAIRMAN

BOARD OF ASSESSORS - ANNUAL TOWN REPORT

TOTAL APPROPRIATIONS TO BE RAISED		\$,216,484.92
OTHER LOCAL EXPENDITURES		208,038.86
STATE AND COUNTY CHERRY SHEET		25,654.00
ALLOWANCE FOR ABATEMENTS AND EXEMPTIONS (OVERLAY)		122,594.09
GROSS AMOUNT TO BE RAISED		5,572,771.87

1992 ESTIMATED RECEIPTS CERTIFIED BY CHERRY SHEET		1,046,317.00
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LOCAL ESTIMATED RECEIPTS	282,030.00
PENALTIES AND INTEREST ON TAX/EXCISE	24,516.00
DEPT. REVENUE-SCHOOLS, INCLUDING METCO	38,820.00
DEPT. REVENUE-LIBRARIES	803.00
DEPT. REVENUE-CEMETERIES	925.00
OTHER DEPARTMENT REVENUE	29,099.00
LICENSES AND PERMITS	21,347.00
FINES AND FORFEITS	12,462.00
INVESTMENT INCOME	36,271.00
SALE AND USE OF TOWN PROPERTY	1,397.00
MISCELLANEOUS	38.00

447,708.00

PRIOR YEAR OVER ESTIMATES AND OTHER SOURCES		36,734.92
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OTHER REVENUE SOURCES APPROPRIATED SPECIFICALLY TO REDUCE THE TAX RATE		196,709.00
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TOTAL		1,727,468.92
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TOTAL ESTIMATED RECEIPTS AND AVAILABLE FUNDS		1,727,468.92
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NET AMOUNT TO BE RAISED BY TAXATION...

REAL ESTATE		3,746,892.09
PERSONAL PROPERTY	5,076,610.00	98,410.86

GRAND TOTAL		5,572,771.87
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BOARD OF ASSESSORS - PAGE 2

TAXES ABATED IN FY. 1991	
1991 REAL ESTATE	37,243.73
1990 REAL ESTATE	15,416.75

STATUTORY EXEMPTIONS GRANTED ON REAL ESTATE	
1991 REAL ESTATE	16,450.00
1990 REAL ESTATE	2,508.84
1989 REAL ESTATE	133.80

MOTOR VEHICLE EXCISE COMMITTED IN FY. 1991	
1991 COMMITMENTS	179,157.11
1990 COMMITMENTS	71,250.67
1989 COMMITMENTS	20,322.19

MOTOR VEHICLE EXCISE ABATED IN FY. 1991	
1991 COMMITMENT	3,646.78
1990 COMMITMENT	3,657.87
1989 COMMITMENT	1,331.92

THE TOWN OWNS THE FOLLOWING REAL ESTATE....

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

REPORT OF THE TAX COLLECTOR

The town, as directed by the state, works on a fiscal year. This differs from a calendar year in that it covers from July 1 to June 30. It involves the last 6 months of one calendar year and the first 6 months of the next calendar year. These fiscal dates have been in effect since 1975, but remain confusing and the source of many taxpayers' questions.

Presently, real estate bills are sent twice a year to be paid on November 1st and May 1st. The November payment is the first payment due and covers the time from July 1 to December 31, while the May payment is the second payment and covers from January 1 to June 30. Interest on delinquent payments is charged from thirty days before the due date to date of payment.

On April 30, 1991, the voters at Town Meeting accepted Section 41 of Chapter 653 of the Acts of 1989 to be implemented in FY '93. Simply put this means that the Town of Hampden beginning July 1, 1992 will be collecting real estate taxes on a quarterly rather than semi-annual basis.

From a Tax Collector's viewpoint, quarterly taxes are exactly twice the amount of work as previously required. No sane Collector would want to undertake such an endeavor unless the profits were great in some other area. The Department of Revenue has estimated that for the Town of Hampden \$35,839 will be save annually because the Treasurer will have to borrow less often, if at all. Other towns that have implemented quarterly taxes already report a savings significantly greater than the Department of Revenue estimates. An additional benefit is that for taxpayers, it may be easier to budget smaller payments four times a year rather than large payments twice a year.

