

Item No.	Fiscal 1994 Recommended	Subject to Positive Referendum Vote
10.0 Planning Board		
10.1 Clerical	6,791	
10.2 Expenses	360	
Total Planning Board		7,151
11.0 Registrars, Board of (Voter)		
11.1 Salaries	594	
11.2 Election Expenses	1,600	
11.3 Street Lists	1,600	
Total Registrars		3,794
12.0 Selectman		
12.1 Salaries	5,858	
12.2 Executive Asst.	21,840	
12.3 Secretarial	14,912	
12.4 Expenses	1,600	
12.5 Legal Advertising	200	
12.6 Computer Study Committee	0	
Total Selectman		44,410
13.0 Taxes, Collector		
13.1 Salary	13,348	
13.2 Expenses	2,500	
13.3 Clerical	2,798	
13.4 Bank Charges	0	
Total Tax Collector		18,646
14.0 Town Clerk		
14.1 Salary	13,348	
14.2 Expenses	800	
14.3 Clerical	2,437	
14.4 Town Publications	150	
Total Town Clerk		16,735
15.0 Town Report	2,632	
Total Town Report		2,632
16.0 Treasurer		
16.1 Salary	14,356	
16.2 Expenses	1,000	
16.3 Payroll Service	5,600	
16.4 Certifying Notes	100	
16.5 Interest on Loans (Short Term)	10,000	
16.6 Tax Title Expense	0	
16.7 Clerical	2,437	
16.8 Bank Charges	1,700	
Total Treasurer		35,193
17.0 Veterans' Benefits	3,500	
Total Veterans' Benefits		3,500
GENERAL TOWN SERVICES	Total GENERAL GOVERNMENT	623,005
20.0 Academy Hall Maintenance	2,000	
Total Academy Hall		2,000
21.0 Cemetery Commission	80	
Total Cemetery		80
22.0 Conservation Commission		
22.1 Clerical	1,432	
22.2 Expenses	450	
Total Conservation Commission		1,882
22.5 Council on Aging		
22.6 Director's Salary	17,785	
22.7 Expenses	2,290	
22.8 Mini-Bus Maintenance	320	
Total Council on Aging		20,395

Item No.		Fiscal 1994 Recommended	Subject to Positive Referendum Vote
23.0	Sanitary Landfill	46,000	
	Total Sanitary Landfill		46,000
24.0	Dutch Elm Disease	200	
	Total Dutch Elm		200
25.0	Insect Pest Control	100	
	Total Dutch Elm		100
26.0	Library		
	26.1 Salaries		
	26.2 Expenses		
	26.3 Books and Periodicals		
	The Town voted to amend Line Items 26.0 through 26.3 from \$52,687 to \$53,772 subject to a positive referendum vote.		
	Total Library	52,687*	53,772 (add'l 1.085)
27.0	Memorial Day	500	
	Total Memorial Day		500
29.0	Office Equipment		
	29.1 Acquisition	6,100	
	29.2 Maintenance	4,300	
	29.3 Supplies	6,700	
	29.4 Postage	5,200	
	Total Office Equipment		22,300
30.0	Parks and Recreation		
	30.1 Salaries	15,126	
	30.2 Operating Expenses	5,360	
	30.3 Capital Improvements	0	
	30.4 Recreation Association of Hampden Baseball	1,252	
	30.5 Recreation Association of Hampden Softball	172	
	30.6 Recreation Association of Hampden Girls Soccer	500	
	30.7 Recreation Association of Hampden Boys Soccer	500	
	30.8 Recreation Association of Hampden Basketball	948	
	Total Parks and Recreation		23,858
31.0	Public Grounds	27,486	
	Total Public Grounds		27,486
32.0	Town House Maintenance		
	32.1 Custodial	15,116	
	32.2 Maintenance and Repairs	4,000	
	32.3 Heat and Utilities	18,500	
	Total Town House Maintenance		37,616
33.0	Tree Warden		
	33.1 Expenses	2,000	
	33.2 Planting Trees	0	
	Total Tree Warden		2,000
34.0	Ambulance	15,000	
	Total Ambulance		15,000
35.0	Gasoline	20,000	
	Total Gasoline		20,000
36.0	Street Lighting	14,500	
	Total Street Lighting		14,500
	Total GENERAL TOWN SERVICES		286,604 287,689

* \$55,020 available with Library Fund (State Aid) \$2,333.

HIGHWAY DEPARTMENT	Item No.	Fiscal 1994 Recommended	Subject to Positive Referendum Vote
	40.0 Superintendent's Salary	12,889	
	41.0 Highway Construction		SPECIAL ARTICLE
	42.0 Highway Maintenance	61,063	
	43.0 General Highway Expense	52,540	
	44.0 Snow and Ice Removal	10,098	
	45.0 Street Sweeping and Catch Basin Cleaning	12,000	
	46.0 Other Highway Accounts		
	46.1 Highway Engineering	600	
	46.2 Road Machinery Maintenance	9,000	
	46.3 Town Garage Maintenance	3,000	
	Total Town Highway	203,190	
	Total TOWN HIGHWAY		203,190
PROTECTION OF PERSONS AND PROPERTY			
	50.0 Animal Inspection		
	50.1 Wages	576	
	50.2 Expenses	240	
	50.3 Rabies Management	0	
	Total Animal Inspection		816
	51.0 Civil Defense Supplies	10	
	Total Civil Defense		10
	52.0 Dog Officer		
	52.1 Animal Control Account	6,500	
	52.2 Dog Damage Fund	300	
	Total Dog Officer		6,800
	53.0 Fire Department		
	53.1 Fire Chief Salary	522	
	53.2 Fire Chief Expenses	1,000	
	53.3 Operation	18,000	
	Total Fire Department		19,522
	54.0 Forest Fires	1,300	
	Total Forest Fires		1,300
	56.0 Health, Board of		
	56.1 Salary	2,484	
	56.2 Expenses	4,516	
	56.3 Septic Review	0	
	Total Board of Health		7,000
	57.0 Police		
	57.1 Chief's Salary	44,081	
	57.2 Salaries	400,726	425,042 (add'l 24,316)
	57.3 Maintenance of Cruisers	8,500	
	57.4 Other Expenses	25,200	26,700 (add'l 1,500)
	57.5 New Cruiser	15,000	
	57.6 Training	12,000	
	57.7 Equipment	850	
	57.8 LEAA Funds	250	
	58.0 Other Police Accounts		
	58.1 Elections	810	
	58.2 Towing	250	
	59.0 Parking Clerk	0	
	Total Police	507,667	533,483
	Total PROTECTION OF PERSONS AND PROPERTY	543,115	569,273

The Town voted to amend Line Item 57.2, Salaries, from 400,726 to 425,042 and Line Item 57.4, Other Expenses, from 25,200 to 26,700 subject to a positive referendum vote.

