

ANNUAL REPORT
OF THE TOWN OF
HAMPDEN



FOR THE FISCAL YEAR 2022

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TOWN DIRECTORY
Town Of Hampden
106 Western Avenue
Hampden, ME 04444
info@hampdenmaine.gov

ADMINISTRATION:

TOWN MANAGER	862-3034
TOWN CLERK	862-3034
Marriage Licenses/Certificates	
Birth/Death Certificates	
Burial Permits	
Fish & Wildlife Licenses	
ATV/Boat/Snowmobile Registrations	
Elections/Voter Registration	
TAX COLLECTOR	862-3034
Excise & Property Taxes	
GENERAL ASSISTANCE DIRECTOR	862-3034
UTILITY BILLING CLERK (Sewer Billing)	862-3034
FINANCE OFFICER	862-3034
ASSESSOR	862-4500
BUILDING INSPECTOR/FIRE INSPECTOR	862-4000
CODE ENFORCEMENT OFFICER/PLUMBING INSPECTOR	862-4500
COMMUNITY & ECONOMIC DEVELOPMENT DIRECTOR	862-3034
EDYTHE L. DYER COMMUNITY LIBRARY	862-3550
FIRE DEPARTMENT/AMBULANCE – Non-Emergency	862-4000
GIS/IT DEPARTMENT	862-4500
LURA E. HOIT MEMORIAL POOL	862-4305
POLICE – Non-Emergency	862-4000
PUBLIC WORKS DEPARTMENT	862-3337
RECREATION DEPARTMENT	862-6451
TOWN PLANNER	862-6527

LIFE & DEATH EMERGENCIES

Dial "911"

TOWN OFFICIALS

JULY 1, 2021 to JUNE 30, 2022

**ELECTED OFFICIALS
HAMPDEN TOWN COUNCIL**

<u>NAME</u>	<u>DISTRICT</u>	<u>TERM ENDS</u>	<u>TELEPHONE</u>
Peter Erickson	I	12/31/2023	862-4444
Christine Cubberley	II	12/31/2023	713-894-1075
Mark Cormier	III	12/31/2023	745-3567
Allen Esposito	IV	12/31/2023	205-8114
David Ryder	At Large	12/31/2024	862-3570
Eric Jarvi	At Large	12/31/2024	745-3567
Ivan McPike	At Large	12/31/2024	862-4048

APPOINTED OFFICIALS/DEPARTMENT HEADS

<u>TITLE</u>	<u>NAME</u>	<u>TELEPHONE</u>
Town Manager	Paula Scott	862-3034
Town Treasurer	Paula Scott	862-3034
Deputy Treasurer	David Johnson	862-3034
Town Clerk	Gayle Decker	862-3034
Tax Collector	Wanda Libbey	862-3034
Front Office Clerks/ Deputy Town Clerks	Jennifer Mahon	862-3034
	Amanda Day	862-3034
	Alyson Reynolds	862-3034
Economic Development Director	Amy Ryder	862-3034
Finance/HR Officer	Tammy Ewing	862-3034
Utility Billing Clerk	Nikole Jensen	862-4500
General Assistance Director	Amanda Day	862-3034
Tax Assessor	Nichole Stenberg-resigned 3/18/22 Ann McGowan - 4/20/22	862-4500
GIS/IT Specialist	Michael Chasson	862-4500
Code Enforcement Officer	Ryan Carey	862-4500
Building/Fire Inspector	Jason Lundstrom	862-4500
Public Safety Director	Christian Bailey	862-4000
Health Officer	Jason Lundstrom	862-3034

Public Works Director	Victor Smith	862-3337
Cemetery Sexton	Charlie Nash	862-3337
Library Director	Debora Lozito	862-3550
Pool Director	Darcey Peakall	862-4305
Recreation Director	Shelley Abbott -resigned 9/11/21 Bryann Lentz – 1/3/22	862-6451
Town Planner	Clifton Iler	862-4500
Town Attorney	Timothy Pease, Rudman & Winchell	862-3034
Town Forester	Vacant	
Auditor	James W. Wadman	667-6500



STATE OF MAINE
OFFICE OF THE GOVERNOR
1 STATE HOUSE STATION
AUGUSTA, MAINE
04333-0001

Dear Friends:

For four years it has been my privilege to guide our great state, working with the Legislature to keep Maine people safe and put our economy on a path to recovery.

Since the arrival of the COVID-19 vaccines in December 2020, we have worked hard to get as many shots into the arms of Maine people as quickly as possible. Since the COVID-19 vaccine became available, more than a million Maine people have gotten fully vaccinated from COVID-19. It is thanks to them that our state has one of highest vaccination rates and one of the lowest death rates from COVID-19, despite having a much older population than other states. People are coming to Maine because we are one of the safest states in the nation.

Following the recommendations of the Economic Recovery Committee, our economy has not only fully recovered, but has surpassed pre-pandemic projections and unemployment claims have dropped to pre-pandemic levels. And, last year, I was pleased to sign a balanced, bipartisan budget that finally achieves the State's commitment to 55 percent education funding, fully restores revenue sharing, and expands property tax relief for Maine residents.

Maine can be proud of our nation-leading progress, but our work is far from done. Through the Maine Jobs & Recovery Plan, we will continue to address our longstanding workforce shortage, the expansion of broadband, education and job training opportunities, housing, child care, and transportation. Drawing on the hard work and resilience of Maine people, together we will rebuild our economy and rise from this unprecedented challenge a state that is stronger than ever.

In 2022, we focused on our economy, on our climate, on our kids, on keeping people safe and on the health and welfare of all Maine people. We have persevered, and, while challenges remain, we will get through them together. I am proud of the people of Maine, and I am proud to be your Governor.

Thank you,

A handwritten signature in blue ink, appearing to read 'Janet T. Mills'.

Janet T. Mills
Governor

SUSAN M. COLLINS
MAINE

418 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2523
(202) 224-2683 (FAX)

United States Senate
WASHINGTON, DC 20510-1904

COMMITTEES
APPROPRIATIONS
HEALTH, EDUCATION,
LABOR AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE
SPECIAL COMMITTEE
ON AGING

Dear Friends:

I am deeply honored to serve the people of Maine in the U.S. Senate, and I welcome this opportunity to share some of the areas I have been working on over the past year.

The ongoing COVID-19 pandemic continues to pose enormous challenges for our state and our country. When the pandemic began, I co-authored the Paycheck Protection Program that helped small businesses remain afloat and keep their employees paid. In Maine, our small businesses received more than 47,000 forgivable loans totaling \$3.2 billion. I also led efforts to provide relief for loggers, lobstermen, and bus companies.

In addition, I helped secure \$700 million to assist Maine's overwhelmed hospitals and nursing homes, and a new law I led prevented Medicare payment cuts to help further ease the financial strain on our hospitals. I also urged the CDC to update its recommendations so that our students and teachers could safely return to their classrooms, and I pressed the Administration to end the closure of the U.S.-Canada border.

While addressing the pandemic has been a major focus, I've also worked hard to ensure Maine's other needs are met. A group of 10 Senators, of which I was a part, negotiated the landmark bipartisan infrastructure bill that was signed into law in November. I co-authored the section of the bill that will provide Maine with as much as \$300 million to expand high-speed internet in rural and underserved areas.

Soaring inflation is another crisis, particularly when it comes to the cost of heating oil. I have strongly supported federal programs that help Maine families stay warm. In November, Maine was awarded \$35 million to help low-income Mainers pay their energy bills. And the bipartisan infrastructure bill included \$3.5 billion to help families make energy efficiency improvements that would permanently lower their heating costs.

As a senior member of the Appropriations Committee, I have supported investments in Maine's communities. This year's funding bills include \$265 million I championed for 106 projects across Maine. These projects would help create jobs, improve workforce training, address the opioid crisis, and increase access to childcare and health care services. In addition, I worked to reverse proposed cuts to our Navy in order to help protect America and keep the skilled workers at Bath Iron Works on the job. The bills also include \$475 million for the construction of a new dry dock at Maine's Portsmouth Naval Shipyard that will allow the Navy to continue to carry out its submarine missions. I will keep working to get these important bills enacted.

No one works harder than the people of Maine, and this year I honored that work ethic when I cast my 8,000th consecutive vote, becoming the only Senator in history to do so without ever having missed a roll call vote. The Lugar Center at Georgetown University once again ranked me as the most bipartisan Senator for the eighth year in a row.

In the New Year, I will keep working to solve problems and make life better for the people of Maine and America. May 2022 be a happy, healthy, and successful one for you, your family, and our state.

Sincerely,



Susan M. Collins
United States Senator

ANGUS S. KING, JR.
MAINE

133 HART SENATE OFFICE BUILDING
(202) 224-5344
Website: <https://www.king.senate.gov>

United States Senate

WASHINGTON, DC 20510

January 3, 2022

COMMITTEES
ARMED SERVICES
CHAIRSMAN, STRATEGIC FORCES
SUBCOMMITTEE
BUDGET
ENERGY AND
NATURAL RESOURCES
CHAIRMAN, NATIONAL PARKS
SUBCOMMITTEE
INTELLIGENCE
RULES AND ADMINISTRATION

Dear Friends,

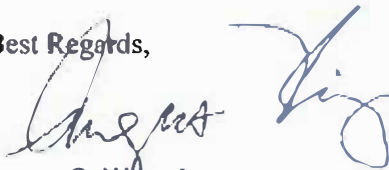
On the heels of 2020’s challenges, 2021 brought us both amazing progress and frustrating setbacks. The incredible rollout of several effective, FDA approved COVID-19 vaccines helped reduce the risks of this deadly pandemic – but vaccine hesitancy, combined with the dangers of new variants, have prolonged this crisis and created new risks for Maine people. The challenges raised tension levels to boiling points during the fallout of the 2020 presidential election and the January 6th Capitol attack. But despite that, Congress was able to deliver for a nation gripped by an unprecedented pandemic. As we reflect back on the year, we see the important action that will make a difference for Maine people – as well as work still unfinished.

As COVID-19 continued to impact communities across our state and the country, Congress’s first priority this year was to confront the pandemic’s health threats and economic toll. We immediately got to work on the *American Rescue Plan*, crafting an emergency bill to meet the moment and get our nation back on stable footing. The legislation delivered essential support to businesses facing crises, households in need, and the medical professionals on the front lines of this fight. The funds helped get vaccine shots in arms, while also confronting the damage done to our economy. All told, the *American Rescue Plan* is bringing billions of dollars to Maine, helping the state continue to push through this crisis and bounce back stronger than ever.

