

FINANCE & ADMINISTRATION COMMITTEE MEETING

Tuesday, February 16, 2016

6:00 p.m.

Hampden Town Office

1. Meeting Minutes – February 1, 2016 Meeting
2. Review & Sign Warrants
3. Old Business
 - a. FY15 Audit Presentation
 - b. Woodard & Curran Invoice re Natural Gas Feasibility Study
 - c. License Plate Issuance Policy Review
4. New Business
 - a. Library Lighting & Electrical Work Bid Results
 - b. Aimee Smith – Application for Reappointment to Appeals Board
5. Public Comment
6. Committee Member Comments

FINANCE & ADMINISTRATION COMMITTEE MEETING

Monday, February 1, 2016

MINUTES – DRAFT

Attending:

Mayor David Ryder

Councilor Ivan McPike

Councilor Stephen Wilde

Councilor Mark Cormier

Councilor Terry McAvoy

Councilor Dennis Marble

Town Manager Angus Jennings

Public Safety Director Joe Rogers

Town Clerk Denise Hodsdon

Mayor Ryder called the meeting to order at 6:00 p.m.

- 1. Meeting Minutes – January 19, 2016 Meeting – Motion by Councilor McAvoy seconded by Councilor McPike to approve the January 19, 2016 minutes as written. Unanimous (6-0) vote in favor.**
- 2. Review & Sign Warrants – Warrants were reviewed and signed by Committee members.**
- 3. Old Business**
 - a. Discussion of FY15 Audit – Town Manager Jennings reported that he has scheduled a presentation from the Town's independent auditing firm, James W. Wadman, for the next Administration & Finance Committee meeting on Tuesday, February 16. In advance of that presentation, Manager Jennings will circulate questions that he has previously reviewed with the Auditor.**
- 4. New Business**
 - a. Personnel Update – Manager Jennings presented his memo in the meeting packet with updates on recent and pending personnel changes. He updated the Committee regarding the ongoing search to hire a new Town Clerk due to Denise Hodsdon's pending retirement. He invited interest from the Committee to participate in second-round interviews with Town Clerk finalists, to be scheduled. Councilors Marble and McPike said they'd like to be part of the process.**
 - b. Discussion of Recent Law Change re Sewer Commitments – Manager Jennings updated the Committee regarding changes to State law in 2015 that eliminated the requirement for the Council to review**

the Sewer Commitments four times a year. The Committee said that they did not need to have the Commitments presented if this is no longer required.

c. Insurance Claim Updates:

- 1. Trash Compactor Cylinder** – *Mayor Ryder reported that the trash compactor cylinder had been replaced with the \$6,220 previously voted by the Council. The Town filed a claim with its insurance company and received a check for \$5,220, so the net expense to the Town was limited to \$1,000.*
- 2. Police Cruiser** – *Manager Jennings reported on the automobile accident that a police cruiser was involved with, stating that a claim had been filed for this expense. Due to the circumstances of the accident, if the Town is responsible for the deductible on the policy (\$1,000), he expects that the Town would pursue this amount from the other party's insurance. Public Safety Director Rogers was present for the discussion but there were no questions.*
- 3. Boiler** – *A pinhole leak was discovered on the boiler in the Municipal Building. The boiler is within its 5-year warranty, but the Town will be responsible for labor costs for installation of a replacement boiler, with costs estimated at \$2,000. An insurance claim has been filed.*

On the motion of Mayor Ryder, and by unanimous consent of the Committee, discussion of the Town Council Rules was added to tonight's agenda. This item is on tonight's Town Council agenda and the Committee agreed it would be helpful to discuss it now.