So, starting July 1, 1992 the tax process will be as follows:

1. A preliminary tax bill (sometimes called an estimated bill) will be mailed by July 1st. A preliminary tax is exactly one-half of the previous fiscal year's tax. It is payable in two equal installments. The first payment is due on August 1st and the second payment is due on November 1st.
2. After the Town sets its tax rate, the assessors make the actual tax commitment and the tax office mails the actual tax bills for the year.
3. The actual tax bills are mailed on or before December 31st. The amount of this bill is the balance remaining after the preliminary tax (previously billed) is credited against the actual tax. This balance is also payable in two equal installments. The first installment is due on February 1st and the second installment is due on May 1st.

Interest on delinquent payments is charged from the due date to the date of payments. With this system IT IS IMPORTANT TO NOTE THAT BILLS ARE MAILED TWICE A YEAR BUT DUE FOUR TIMES A YEAR. This 1992 calendar year

P. 2 Tax Collector's Report

is the transition year. We will end the old system with the May 1, 1992 tax due date. Initially there may be some confusion, but once the routine starts, real estate taxes will be monotonously due Aug. 1st, Nov. 1st, Feb. 1st and May 1st.

Taxpayers should notify mortgaging banks that the Town has changed to the quarterly collection system. Even though banks may pay your taxes, it is the responsibility of the owner to secure a timely payment by sending bills to your bank and educating the bank personnel.

It must also be kept in mind, the Assessors' office, not the Collector's office, is the mainstream of the real estate and personal property taxes. It is the Assessors' office that puts the valuation and assessment on your property thus creating the tax commitment which the tax office is given in order to mail bills and collect money. Questions regarding valuation, assessments, abatements, exemptions, etc. should be directed to the Assessors' office

The Computer Study Committee for the Town consists of John D. Flynn, Rich Rediker, Barbara Meyer, David Scott and Bob Azar. At the 1991 Town Meeting, that committee recommended (and the vote passed) that a computer system be implemented in the tax office. The hardware purchased is Gateway 2000; the software package for both property and excise taxes is from Computer Productivity Associates in Amherst. We, in the tax office, are grateful to everyone on the Computer Study Committee for the time each one spent researching all the fine points necessary to make the system work. Fiscal '92 property taxes are presently being entered into the system and beginning with 1993, we will have excise computerized as well.

The chairman of the Computer Study, John D. Flynn, has given literally hundreds of hours of his time, not only in the initial planning and research, but subsequently in implementing the system. He answers questions for us daily and appears to maintain the patience of a saint. If the Town has a Manager of Information Systems it is John D. He is our information link to updating from manual operations. We are indebted to him. Thanks John. (We will continue with the questions.)

In fiscal 1991 taxes committed to the Collector were:

Real Estate (after abatements)	\$3,589,917.81
Personal Property	66,271.34
Motor Vehicle Excise	250,402.78
	<u>3,906,591.93</u> Total

The Collector turned over to the Town Treasurer as follows:

Taxes	\$3,880,677.34
Municipal Lien Certificates	3,650.00
Demands, interest, charges	40,089.39
	<u>3,924,416.74</u> Total

This shows a profit of \$17,824.81 which is more than the total budget for the tax office for FY '91.

Respectfully Submitted,

Rita A. Vail, Collector of Taxes

TREASURER'S REPORT

IN 1991, THE TREASURER'S OFFICE DEALT WITH MANY CHALLENGES. AMONG THEM WERE THE CLOSING OF THE LOCAL BRANCH OF THE BANK OF NEW ENGLAND, ONE OF HAMPDEN'S TWO BANKS. AFTER THIS, ENSURING THE SAFETY OF PUBLIC FUNDS BECAME EVEN MORE IMPORTANT. "PUBLIC FUNDS" BEING TAX PAYER MONIES. TO PROTECT THESE FUNDS WE RESORTED TO COLLATERALIZING ACCOUNTS THAT HELD OVER \$100,000.

WHILE WITH COLLATERIZATION, THE MONEY IS NOT AT RISK, THIS DOES RESULT IN LOWER INTEREST RATES.

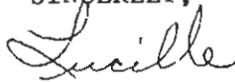
AT THE 1991 TOWN MEETING, THE VOTE WAS TO BEGIN QUARTERLY TAX COLLECTIONS IN FISCAL 1993. THIS SHOULD HELP THE TOWN'S CASH FLOW AND RESULT IN HAVING TO BORROW LESS OR ELIMINATING BORROWING ALTOGETHER.