After passing the *American Rescue Plan*, Congress turned its attention to a longstanding but unfulfilled priority: infrastructure. Through hard work and compromise, both parties came together to pass a bipartisan bill that finally addresses key infrastructure needs. For Maine people, the bill means an estimated \$1.5 billion to repair crumbling roads and out-of-date bridges, \$390 million to improve access to clean drinking water, and more. I am most excited about the significant funding for broadband – because, as we have seen during the pandemic, broadband is a necessity to succeed in the 21st century economy. The historic investments in the bipartisan infrastructure bill, combined with additional funding I pushed for in the *American Rescue Plan*, will bring an estimated \$400 million for broadband home to Maine. These funds will be nothing short of transformational, creating new opportunities across our state.

These two bills have made and will continue to make a real difference for Maine people, helping to both address the challenges of COVID-19 and lay a foundation for long-term success. I am proud of what we’ve accomplished this year – but I know there is still a lot of work to do and that the road ahead is challenging. Even still, I am filled with optimism because I know the true nature of our citizens, though challenged, has not changed. Despite every hardship, people in towns and communities have stepped up with strong local leadership, a willingness to help, and a Maine ‘neighborhood’ spirit. It is why I truly believe we can and will get through anything together. Mary and I wish you a happy, healthy, and safe 2022.

Best Regards,



Angus S. King, Jr.
United States Senator

AUGUSTA
40 Western Avenue, Suite 412
Augusta, ME 04330
(207) 622-8292

BANGOR
202 Harlow Street, Suite 20350
Bangor, ME 04401
(207) 945-8000

BIDDEFORD
227 Main Street
Biddeford, ME 04005
(207) 352-5216

PORTLAND
1 Pleasant Street, Unit 4W
Portland, ME 04101
(207) 245-1565

PRESQUE ISLE
167 Academy Street, Suite A
Presque Isle, ME 04769
(207) 764-6124

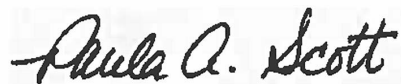
Report of the Town Manager
07/01/2021 – 06/30/2022

The Town of Hampden, like many other towns, businesses, and organizations, continues to deal with effects of the pandemic from the tail end of 2021 and into 2022. Although it is still hanging on, we can see the light at the end of the tunnel, and just keep marching on. We are happy to see that light.

One area that we have been watching is the Coastal Resources plant, which was struggling from under capitalization exacerbated by the pandemic in 2020 and contributing to its closure. The Municipal Review Committee had found a buyer who was unable to secure financing causing the deal to fall through. In late 2021, after once again marketing the plant, another buyer came forward who also failed to secure financing causing the facility to go into receivership. Sadly, until the plant is able to reopen, or until the State steps in with real solutions for trash disposal, 115 communities are obligated to bypass to either PERC or the Juniper Ridge landfill. While PERC is still operating, it is at limited capacity and Juniper Ridge is quickly running out of space. Landfilling our municipal solid waste is something that none of us should want. I as well as the Town Council have been very diligent in trying to stay abreast of this situation and will strive to support that which is best for the environment of our town and our state.

In early spring, staff began in earnest looking at our outdated 2010 Comprehensive Plan alongside various ordinances to begin the process of rewriting first the Comp Plan, and simultaneously the Zoning Ordinance. The goal for completion is before the end of the year. This is an effort to make sure that our ordinances are in line with what the residents are looking for and that the documents are not at odds with one another. The Planner has laid out a timeline of various charettes and workshops at which the public is invited to attend. Staff is also compiling a survey to place on our website for those that can't make in person meetings. I encourage all of you to watch the website and take advantage of meetings, surveys and communications which will allow you to add your thoughts, ideas, and input toward Hampden's growth and what each of you would like to see in your town. If I could place a level of importance for all that we need to accomplish this year, the Comprehensive plan rewrite would be at the top of the list. All ideas have value, and we would love to hear yours! Even if you can't make the meeting in person, I remind you to feel free to contact me, the Town Planner, or the Economic Development Director to share your thoughts. We look forward to hearing from you.

Respectfully,



Paula A. Scott,
Town Manager

TOWN CLERK

ANNUAL REPORT for JULY 2021 to JUNE 2022

As the official record keeper for the Town, the Town Clerk is responsible for maintaining and ensuring the safekeeping and preservation of town records and vital records. All birth, death and marriage records are now recorded and issued through the State of Maine's online Electronic Death, Birth and Marriage Registration System through a database application of vital events, (DAVE). This means that paper copies of death records after 2011, birth records after 2013 and marriage records after 2017 are no longer housed at the town office. This also means that marriage licenses that we used to type in house and on our own system take a little longer to issue as we have to complete them on-line and according to the required fields of the electronic system.

The Clerk is also responsible for issuing various state and local licenses, including Inland Fisheries and Wildlife licenses, dog licenses, marriage licenses, Victualer's licenses, registering recreational vehicles, administering state and local elections, voter registration, and providing information and notices on a variety of matters to the public and other Town Departments.

By visiting the Town of Hampden's website www.hampdenmaine.gov, you can find current town news, town ordinances and policies, public notices and answers to frequently asked questions. The website contains helpful information pertaining to licensing, vital statistics, Council agendas and minutes, and elections and voter registration. Residents can also purchase their hunting and fishing licenses and renew automobile, ATV, snowmobile registrations and dog licenses using the links on the home page. New automobile, ATV, snowmobile registrations and boat registrations must be done at the Town Office. We are a full registration office and issue license plates.

SUMMARY OF ACTIVITY OF THE CLERK'S OFFICE							
IF & W LICENSES ISSUED:		VITAL STATISTICS RECORDED:					
A total of 383 License Authorities were issued.		Births	64	Certified copies	95		
Muzzleload	4	Hunting	43	Marriages	45	Certified copies	134
Turkey Permits	13	Fishing	130	Deaths	77	Certified copies	515
Waterfowl	7	Combination	143	Burial	31		
Archery	23	Crossbow	4				
Superpack	4	Coyote Night	7				
Resident Over 70	5						
RECREATIONAL VEHICLES REGISTERED:		DOG LICENSES SOLD:					
Boats	515	Neutered/Spayed	505				
Snowmobiles	314	Male/Female	66				
ATV's	257	Service/Search & Rescue	4				
		Kennel Licenses	7				
MOTOR VEHICLES REGISTERED: 8270		VICTUALER'S LICENSES: 19					

Town Clerk Annual Report

There were three elections this fiscal year. The Municipal Election was held on November 2, 2021, along with a State Referendum Election. Voter turnout was 41.45% with 2639 voters casting their ballots. There was a Special Municipal Referendum Election held on April 5, 2022, along with a RSU #22 Special Referendum Election. Voter turnout was low (6.17%) with 392 voters casting their ballots. The RSU#22 Budget Validation Election was held on June 14, 2022, along with a State Primary. Voter turnout was 11.14 % with 706 voters casting their ballots.

At the November 2, 2021 Municipal Election voters elected three At-Large Town Councilors, five RSU#22 School Board Members and two Trustees to the Water District. Ivan McPike and Eric Jarvi were re-elected as Town Councilors and David Ryder was elected as Town Councilor, all for three year terms, expiring in 2024. Colleen Jolley, Lester French, Jr., Jessica Barnes and Faye Anderson were elected to the RSU#22 School Board, for three year terms expiring in 2024 and Jillian Sarnacki-Wood was elected to fill a vacancy for a two year term expiring in 2023. Andrew Emery and Paul Nichols were elected Trustees of the Water District for 3 year terms expiring in 2024. Voters also approved a Municipal Broadband Bond.

At the April 5, 2022 Special Municipal Election voters approved reallocation of \$120,000.00 from the unneeded proceeds of a bond which was issued to finance sewer reconstruction on Route 1A to the extension of an additional 200 feet of sewer on Western Avenue onto Route 1A. Voters also approved two RSU#22 referendum Questions - Hampden Academy Expansion and Authorization for Bonds.

At the June 14, 2022 RSU#22 School Budget Validation Referendum voters approved the school budget put forth by the RSU#22 Board of Directors and approved to continue the budget validation referendum process for an additional three years.

Town Council voted on July 14, 2021 to permanently change the physical location of Hampden's voting place to the Skehan Recreation Center at 1 Main Road North.

As always, I extend my appreciation and thankfulness to our Election Officials for their hard work and dedication to the election process. If you are interested in working at the polls, please contact the Town Clerk at 862-3034.

Thank you to all the volunteers who serve the town on boards and committees. It is a wonderful opportunity to meet other civic-minded individuals and make a positive impact in the community. Anyone interested in serving can contact the Clerk's office at 862-3034. I also want to thank the Town Council and the residents of Hampden for the opportunity to serve you.

Respectfully Submitted,
Gayle C. Decker,
Town Clerk & Registrar of Voters



Hampden Public Safety
106 Western Ave
Hampden, ME 04444
207-862-4000
207-862-4588 Fax



Deputy Chief Scott Webber
swebber@hampdenmaine.gov

Chief Christian Bailey
Director of Public Safety
cbailey@hampdenmaine.gov

Deputy Fire Chief Jason Lundstrom
firedc@hampdenmaine.gov

The Hampden Public Safety Department has continued to be busy over the past year responding to the COVID-19 pandemic. Our first responders worked diligently preparing for and responding to the pandemic while administering extraordinary police, fire, EMS, and code services to our citizens. We sincerely appreciate the outpouring of support from our citizens. The thoughtful words and gestures along with numerous acts of kindness were always timely and motivating.

The Hampden Public Safety Department was grateful to be able to upgrade equipment, replacing our 2007 TraumaHawk Type 3 Ambulance with a Type 1 Horton. The Horton Ambulance has numerous superior features to include four-wheel drive, a hydraulic lift stretcher system, and ultraviolet lighting. These features will enhance the safety and quality of the EMS service we provide to our citizens. We also acquired our first eco-friendly vehicle; a Hybrid Ford Explorer police vehicle. This vehicle has proven to be a success in performance, fuel consumption, and maintenance costs. We will continue to explore cost-effective and environmentally friendly options for future equipment purchases. We also acquired thousands of dollars of donated EMS equipment from Leo Gilbride of Idaho. Leo is a former military officer and paramedic with family ties to the Town of Hampden. His donation is greatly appreciated.

The Hampden Public Safety Department had several new hires and EMS/fire promotions over the past year. Firefighter/Paramedic Aiden Koplovsky was hired from the City of Old Town and Firefighter/AEMT Oliver Bianchi, formerly a live-in student and call department member, was hired from the Town of Bucksport. Officer Adam Oko and Officer Joshua Ewing were hired from the Town of Orono. Officer Ewing has over 20 years of experience with the Town of Orono and was formerly the Chief of Police. Matthew St. Pierre was promoted to captain and Matthew Thomas and Chris Liepold were promoted to lieutenant. Our organization also faced sadness with the passing of our long-time Officer Manager Kandy McCullough after a lengthy battle with cancer. Kandy was employed for 19 years and transformed the administrative functions of our police, fire, EMS, and code services. She will be missed by her family at Hampden Public Safety.