- d. Town Council Rules** – *Mayor Ryder explained that the Council Rules had been reviewed during multiple work sessions ending last summer. A redlined markup of the Rules, including proposed changes, is in the Town Council packet. Councilor Marble recalled researching the ethics and conflict of interest provisions, and thought he remembered adding this as a preface to the Rules. Town Clerk Hodsdon noted that the preface as amended does include this language. Mayor Ryder asked about the role of an individual Councilor relative to businesses, and whether it was appropriate for an individual Councilor to engage in discussions with businesses regarding potential location in Hampden without sharing this information with the Community Development Director and Town Manager so they're aware of it. Manager Jennings noted that the Rules deal primarily with conduct within a meeting. Councilor Marble suggested that a section on Communications could be added to the Rules.*

Mayor Ryder said he feels that Councilors who have such communications would keep staff apprised. Councilor McAvoy

suggested this could be done on a case by case basis. Councilor McPike provided an example of when he and Dean Bennett first met with MRC early in the process, he reported it to the Town Manager and to the Council. Councilor Marble said that, if Councilors are willing to share this information, the language in the Rules preamble provides enough guidance and, if Councilors aren't, then no amount of words on paper will help. Manager Jennings suggested that this type of situation is analogous to "ex parte communication" in a permitting context: if a member of a permitting Board is taking into account information received outside of the public meeting in considering a specific application, that information is required to be put on the public record so that other members of the Board, the public, and the applicant have the benefit of the same information. He recommended that a similar principle be considered here.

Councilor McAvoy asked a question regarding what comprises the formal censure or reprimand language in Item 26. Councilor Marble suggested that this language could be expanded and clarified at a future meeting.

5. Public Comment – None.

6. Committee Member Comments – None.

There being no further business, the meeting was adjourned at 6:27 p.m.

Respectfully submitted –
Angus Jennings
Town Manager

Town of Hampden
106 Western Avenue
Hampden, Maine 04444



3a
Phone: (207) 862-3034
Fax: (207) 862-5067
Email: townmanager@hampdenmaine.gov

TO: Finance Committee

FROM: Angus Jennings, Town Manager

DATE: February 11, 2016

RE: FY15 Audit

As you know, we have received the final FY15 Audit, officially closing out the year. A copy of the Audit has been uploaded to the Town website under Finance Committee\Agendas and Minutes.

We have scheduled a presentation from our Auditing firm, James Wadman C.P.A., to the Finance Committee on Tuesday, February 16 at 6 PM.

Over the course of meetings and correspondence between my office and the Auditor in the weeks leading up to finalizing the Audit, Finance/HR Officer Tammy Ewing and I reviewed many questions with the Auditor, and received satisfactory answers and clarifications.

Please find attached a list of prior “asked and answered” questions which may help to clarify items for review with the Auditor on Tuesday.

The questions below were sent to the Auditor based on a late draft of the Audit. The page numbers refer to the attached markup of the then-latest draft. **Note that, in order to reduce file size, the attachment does not include all pages – only those pages referenced in the questions or otherwise marked during my review.**

We met the following day and reviewed each question. I have included my notes regarding each question, if any, in **boldfaced text**. This is shared in hopes that it may answer questions members of the Council may have regarding the Audit, and/or help clarify any further questions for discussion with the Auditor on February 16.

----- Forwarded message -----

From: **Angus Jennings** <townmanager@hampdenmaine.gov>

Date: Mon, Jan 11, 2016 at 9:53 AM

Subject: Fwd: Hampden Fin. Stmt. 15 - client 20160111

To: Kellie Bowden <kellie@wadmancpa.com>

Cc: Tammy Ewing <financehr@hampdenmaine.gov>

Hi Kellie,

I've reviewed the financial statements in detail and have attached my mark-up. These are mostly notes and highlights for my own reference, although I've also included some discussion items. These are, I think, entirely items for discussion so that I and Tammy are totally clear and will be able to communicate this info accurately. I don't see anything that will require changes to numbers, though in at least one location a change to the narrative will be needed (specifically, the statement that all interfund transfers are expected to be repaid within a year).