INCLUDED WITH THIS REPORT IS AN ANALYSIS OF CASH & INVESTMENTS FOR FISCAL 1991 AND A FINAL REPORT OF RECONCILIATION OF TREASURER'S CASH FOR THE SAME PERIOD.

BOTH OF THESE REPORTS WERE SUBMITTED TO THE DEPARTMENT OF REVENUE FOR THEIR REVIEW.

ANY COMMENTS OR SUGGESTIONS YOU HAVE WILL BE APPRECIATED.

SINCERELY,



LUCILLE MCGUILL MULCAHY

FISCAL YEAR ENDING JUNE 30, 1991 / CITY/TOWN/VILLAGE/DISTRICT BARRETT

	(A)		(B)		(C)		(D)		(E)		(F)	
	Cash on Hand	Non-Interest Bearing Checking Accounts	Interest Bearing Checking Accounts	Liquid Investments	Term Investments	Total Cash & Investments						
(1) July	-0-	-0-	104,712.98	466,924.24	-0-	571,637.92						
(2) August	-0-	-0-	85,833.93	208,636.14	-0-	294,470.07						
(3) September	-0-	-0-	60,604.91	542,969.92	-0-	603,574.83						
(4) October	-0-	-0-	78,651.40	300,382.64	-0-	379,033.84						
(5) November	-0-	-0-	1,044,977.73	798,680.11	-0-	1,843,657.84						
(6) December	-0-	-0-	531,547.71	769,857.04	-0-	1,301,404.75						
(7) January	-0-	-0-	17,820.24	671,741.37	-0-	689,561.61						
(8) February	-0-	-0-	80,414.49	436,442.38	-0-	516,856.87						
(9) March	-0-	-0-	20,027.99	476,558.05	-0-	496,586.04						
(10) April	-0-	-0-	87,310.96	626,983.29	-0-	714,294.25						
(11) May	-0-	-0-	143,376.10	463,822.64	-0-	607,198.74						
(12) June	-0-	-0-	(3,865.27)	569,747.55	-0-	456,882.28						
(13) Total line 1-12	-0-	-0-	2,251,413.17	6,223,752.87	-0-	8,475,166.04						
(14) Less: Non Investible Cash	-0-	-0-	-0-	-0-	-0-	-0-						
(15) Net Totals	-0-	-0-	2,251,413.17	6,223,752.87	-0-	8,475,166.04						
(16) Average Balances	-0-	-0-	187,617.76	518,646.07	-0-	706,263.83						
(17) % of Average Totals			26.56	73.44		100%						

CERTIFICATION: This is to certify that the data contained in this report are accurate to the best of my knowledge and belief.

Signature: [Handwritten Signature]
 Title: [Handwritten Title]

Telephone/Date: 413-566-2401 9-13-91

(18) Total Investment Income for Fiscal Year 55,651.26

(19) % of Bank and Investment Income on Monthly Balance 7.87

(20) Will this Report agree with Schedule A Filed by Accountant/Auditor? [Handwritten Signature]

If not Why? _____
 Please complete page 2 of this report.
 -75-

QUARTERLY REPORT OF RECONCILIATION OF TREASURER'S CASH

Period Ending 6-30, 1991

I:

Cash and checks in office -0-

Non-Interest Bearing Checking Accounts *

<u>Financial Institution</u>	<u>Purpose</u>	<u>Balance</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total		<u>-0-</u>

Interest Bearing Checking Accounts *

<u>Financial Institution</u>	<u>Purpose</u>	<u>Interest Rate</u>	<u>Balance</u>
<u>Fleet</u>	<u>General Fund</u>	<u>5.85</u>	<u>3865.27</u>
<u>Heritage</u>	<u>Concentration</u>	<u>5.75</u>	<u>(6663.68)</u>
_____	_____	_____	_____
Total			<u>(2798.41)</u>

Liquid Investments *

<u>Financial Institution</u>	<u>Purpose</u>	<u>Interest Rate</u>	<u>Balance</u>
<u>Shamut</u>	<u>Firetruck</u>	<u>5.6</u>	<u>58,141.09</u>
<u>Fleet</u>	<u>Money Mark.</u>	<u>5.3</u>	<u>4,015.82</u>
<u>State Street</u>	<u>Money Mark.</u>	<u>5.0</u>	<u>77,106.66</u>
<u>BayBank</u>	<u>Money Mark.</u>	<u>5.50</u>	<u>12,778.87</u>
<u>BayBank</u>	<u>Collateral</u>	<u>5.10</u>	<u>307,638.25</u>
_____	_____	_____	_____
_____	_____	_____	_____
Total			<u>459,680.69</u>