The Hampden Public Safety Department is comprised of police, fire, EMS, and code enforcement personnel providing coordinated public safety services to the community. We provide 24-hour, seven day-a-week coverage. Services provided include emergency response to police, fire, and medical calls, public education, fire prevention and education, school resource officer, building/fire inspections, building permit reviews and issuance, enforcement of building and land codes and storm water program compliance. We strive to provide professional, high-quality services the community expects and deserves. We work diligently every day to fulfill our mission of creating a safe environment for all citizens by working in partnership to identify and resolve public safety concerns.

Visit us on the town website, hampdenmaine.gov, or on our Facebook Page, <https://www.facebook.com/hampdenpublicsafety>. We encourage residents to check these sites regularly, as we are making efforts to keep them updated to provide information, alerts, and safety tips.

If you have any questions, comments, or concerns, please contact us in person, by telephone, or via email at publicsafety@hampdenmaine.gov.

Sincerely,

Christian Bailey
Director of Public Safety

TOWN OF HAMPDEN

DEPARTMENT OF PUBLIC WORKS

FY22 ANNUAL REPORT

REPORT PERIOD: JULY 2021 THROUGH JUNE 2022

The Public Works Department would like to thank the residents, Town Council and the Town Manager for their continued support of the Public Works departments. Our goals are to serve the public in as timely and efficient matter as possible, while upholding the current ordinances, policies and resolutions of the Town.

Fall of 2021 saw two significant rainstorms within a months' time that caused damage to roadways that required emergency repairs. Damage occurred at culvert crossings on Marion Drive, Stoney Brook Road, Old County Road, and Marina Road that resulted in road closures and emergency repairs. These storms have raised the awareness of the department to the conditions of some of our infrastructure and has highlighted the need for planning for future maintenance and replacement needs.

July of 2021 saw the completion of the Western Avenue sewer project which replaced approximately 0.4 miles of old, leaking vitrified clay sewer mains, old manholes, and in road sewer services on Western Avenue and Dewey Street. This project replaced some of our oldest sewer and was a much-needed improvement moving forward. The Town would like to thank the residents for their understanding and patience during the construction phase of this project.

In the beginning of fiscal year 2022 (summer 2021), the public works crew

Ditched multiple roads in preparation for paving that was completed by Wellman Paving. Approximately 7330 tons of bituminous asphalt was placed as part of Wellman's contract. Public works also replaced failed driveway culverts and road culverts prior to paving activities commencing.

Roads paved, or portions paved included:

Bog Road, meadow Road, Foster Avenue, Clark Circle, Rawley Drive, Kincaid Road, Town Farm Road, Country Meadow Drive, Patterson Street, Hillside Drive, Summit Avenue, Orient Avenue, Swan Avenue, Dunton Circle, Silver Drift, the Highland Ridge and Stetson Drive cul-de-sacs, North County Road, and a heavy shim on Baker Road.

In addition to all the roads that we paved, we also put down base pavement and sidewalks at the new parking lot at the Lura Hoit Pool.

Public Works also began a program to clear the ROW on many of the town roads. This clearing consists of cutting overhead limbs over the road as well as mulching vegetation along the road. This action allows more sun to reach the roadway which helps melt ice and snow during the winter months which provides for a safer roadway surface.

Other tasks completed this year are itemized below giving a sense of the vast array of services the public works department handles.

Annual tasks completed during FY22:

- Annual winter sand screened and put in building for the 22/23 plowing season.
- Annual reports (with all applicable backup) submitted to the DEP for the sewer system (CSO), Solid Waste (including mandatory ash testing), MEPDES permit, Oil Spill Log submission for Memorandum of Agreement and MS4 Stormwater permit and transfer station report (including responses and actions to questions from DEP regarding permit submission)
- Annual grub prevention and poison ivy application completed.
- Annual required elevator inspection and pressure vessel testing (February/March).
- Annual bridge cleaning for Souadabscook canoe race.
- Annual preparation for Children's Day.

Other tasks completed during FY22 were as follows:

- Repaired several sewer manholes and inverts to reduce I/I
- Shouldered all paved roads
- Handled 30 burials
- Repaired multiple storm drains throughout town
- Replaced multiple failed Catch Basins
- Contracted to clean our CSO tanks, taking 15 tons of grit to Juniper Ridge landfill
- Finished sealing our CSO tanks
- Used motor oil was recycled at Rawcliffe's garage
- Attended monthly BACTS and BASWG meetings
- Cleaned catch basins for compliance with MS4 permit
- Began basement inspections to address sewer I/I issues
- Installed / removed holiday banners
- Responded to sewer calls
- Responded to all resident calls and inquiries (dead animals, signs, spills, culvert & driveway issues etc.)

Public Works personnel continues to flush the sewer system to help prevent buildups at problem locations which can cause the gravity system to plug and cause problems. These activities are reported on our annual CSO reports to the Department of Environmental Protection.

The public works department purchased a small 550 sized plow truck for use primarily as a plow truck for smaller roads but can also function as truck to haul small equipment in the summer months replacing truck #19.

During the winter season 2021/2022, public works plowed approximately 79 miles of roadway and 9.5 miles of sidewalks. The crew was out for 59 weather events. These weather events consisted of full-scale plowing operations down to simply spot treating roadways after freezing temperatures at night. Materials utilized were tracked as well as cost per mile for plowing activities (not including equipment).

The cemeteries and grounds are maintained by public works. Thirty burials were conducted during the FY22 season. Grub prevention treatments continued in FY22 and have made a difference in the grass growth and quality at our cemeteries.

The town began flow monitoring efforts within the sewer system. These efforts will allow the town to update our CSO Master Plan and has been instrumental in determining how much inflow/infiltration is getting into the sewer system. These efforts have also provided valuable information which has allowed us to locate sewer structures which need repairs.

Stormwater training by Stillwater Environmental Engineering (SEE, Phil Ruck) was held at the Town garage for all the public works employees available. Storm drains, catch basins and outfall inspection were completed by SEE. Eighty-nine outfalls and 453 catch basins were also inspected as part of our MS4 permit compliance.

The Town issued over 3289 transfer station decals and 19 seasonal decals. The Town also sold 246 refrigerant decals which are for all appliances with Freon. The Freon is then removed and recycled prior to sending the appliances for metal recycling. The new Swap Shop building was prepped for and delivered, and the Swap Shop was put back into operation at the Transfer Station. Public Works would like to thank the Committee and volunteers for all their help making this happen.

In summary, the Hampden public works department has had another robust year with a significant number of projects completed. We look forward to serving the community once again in 2022/2023.

Sincerely,

A handwritten signature in blue ink that reads "Victor J. Smith". The signature is written in a cursive style.

Victor J. Smith, P.E., Public Works Director

DIRECTOR OF COMMUNITY AND ECONOMIC DEVELOPMENT

ANNUAL REPORT FOR July 1, 2021 – June 30, 2022.

Dear Residents,

As I review this year as your Community and Economic Development Director, I am happy to report positive news for the benefit of our community.

With businesses and development getting back to regular operation after the pandemic, we welcomed 14 new businesses to Town. Those being, AK edibles, Speech Solutions, Johnstone Supply, MPS Therapy, Maine Farmhouse, Penobscot Medical Aesthetics, Lead Mountain Properties, Mexican Food truck, Acadian Polygraph Services, Spring brook Builders office, Legends residential care office, Wolfsbane tattoo, Healing Hands massage therapy and Refine Physical Therapy.

In community news, this year we accomplished a Benjamin Wheeler Bridge memorial for the remembrance of Hampden's Founder, organized an art contest with local high school students to represent their "happy place" after times of hardship during the pandemic. We reinitiated an Angel Tree with food cupboard and school district here at the Town office to help assist families in need over the holidays. Revived Hampden Children's Day after the pandemic with the Children's Day committee and will be able to get that event back on the yearly calendar starting this August 2022.

Overall, this was a continued year of momentum. I believe the work done this year will continue to be built on and is aligning the Town of Hampden for a bright future.

Thank you,
Amy Ryder
Community & Economic Development Director
Town of Hampden



Town of Hampden
 Planning Department

July 2021 – June 2022
 FY22 Annual Report

Below is a summary of applications and activities overseen by the Town Planner in Fiscal Year 2022.

Planning Board Activity			
Type of Action	Count	Project Details	
Site Plans and Conditional Use	11	<ul style="list-style-type: none"> • Four separate accessory apartment applications. • Application from Johnstone Supply Store to construct 29,900 SF of warehouse space in the Hampden Business and Commerce Park. • Application to install telecommunications infrastructure at the Historic Hampden Academy. • Application from BlueWave Solar to construct a 6.85 MWdc solar array on Town-owned property off Route 202. • Application for a customary home occupation at 389 Meadow Road. • Application for a medical marijuana registered dispensary at 798 Main Road N. • Application for a temporary outdoor dining space at 7 Main Road N. • Application for animals other than usual pets at 52 Kennebec Road. 	
Subdivision	Sketch Plan	2	<ul style="list-style-type: none"> • Review of a potential set of duplex apartments at 387 Western Ave. • Review of a potential 16-unit subdivision at 676 Main Road N. • Review of a potential 8-unit subdivision at 317 Old County Road.
	Preliminary Plan	0	<ul style="list-style-type: none"> • Preliminary plan review for a potential 16-unit subdivision at 676 Main Road N.
	Final Plan	0	
	Subdivision Amendment	3	<ul style="list-style-type: none"> • Amendment to the site plan for the Emerson Luxe Subdivision. • Amendment to the Colonial Heights: Phase 3 Subdivision to incorporate a lot like adjustment. • Amendment to the Westwood Acres Subdivision to split Lot 2.
	Subdivision Ordinance Amendment	1	<ul style="list-style-type: none"> • Various amendments and consolidation of sections within the Subdivision Ordinance.
Zoning	Shoreland Zoning	0	
	Zoning Map Amendment	3	<ul style="list-style-type: none"> • Two parcels along Coldbrook Road rezoned from Rural and Res A to Commercial Service. Application submitted by Erickson and Sargent.

		<ul style="list-style-type: none"> • Eight parcels along Emerson Mill Road rezoned from Industrial to Rural. Application submitted by Tom Rhoads. • One parcel along Kennebec Road rezoned from Rural to Residential B.
Zoning Ordinance Amendment	1	<ul style="list-style-type: none"> • Amendments to the Use Table and Sanitary Provisions sections of the Ordinance.
Other Actions	1	<ul style="list-style-type: none"> • Amendments to the Planning Board Bylaws to incorporate a remote meeting policy.
Staff Review Committee Action		
Type of Action	Count	Project Details
Minor Site Plan	0	

Respectfully Submitted By,



Clifton J. Iler, AICP
Town Planner

HAMPDEN RECREATION DEPARTMENT ANNUAL REPORT FOR JULY 2021-JUNE 2022

The Hampden Recreation Department has continued to provide department operations out of the Skehan Recreation Center during the 2021-2022 fiscal year. The Hampden Recreation Department fulfilled its initial 5 year renewable lease in September 2018, with building owners Historical Hampden Academy, LLC. for \$1.00 per year, for the following spaces: lobby, gymnasium, men's and ladies locker room, old weight room, and interior storage areas. The lease has renewed on an annual term as of September 2018 will no changes to the original lease. As part of the triple net lease agreement, the Hampden Recreation Department, is responsible for utility costs, general maintenance and upkeep of the leased portion of the building and mechanical systems, and other additional shared building costs related to the property taxes, insurance, sprinkler system, etc. (determined based on square footage). In addition to the above building costs, the Town of Hampden Public Works Department maintains the lawn space, and the Town contracts plowing, shoveling, and sand/salt treatment during the winter months with an outside vendor at the town's cost.