Item No.	Fiscal 1994 Recommended	Subject to Positive Referendum Vote
----------	----------------------------	----------------------------------------

SCHOOLS

60.0 Administration		
61.0 Instruction		
62.0 Other School Services		
63.0 Operation and Maintenance		
64.0 Community Programs		
65.0 Acquisition of Fixed Assets		
66.0 Programs with Other Districts		
Total Local School Operation	2,322,475	2,472,475 (add'l 150,000)

The Town voted to amend Line Items 60.0 through 66.0, Total Local School Operation, from \$2,322,475 to \$2,472,475 subject to a positive referendum vote.

67.0 Special Accounts		
67.1 Labor Relations	4,000	
67.2 Unemployment Compensation	6,000	
67.3 Energy Conservation	4,000	
67.4 Asbestos Management	500	
Total Special Accounts	14,500	

	Total	LOCAL SCHOOL	2,336,975	2,486,975
--	-------	--------------	-----------	-----------

69.0 Regional School District		
69.1 Assessment	960,873	1,015,189 (add'l 54,316)

The Town voted that the Hampden assessment for the Hampden-Wilbraham Regional School District for FY'94 be \$1,015,189 with the town raising and appropriating \$960,873 and \$54,316 being placed on an override election question.

<u>For</u>	<u>Against</u>
78	70

	Total SCHOOLS		3,297,848	3,502,164
--	---------------	--	-----------	-----------

70.0 Local Government Debt		
70.1 Principal	255,000	
70.2 Interest	54,715	
70.3 Fire Truck	35,375	
Total Local Government Debt	345,090	

	GRAND TOTAL		5,298,852	5,530,411
--	-------------	--	-----------	-----------

Article 3. The Town voted to take no action on this article.

Article 4. The Town voted unanimously to accept \$116,716 from the Commonwealth of Massachusetts under the provisions of local aid fund distribution, General Laws Chapter 33 Acts of 1991, and be allowed to borrow in anticipation of reimbursement.

Article 5. The Town voted to take no action on this article.

Article 6. The Town voted to raise and appropriate \$110,000 for paving Town roads, subject to a positive referendum vote.

Article 7. The Town voted to take no action on this article.

Article 8. The Town voted to approve the Conservation Commission's use and expenditure of fees received from the filing of Notices of Intent in order to defray its expenses as allowed under Section 54 of Chapter 287 of the Acts of 1989 amending Chapter 131, Section 40.

Article 9. The Town voted to take no action on this article.

Article 10. The Town voted to raise and appropriate or transfer from available funds \$15,200 to be used for the purpose of updating the revaluation of town properties in 1993.

Article 11. The Town voted to take no action on this article.

Article 12. The Town voted to take no action of this article.

Article 13. The Town voted to have the Board of Selectmen instruct the State Legislature to annually appropriate and fully distribute the legally required 15% of gas tax receipts to cities and towns for the construction, maintenance and policing of local roads and removing the cap on lottery funds.

Article 14. The Town voted unanimously to authorize the Board of Selectmen, by virtue of Chapter 79 of the General Laws, to take, in fee simple for highway purposes, DEER COUNTRY as recommended by the Planning Board including easements relating thereto as described in Article 14 of the April 26, 1993 Annual Town Meeting Warrant.

Article 15. The Town voted unanimously to authorize the Board of Selectmen, by virtue of Chapter 79 of the General Laws, to take, in fee simple for highway purposes, RIDGE ROAD, EAST BROOK DRIVE, AND GLENDALE VIEW DRIVE as recommended by the Planning Board including easements relating thereto as described in Article 15 of the April 26, 1993 Annual Town Meeting Warrant.

The Town voted unanimously
Article 16. to amend the Hampden Zoning By-Laws of the Town by making the changes as they appear in Article 16 of the April 26, 1993 Annual Town Meeting Warrant.

Article 17. The Town defeated the vote to raise and appropriate and/or transfer from available funds \$42,000 for reconstruction of the Town tennis courts located at Thornton W. Burgess Middle School, Wilbraham Road, subject to a positive referendum vote.

Article 18. The Town voted to transfer from the Library fund \$2,333 to be used by the Library Trustees at their discretion.

Article 19. The Town voted that in Fiscal Year 1994, if additional state aid for Library is received, this money will be made available for Library Trustees to use at their discretion.

Article 20. The town voted to raise and appropriate \$15,000 for the Reserve Fund.

Article 21. The Town voted to take no action on this article.

Moderator, Richard Patullo recessed the meeting for 5 minutes.

Adjourned 11:10PM

Attest: Rita A. Vail Town Clerk
Rita A. Vail

Article	Raise and Appropriate	Transfer	Accept
2	\$5,298,852		
	231,217*		
	-231,217		
4			116,716
6	110,000*		
	-110,000*		
10	15,200		
18		2,333	
20	15,000		

*subject to positive referendum vote June 7, 1993
*vote defeated June 7, 1993

Minutes: Special Town Meeting April 26, 1993 Total # Voters--2843
In attendance--197

Moderator, Richard Patullo, opened the meeting at 8:15PM.

Article 1. The Town voted to transfer from available funds #3000 for a salary classification and compensation study.

Article 2. The Town voted to instruct the Selectmen to discuss with the landowner (of Lyons Property, Main St.) the possibilities and parameters for purchase of this property, and report back at a subsequent town meeting.

<u>For</u>	<u>Against</u>
86	70

Article 3. The Town voted to recognize all elected and appointed town officials as covered by workers' compensation.

Article 4. The Town voted unanimously to raise and appropriate \$25,000 to repair the Thornton W. Burgess Middle School roof, as a one time capital outlay expenditure exclusion and further the Treasurer is authorized to borrow said sum in anticipation of tax revenues of FY'94, subject to a positive referendum vote.

Adjourned: 8:35PM

Attest: Rita A. Vail Town Clerk
Rita A. Vail

Total Number of Voters -- 2894
In Attendance -- 86

Special Town Meeting October 4, 1993

Moderator Richard Patullo opened the meeting at 9:07 PM.

Article 1. The Town voted to raise and appropriate \$114,611 to increase the local school budget line item 60.0 through 66.0 from \$2,322,475 to \$2,437,086 such money having been provided by the Education Reform Act of 1993.

Article 2. The Town voted to raise and appropriate \$77,251 to increase the local school budget line item 60.0 through 66.0 from 2,437,086 to \$2,514,337 such appropriation having been required by the Education Reform Act of 1993.

Article 3. The Town voted to take no action on this article.

Article 4. The Town defeated the motion to raise and appropriate \$7,500 to hire outside consultants and for associated legal fees for contract renewal as required by the Cable TV Study Committee.