Term Investments *

Certificates of Deposits	_____	
U.S. Treasury Bills	_____	
Repurchase Agreements	_____	
Others	_____	

Total		<u>94,399.58</u>

al of all Cash and Investments 551,281.86

REPORT OF THE TOWN ACCOUNTANT

Respectfully Submitted:
Clifford E. Bombard

TOWN OF HAMPDEN
STATEMENT OF APPROPRIATION EXPENDITURES
6/30/91

	APPROPRIATION	TRANSFERS IN(OUT)	TOTAL AVAILABLE	TOTAL EXPENDED	BALANCE TO EXCESS	BALANCE TO (RAISE)FWD
ACCOUNTANT						
SALARY	8,753.00		8,753.00	8,753.00	0.00	
CLERICAL	1,464.00		1,464.00	1,464.00	0.00	
EXPENSES	464.00		464.00	464.00	0.00	
ADVISORY COMMITTEE						
CLERICAL	2,406.00		2,406.00	2,406.00	0.00	
EXPENSES	170.00		170.00	170.00	0.00	
APPEALS BOARD						
EXPENSES	160.00		160.00	152.71	7.29	
CLERICAL	2,187.00		2,187.00	2,179.65	7.35	
ASSESSORS						
SALARIES	7,313.00		7,313.00	7,313.00	0.00	
CLERICAL	10,945.00		10,945.00	10,283.74	661.26	
EXPENSES	2,000.00		2,000.00	1,994.34	5.66	
DATA PROCESSING	1,000.00		1,000.00	899.83	100.17	
MAPPING MAINT.	800.00		800.00	800.00	0.00	
REVALUATION	1,700.00		1,700.00	1,700.00	0.00	
COMPUTER MAINT	500.00		500.00	391.75	108.25	
EXCISE BILLING		1,500.00	1,500.00	524.10	975.90	
BUILDING DEPT.						
CODE ENFORCEMENT	400.00		400.00	200.00	200.00	
COMM/INSPECTORS	15,000.00		15,000.00	12,811.62	2,188.38	
COUNTY RETIREMENT						
	118,591.00		118,591.00	118,591.00	0.00	
INSURANCE						
PROPERTY/LIABILITY	80,000.00		80,000.00	80,000.00	0.00	
EMPLOYEE BENEFITS	136,117.00		136,117.00	136,117.00	0.00	
UNEMPLOYMENT COMP	883.00		883.00	883.00	0.00	
LAW & CLAIMS						
GENERAL	820.00		820.00	820.00	0.00	
TOWN COUNSEL	14,223.00		14,223.00	14,181.96	41.04	
TOWN PROSECUTOR	4,166.00		4,166.00	4,166.00	0.00	
LEGAL SERVICES	600.00		600.00	248.17	351.83	
MODERATOR						
SALARY	137.00		137.00	0.00	137.00	
EXPENSES	8.00		8.00	0.00	8.00	
PLANNING BOARD						
ENGINEER	200.00		200.00	0.00	200.00	
CLERICAL	6,219.00		6,219.00	6,218.37	0.63	
EXPENSES	360.00		360.00	354.93	5.07	