The Hampden Recreation offers year-round indoor and outdoor programming options for participants age 3 and up. Five program sessions are offered per year with many drop in program options offered year round. The Hampden Recreation Department website (www.hampdenrecreation.com) offers the public the opportunity to search for programming and offers online registration options for programs, within the convenience of one's own home any time of day. An onsite registration kiosk for public use during normal business hours is available at the Skehan Recreation Center, and staff are more than willing to assist patrons with establishing a household account or registering for a particular program.

In addition to the facilities available at the Skehan Recreation Center, the Hampden Recreation Department also has the following facilities available for program and public use: Playground Structures for age 2-5 and 5-12, 2 sand beach volleyball courts, a multipurpose grass field, and a gazebo located at the Lura Hoit Pool Complex, 2 Little League sized baseball diamonds, 3 outdoor basketball courts, a batting cage, and 2 public tennis courts located off VFW Drive, and a full size lit softball field and a batting cage located off the Ballfield Road. These wonderful public spaces are regularly maintained by the Public Works Department and the Hampden Recreation Department works jointly with the Public Works Department to complete maintenance and renovation projects, when able, to enhance the recreational services for the community we serve.

Work in FY 21-22 included, curbing/light fixtures/landscaping at the Western Avenue Recreation Area parking lot, new windows in the locker rooms/Allen room at the Skehan Recreation Center, replaced all gym light fixtures at the Skehan Recreation Center, contractor finished painting the interior of the Skehan Recreation Center gym, replaced 2 sets of bleachers at the VFW minors field, VFW tennis courts were resurfaced, all outlets around the water fountains at the Skehan Recreation Center were replaced, the dugouts at Ball Field were painted, and the large glass window construction project at the Skehan Recreation Center was contracted.

In January 2022 Bryann Lentz became the new Recreation Director for the Town of Hampden. Bryann and the recreation team are excited to focus on special events and adult programming. The Hampden Recreation Team is excited to develop new programming while building on existing programming. Our goal is to provide multi-diverse

recreational opportunities for all ages. The COVID-19 pandemic started to slow down and our programming and participation numbers started to pick up back up. We are hopeful that our participation numbers continue to increase. Our priority is to keep all of our participants safe while participating in recreational programming and sports.

We are very appreciative to the entire community for all your support and we enjoy having the opportunity to provide you with opportunities that will influence your quality of life; physically, socially, emotionally, and spiritually. As always, we would like to thank Historical Hampden Academy LLC., and the Lafayette family, for their generous contribution of an accessible facility space to house the Hampden Recreation Department and the many programs that we offer.

Best,

Bryann Lentz

Recreation Director

Edythe Dyer Community Library Annual Report July 2021-June 2022



The Trustees of the Edythe L. Dyer Community Library thank all the families, individuals, businesses, and foundations who donated so generously to this year's Endowment Annual Appeal. The Fund provides a source of funding supplemental to the municipal budget for programming, books, books-on-CD, Cloud Library, and periodicals.

During this semi-pandemic year Endowment funds enabled us to purchase 5103 downloadable books, audio books and streaming video as well as materials for our very popular Take-and-Make Craft projects. Your support makes a huge difference!

Bill & Lee

Donna Allen

Ed & Mary Armstrong

Judy Beebe

Karen Brooks

In Honor of Arthur Julian

Brown from his grandparents

Scott and Janice Browne

Clare Caddell

Tami & Wayne Campbell

Gene & Judy Carter

Suzanne Carver

William & Hannah Castrucci

**The Chase Family Fund of the
Malne Community Foundation**

Susan Clement

Joanne Clemons

Susan Colson

Rose Daniels

Matt & Denise DeRosby

Don & Nancy Desmarais

Emily Eaton

Clarissa Edelston

Julie Fagone

Thomas and Uiko Frey

Cynthia & Edward Gardella

William & Christine Gilfillan

Susan Hayes

Caroline & Marion Hopkins

Julie Keene & Chris Eskesen

Monique & Andy Kahn

Phyllis Kelley

Mary Kellogg

Sharon Kobritz

The LaRochelle Family

Jim & Denise Larson

Verla Lucas

Linda Marsh

Jim & Marti McCarthy

Mary O'Brien

Means Investment Co, Inc.

Ellen Pariser

The Penders Family

Dara Perfit

Mr. & Mrs. Larry Philbrick

Patricia & Christopher Plant

Rachel Plourde

Anne Powelson

David and Ericka Puccio

Karen & Wayne Reilly

Ted & Mary Sherwood

Philip & Lois Stack

Jerry Stanhope

John & Cora Swalec

Randy & Jane Whinery

Calista Wiberg-Hannigan

James Wheeler

Robin & Jonathan Wood

22 Anonymous donors

Respectfully submitted,


Debbie Lozito



Lura E. Hoit Memorial Pool
146 Western Ave.
Hampden, ME 04444
(207) 862-4305
Annual Report for July 2021 - June 2022

The Lura Hoit Pool is a multi-use aquatic facility for the residents of Hampden and surrounding towns. We promote physical fitness, family recreation, water safety awareness and social functions. Over the past year approximately 20,000 people have used our pool for family or lap swim, aqua exercise, swim lessons, senior swim, and birthday party or business rentals. There is something for everyone, from infant to senior.

We offer all levels of swim lessons from infant and toddler to adult. This past year 274 children participated in group lessons while 128 participants took private lessons. Under the direction of David Smith, assistant pool director, our instructors strive to provide quality instruction in a fun environment.

We awarded \$365 in swim lesson scholarships. Six children had the opportunity to learn to swim and one student was able to take a lifeguard training course through the Susan G. Abraham Scholarship program. If you or someone you know might qualify for the Susan G. Abraham scholarship program please contact Darcey Peakall at 862-4305 or lurahoitpool@hampdenmaine.gov.

Applications are also available to download from our web site at www.hampdenmaine.gov.

The Lura Hoit Pool, in connection with the dedicated volunteer Pool Board of Trustees continues to offer our corporate banner program. Our current sponsors are; Katahdin Trust Company, Maine Savings, Bar Harbor Bank and Trust, Bangor Savings Bank, GAC Chemical Corporation, Carden Kennels and Frank Webb Home. Our vitality depends on the generosity of donors and corporate sponsors. Thank you for your support.

See you at the pool
Respectfully submitted by
Darcey Peakall, Pool Director

Mailing Address: 106 Western Ave, Hampden, ME 04444
lurahoitpool@hampdenmaine.gov

**UNCOLLECTED PROPERTY TAXES
AS OF JUNE 30, 2022**

Acct	NAME	2022	2021
550	A AND L WEBSTER LLC	1,011.19	
975	ANGELS AMONG US IN FLORIDA INC	1,461.42	
3044	AREY, JENNIFER	632.42	
70	BAILEY, KRYSIA	2,618.64	
1766	BEARCE, CRYSTAL	84.87	38.71
2057	BENNETT, TRACY M	23.17	
2952	BERGER, JOSEF	2,873.16	3,027.22
3761	BRADY, SEAN M	597.19	
2187	BROOKER, KRIS	1,056.73	
2511	BURGER, CALE L	2,136.24	
1817	BUTLER, JAMES	4,407.03	4,619.37
1841	BUTLER, JAMES JR	1,239.93	1,339.33
1741	BUTLER, JAMES W JR	671.71	
1821	BUTLER, JAMES W JR	457.47	530.69
3306	BUTLER, JAMES W JR	560.97	637.66
916	CALIENDO, DAVID A	154.21	
918	CALIENDO, DAVID A	2,538.85	
384	CAMPBELL, JEFFREY PARSONS	1,469.70	241.77
1236	CARRINGTON MORTGAGE SERVICES LLC	5.65	
3231	CARVER, TRICIA ANN	2.71	
4035	CHIN, GAR T	979.11	
1986	CHURCHILL, JAMES K	6,982.11	
1958	CLARK, CHARLES C III	2,701.35	2,807.20
4044	COLFORD, ANDREW J	318.78	
2432	COLLIER, MATTHEW T	2,291.49	
673	COUILLARD, DARYL	1,533.87	
279	COUILLARD, DARYL E	2,719.98	
1769	CURTIS, AMBER M	99.36	
4043	DAVIDSON, LAURA E	1,958.22	
2107	DAY, PAMELA A	1,894.05	
1820	DOVE, MICHAEL S	1,232.68	
881	DRISCOLL, AMANDA	1,050.52	
2261	DUBEY, JAMES JR	1,278.02	
2797	EDGECOMB, JOANNE L	2.44	
540	FABER FARMS TRUST	2,428.11	
546	FABER FARMS TRUST	107.64	
915	FABER FARMS TRUST	2,297.70	
3838	FEVERSTON, JAMES D	2,044.12	
322	FLANAGAN, LARRY D	10,190.09	
1427	FORBUSH, KRISTIN E	877.68	
2165	FRANK, HEIDI L	237.30	
110	FRANSEN, ROBYN B	4,638.87	
1289	FREEMAN, CARL J	2.16	
2121	GALLANT, JOHN A JR	1,904.40	
1136	GARDNER, CAROLYN B	240.12	
1397	GILES PROPERTY MANAGEMENT	215.28	66.92
826	GILES, JOSHUA	3,249.90	
1525	GINGRAS, ROBERT L	560.97	
1056	GOODRICH, JENNIFER A	68.31	380.81
168	GOULD, GERALD JR	498.87	