Article 5. The Town voted to appropriate a sum of \$70,000 in anticipation of revenue for the costs of landfill closure and construction and operation of a transfer station, and to authorize the town Treasurer if necessary and with the approval of the Board of Selectmen to borrow said sum, not to exceed revenue generated.

<u>For</u>	<u>Against</u>
75	3

Article 6. The Town voted unanimously to transfer from unappropriated available funds in the Treasury \$154,822 for the purpose of reducing the tax rate for FY '94.

The meeting adjourned at 9:31 PM.

Attest: Rita A Vail Town Clerk

Special Town Meeting, October 4, 1993			
\$ Voted			
Article	Raise and Appropriate	Appropriate/Borrow*	Transfer
1	\$114,611		
2	77,251		
5		70,000	
6			154,822
Totals	191,862	70,000	154,822

* in anticipation of revenue

Minutes: Special Town Meeting, December 13, 1993

Number Registered Voters--2901
In Attendance--193

Moderator, Richard Patullo, opened the meeting at 8:10 PM.

Article 1. The Town voted to amend the Agreement between the Towns of Hampden and Wilbraham Massachusetts, with respect to the formation of a regional school district so as to include grades kindergarten through twelve in said regional school district. The details of the amendments are contained in a document entitled "Agreement between the Towns of Wilbraham and Hampden Massachusetts with Respect to the Formation of a Regional School District" as filed with the Hampden Board of Selectmen and Hampden Town Clerk.

Meeting adjourned at 9:00 PM.

Attest: Rita A. Vail Town Clerk

REPORT OF THE TOWN ACCOUNTANT
FOR
FISCAL YEAR 1993

RESPECTFULLY SUBMITTED
IN ACCORDANCE WITH
MASS GENERAL LAWS CH41 S61

CLIFFORD E. BOMBARD
TOWN ACCOUNTANT

Town of Hampden, Massachusetts
 Combined Balance Sheet - All Fund Types and Account Group
 June 30, 1993

	Governmental Fund Types		Fiduciary Fund Type	Account Group	Totals (Memorandum Only)	
	General	Special Revenue			Trust and Agency	Long Term Debt
Assets						
Cash	\$316,507	\$3,513	\$106,470		\$426,490	\$463,394
Investments	\$3,352				\$3,352	\$100,647
Accounts Receivable:						
Property Taxes	\$139,596				\$139,596	\$170,463
Excise Taxes	\$21,217				\$21,217	\$58,851
Tax Liens	\$56,823				\$56,823	\$59,466
Less: Allowance for Uncollectible Accounts	(\$14,109)				(\$14,109)	(\$103,649)
Due from Other Funds	\$83,133				\$83,133	\$89,379
Due from Other Governments	\$177,107				\$177,107	\$151,235
Amount to Be Provided for the Payment of Debt				\$1,072,500	\$1,072,500	\$1,383,750
Total Assets	\$523,386	\$263,753	\$106,470	\$1,072,500	\$1,966,109	\$2,373,536
Liabilities and Fund Equity						
Liabilities:						
Warrants Payable	\$56,884	\$3,053			\$59,937	\$123,216
Employee Withholdings	\$18,133				\$18,133	\$9,716
Taxes Collected in Advance	\$26,777				\$26,777	\$26,313
Deferred Revenue:						
Property Taxes	\$105,305				\$105,305	\$41,984
Excise Taxes	\$21,217				\$21,217	\$58,851
Other	\$56,823	\$172,245			\$229,068	\$204,966
Due to Other Funds	\$83,133				\$83,133	\$89,379
Bond Indebtedness				\$1,072,500	\$1,072,500	\$1,383,750
Total Liabilities	\$368,272	\$175,298	\$0	\$1,072,500	\$1,616,070	\$1,938,175
Fund Equity:						
Reserved for Encumbrances						\$55,796
Reserved for Nonexpendable Trust Principal			\$24,325		\$24,325	\$24,102
Reserved for Over (Under) Estimates	(\$1,283)				(\$1,283)	(\$904)
Reserved for Deficits	(\$81,622)				(\$81,622)	(\$60,462)
Unreserved:						
Designated for:						
Subsequent Years' Expenditures		\$2,333			\$2,333	\$3,080
Continuing Appropriations						\$7,437
Undesignated	\$238,019	\$86,122	\$82,145		\$406,286	\$406,312
Total Fund Equity	\$155,114	\$88,455	\$106,470	\$0	\$350,039	\$435,361
Total Liabilities and Fund Equity	\$523,386	\$263,753	\$106,470	\$1,072,500	\$1,966,109	\$2,373,536

TOWN OF HAMPDEN
STATEMENT OF EXPENDITURES
GENERAL FUND
6/30/93

GENERAL TOWN GOVERNMENT

ACCOUNTANT	
SALARY	9,190.00
CLERICAL	1,537.00
EXPENSES	11,464.00

ADVISORY COMMITTEE	
CLERICAL	2,526.00
EXPENSES	170.00

APPEALS BOARD	
CLERICAL	1,430.55
EXPENSES	310.00

ASSESSOR'S	
SALARIES	7,679.00
CLERICAL	10,930.20
EXPENSES	1,995.64
MAPPING MAINT.	795.00
REVALUATION	1,705.00
COMPUTER MAINT	159.99
DATA PROCESSING	126.93

BUILDING DEPARTMENT	
CODE ENFORCEMENT	400.00
INSPECTORS, BUILDING	9,989.52
INSPECTORS, PLUMBING	1,985.40
INSPECTORS, ELECTRICAL	2,243.00
INSPECTORS, FIRE	782.08

COUNTY RETIREMENT	157,200.00
-------------------	------------

INSURANCE	
PROPERTY/CASUALTY	81,457.12
UNEMPLOYMENT COMP	4,415.00
WORKERS COMPENSATION	10,396.00
SOCIAL SECURITY	35,231.29
LIFE INSURANCE	1,877.70
HEALTH INSURANCE	118,490.31

LAW AND CLAIMS	
GENERAL EXPENSES	685.74
TOWN COUNSEL	13,904.05
TOWN PROSECUTOR	694.44

PLANNING BOARD		
CLERICAL	6,502.50	
EXPENSES	224.49	

REGISTRARS		
SALARIES	571.00	
ELECTION EXPENSES	3,229.00	
STREET LISTS	1,600.00	

SELECTMEN		
SALARIES	5,632.98	
SECRETARIAL	20,957.22	
CLERICAL	13,339.00	
EXPENSES	1,593.46	
LEGAL ADVERTISING	194.91	

TAX COLLECTOR		
SALARY	12,835.00	
EXPENSES	2,500.00	
CLERICAL	2,503.00	

TOWN CLERK		
SALARY	12,835.00	
EXPENSES	800.00	
CLERICAL	2,180.00	
TOWN PUBLICATIONS	150	

TOWN REPORT	2,324.84	
TREASURER		
SALARY	13,798.46	
EXPENSES	1,000.00	
PAYROLL SERVICE	5,600.00	
CERTIFYING NOTES	45.00	
SHORT TERM INTEREST	2,934.25	
CLERICAL	2,180.00	
BANK CHARGES	1,700.00	
TAX TITLES	11,068.68	