REGISTRARS					
SALARIES	544.00		544.00	544.00	0.00
ELECTION EXPENSES	2,800.00	213.00	3,013.00	3,012.91	0.09
STREET LISTS	1,600.00		1,600.00	1,342.81	257.19
SELECTMEN					
SALARIES	5,365.00		5,365.00	5,364.96	0.04
SECRETARIAL	20,000.00		20,000.00	19,376.72	623.28
CLERICAL	12,704.00		12,704.00	12,694.80	9.20
EXPENSES	1,600.00		1,600.00	1,600.00	0.00
LEGAL ADVERTISING	400.00		400.00	131.99	268.01
TAX COLLECTOR					
SALARY	12,224.00		12,224.00	12,224.00	0.00
CLERICAL	2,076.00		2,076.00	2,076.00	0.00
EXPENSES	1,500.00		1,500.00	1,500.00	0.00
TOWN CLERK					
SALARY	12,224.00		12,224.00	12,224.00	0.00
EXPENSES	800.00		800.00	779.07	20.93
CLERICAL	2,076.00		2,076.00	2,076.00	0.00
TOWN REPORT					
	2,632.00		2,632.00	2,224.59	407.41
TREASURER					
SALARY	13,147.00		13,147.00	13,141.44	5.56
EXPENSES	1,000.00		1,000.00	1,000.00	0.00
PAYROLL SERVICE	3,328.00	2,793.34	6,121.34	6,121.34	0.00
CERTIFYING NOTES	100.00		100.00	100.00	0.00
INTEREST (SHORT TERM)	10,000.00		10,000.00	47,657.74	(37,657.74) B
TAX TITLES	5,000.00	J	5,000.00	0.00	5,000.00
CLERICAL	2,076.00		2,076.00	2,076.00	0.00
BANK CHARGES	1,700.00		1,700.00	1,121.36	578.64
VETERANS					
	6,500.00		6,500.00	6,135.44	364.56
ACADEMY HALL MAINTENANCE					
	1,410.00		1,410.00	1,404.96	5.04
CEMETERY COMMISSIONERS					
	80.00		80.00	0.00	80.00
CONSERVATION COMMITTEE					
CLERICAL	1,312.00		1,312.00	1,310.39	1.61
EXPENSES	450.00		450.00	450.00	0.00
COUNCIL ON AGING					
DIRECTOR	15,151.00		15,151.00	15,092.48	58.52
EXPENSES	2,290.00		2,290.00	2,167.60	122.40
MINI BUS MAINT	320.00		320.00	320.00	0.00
SANITARY LANDFILL					
	35,000.00		35,000.00	34,646.46	353.54
DUTCH ELM DISEASE					
	405.00		405.00	403.50	1.50
INSECT PEST CONTROL					
	300.00		300.00	295.00	5.00

LIBRARY	49,390.00	C		49,390.00	49,390.00	0.00
MEMORIAL DAY	658.00			658.00	285.00	373.00
OFFICE EQUIPMENT						
ACQUISITION	500.00			500.00	162.32	337.68
MAINTENANCE	1,128.00			1,128.00	1,004.00	124.00
SUPPLIES	3,910.00			3,910.00	3,471.54	438.46
POSTAGE	4,850.00		300.00	5,150.00	5,150.00	0.00
PARKS AND RECREATION						
SALARIES	13,454.00			13,454.00	12,463.46	990.54
EXPENSES	5,360.00			5,360.00	5,178.16	181.84
RAH BASEBALL	1,252.00			1,252.00	1,251.85	0.15
RAH SOFTBALL	172.00			172.00	170.70	1.30
RAH GIRLS SOCCER	500.00			500.00	500.00	0.00
RAH BOYS SOCCER	500.00			500.00	497.10	2.90
RAH BASKETBALL	948.00			948.00	948.00	0.00
PUBLIC GROUNDS	25,490.00			25,490.00	25,488.26	1.74
TOWN HOUSE MAINTENANCE						
CUSTODIAN	13,843.00			13,843.00	13,837.83	5.17
MAINT & REPAIRS	4,000.00			4,000.00	4,000.00	0.00
UTILITIES	18,380.00	E		18,380.00	18,380.00	0.00
TREE WARDEN						
EXPENSES	2,000.00			2,000.00	1,999.95	0.05
SUP'T OF HIGHWAYS	30,118.00			30,118.00	30,118.00	0.00
HIGHWAY MAINTENANCE	60,225.00			60,225.00	60,224.35	0.65
GENERAL HIGHWAYS	48,500.00			48,500.00	48,500.00	0.00
SNOW AND ICE	29,074.00			29,074.00	37,161.34	(8,087.34)
STREET SWEEPING	6,500.00			6,500.00	6,500.00	0.00
OTHER HIGHWAY ACCOUNTS						
ENGINEERING	1,326.00			1,326.00	1,308.97	17.03
MACHINERY MAINT.	9,000.00			9,000.00	8,998.32	1.68
TOWN GARAGE MAINT.	3,000.00			3,000.00	3,000.00	0.00
GASOLINE	23,700.00	D	1,148.00	24,848.00	24,847.34	0.66
STREET LIGHTING	15,258.00	F		15,258.00	15,258.00	0.00
ANIMAL INSPECTION						
SALARY	549.00			549.00	549.00	0.00
EXPENSES	240.00			240.00	240.00	0.00
CIVIL DEFENSE SUPPLIES	10.00			10.00	0.00	10.00
ANIMAL CONTROL	6,500.00			6,500.00	5,171.38	1,328.62
DOG DAMAGE FUND	300.00			300.00	25.00	275.00