Acct	Name	2022	2021
764	GROVER, CANDY	3,498.30	
412	HALCYON HOLDING CORP	5,369.58	
3998	HANSCOM, SCOTT D HEIRS	981.18	
2993	HARTEL, JOSEPH	713.45	
2814	HAYDEN, HOLLY		2,877.47
3401	HENGST, MARK E	4,227.97	
278	JAMESON, W TIMOTHY	699.69	
1750	JORDAN, GEORGE AS TRUSTEE	1,307.78	
2948	KANDRA, MONIQUE M	1,262.70	1,365.00
2980	KANDRA, MONIQUE M	3,748.77	3,932.12
2984	KANDRA, MONIQUE M	1,264.77	1,365.00
81	KEITH, FELICIA & ADAM	1,751.22	
253	KELLEY, DAWN R	2,024.46	153.65
254	KELLEY, RICHARD D SR	2,775.87	38.70
2863	KING, DAVID C	2,227.32	
2864	KING, DAVID C	583.74	654.23
567	KNEELAND, MARK	587.88	
1169	KNEELAND, MARK JOSEPH	2,007.90	
1013	KONGSURIYA, NATTAPONG	563.04	
1863	KONGSURIYA, NATTAPONG	3,792.59	
3580	L E W INC	194.58	
3140	LACOMBE, MICHELLE A	772.11	
2807	LANYI, DAVID J	449.19	
2808	LANYI, DAVID J	459.54	
535	LAWTON, KENNETH C	136.62	
2049	LAZEAR, LAURA	5.44	
1896	LEE, LINDEN	432.63	
1826	LEEMAN, KENNETH	1,264.77	1,364.37
301	LEONARD, CHARLES R	99.33	
1106	LEONG, MARIANNE AMES	3,136.05	995.62
795	LERICHE, CARMELLA B	571.35	
2432	LEVESQUE, MICHAEL		2,426.08
792	L'ITALIEN, MICAH R	1,304.10	
998	LIZOTTE, PAUL C JR	2,804.85	
3935	LUETJEN, ALLAN	3,086.37	
3682	M & D REAL ESTATE LLC	456.43	
3688	M & D REAL ESTATE LLC	1,109.52	
3696	M & D REAL ESTATE LLC	906.66	
1363	MACDONALD, STEPHANIE M	2,108.29	
358	MACGREGOR, IAN T	2,724.12	101.19
3959	MADDEN, TIMOTHY	495.76	
3960	MADDEN, TIMOTHY C	501.97	
3914	MAGUIRE, PETER	308.43	
3821	MATHEWS, BENJAMIN B	2,225.25	
71	MCLAUGHLIN, MATTHEW	676.89	
3074	MCPHERSON, SIGNE T	3,148.47	
1758	MEEHAN, BLAINE T	1,114.70	
1201	MEEK, AMANDA	1,415.37	
1672	MERCHANT, JODIE MARIE	1,296.85	
3952	MUNICIPAL REVIEW COMMITTEE INC	239,296.14	
3091	MURRAY, BARBARA A	1,275.12	
3938	MYSTIC LODGE MASONIC TEMPLE ASSOC	3,164.39	
1482	NASON, STACEY L	1,604.25	

Acct	Name	2022	2021
1485	NEWMAN, LORRI L	3,477.60	
1492	NOBLE, BLAKE L	513.84	
505	OSBORNE, LAURIER L JR ETAL	945.99	1,028.60
1284	PALMER, KENNETH	4,378.05	4,581.23
3999	PALMER, LOGAN	2,744.82	2,894.58
1526	PALMER, PETER L	238.05	
3465	PARKER, LUCIOUS JR CO-TRUSTEE	887.78	
988	PARTRIDGE, ALDEN III	1,509.03	
577	PATTERSON, DUDLEY	2,488.14	
576	PATTERSON, DUDLEY E	1,144.71	
1756	PERRY, TYLER	1,262.58	
3492	PIERCE, DARLENE	89.01	
1069	PLUMMER FAMILY REAL ESTATE CORP	627.21	699.15
1070	PLUMMER FAMILY REAL ESTATE CORP	2,138.31	2,260.81
3964	PLUMMER FAMILY REAL ESTATE CORP	1,049.49	1,135.57
1139	POULOPOULOS, MARKOS	16.70	
2972	POWERS, JASON I	246.33	
3948	QUALITY PROPERTIES LLC	792.81	
1854	RAGGINS, DANIEL L JR	3,821.22	
1816	RANKIN, JOYCE	1,471.77	1,578.93
1271	REDMOND, RICHARD	2,434.32	
856	RICHARDS, FREDERICK A	138.69	
1054	ROACH, CLAIRE T	209.07	
1530	ROBINSON, CARROLL JR	26.91	
2814	ROBINSON, DAWN	3,245.76	
2806	RODGERS, CYNTHIA S	3,539.70	
3008	ROSS, JOSEPHINE H HEIRS	3,227.13	2,232.78
3009	ROSS, JOSEPHINE H HEIRS	821.79	694.53
1990	RUSSELL, PATRICIA F	2,157.39	
3802	SARGENT, NOAH	776.25	
921	SCRUTCHFIELD, BOBBY R HEIRS	2,761.38	
1466	SHAW, RALPH	17.97	
3950	SHAW, RALPH G	1,800.90	
2320	SKY VILLA LLC	2,407.41	
2321	SKY VILLA LLC	8,776.80	
937	SMITH, ANDREW	7,714.89	
2928	SMITH, ANDREW M	939.78	1,022.19
2929	SMITH, ANDREW M	714.15	789.00
2449	SPEYER, JOAN	2,005.83	
1810	ST. LOUIS, RICHARD F	4,609.89	4,499.29
122	SULLIVAN, BRIAN M	2,374.29	2,504.69
2658	SUPERIOR PROPERTIES LLC	2,673.40	
3442	SWEENEY, JAMES ALBERT JR	151.11	1,086.36
3202	SZOSTEK, JASON	82.80	
3114	THE CUSHING FAMILY CORPORATION	770.04	
859	THOMAS DICENZO INC	14.49	
1431	THORNTON, DANIEL B	3,409.63	
1940	TREWORGY, SHERRILL A	5,992.65	
1941	TREWORGY, SHERRILL A	693.45	
208	USDA - RURAL HOUSING SERVICE	3,276.81	
1572	VASSILIEV, VICTOR	2,883.51	
869	WADE, DANNY S & ALISSA A	-131.46	
777	WAIN, TIMOTHY	1,179.79	
3010	WELL, RAYMOND J & SHIRLEY A	200.79	

Acct	Name	2022	2021
3003	WELLS, RAYMOND J	1,687.05	1,794.46
1374	WHITCOMB, DENNIS	312.57	
3669	WILDE, LUCAS B	117.99	
1776	WILLIAMS, ASHLEY	109.71	
999	WILLIAMS, KIMBERLY	1,262.70	1,090.62
923	WILSON, BRANDON S SR	4,450.50	4,671.26
3459	WILSON, BRANDON S SR	4,506.39	4,729.02
852	WISEMAN, DEAN C	1,264.77	
922	WISEMAN, DEAN C	623.07	
4041	WRIGHT, KEVIN	446.08	
		513,062.09	68,256.18

**TOWN OF HAMPDEN
FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES
FOR THE YEAR ENDED JUNE 30, 2022**

COPY OF FULL AUDIT AVAILABLE FOR PUBLIC INSPECTION AT TOWN OFFICE

James W. Wadman

Certified Public Accountant

Telephone 207-667-6500
Facsimile 207-667-3636

James W. Wadman, C.P.A.
Ronald C. Bean, C.P.A.
Kellie M. Bowden, C.P.A.
Wanese L. Lynch, C.P.A.
Amy E. Atherton, C.P.A.

INDEPENDENT AUDITOR'S REPORT

Members of the Town Council
Town of Hampden, ME 04444

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of The Town of Hampden, Maine (the Town) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information for the Town of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibility under those standards is further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town, and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and pension and other post-employment benefit disclosure schedules, on pages 4-9, 46-47, and 48-53 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying

accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

Respectfully Submitted,

James W. Wadman, CPA

James W. Wadman, CPA
Ellsworth, Maine
March 29, 2023

TOWN OF HAMPDEN, MAINE
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2022

Management of the Town of Hampden, Maine provides this *Management's Discussion and Analysis* of the Town's financial performance for readers of the Town's financial statements. This narrative overview and analysis of the financial activities of the Town is for the fiscal year ended June 30, 2022. We encourage readers to consider this information in conjunction with the financial statements and accompanying notes that follow.

The financial statements herein include all of the activities of the Town of Hampden, Maine (the Town) using the integrated approach as prescribed by Government Accounting Standards Board (GASB) Statement No. 34.

FINANCIAL HIGHLIGHTS – PRIMARY GOVERNMENT

Government-wide Highlights:

Net Position – The assets of the Town exceeded its liabilities at fiscal year ending June 30, 2022 by \$26,801,786 for governmental activities and \$4,622,598 for business-type activities (presented as “net position”). Of this amount, \$7,461,305 was reported as “unrestricted net position” for governmental activities and \$138,238 for business-type activities. Unrestricted net position represents the amount available to be used to meet the Town's ongoing obligations to citizens and creditors.

Changes in Net Position – The Town's total net position increased by \$2,389,657 (an 8.2% increase) for the fiscal year ended June 30, 2022. Net position of governmental activities increased by \$2,106,815 (an 8.5% increase), while net position of business-type activities showed an increase of \$282,842 (an 6.5% increase).

Fund Highlights:

Governmental Funds – Fund Balances – As of the close of the fiscal year ended June 30, 2022; the Town's governmental funds reported a combined ending fund balance of \$13,434,485 with \$4,422,986 being general unassigned fund balance. The general unassigned fund balance represents approximately 23% of the total general fund expenditures for the year.

Long-term Debt:

The Town's total long-term debt obligations increased by \$2,623,424 (60%) during the current fiscal year. The Town entered into a multi project bond for \$2,500,000 and a sewer SRF bond for \$750,473. Additional information on the Town's long-term debt can be found in Note 3G of the notes to the financial statements on pages 31-34 of this report.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements include three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains additional required supplementary information (budgetary comparison) and other supplementary information. These components are described below:

Government-wide Financial Statements

The Government-wide financial statements present the financial picture of the Town from the economic resources measurement focus using the accrual basis of accounting. They present governmental activities and business-type activities separately. These statements include all assets of the Town (including infrastructure) as well as all liabilities (including long-term debt). Additionally, certain elimination entries have occurred as prescribed by the statement in regards to inter-fund activity, payables and receivables. The government-wide financial statements can be found on pages 10-11 of this report.

Fund Financial Statements

The fund financial statements include statements for each of the three categories of activities – governmental, proprietary and fiduciary. The governmental activities are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. The proprietary activities are prepared using the economic resources measurement focus and the accrual basis of accounting. Fiduciary funds are used to account for resources

TOWN OF HAMPDEN, MAINE
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2022

held for the benefit of parties outside the Town government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support the Town's own programs. Reconciliation of the fund financial statements to the Government-wide financial statements is provided to explain the differences created by the integrated approach. The basic governmental fund financial statements can be found on pages 12-15 of this report. The basic proprietary fund financial statements can be found on pages 16-18 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and the fund financial statements. The notes to the financial statements can be found on pages 19-45 of this report.