My notes are attached; items for discussion:

- Page 3, Unassigned Fund Balance. What would you suggest is a "healthy" range for a town like Hampden to maintain in this category? What do comparable towns show? **MMA recommends 10-12% of total annual budget.**
- Page 9. What is "due to other governments" amount? **These were amounts collected by the Town but due to the State as of 6/30/15 (such as regarding vehicle registrations, etc.)**
- Page 10. I'd like to better understand the "Assessments and TIF" line item.
- Page 12. What does Interfund Balance refer to?
- Page 14. What accounts for lease payment figure? Does this represent, for instance, DPW equipment leases? **Yes.**
- Page 15. Why does the amount shown as "Long-term liabilities, due within one year" not include all of the interfund transfer amount (\$541,666)? **This number refers to debt service payments due within one year.**
- Page 20 and 21. Why has "the material effect of interfund activity been removed from these statements"? Is this standard practice? **Yes. This is consistent with GASB standards.**

- Page 20. Did the town make a change in policy or practice in FY15 to implement GASB Statement #68? I'd like to better understand this, including what if any ongoing action this requires. **No further or ongoing action is required.**
- Page 21. Why is the enterprise fund narrative limited only to sewer? **The sewer fund is the only true "enterprise account" from an accounting standpoint. Because Rec, for instance, relies on some funding from the General Fund, it is not truly an enterprise account, from an auditing standpoint. It would be considered a "special revenue fund."**
- Page 22. Missing period at end of #2, paragraph 3. **Corrected.**
- Page 24. "The Town does not have a minimum fund balance policy." Should it? Do you have examples of such policies in other towns? **Received sample policy from Bar Harbor.**
- Page 25. Why is Municipal Revenue Sharing shown as Restricted? **By law these funds are only able to be used to reduce local property taxes.**
- Page 26. States that "expenditures may not legally exceed budgeted appropriations in total." It appears that this has happened (hence declining fund balance), and I'd like to better understand this statement and how it's evaluated. **The municipal departments' spending was within the approved budget. Some sections of the Audit (Exhibits A and B) are prepared based on GASB standards, and take into account depreciation. This could be misunderstood to mean that more money was lost than was actually the case. Page 11 and 13 of the Audit are the best ones to use to understand the Town's overall financial picture.**
- Page 27. As investments mature, what options does the town have? Are we able to consider liquidating any investments, and if so under what circumstances?
- Page 31. The statement that "The entire balance is expected to be repaid over the next year" needs to change. We can talk about how to represent this in a way that's accurate based on anticipated changes to sewer rates, etc. **Changed.**
- Page 32. I believe that the maturity date for the 2006 bond should be 11/1/26. **Corrected.**
- Page 33. We corresponded this fall about why the total RSU #22 debt appears here, including both those portions to be paid by RSU #22 and those portions (the majority) to be paid by the State. I'd like to better understand why this is represented as it is, as well as whether there's a way to make it clear which portion of the total debt will be the responsibility of RSU #22. I think I sent you the debt service excerpt from the RSU #22 budget summary, which illustrates that the State is responsible for the large majority of the debt associated with the new Hampden Academy. **Until the Auditor is provided written confirmation regarding the State's commitment, this number will be shown as it appears.**
- Page 43. This may be our question, not yours, but I'm wondering why PERC revenues were so far below projections. **This appears to be a result of reduced tonnage as a result of the start of zero sort recycling at the beginning of FY15.**
- Page 45. I'd like to talk over the Overlay. **This budgeted amount serves as a buffer or contingency amount.**

- Page 47. Is the full \$423,876 due to HCB due from Sewer Fund?
- Page 47. What accounts for the amount due to Recreation? Where is this due from? **This reflects funds taken in on or before 6/30/15 that hadn't been transferred to the Rec account before July 1.**
- Page 47. This appears to indicate that the total balance of the HCB is almost entirely comprised of "due from other funds." Is this correct?