VETERANS BENEFITS	2,089.35	
TOTAL GENERAL TOWN GOVERNMENT-----		620,159.10
GENERAL TOWN SERVICES		
ACADEMY HALL MAINTENANCE	1,658.95	
CONSERVATION COMMISSION		
CLERICAL	1,377.00	
EXPENSES	242.83	

COUNCIL ON AGING	
DIRECTOR	15,603.65
EXPENSES	2,274.93
VAN MAINTENANCE	320.00

SANITARY LANDFILL MAINT	
SALARIES	3,661.34
EXPENSES	42,221.22

DUTCH ELM CONTROL	404.00
INSECT PEST CONTROL	288.00
LIBRARY	
SALARIES	40,952.39
EXPENSES	2,542.13
BOOKS AND PERIODICALS	10,343.48

MEMORIAL DAY	499.60
OFFICE EQUIPMENT	
ACQUISITION	9,244.00
MAINTENANCE	2,849.00
SUPPLIES	4,641.27
POSTAGE	5,842.85

PARKS AND RECREATION	
SALARIES	13,637.96
EXPENSES	4,912.36
RAH-BASEBALL	1,248.10
RAH-SOFTBALL	170.00
RAH-GIRLS SOCCER	471.20
RAH-BOYS SOCCER	500.00
RAH-BASKETBALL	948.00

PUBLIC GROUNDS	
SALARIES	23,880.32
EXPENSES	2,688.03

TOWN HOUSE	
CUSTODIAN	14,494.75
MAINTENANCE/REPAIRS	4,000.00
UTILITIES	18,481.27

TREE WARDEN	
EXPENSES	2,000.00
PLANTING TREES	400.00

AMBULANCE SUBSIDY	12,597.96	
GASOLINE	19,998.49	
STREET LIGHTING	14,231.87	
TOTAL GENERAL TOWN SERVICES-----		265,395.08
HIGHWAYS		
SUPERINTENDENT SALARY	31,624.00	
HIGHWAY MAINTENANCE		
SALARIES	35,801.56	
EXPENSES	25,964.06	

GENERAL HIGHWAY EXPENSES		
SALARIES	44,564.63	
EXPENSES	6,083.72	

SNOW AND ICE REMOVAL		
SALARIES	38,847.93	
EXPENSES	29,710.83	

STREET SWEEPING	11,980.00	
OTHER HIGHWAY ACCOUNTS		
ENGINEERING	599.80	
ROAD MACHINERY MAINT	11,597.39	
TOWN GARAGE MAINT	3,397.44	

TOTAL HIGHWAYS-----		240,171.36
PROTECTION OF PERSONS AND PROPERTY		
ANIMAL INSPECTION		
SALARY	576.00	
EXPENSES	240.00	

ANIMAL CONTROL		
DOG OFFICER	4,584.21	

FIRE DEPARTMENT		
CHIEF'S SALARY	502.00	
CHIEF'S EXPENSES	985.12	
OPERATIONS	18,863.00	

FOREST FIRES		
WARDEN	329.00	
SALARIES	1,300.00	

BOARD OF HEALTH		
SALARIES		2,388.96
EXPENSES		4,360.73

POLICE DEPARTMENT		
CHIEF'S SALARY		42,035.00
GENERAL SALARIES		401,344.35
CRUISER MAINTENANCE		8,500.00
NEW CRUISERS		29,914.83
OTHER EXPENSES		18,325.00
TRAINING		11,820.81
NEW EQUIPMENT		850.00
LEAA		250.00
SPECIAL COVERAGES		1,043.00

TOTAL PROTECTION PERSONS AND PROPERTY-----		548,212.01
SCHOOLS		
LOCAL SCHOOLS		
OPERATIONS		2,322,463.81
NEGOTIATING FEES		3,496.18
UNEMPLOYMENT COMP		5,997.47
ENERGY CONSERVATION		3,988.90
ASBESTOS MGT		994.40

REGIONAL SCHOOL		895,096.00
TOTAL ALL SCHOOLS-----		2,336,940.76
LONG TERM DEBT		
PRINCIPAL		280,000.00
INTEREST		71,300.00
FIRE TRUCK		37,437.50
TOTAL LONG TERM DEBT-----		388,737.50
TOWN MEETING, SPECIAL ARTICLES		
ANNUAL		
#5 HIGHWAY TRUCK		64,975.00
SPECIAL		
#1 SALARY SURVEY		3,000.00
TOTAL SPECIAL ARTICLES-----		67,975.00
TOTAL ALL APPROPRIATION EXPENDITURES-----		5,376,918.68
PRIOR YEAR EXPENDITURES		
TAX TITLES		4,353.94
TOTAL PRIOR YEAR EXPENDITURES-----		4,353.94
OTHER FINANCING USES		
OTHER STATE ASSESSMENTS		646.00
VETERANS SERVICE DISTRICT		9,884.58
PLANNING DISTRICT		706.35
COUNTY ASSESSMENT		18,468.00
MOTOR VEHICLE EXCISE BILLS		26.00
REGIONAL TRANSIT		8,431.00
AIR POLLUTION CONTROL		873.00
TOTAL OTHER FINANCING USES-----		39,034.93

REFUNDS

REAL ESTATE TAXES 21,497.48
PERSONAL PROPERTY 599.96
MOTOR VEHICLE EXCISES 5,217.91
TAILINGS 509.39
OTHER

TOTAL REFUNDS----- 27,824.74

PAYABLES

FEDERAL WITHHOLDINGS 378,479.20
STATE WITHHOLDINGS 170,093.54
COUNTY RETIREMENT 69,044.06
GROUP LIFE 2,277.00
GROUP HEALTH 102,239.82
UNION DUES 2,007.55
POLICE OFF DUTY 23,156.70
CHARITABLE WITHHOLDINGS 305.00