FIRE DEPT.					
CHIEF'S SALARY	478.00		478.00	478.00	0.00
CHIEF'S EXPENSES	120.00		120.00	120.00	0.00
OPERATIONS	18,000.00		18,000.00	17,942.13	57.87
FOREST FIRE					
SALARIES	1,300.00		1,300.00	950.00	350.00
WARDEN	313.00		313.00	313.00	0.00
BOARD OF HEALTH					
SALARY	2,276.00		2,276.00	2,275.92	0.08
EXPENSES	4,516.00		4,516.00	3,863.77	652.23
POLICE					
CHIEF'S SALARIES	39,887.00	K	39,887.00	39,887.00	0.00
GENERAL SALARIES	369,759.00	L	369,759.00	367,938.79	1,820.21
CRUISER MAINT.	9,000.00	G	2,300.00	11,300.00	0.00
EXPENSES	15,225.00	M		15,225.00	16.92
TRAINING	12,000.00			12,000.00	3.29
NEW CRUISER	14,000.00			14,000.00	0.00
NEW EQUIPMENT	800.00			800.00	0.00
LEAA	250.00			250.00	0.00
SPECIAL COVERAGES	560.00			560.00	0.00
TOWING	250.00			250.00	0.00
LOCAL SCHOOLS					
OPERATIONS	2,249,375.00		2,249,375.00	2,249,349.16	25.84
NEGOTIATING FEES	4,000.00		4,000.00	4,000.00	0.00
UNEMPLOYMENT COMP	3,000.00		3,000.00	3,000.00	0.00
ENERGY CONSERVATION	2,500.00		2,500.00	2,473.40	26.60
ASBESTOS MGT.	2,500.00		2,500.00	756.66	1,743.34
REGIONAL SCHOOL	972,533.00		972,533.00	972,533.00	0.00
LOCAL BOY'T DEBT					
PRINCIPAL	280,000.00		280,000.00	280,000.00	0.00
INTEREST	105,600.00		105,600.00	105,600.00	0.00
ANNUAL TOWN MEETING ARTICLES					
#3 OLD BILLS	2,959.00		2,959.00	2,959.00	0.00
#10 FIRE TRUCK	156,222.68	I		156,222.68	69,506.01
#21 RESERVE FUND	10,000.00		(8,254.34)	1,745.66	(0.00)
SPECIAL TOWN MEETING ARTICLES					
#1 10/1/90-CONSERVATION	2,200.00	H		2,200.00	1,611.37
#2 10/1/90-BOILER	32,500.00			32,500.00	32,343.45
#4/27/91-WORK COMP	20,363.92			20,363.92	0.00
TOTALS	5,308,822.60		0.00	5,308,822.60	5,243,162.97
					19,099.41
					46,560.22

- A) TO BE CARRIED FORWARD TO FY1992
- B) TO BE RAISED IN F1992
- C) INCLUDES STATE AID OF 2332.00
- D) INCLUDES 4/29/91 SPECIAL TOWN MEETING ADDITION OF \$5,700.00
- E) INCLUDES 4/29/91 SPECIAL TOWN MEETING ADDITION OF \$2,880.00
- F) INCLUDES 4/29/91 SPECIAL TOWN MEETING ADDITION OF \$2,258.00
- G) INCLUDES 4/29/91 SPECIAL TOWN MEETING ADDITION OF \$2,000.00
- H) INCLUDES RETAINED FEES TRANSFER FROM SPECIAL REVENUE FUND
- I) INCLUDES \$126,222.58 FIVE YEAR BOND ISSUE AND FIRST YEAR R&A OF \$30,000.00
- J) RAISED BY ASSESSORS ON TAX RECAP
- K) INCLUDES 10/1/90 SPECIAL TOWN MEETING ADDITION OF \$1,901.00
- L) INCLUDES 10/1/90 SPECIAL TOWN MEETING ADDITION OF \$18,115.00
- M) INCLUDES 10/1/90 SPECIAL TOWN MEETING ADDITION OF \$225.00