Required Supplementary Information

This section includes a budgetary comparison schedule, which includes a reconciliation between the statutory fund balance for budgetary purposes and the fund balance for the general fund as presented in the governmental fund financial statements (if necessary). This section also includes a schedule of proportionate share of net pension liability and schedule of employer contributions in relation to GASB Statement #68. This section also includes OPEB schedules related to GASB Statement #75. Required supplementary information can be found on page 46-53 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position

59% of the Town's net position reflects its investment in capital assets such as land, buildings, equipment and infrastructure (roads, bridges and other immovable assets); less any related debt used to acquire those assets that are still outstanding. The Town uses these assets to provide services to citizens; consequently, these assets are not available for future spending. Although, the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

	Governmental Activities	Business-type Activities	Total 2022	Total 2021
Current Assets	15,336,778	780,377	16,117,155	12,142,119
Capital Assets	19,043,558	7,609,398	26,652,956	26,235,557
Total Assets	34,380,336	8,389,775	42,770,111	38,377,676
Total Deferred Outflows of Resources	1,022,219		1,022,219	631,089
Total Assets and Deferred Outflows of Resources	35,402,555	8,389,775	43,792,330	39,008,765
Current Liabilities	1,675,885	1,517,765	3,193,650	4,399,091
Other Liabilities	5,022,649	2,249,412	7,272,061	5,487,331
Total Liabilities	6,698,534	3,767,177	10,465,711	9,886,422
Total Deferred Inflows of Resources	1,902,235		1,902,235	87,616
Net Position:				
Net Investment in Capital Assets	14,307,167	4,079,896	18,387,063	19,704,729
Restricted	5,033,314	404,464	5,437,778	4,526,253
Unrestricted	7,461,305	138,238	7,599,543	4,803,745
Total Net Position	26,801,786	4,622,598	31,424,384	29,034,727
Total Liabilities and Net Position	35,402,555	8,389,775	43,792,330	39,008,765

TOWN OF HAMPDEN, MAINE
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2022

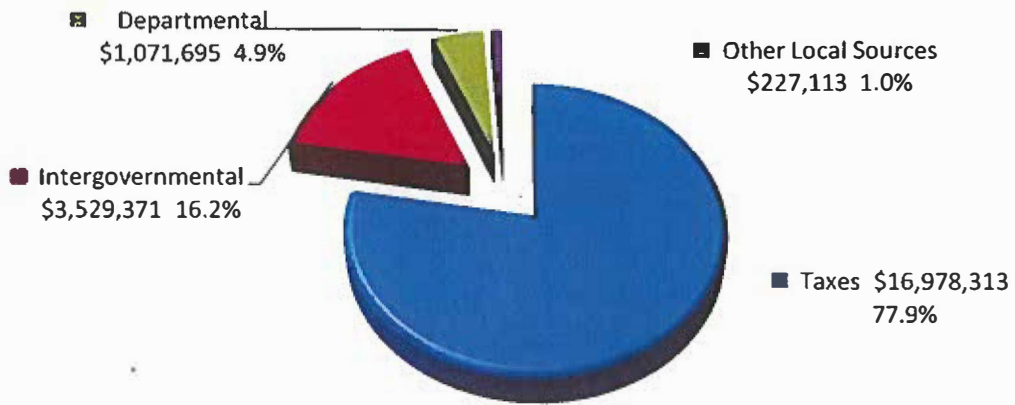
Changes in Net Position

Approximately 78 percent of the Town's total revenue came from property and excise taxes, approximately 16 percent came from State subsidies and grants, and approximately 6 percent came from services, investment earnings and other sources. Depreciation expense on the Town's governmental and business-type activity assets represents \$1,810,489 of the total expenses for the fiscal year.

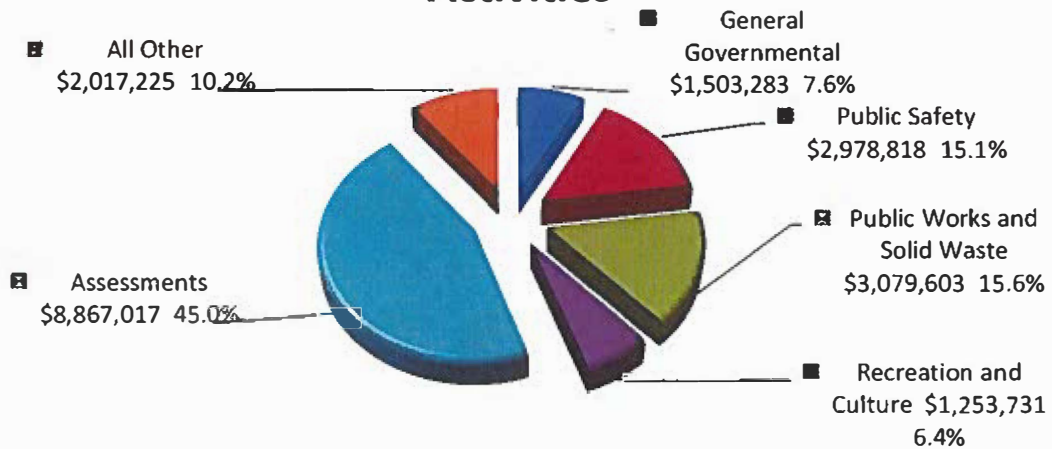
	Governmental	Business-type		
	Activities	Activities	Total 2022	Total 2021
Revenues:				
Taxes	16,978,313		16,978,313	16,626,113
Intergovernmental Revenues	3,529,371		3,529,371	2,179,347
Departmental Revenues	1,071,695	1,255,684	2,327,379	2,063,509
Investment Income	138,380	18,026	156,406	123,496
Fair Value Increase (Decrease)	(310,337)		(310,337)	92,915
Other Local Sources	399,070	1,761	400,831	151,149
Total	21,806,492	1,275,471	23,081,963	21,236,529
Expenses:				
General Government	1,503,283		1,503,283	1,346,330
Public Safety	2,978,818		2,978,818	3,010,142
Nondepartment Expenditures	900,849		900,849	862,004
Public Works	2,616,913		2,616,913	2,102,594
Solid Waste	462,690		462,690	479,480
Recreation and Culture	1,253,731		1,253,731	1,034,554
The Bus	82,606		82,606	50,199
Buildings and Grounds	282,759		282,759	235,916
Outside Agencies & Gen. Asst.	15,686		15,686	12,983
Debt Service & Capital Outlay	329,493		329,493	31,222
Assessments and TIF	9,272,849		9,272,849	8,960,840
Sewer Enterprise		992,629	992,629	897,533
Total	19,699,677	992,629	20,692,306	19,023,797
Changes in Net Position	2,106,815	282,842	2,389,657	2,212,732

TOWN OF HAMPDEN, MAINE
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2022

Revenues By Source - Governmental Activities

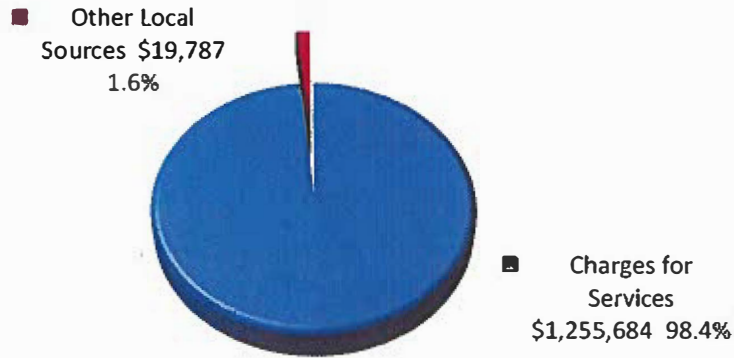


Expenditures By Source - Governmental Activities

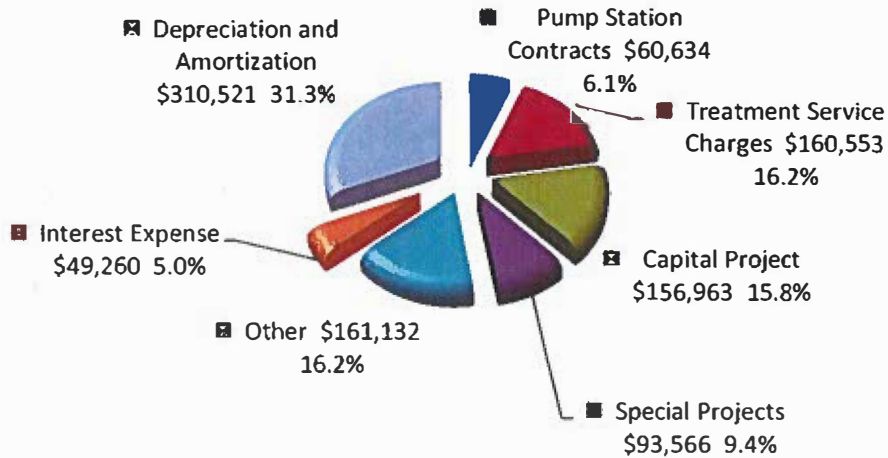


TOWN OF HAMPDEN, MAINE
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2022

Revenues By Source - Business-type Activities



Expenditures By Source - Business-type Activities



FINANCIAL ANALYSIS OF THE TOWN'S INDIVIDUAL FUNDS

Governmental Funds

The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the fiscal year, the Town's governmental funds reported ending fund balances of \$13,434,485, an increase of \$3,283,832 in comparison with the prior year. Approximately 33 percent of this total amount constitutes unassigned fund balance. The remainder is reserved to indicate that it is not available for spending because it has been committed to liquidate contracts and commitments of the prior fiscal year or for a variety of other purposes.

TOWN OF HAMPDEN, MAINE
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2022

Proprietary Funds

The Town's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

GENERAL FUND BUDGETARY HIGHLIGHTS

Variances between actual General Fund revenues and expenditures and the final amended budget included the following:

- \$18,366 positive variance in sewer pump station contracts. They were under spent due to fewer than expected maintenance requirements on our aging pump stations. We also solved a severe inflow and infiltration issue at the Mayo Rd. pump station, which kept us from overflowing the wet well for the first time in many years. This reduced the need to have our environmental company come in and pump it down every time we had a major rain event.
- \$270,179 positive variance in sewer capital projects. This was underspent due to the City of Bangor not being able to complete their intended projects for the year. We are encumbering these dollars for FY 23'.
- \$281,924 positive variance in auto excise. The variance is due to conservative budgeting.
- \$130,803 positive variance in ambulance services revenue. This was due to the fact that we did not process an abatement during the year. The abatement will be processed during the FY 23' year.
- \$107,582 negative variance in environmental trust transfer in. This revenue line is a direct offset to the expense lines in the stormwater account and those expenses were \$111,145 less than anticipated, but due to the uncertainty that the environmental trust will reimburse the town for the expense, we are encumbering the funds on the expense side.
- \$97,241 positive variance in police department. Staffing shortages played a large role in this positive variance, which the council encumbered the excess wages into our personnel reserve account.
- \$32,356 positive variance in fire department. The fire department variance was primarily due to health insurance as we budgeted for a family plan that was not needed on a new employee.
- \$88,666 positive variance in highway department. These savings were primarily due to less than expected expenses on repairs and professional services as well as savings in wages due to a mild winter.
- \$107,554 positive variance in stormwater. The variance was primarily due to expenses budgeted for the environmental trust. Since we are uncertain that the expenses will be reimbursed by the environmental trust, we have encumbered these funds for Suckerbrook project.