TOTAL PAYABLES----- 747,602.87

DEBT

TEMPORARY LOANS

TOTAL DEBT----- 500,000.00

COMBINED TOTAL-ALL GENERAL FUND EXPENDITURES--- 6,695,735.16
=====

BALANCE 6/30/93 236,859.49
WARRANTS PAYABLE (56,883.62)
=====

6,875,711.03

TOWN OF HAMPDEN
STATEMENT OF RECEIPTS
GENERAL FUND
6/30/93

TAX REVENUES

REAL ESTATE TAXES

1994	26,776.93	
1993	3,700,115.19	
1992	108,504.31	
1991	3,802.17	
1983	45.62	

TOTAL REAL ESTATE TAXES		3,839,244.22
-------------------------	--	--------------

PERSONAL PROPERTY TAXES

1993	110,235.87	
1992	270.41	
1991	599.59	
1989	6.39	
1984	1.04	
1983	18.94	
1982	20.00	

TOTAL PERS. PROPERTY TAXES		111,152.24
----------------------------	--	------------

MOTOR VEHICLE EXCISE TAXES

1993	198,882.55	
1992	66,185.02	
1990	2,778.46	
1990	1,942.70	
1989	1,003.24	
1988	450.01	
1987	295.42	
1986	45.85	
1985	58.75	
1984	119.50	
1983	60.00	
1982	5.00	
1981	90.00	

TOTAL MOTOR VEHICLE EXCISE		271,916.50
----------------------------	--	------------

COMBINED TOTAL TAX LEVIES		4,222,312.96
---------------------------	--	--------------

TAX TITLES

REDEMPTIONS	36,854.28	
COSTS	11,686.82	

TOTAL TAX TITLES		48,541.10
------------------	--	-----------

STATE REVENUES

ELDERLY TAX EXEMPTIONS	9,503.00	
VETERAN'S EXEMPTIONS	350.00	
SCHOOL AID	507,994.00	
SCHOOL TRANSPORTATION	26,394.00	
POLICE CAREER INCENTIVE	1,234.00	
VETERAN'S REIMBURSEMENT	3,743.25	

STATE REVENUES (CONTINUED)		
HIGHWAY FUND	74,282.00	
LOTTERY	287,024.00	
ALL OTHER	338.00	
SCHOOL CHOICE	(4,200.00)	
TOTAL STATE REVENUES-----		907,247.25

LOCAL REVENUES		
PERMITS & LICENSES		
BUILDING	17,176.40	
LIQUOR	5,670.00	
OTHER	1,695.00	
GENERAL GOVERNMENT		
TAX COLLECTOR	11,818.11	
TOWN CLERK	5,026.19	
BOARD OF APPEALS	375.00	
SELECTMEN	859.45	
BOARD OF HEALTH	1,595.00	
PLANNING BOARD	350.00	
LIBRARIES	921.65	
INTEREST		
REAL ESTATE TAXES	25,880.35	
MOTOR VEHICLE EXCISE	1,894.42	
INVESTMENTS	19,607.97	
UNCLASSIFIED		
METCO	23,039.00	
CEMETERY LOT SALES	900.00	
SALE & USE/TOWN PROPERTY	322.14	
COURT FINES	19,255.00	
LIEU OF TAXES	30,694.00	
ALL OTHER	919.30	
PROTECTION/PERSONS-PROPERTY		
POLICE	2,820.42	
FIRE	2,141.00	
POLICE OFF DUTY ADM	955.74	
TOTAL LOCAL REVENUES-----		173,916.14

TOTAL ALL REVENUES-----		5,352,017.45
-------------------------	--	--------------

ACCOUNTS PAYABLE		
FEDERAL WITHHOLDINGS	378,479.20	
STATE WITHHOLDINGS	170,093.54	
COUNTY RETIREMENT	77,170.91	
GROUP LIFE INSURANCE	2,386.56	
GROUP HEALTH INSURANCE	102,302.86	
CHARITABLE WITHHOLDINGS	307.00	
UNION DUES	2,122.55	
POLICE OFF DUTY	21,672.68	
TOTAL PAYABLES-----		754,535.30

DEBT		
REVENUE ANTICIPATION LOANS	500,000.00	
TOTAL DEBT SERVICE-----		500,000.00
INTERFUND TRANSFERS		
SPECIAL REVENUE FUND	2,358.01	
STABILIZATION FUND	57,368.00	
TOTAL INTERFUND TRANSFERS-----		59,726.01
ALL OTHER		
TAILINGS	344.66	
TOTAL ALL OTHER-----		344.66
TOTAL GENERAL FUND RECEIPTS-----		6,666,623.42
	BALANCE 7/1/92	300,081.87
	WARRANTS PAYABLE	(90,994.26)

	VERIFYING BALANCE	6,875,711.03
		=====

Town of Hampden, Massachusetts
 Combined Statement of Revenues, Expenditures and Changes in Fund Balances --
 All Governmental Fund Types and Expendable Trust Funds
 For The Year Ended June 30, 1993

	Governmental Fund Types		Fiduciary Fund Types		Totals (Memorandum Only)	
	General Fund	Special Revenue	Expendable Trusts		1993	1992
Revenues:						
Taxes:						
State Receipts	\$3,963,502				\$3,963,502	\$3,762,972
Excise and Other Taxes	\$911,059				\$911,059	\$939,291
Licenses, Permits, Fees	\$265,267				\$265,267	\$257,238
Interest	\$137,466				\$137,466	\$89,980
Grants and Fees	\$42,933	\$36	\$3,588		\$46,557	\$74,449
Other	\$769,202	\$25	\$5,689		\$784,916	\$521,104
					\$5,714	\$1,230
Total Revenues	\$5,320,227	\$769,263	\$9,277		\$6,098,767	\$5,066,264
Expenditures:						
General Government	\$253,657				\$253,657	\$237,256
Protection of Persons	\$572,460	\$32,558			\$605,018	\$574,158
Health and Sanitation	\$52,633	\$6,421			\$59,054	\$61,182
Highways and Streets	\$340,069	\$146,210			\$486,279	\$321,699
Library and Recreation	\$102,294	\$10,249	\$960		\$113,502	\$107,544
Education	\$3,232,037	\$431,341			\$3,663,378	\$3,393,215
Human Services	\$23,567	\$65,570			\$89,137	\$105,164
Insurance and Employee Benefits	\$411,467				\$411,467	\$374,231
Debt and Interest	\$388,738				\$388,738	\$466,444
Unclassified	\$36,389				\$36,389	\$6,582
State Assessments	\$4,128				\$4,128	\$35,031
Continuing Appropriations						\$95,331
Total Expenditures	\$5,419,439	\$763,913	\$960		\$6,184,312	\$5,779,837
Excess of Revenues Over (Under) Expenditures	(\$92,212)	\$5,350	\$8,317		(\$85,545)	(\$113,573)
Other Financing Sources (Uses):						
Transfers from (to) Other Funds	\$59,809	(\$2,367)	(\$57,442)		\$0	\$0
Total Other Financing Sources (Uses)	\$59,809	(\$2,367)	(\$57,442)		\$0	\$0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(\$39,403)	\$2,983	(\$49,125)		(\$85,545)	(\$113,573)
Fund Balances, Beginning of Year	\$194,517	\$65,472	\$131,270		\$411,259	\$524,832
Fund Balances, End of Year	\$155,114	\$68,455	\$82,145		\$325,714	\$411,259