I am not asking for written responses to the items above. If any warrant written responses, in your opinion, feel free; however I'm happy to hold these for discussion when we meet. I understand that some of the items above may fall outside of your expertise and may require us to seek clarification elsewhere.

I am spending time today going through some notes and questions I have based on review of FY15 year-end reports in Trio. Tammy and I will review these internally and, if any raise questions that may affect the audit, we'll let you know.

I'll look forward to meeting you tomorrow at 6:30PM here at the town offices to review the audit. Assuming any revisions are minor, I'm hoping you'll be able to turn out the final audit by end of Thursday. Is this realistic?

Thanks,
Angus

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Angus Jennings
Town Manager

TOWN OF HAMPDEN, MAINE
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2015

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, 2015. 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

Add to financial report

Government-wide Highlights:

Net Position – The assets of the Town exceeded its liabilities at fiscal year ending June 30, 2015 by \$21,674,662 (presented as “net position”). Of this amount, \$1,092,180 was reported as “unrestricted net position”. 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 decreased by \$1,988,386 (an 8.4% decrease) for the fiscal year ended June 30, 2015. Net position of governmental activities decreased by \$1,478,026 (a 7.7% decrease), while net position of business-type activities showed a decrease of \$510,360 (an 11.4% decrease).

i.e. sewer

Fund Highlights:

Governmental Funds – Fund Balances – As of the close of the fiscal year ended June 30, 2015; the Town's governmental funds reported a combined ending fund balance of \$2,652,279 with \$1,051,925 being general unassigned fund balance. This unassigned fund balance represents approximately 7.4% of the total general fund expenditures for the year.

What is "healthy" - what do similar towns show?

Long-term Debt:

The Town's total long-term debt obligations decreased by \$636,719 (9%) during the current fiscal year. Existing debt obligations were retired according to schedule. Additional information on the Town's long-term debt can be found in Note 3G of the notes to the financial statements on pages 32-33 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 9-10 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

Fiduciary i.e. escrow accounts?

resources 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 11-14 of this report. The basic proprietary fund financial statements can be found on pages 15-17 of this report. The fiduciary fund financial statements can be found on pages 18-19 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 20-39 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). Required supplementary information can be found on page 40-41 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position

91% 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.

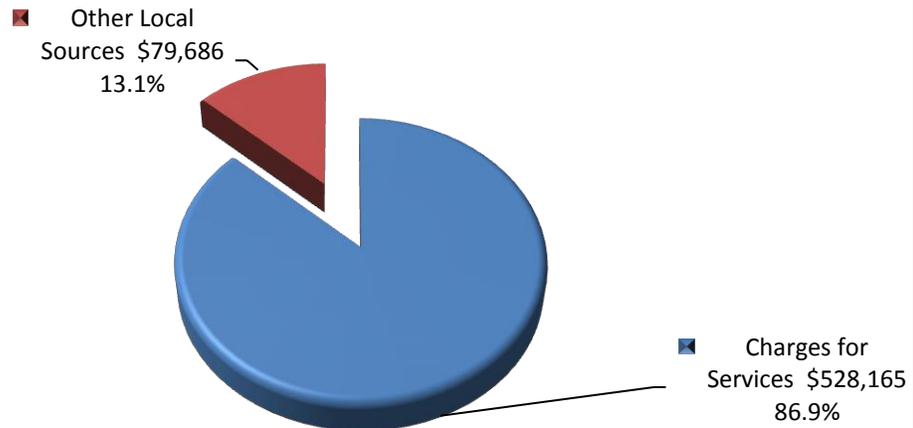
	Governmental Activities	Business-like Activities	Total 2015	Total 2014	
Current Assets	2,607,082	233,678	2,840,760	3,808,941	Down ~\$1M
Capital Assets	19,311,813	7,562,810	26,874,623	28,406,916	
Total Assets	21,918,895	7,796,488	29,715,383	32,215,857	
Total Deferred Outflows of Resources	54,943		54,943		
Total Assets and Deferred Outflows of Resources	21,973,838	7,796,488	29,770,326	32,215,857	
Current Liabilities	525,611	344,765	870,376	1,424,667	
Other Liabilities	3,202,933	3,468,973	6,671,906	5,917,223	
Total Liabilities	3,728,544	3,813,738	7,542,282	7,341,890	
Total Deferred Inflows of Resources	553,382		553,382		
Net Position:					
Net Investment in Capital Assets	16,546,429	3,209,136	19,755,565	21,750,484	
Restricted	531,960	294,957	826,917	642,646	
Unrestricted	613,523	478,657	1,092,180	2,480,837	
Total Net Position	17,691,912	3,982,750	21,674,662	24,873,967	Down >\$2M
Total Liabilities and Net Position	21,973,838	7,796,488	29,770,326	32,215,857	