CAPITAL ASSET ADMINISTRATION

Capital Assets

The Town's investment in capital assets for its governmental and business-type activities amounts to \$65,091,090, net of accumulated depreciation of \$38,753,975 leaving a net book value of \$26,337,115. Current year additions include \$91,702 for York property, \$6,000 library roof repair, \$9,464 for pool LED lights, \$5,177 for heat pump, \$12,972 for office renovations, \$13,600 for painting Skehan center gym, \$9,365 for Skehan center LED lights, \$12,146 for swap shop building, \$8,371 for pool parking, \$11,737 for AV equipment, \$10,672 for John Deere zero turn mower, \$26,494 for microphone and video hardware, \$5,528 for walk behind scrubber, \$40,143 for police vehicle, \$195,000 for rescue truck, \$6,695 for Stryker stretcher, \$47,679 for public works truck, \$6,672 for John Deere mower with deck, \$6,672 for John Deere x590 with deck, \$10,182 for plow gear replacement, \$22,007 for refurbished 2011 International truck, \$531,048 for paving and other infrastructure, \$6,864 sewer equipment, and \$662,539 for sewer project.

Additional information on the Town's capital assets can be found in Note 3D of the notes to the financial statements on pages 28-29 of this report.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town's finances for all citizens, taxpayers, investors and creditors. This financial report seeks to demonstrate the Town's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to: Town of Hampden, 106 Western Ave., Hampden, ME 04444.

TOWN OF HAMPDEN
STATEMENT OF NET POSITION
JUNE 30, 2022

Exhibit A

	<i>Governmental Activities</i>	<i>Business-Type Activities</i>	<i>Total</i>
Assets			
<u><i>Current assets:</i></u>			
Cash and Equivalents	9,948,905	511,793	10,460,698
Investments	3,977,087		3,977,087
Receivables			
Taxes	538,140		538,140
Liens	68,256		68,256
Sewer User Fees/Liens		253,473	253,473
Ambulance	212,961		212,961
Other	532,922		532,922
BAN receivable		15,111	15,111
Prepaid Expenditures	5,364		5,364
Accrued Interest Receivable on Leases	659		659
Lease Receivable	52,484		52,484
<u><i>Non-current assets:</i></u>			
Lease Receivable, non-current	202,694		202,694
Net Pension Asset	113,147		113,147
Capital Assets:			
Land and Construction in Progress	2,066,487		2,066,487
Other Capital Assets, Net of Depreciation	16,661,230	7,609,398	24,270,628
Total Assets	34,380,336	8,389,775	42,770,111
Deferred Outflows of Resources:			
Related to Pensions	912,150		912,150
Related to Other Post Employment Benefits	110,069		110,069
Total Deferred Outflow of Resources	1,022,219	-	1,022,219
Total Assets and Deferred Outflows of Resources	35,402,555	8,389,775	43,792,330
Liabilities			
<u><i>Current Liabilities:</i></u>			
Accounts Payable and Tax Increment Financing Payable	1,265,686	237,675	1,503,361
Accrued Salaries Payable	74,114		74,114
Accrued Interest Payable		12,621	12,621
<u><i>Long-term Liabilities:</i></u>			
Compensated Absences Payable	460,320		460,320
Net Other Post Employment Benefits Liability	477,864		477,864
Due Within One Year	336,085	1,267,469	1,603,554
Due in More Than One Year	4,084,465	2,249,412	6,333,877
Total Liabilities	6,698,534	3,767,177	10,465,711
Deferred Inflows of Resources:			
Property Taxes Collected in Advance	16,588		16,588
Leases	254,190		
Related to Pensions	1,549,923		1,549,923
Related to Other Post Employment Benefits	81,534		81,534
Total Deferred Inflows of Resources	1,902,235	-	1,648,045
Net Position			
Net Investment in Capital Assets	14,307,167	4,079,896	18,387,063
Restricted	5,033,314	403,955	5,437,269
Unrestricted	7,461,305	138,747	7,600,052
Total Net Position	26,801,786	4,622,598	31,424,384
Total Liabilities, Deferred Inflows of Resources, and Net Position	35,402,555	8,389,775	43,538,140

The notes to financial statements are an integral part of this statement.

TOWN OF HAMPDEN
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

Exhibit B

<u>Functions/Programs</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>			
	<u>Expenses</u>	<u>Fees, Fines, and Charges for Services</u>	<u>Operating Grants</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
<u>Primary Government</u>						
<u>Governmental Activities</u>						
General Government	1,503,283	152,610		(1,350,673)		(1,350,673)
Public Safety	2,978,818	317,252	172,119	(2,489,447)		(2,489,447)
Nondepartment Expenditures	900,849			(900,849)		(900,849)
Public Works	2,616,913	9,872		(2,607,041)		(2,607,041)
Solid Waste	462,690	156,347		(306,343)		(306,343)
Recreation and Culture	1,253,731	434,584		(819,147)		(819,147)
The Bus	82,606			(82,606)		(82,606)
Buildings and Grounds	282,759			(282,759)		(282,759)
Outside Agencies	4,891			(4,891)		(4,891)
General Assistance	10,795		5,328	(5,467)		(5,467)
Debt Service & Capital Outlay	26,450			(26,450)		(26,450)
RSU #22 Assessment	8,867,017			(8,867,017)		(8,867,017)
Assessments and Tax Increment Financing	708,875			(708,875)		(708,875)
<u>Total Governmental Activities</u>	<u>19,699,677</u>	<u>1,070,665</u>	<u>177,447</u>	<u>(18,451,565)</u>		<u>(18,451,565)</u>
<u>Business-type Activities</u>						
Sewer Department	992,629	1,255,684			263,055	263,055
<u>Total Business-type Activities</u>	<u>992,629</u>	<u>1,255,684</u>	<u>-</u>		<u>263,055</u>	<u>263,055</u>
<u>Total Primary Government</u>	<u>20,692,306</u>	<u>2,326,349</u>	<u>177,447</u>	<u>(18,451,565)</u>	<u>263,055</u>	<u>(18,188,510)</u>
<u>General Revenues:</u>						
<u>Taxes</u>						
Property				14,559,350		14,559,350
Auto				2,406,924		2,406,924
Boat				12,039		12,039
Intergovernmental Revenues				3,351,924		3,351,924
Departmental Revenues				64,590		64,590
Investment Income				138,380	18,026	156,406
Fair Value Increases/(Decreases)				(310,337)		(310,337)
Other Local Sources				335,510	1,761	337,271
<u>Total Revenues, Special Items and Transfers</u>				<u>20,558,380</u>	<u>19,787</u>	<u>20,578,167</u>
<u>Changes in Net Position</u>						
<u>Net Position - Beginning</u>				<u>2,106,815</u>	<u>282,842</u>	<u>2,389,657</u>
<u>Net Position - Ending</u>				<u>24,694,971</u>	<u>4,339,756</u>	<u>29,034,727</u>
				<u>26,801,786</u>	<u>4,622,598</u>	<u>31,424,384</u>

The notes to financial statements are an integral part of this statement.

**TOWN OF HAMPDEN
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2022**

**Exhibit C
Page 1 of 2**

<i>Assets</i>	<i>General Fund</i>	<i>Capital Improvement Program</i>	<i>Environmental Trust</i>	<i>Other Governmental Funds</i>	<i>Total</i>
Cash and Equivalents	8,224,698	1,332,517	354,621	37,069	9,948,905
Investments	670,555		2,852,569	453,963	3,977,087
Receivables					
Taxes	538,140				538,140
Liens	68,256				68,256
Ambulance	212,961				212,961
Other	527,922	5,000			532,922
Prepaid Expenditures	5,364				5,364
Lease Receivable		255,178			255,178
Due from Other Funds	28,925			2,100,389	2,129,314
Total Assets	10,276,821	1,592,695	3,207,190	2,591,421	17,668,127
 <i>Liabilities</i>					
Accounts Payable	512,313	-	-		512,313
Tax Increment Financing Payable	717,149				717,149
Accrued Salaries Payable	74,114				74,114
Project Escrows	36,224				36,224
Due to Other Funds	1,994,853	105,536	27,407	1,518	2,129,314
Total Liabilities	3,334,653	105,536	27,407	1,518	3,469,114
 <i>Deferred Inflows of Resources:</i>					
Property Taxes Collected in Advance	16,588				16,588
Advanced Recreation Summer Fees	38,200				38,200
Leases		254,190			254,190
Unavailable Property Tax Revenue	455,550				455,550
Total Deferred Inflows of Resources	510,338	254,190	-	-	764,528
 <i>Fund Balances</i>					
Nonspendable		988		335,100	336,088
Restricted	792,867		3,179,783	724,576	4,697,226
Committed	1,037,192	1,231,981		1,313,979	3,583,152
Assigned	178,785			217,766	396,551
Unassigned	4,422,986			(1,518)	4,421,468
Total Fund Balances	6,431,830	1,232,969	3,179,783	2,589,903	13,434,485
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances	10,276,821	1,592,695	3,207,190	2,591,421	17,668,127

The notes to financial statements are an integral part of this statement.

Amounts reported for governmental activities in the Statement of Net Position are different because:

Total Fund Balance	13,434,485
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds, net of accumulated depreciation of \$30,859,865	18,727,717
Deferred outflows of resources related to pension plans	912,150
Deferred outflows of resources related to other post employment benefits	110,069
Deferred inflows of resources related to pension plans	(1,549,923)
Deferred inflows of resources related to other post employment benefits	(81,534)
Certain long-term assets are not available to pay for current fund liabilities and, therefore, are deferred in the funds:	
Net Pension Asset	113,147
Net Other Post Employment Benefits Liability	(477,864)
Advanced Recreation Summer Fees	38,200
Unavailable Property Tax Revenue	455,550
Accrued Interest Receivable	659
Certain long-term liabilities are not due and payable from current financial resources and, therefore, are not reported in the funds:	
Bonds Payable	(3,321,250)
Leases Payable	(1,099,300)
Accrued Compensated Absences	(460,320)
Net Position of Governmental Activities	<u><u>26,801,786</u></u>

The notes to financial statements are an integral part of this statement.