TOWN OF HAMPDEN
STATEMENT OF APPROPRIATION EXPENDITURES
6/30/93

	APPROPRIATION	TRANSFERS IN(OUT)	TOTAL AVAILABLE	TOTAL EXPENDED	BALANCE TO EXCESS	BALANCE TO RAISE
ACCOUNTANT						
SALARY	9,190.00		9,190.00	9,190.00	0.00	
CLERICAL	1,537.00		1,537.00	1,537.00	0.00	
EXPENSES	11,464.00		11,464.00	11,464.00	0.00	
ADVISORY COMMITTEE						
CLERICAL	2,526.00		2,526.00	2,526.00	0.00	
EXPENSES	170.00		170.00	170.00	0.00	
APPEALS BOARD						
EXPENSES	160.00	150.00 B	310.00	310.00	0.00	
CLERICAL	2,296.00		2,296.00	1,430.55	865.45	
ASSESSORS						
SALARIES	7,679.00		7,679.00	7,679.00	0.00	
CLERICAL	11,177.00		11,177.00	10,930.20	246.80	
EXPENSES	2,000.00		2,000.00	1,995.64	4.36	
DATA PROCESSING	300.00		300.00	126.93	173.07	
MAPPING MAINT.	800.00		800.00	795.00	5.00	
REVALUATION UPDATE	1,705.00		1,705.00	1,705.00	0.00	
COMPUTER MAINT	500.00		500.00	159.99	340.01	
BUILDING DEPT.						
CODE ENFORCEMENT	400.00		400.00	400.00	0.00	
COMM/INSPECTORS	15,000.00		15,000.00	15,000.00	0.00	
COUNTY RETIREMENT	157,200.00		157,200.00	157,200.00	0.00	
INSURANCE						
PROPERTY/LIABILITY	90,000.00	1,854.00 B	91,854.00	91,853.12	0.88	
EMPLOYEE BENEFITS	148,000.00		148,000.00	155,599.30		(7,599.30)
UNEMPLOYMENT COMP	4,415.00		4,415.00	4,415.00	0.00	
LAW & CLAIMS						
GENERAL	820.00		820.00	685.74	134.26	
TOWN COUNSEL	14,223.00		14,223.00	13,904.05	318.95	
TOWN PROSECUTOR	4,166.00		4,166.00	694.44	3,471.56	
MODERATOR						
EXPENSES	100.00		100.00	0.00	100.00	
PLANNING BOARD						
CLERICAL	6,530.00		6,530.00	6,502.50	27.50	
EXPENSES	360.00		360.00	224.49	135.51	
REGISTRARS						
SALARIES	571.00		571.00	571.00	0.00	
ELECTION EXPENSES	2,490.00	739.00 B	3,229.00	3,229.00	0.00	
STREET LISTS	1,600.00		1,600.00	1,600.00	0.00	

SELECTMEN					
SALARIES	5,633.00		5,633.00	5,632.98	0.02
SECRETARIAL	21,000.00		21,000.00	20,957.22	42.78
CLERICAL	13,339.00		13,339.00	13,339.00	0.00
EXPENSES	1,600.00		1,600.00	1,593.46	6.54
LEGAL ADVERTISING	200.00		200.00	194.91	5.09
TAX COLLECTOR					
SALARY	12,835.00		12,835.00	12,835.00	0.00
CLERICAL	2,503.00		2,503.00	2,503.00	0.00
EXPENSES	2,500.00		2,500.00	2,500.00	0.00
TOWN CLERK					
SALARY	12,835.00		12,835.00	12,835.00	0.00
EXPENSES	800.00		800.00	800.00	0.00
CLERICAL	2,180.00		2,180.00	2,180.00	0.00
TOWN PUBLICATIONS	150.00		150.00	150.00	
TOWN REPORT	2,632.00		2,632.00	2,324.84	307.16
TREASURER					
SALARY	13,804.00		13,804.00	13,798.46	5.54
EXPENSES	1,000.00		1,000.00	1,000.00	0.00
PAYROLL SERVICE	5,600.00		5,600.00	5,600.00	0.00
CERTIFYING NOTES	100.00		100.00	45.00	55.00
INTEREST(SHORT TERM)	10,000.00		10,000.00	2,934.25	7,065.75
TAX TITLES	15,000.00		15,000.00	11,068.68	3,931.32
CLERICAL	2,180.00		2,180.00	2,180.00	0.00
BANK CHARGES	1,700.00		1,700.00	1,700.00	0.00
VETERANS	6,500.00		6,500.00	2,089.35	4,410.65
ACADEMY HALL MAINTENANCE	1,410.00	250.00 B	1,660.00	1,658.95	1.05
CEMETERY COMMISSIONERS	80.00		80.00	0.00	80.00
CONSERVATION COMMITTEE					
CLERICAL	1,377.00		1,377.00	1,377.00	0.00
EXPENSES	450.00		450.00	242.83	207.17
COUNCIL ON AGING					
DIRECTOR	15,908.00		15,908.00	15,603.65	304.35
EXPENSES	2,290.00		2,290.00	2,274.93	15.07
MINI BUS MAINT	320.00		320.00	320.00	0.00
SANITARY LANDFILL	42,000.00	4,672.00 B	46,672.00	45,882.56	789.44
DUTCH ELM DISEASE	405.00		405.00	404.00	1.00
INSECT PEST CONTROL	300.00		300.00	288.00	12.00
LIBRARY	53,414.00 A	424.00 B	53,838.00	53,838.00	0.00
MEMORIAL DAY	500.00		500.00	499.60	0.40