Changes in Net Position

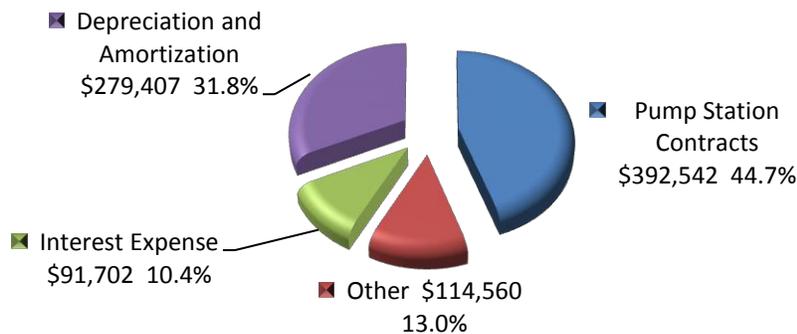
Approximately 81 percent of the Town's total revenue came from property and excise taxes, approximately 5 percent came from State subsidies and grants, and approximately 14 percent came from services, investment earnings and other sources. Depreciation expense on the Town's governmental and business-like activity assets represents \$1,588,040 of the total expenses for the fiscal year.

	Governmental Activities	Business-like Activities	Total 2015	Total 2014	
Revenues:					
Taxes	12,306,611		12,306,611	11,603,959	Up ~\$1M
Intergovernmental Revenues	780,972		780,972	774,824	
Departmental Revenues	447,174	528,165	975,339	964,357	
Investment Income	35,846	12,855	48,701	47,594	
Fair Value Increase (Decrease)	(35,776)	(541)	(36,317)	47,249	
Other Local Sources	1,072,781	67,372	1,140,153	764,099	
Total	14,607,608	607,851	15,215,459	14,202,082	
Expenses:					
General Government	1,288,895		1,288,895	1,633,700	
Public Safety	3,617,736		3,617,736	2,693,936	
Public Works	2,381,234		2,381,234	1,990,684	\$1.4M shortfall
Solid Waste	419,741		419,741	406,662	
Recreation and Culture	1,373,511		1,373,511	1,212,862	\$510k shortfall
The Bus	90,735		90,735	85,353	
Buildings and Grounds	79,416		79,416	82,218	
Outside Agencies & Gen. Asst.	2,534		2,534	8,000	
Debt Service & Capital Outlay	253,488		253,488	195,961	
Assessments and TIF	6,818,344		6,818,344	6,454,274	
Transfers	(240,000)	240,000	-	-	
Sewer Enterprise		878,211	878,211	649,351	
Total	16,085,634	1,118,211	17,203,845	15,413,001	Up \$1.7M
Changes in Net Position	(1,478,026)	(510,360)	(1,988,386)	(1,210,919)	

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 \$2,652,279, a decrease of \$490,971 in comparison with the prior year. Approximately 40 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.