TOWN OF HAMPDEN
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

Exhibit D
Page 1 of 2

	<i>General</i> <i>Fund</i>	<i>Capital</i> <i>Improvement</i> <i>Program</i>	<i>Environmental</i> <i>Trust</i>	<i>Other</i> <i>Governmental</i> <i>Funds</i>	<i>Total</i> <i>Governmental</i> <i>Funds</i>
Revenues					
Taxes	16,983,008				16,983,008
Intergovernmental Revenues	2,742,887			786,484	3,529,371
Departmental Revenues	1,071,695				1,071,695
Investment Income	75,172	12,467	45,193	5,548	138,380
Fair Value Increases (Decreases)	(6,367)	(1,505)	(212,580)	(89,885)	(310,337)
Other Local Sources	274,663	66,119		60,749	401,531
Total Revenues	21,141,058	77,081	(167,387)	762,896	21,813,648
Expenditures					
Current:					
General Government	1,500,592			3,948	1,504,540
Public Safety	3,026,380			87,303	3,113,683
Nondepartment Expenditures	900,849				900,849
Public Works	2,076,185				2,076,185
Solid Waste	457,749				457,749
Recreation and Culture	1,168,443			46,962	1,215,405
The Bus	82,606				82,606
Buildings and Grounds	269,838				269,838
General Assistance	4,891				4,891
Outside Agencies	10,795				10,795
Tax Increment Financing	496,780				496,780
Assessments	8,867,017				8,867,017
Debt Service	478,593				478,593
Capital Outlay		262,034		1,293,971	1,556,005
Total Expenditures	19,340,718	262,034	0	1,432,184	21,034,936
Excess of Revenues Over (Under) Expenditures	1,800,340	(184,953)	(167,387)	(669,288)	778,712
Other Financing Sources (Uses)					
Bond Anticipation Note Proceeds				5,120	5,120
Bond Proceeds				2,500,000	2,500,000
Transfers In	75,918	293,487		10,139	379,544
Transfers Out	(148,528)	(49,098)	(75,918)	(106,000)	(379,544)
Total Other Financing Sources (Uses)	(72,610)	244,389	(75,918)	2,409,259	2,505,120
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	1,727,730	59,436	(243,305)	1,739,971	3,283,832
Fund Balance - July 1	4,704,100	1,173,533	3,423,088	849,932	10,150,653
Fund Balance - June 30	6,431,830	1,232,969	3,179,783	2,589,903	13,434,485

The notes to financial statements are an integral part of this statement.

(Continued)

**TOWN OF HAMPDEN
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022**

Net change in fund balances - total governmental funds	3,283,832
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:	
Capital asset purchases capitalized	1,277,817
Capital asset disposals	(35,173)
Depreciation expense	(1,499,968)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:	
Unavailable Property Taxes	(4,695)
Accrued Interest Receivable	659
Advanced Recreation Summer Fees	(3,120)
Bond proceeds proved current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position:	
Lease principal payments	156,779
Bond proceeds	(2,500,000)
BAN proceeds	(5,120)
BAN payment	1,105,664
General obligation bond principal payments	175,550
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:	
Pension Plans (Deferred Outflows, Deferred Inflows, Net Pension Asset (Liability))	214,728
OPEB Plans (Deferred Outflows, Deferred Inflows, Net OPEB Asset (Liability))	(45,103)
Accrued compensated absences	(15,035)
	<hr/>
Change in net position of governmental activities	<u><u>2,106,815</u></u>

The notes to financial statements are an integral part of this statement.

TOWN OF HAMPDEN
GENERAL FUND
STATEMENT OF ESTIMATED AND ACTUAL REVENUES
FOR THE YEAR ENDED JUNE 30, 2022

Exhibit A-1
Page 1 of 2

	<i>Estimated</i>	<i>Actual</i>	<i>Over (Under) Budget</i>
Taxes			
Property	14,482,666	14,501,939	19,273
Auto Excise	2,125,000	2,406,924	281,924
Boat Excise	12,000	12,039	39
Interest on Taxes	11,500	14,572	3,072
Lien Interest and Fees	25,000	47,534	22,534
	<u>16,656,166</u>	<u>16,983,008</u>	<u>326,842</u>
Intergovernmental Revenues			
General Assistance	5,000	5,328	328
Tree Growth	4,015	6,914	2,899
Veterans Reimbursement	7,554	6,776	(778)
Homestead Reimbursement	667,053	657,122	(9,931)
Business Equipment Tax Reimbursement	304,213	304,307	94
State Road Assistance	63,500	68,464	4,964
DEA/School Reimb.	155,000	172,119	17,119
Snowmobile Reimbursement			-
	<u>1,206,335</u>	<u>1,221,030</u>	<u>14,695</u>
Departmental Revenues			
Ambulance Service	168,500	299,303	130,803
Police	1,500	1,636	136
Fire		4,213	4,213
Public Safety		12,100	12,100
Public Works Misc.		2,022	2,022
MRC Rebates	17,000	18,124	1,124
Hauler Licensing	300	450	150
Solid Waste Recycling	7,000	10,030	3,030
Transfer Station	115,000	127,743	12,743
Sewer	64,590	64,590	-
Plumbing Fees	10,000	8,945	(1,055)
Re-Registration Fees	37,000	39,656	2,656
Town Clerk Fees	8,000	10,794	2,794
Public Works/Cemetery Fees	6,000	7,850	1,850
Code Enforcement Fees	65,000	71,024	6,024
Library	3,000	4,539	1,539
Animal Control	3,000	5,067	2,067
Pool Fees	107,750	141,399	33,649
Recreation Fees	206,860	225,086	18,226
Planning/Zoning Fees	8,000	17,124	9,124
	<u>828,500</u>	<u>1,071,695</u>	<u>243,195</u>

**TOWN OF HAMPDEN
GENERAL FUND
STATEMENT OF ESTIMATED AND ACTUAL REVENUES
FOR THE YEAR ENDED JUNE 30, 2022**

*Exhibit A-1
Page 2 of 2*

	<i>Estimated</i>	<i>Actual</i>	<i>Over (Under) Budget</i>
Other Local Sources			
Interest on Investments	26,000	70,343	44,343
Fair Value Increases (Decreases)		9,950	9,950
Cable TV Franchise	14,000	15,832	1,832
Sale of Cemetery Lots	3,000	2,925	(75)
401 Forfeiture Funds	50,000	50,000	-
Service Charges - Payment in Lieu of Taxes	9,375	12,515	3,140
All Other	5,000	3,797	(1,203)
	<u>107,375</u>	<u>165,362</u>	<u>57,987</u>
Operating Transfers In			
Municipal Revenue Sharing	1,197,557	1,197,557	-
Public Works Donation			-
Environmental Trust	183,500	75,918	(107,582)
	<u>1,381,057</u>	<u>1,273,475</u>	<u>(107,582)</u>
Total Revenues and Transfers	20,179,433	<u>20,714,570</u>	<u>535,137</u>
Beginning Fund Balance Used To Reduce Tax Commitment	<u>150,000</u>		
Total	<u>20,329,433</u>		

TOWN OF HAMPDEN
GENERAL FUND
STATEMENT OF APPROPRIATIONS, EXPENDITURES AND ENCUMBRANCES
FOR THE YEAR ENDED JUNE 30, 2022

	<i>Encumbered From 6/30/21</i>	<i>Appropriations</i>	<i>Expenditures Net of Refund</i>	<i>Encumbered To 6/30/23</i>	<i>Under Budget</i>
General Government					
Administration		730,935	726,486	1,100	3,349
GIS/IT	14,726	225,904	211,597		29,033
Town Council		68,282	56,683		11,599
Municipal Building		121,650	122,589		(939)
Elections		14,500	11,519		2,981
Assessor		135,886	104,472		31,414
Planning		111,449	112,765		(1,316)
Community and Economic Development		143,615	132,920		10,695
	<u>14,726</u>	<u>1,552,221</u>	<u>1,479,031</u>	<u>1,100</u>	<u>86,816</u>
Public Safety					
Police Department		1,335,046	1,237,805		97,241
Fire Department	8,170	1,433,662	1,393,900	15,576	32,356
Public Safety		354,705	337,447		17,258
	<u>8,170</u>	<u>3,123,413</u>	<u>2,969,152</u>	<u>15,576</u>	<u>146,855</u>
Nondepartment Expenditures	<u>5,000</u>	<u>895,154</u>	<u>900,849</u>		<u>(695)</u>
Public Works					
Highway	19,566	2,028,804	1,959,704		88,666
Municipal Garage	2,800	50,185	39,335		13,650
Stormwater		184,700	77,146	111,669	(4,115)
	<u>22,366</u>	<u>2,263,689</u>	<u>2,076,185</u>	<u>111,669</u>	<u>98,201</u>
Solid Waste		<u>458,537</u>	<u>457,749</u>		<u>788</u>
Recreation and Culture					
Recreation - Programs	2,192	633,309	446,576	50,440	138,485
Dyer Library		278,424	278,425		(1)
Marina		16,500	11,186		5,314
Lura Hoit Pool		360,945	359,492		1,453
	<u>2,192</u>	<u>1,289,178</u>	<u>1,095,679</u>	<u>50,440</u>	<u>145,251</u>

**TOWN OF HAMPDEN
GENERAL FUND
STATEMENT OF APPROPRIATIONS, EXPENDITURES AND ENCUMBRANCES
FOR THE YEAR ENDED JUNE 30, 2022**

*Exhibit A-2
Page 2 of 2*

	<i>Encumbered From 6/30/21</i>	<i>Appropriations</i>	<i>Expenditures Net of Refund</i>	<i>Encumbered To 6/30/23</i>	<i>(Over) Under Budget</i>
The Bus		101,367	82,606		18,761
Buildings and Grounds		342,222	269,838		72,384
General Assistance		6,000	4,891		1,109
Outside Agencies		12,000	10,795		1,205
Debt Service		503,001	478,593		24,408
TIF		496,780	496,780		-
Assessments					
Regional School District		7,661,727	7,661,785		(58)
County Tax		1,141,446	1,141,446		-
Overlay		97,848	63,786		34,062
		8,901,021	8,867,017	-	34,004
Transfers To Other Funds					
Town Reserves		256,000	574,962		(318,962)
Capital Improvement Program		128,850	158,850		(30,000)
		384,850	733,812		(348,962)
Totals	52,454	20,329,433	19,922,977	178,785	280,125

**TOWN OF HAMPDEN
GENERAL FUND
STATEMENT OF CHANGES IN UNASSIGNED FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2022**

Exhibit A-3

Unassigned Fund Balance, July 1	3,757,724	
Unassigned Fund Balance, June 30	<u>4,422,986</u>	
Increase (Decrease)		<u><u>665,262</u></u>

Analysis of Change

Budget Summary		
Revenue Surplus (Exhibit A-1)	535,137	
Unexpended Balance of Appropriations and Operating Transfers (Exhibit A-2)	<u>280,125</u>	
Budget Surplus		815,262
Deductions		
Beginning Fund Balance Used To Reduce Tax Commitment		<u>(150,000)</u>
Increase (Decrease)		<u><u>665,262</u></u>