OFFICE EQUIPMENT					
ACQUISITION	9,475.00		9,475.00	9,244.00	231.00
MAINTENANCE	3,000.00		3,000.00	2,849.00	151.00
SUPPLIES	5,000.00		5,000.00	4,641.27	358.73
POSTAGE	4,850.00	1,000.00 B	5,850.00	5,842.85	7.15
PARKS AND RECREATION					
SALARIES	14,126.00		14,126.00	13,637.96	488.04
EXPENSES	5,360.00		5,360.00	4,912.36	447.64
RAH BASEBALL	1,252.00		1,252.00	1,248.10	3.90
RAH SOFTBALL	172.00		172.00	170.00	2.00
RAH GIRLS SOCCER	500.00		500.00	471.20	28.80
RAH BOYS SOCCER	500.00		500.00	500.00	0.00
RAH BASKETBALL	948.00		948.00	948.00	0.00
PUBLIC GROUNDS	26,575.00		26,575.00	26,568.35	6.65
TOWN HOUSE MAINTENANCE					
CUSTODIAN	14,535.00		14,535.00	14,494.75	40.25
MAINT & REPAIRS	4,000.00		4,000.00	4,000.00	0.00
UTILITIES	18,500.00		18,500.00	18,461.27	18.73
TREE WARDEN					
EXPENSES	2,000.00		2,000.00	2,000.00	0.00
PLANTING TREES	400.00		400.00	400.00	0.00
AMBULANCE SUBSIDY	15,000.00		15,000.00	12,597.96	2,402.04
GASOLINE	20,000.00		20,000.00	19,998.49	1.51
STREET LIGHTING	14,500.00		14,500.00	14,231.87	268.13
SUP'T OF HIGHWAYS	31,624.00		31,624.00	31,624.00	0.00
HIGHWAY MAINTENANCE	61,772.00		61,772.00	61,765.62	6.38
GENERAL HIGHWAYS	50,650.00		50,650.00	50,648.35	1.65
SNOW AND ICE	29,474.00		29,474.00	68,558.76	(39,084.76)
STREET SWEEPING	12,000.00		12,000.00	11,980.00	20.00
OTHER HIGHWAY ACCOUNTS					
ENGINEERING	600.00		600.00	599.80	0.20
MACHINERY MAINT.	9,000.00	2,598.00 B	11,598.00	11,597.39	0.61
TOWN GARAGE MAINT.	3,000.00	398.00 B	3,398.00	3,397.44	0.56
ANIMAL INSPECTION					
SALARY	576.00		576.00	576.00	0.00
EXPENSES	240.00		240.00	240.00	0.00
CIVIL DEFENSE SUPPLIES	10.00		10.00	0.00	10.00
DOG OFFICER					
ANIMAL CONTROL	6,500.00		6,500.00	4,584.21	1,915.79
DOG DAMAGE FUND	300.00		300.00	0.00	300.00

FIRE DEPT.						
CHIEF'S SALARY	502.00		502.00	502.00		0.00
CHIEF'S EXPENSES	1,000.00		1,000.00	985.12		14.88
OPERATIONS	18,000.00	863.00 B	18,863.00	18,863.00		0.00
FOREST FIRES	1,300.00		1,300.00	1,300.00		0.00
FOREST FIRE WARDEN	329.00		329.00	329.00		0.00
BOARD OF HEALTH						
SALARY	2,389.00		2,389.00	2,388.96		0.04
EXPENSES	4,516.00		4,516.00	4,360.73		155.27
POLICE						
CHIEF'S SALARIES	42,035.00		42,035.00	42,035.00		0.00
GENERAL SALARIES	303,000.00		303,000.00	401,344.35		(18,264.35)
CRUISER MAINT.	8,500.00		8,500.00	8,500.00		0.00
EXPENSES	17,575.00	200.00 D	16,325.00	16,325.00		0.00
TRAINING	12,000.00		12,000.00	11,820.81		179.19
NEW CRUISER	30,000.00		30,000.00	29,914.83		85.17
NEW EQUIPMENT	850.00		850.00	850.00		0.00
LEAA	250.00		250.00	250.00		0.00
OTHER POLICE ACCOUNTS						
ELECTIONS	1,043.00		1,043.00	1,043.00		0.00
TOWING	250.00		250.00	0.00		250.00
LOCAL SCHOOLS						
OPERATIONS	2,322,475.00		2,322,475.00	2,322,463.61		11.19
NEGOTIATING FEES	3,500.00		3,500.00	3,496.18		3.82
UNEMPLOYMENT COMP	6,000.00		6,000.00	5,997.47		2.53
ENERGY CONSERVATION	4,000.00		4,000.00	3,988.90		11.10
ASBESTOS MGT.	1,000.00		1,000.00	994.40		5.60
REGIONAL SCHOOL	895,096.00		895,096.00	895,096.00		0.00
LOCAL GOV'T DEBT						
PRINCIPAL	280,000.00		280,000.00	280,000.00		0.00
INTEREST	71,300.00		71,300.00	71,300.00		0.00
FIRE TRUCK	37,438.00		37,438.00	37,437.50		0.50
ANNUAL TOWN MEETING ARTICLES						
#5 HIGHWAY TRUCK	65,000.00		65,000.00	64,975.00		25.00
#17 RESERVE FUND	15,000.00	(13,698.00)	1,302.00	0.00		1,302.00
SPECIAL TOWN MEETING ARTICLES						
#1 SALARY SURVEY	3,000.00		3,000.00	3,000.00		0.00
TOTALS	5,343,791.00	0.00	5,343,791.00	5,376,918.68	31,820.73	(64,948.41)

NOTES:

A) INCLUDES STATE AID IN THE AMOUNT OF \$2,333.00

B) ADVISORY TRANSFERS

Town of Hampden, Massachusetts
 Schedule of Real Estate and Personal Property Taxes
 July 1, 1992 to June 30, 1993

	Uncollected Taxes July 1, 1992	Commitments	Abate-ments and Adjust-ments	Adjusted Taxes Col-lectible	Col-lections Net of Refunds and Over-pay-ments	Uncollected Taxes June 30, 1993	Uncollected Taxes Per Detail June 30, 1993
Real Estate Taxes:							
Levy of 1993	(\$26,169)	\$3,926,421	\$96,860	\$3,803,392	\$3,679,747	\$123,645	\$124,064
Levy of 1992	\$154,374		\$34,108	\$120,266	\$107,442	\$12,824	\$12,824
Levy of 1991	\$6,258		\$2,370	\$3,888	\$3,922	(\$34)	(\$34)
Levy of 1990	\$94		\$94				
Levy of 1989	\$78		\$78				
Levy of 1988	\$75		\$75				
Levy of 1987	\$31		\$31				
Levy of 1986	\$31		\$31				
Levy of 1985	\$15		\$15				
Levy of 1984	\$17		\$17				
Levy of 1983	\$61		\$16	\$45	\$45		
	\$134,865	\$3,926,421	\$133,695	\$3,927,591	\$3,791,156	\$196,435	\$136,854

Personal Property Taxes:

Levy of 1993	(\$144)		\$2,155	\$111,599	\$109,772	\$1,817	\$2,274
Levy of 1992	\$1,381	\$113,888	\$593	\$788	\$78	\$710	\$710
Levy of 1991	\$957		\$134	\$823	\$600	\$223	\$223
Levy of 1990	\$1,131		\$1,122	\$9	(\$22)	\$31	\$31
Levy of 1989	\$1,081		\$1,049	\$32	\$6	\$26	\$26
Levy of 1988	\$1,208		\$1,177	\$31		\$31	\$31
Levy of 1987	\$430		\$381	\$49		\$49	\$49
Levy of 1986	\$621		\$567	\$54		\$54	\$54
Levy of 1985	\$493		\$440	\$53		\$53	\$53
Levy of 1984	\$867		\$804	\$63		\$62	\$62
Levy of 1983	\$1,079		\$1,001	\$78	\$1	\$59	\$59
Levy of 1982	\$116		\$50	\$66	\$20	\$45	\$46
Levy of 1981	\$36		\$36				
Levy of 1980	\$29		\$29				
	\$9,285	\$113,888	\$9,538	\$113,635	\$110,474	\$3,161	\$3,618

Total Real Estate and
 Personal Property Taxes:

	\$144,150	\$4,040,309	\$143,233	\$4,041,226	\$3,901,630	\$139,596	\$140,472
--	------------------	--------------------	------------------	--------------------	--------------------	------------------	------------------

Town of Hampden, Massachusetts
 Schedule of Motor Vehicle Excise Taxes
 July 1, 1992 to June 30, 1993

	Uncollected Taxes July 1, 1992	Commitments	Abatements and Adjustments	Adjusted Taxes Collectible	Collections Net of Refunds and Overpayments	Uncollected Taxes June 30, 1993	Uncollected Taxes Per Detail June 30, 1993
Motor Vehicle Excise Taxes:							
Levy of 1993		\$217,105	\$6,774	\$210,331	\$197,100	\$13,231	\$13,329
Levy of 1992	\$13,557	\$62,328	\$4,277	\$71,608	\$63,622	\$7,986	\$8,007
Levy of 1991	\$11,244	\$607	\$8,816	\$3,035	\$3,035		
Levy of 1990	\$11,065	\$20	\$9,259	\$1,826	\$1,826		
Levy of 1989	\$10,145	\$49	\$9,223	\$971	\$971		
Levy of 1988	\$4,923		\$4,907	\$16	\$16		
Levy of 1987	\$3,009		\$3,009				
Levy of 1986	\$2,808		\$2,808				
Levy of 1985	\$590		\$590				
Levy of 1984	\$31		(\$88)	\$119	\$119		
Levy of 1983	\$155		\$145	\$10	\$10		
Levy of 1982	\$201		\$201				
Levy of 1981	\$161		\$161				
Levy of 1980	\$953		\$953				
Levy of 1979	\$9		\$9				
Total Motor Vehicle Excise Taxes	\$58,851	\$280,109	\$51,044	\$287,916	\$266,699	\$21,217	\$21,336

Town of Hampden, Massachusetts
 Schedule of Tax Liens
 July 1, 1992 to June 30, 1993

Uncollected Accounts July 1, 1992	Commitments	Abate-ments and Ad-just-ments	Ad-justed Ac-counts Col-lect-ible	Col-lections Net of Ref-unds and Over-pay-ments	Un-collected Ac-counts June 30, 1993	Un-collected Accounts Per Detail June 30, 1993
\$50,466	\$36,410	\$5,350	\$90,526	\$33,703	\$56,823	\$56,823

Tax Liens

Town of Hampden, Massachusetts
 Schedule of Changes in Bond Indebtedness
 For The Year Ended June 30, 1993

Description	Interest Rate	Month/Year Issued	Final Maturity Date	Original Amount Issued	Balance July 1, 1992	Issued During Year	Paid During Year	Balance June 30, 1993
Inside Debt Limit:								
Fire Truck	6.6%	5/91	5/7/95	\$125,000	\$93,750		\$31,250	\$62,500
Capital Improvements Projects	6.1% - 6.2%	12/89	12/1/96	\$1,850,000	\$1,290,000		\$280,000	\$1,010,000
					\$1,383,750	\$0	\$311,250	\$1,072,500

Amortization Schedule

	Principal	Interest	Total
1994	\$286,250	\$58,840	\$345,090
1995	\$286,250	\$40,968	\$327,218
1996	\$250,000	\$23,250	\$273,250
1997	\$250,000	\$7,750	\$257,750
	\$1,072,500	\$130,808	\$1,203,308

Town of Hampden, Massachusetts
 Combined Statement of Revenues and Expenditures – Budgetary Basis – (Non–GAAP) –
 Budget and Actual – General Fund
 For the Year Ended June 30, 1993

	Net Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$3,959,175	\$3,966,161	\$6,986
State Receipts	\$910,804	\$911,059	\$255
Excise and Other Taxes	\$260,353	\$265,267	\$4,914
Licenses, Permits, Fees	\$104,909	\$137,466	\$32,557
Interest	\$68,730	\$42,933	(\$25,797)
Total Revenues	\$5,303,971	\$5,322,886	\$18,915
Expenditures:			
General Government	\$273,006	\$253,657	\$19,349
Protection of Persons	\$559,353	\$572,460	(\$13,107)
Health and Sanitation	\$53,577	\$52,633	\$944
Highways and Streets	\$303,721	\$340,069	(\$36,348)
Human Services	\$28,585	\$23,567	\$5,018
Library and Recreation	\$103,271	\$102,294	\$977
Education	\$3,232,071	\$3,232,037	\$34
Insurance and Employee Benefits	\$401,470	\$411,467	(\$9,997)
Debt and Interest	\$388,738	\$388,738	
State Assessments	\$37,106	\$38,389	(\$1,283)
Total Expenditures	\$5,380,898	\$5,415,311	(\$34,413)
Excess of Revenues Over (Under) Expenditures	(\$76,927)	(\$92,425)	(\$15,498)
Other Financing Sources (Uses):			
Interfund	\$59,702	\$59,809	\$107
Budget Variance:			
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(\$17,225)	(\$32,616)	(\$15,391)

Town of Hampden, Massachusetts
 Reconciliation of Treasurer's Cash
 July 1, 1992 to June 30, 1993

Balance, July 1, 1992	\$463,394
Receipts: July 1, 1992 to June 30, 1993	\$6,098,767
Disbursements: July 1, 1992 to June 30, 1993	\$6,135,671

Balance, June 30, 1993	\$426,490
	=====

Composition of Cash Balances:

Interest-Bearing Accounts:

BayBank	\$266,083
Fleet Bank	\$129,298
The Bank of Western Massachusetts	\$1,000
Springfield Institution for Savings	\$3,513
Shawmut Bank	\$95
State Street Bank and Trust Company	\$26,501

	\$426,490
	=====

Presentation of Cash on Balance Sheet:

General Fund	\$316,507
Special Revenue Fund	\$3,513
Trust and Agency Fund	\$106,470

	\$426,490
	=====