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:

- \$226,652 positive variance in auto excise. The positive variance is due to conservative budgeting.
- \$42,929 positive variance in ambulance service revenue. The variance is due to more ambulance runs and conservative budgeting.
- \$32,510 negative variance in transfer station revenue. The town implemented no sort recycling in July 2014, keeping revenues for transfer station down.
- \$22,580 negative variance in the administrative office. The variance is due to an employee retiring and paying out accumulative vacation time.
- \$27,229 negative variance in police department. The variance is due to increase in health insurance and overtime worked.
- \$54,413 positive variance in fire department. The variance is due to fewer calls, less wages, and gas prices lower than anticipated.

CAPITAL ASSET ADMINISTRATION

Capital Assets

The Town's investment in capital assets for its governmental and business-like activities amounts to \$55,694,671, net of accumulated depreciation of \$28,820,048 leaving a net book value of \$26,874,623. Current year additions include \$20,747 for LED lighting retrofit, \$8,180 town office painting, \$25,480 epoxy floors, \$23,849 pool metal roof, \$8,749 above ground tank system, \$6,095 plotter printer for maps, \$21,676 snow blower, and \$365,416 in paving and culverts.

Additional information on the Town's capital assets can be found in Note 3D of the notes to the financial statements on pages 29-30 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, 2015

Exhibit A

<i>Assets</i>	<i>Governmental Activities</i>	<i>Business-Type Activities</i>	<i>Total</i>
Cash and Equivalents	1,144,929	187,899	1,332,828
Investments	808,976	7,804	816,780
Receivables			
Taxes	303,914		303,914
Liens	66,585		66,585
Sewer User Fees/Liens		37,975	37,975
Solid Waste	18,022		18,022
Ambulance	167,936		167,936
Other	96,720		96,720
Capital Assets:			
Land and Art Work	1,656,858		1,656,858
Construction Work in Progress		884,701	884,701
Other Capital Assets, Net of Depreciation	17,654,955	6,678,109	24,333,064
Total Assets	21,918,895	7,796,488	29,715,383
Deferred Outflows of Resources:			
Related to Pensions	54,943		54,943
Total Deferred Outflow of Resources	54,943	-	54,943
Total Assets and Deferred Outflows of Resources	21,973,838	7,796,488	29,770,326
Liabilities			
Accounts Payable	58,533	326,143	384,676
Accrued Salaries Payable	25,433		25,433
Accrued Interest Payable		18,622	18,622
Project Escrows	109,547		109,547
Due to Other Governments	18,262		18,262
Compensated Absences Payable	313,836		313,836
Long-term Liabilities:			
Net Pension Liability	437,549		437,549
Due Within One Year	421,489	300,252	721,741
Due in More Than One Year	2,343,895	3,168,721	5,512,616
Total Liabilities	3,728,544	3,813,738	7,542,282
Deferred Inflows of Resources:			
Prepaid Taxes	18,071		18,071
Related to Pensions	535,311		535,311
Total Deferred Inflows of Resources	553,382	-	553,382
Net Position			
Net Investment in Capital Assets	16,546,429	3,209,136	19,755,565
Restricted	531,960	294,957	826,917
Unrestricted	613,523	478,657	1,092,180
Total Net Position	17,691,912	3,982,750	21,674,662
Total Liabilities, Deferred Inflows of Resources, and Net Position	21,973,838	7,796,488	29,770,326

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

**TOWN OF HAMPDEN
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2015**

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</u>		<u>Governmental</u>	<u>Business-like</u>	<u>Total</u>
<u>Charges for</u>		<u>Operating</u>	<u>Activities</u>			
<u>Primary Government</u>		<u>Services</u>	<u>Grants</u>			
<u>Governmental Activities</u>						
General Government	1,288,895	46,056		(1,242,839)		(1,242,839)
Public Safety	3,617,736	250,345	125,436	(3,241,955)		(3,241,955)
Public Works	2,381,234	3,900		(2,377,334)		(2,377,334)
Solid Waste	419,741	39,675		(380,066)		(380,066)
Recreation and Culture	1,373,511	45,347		(1,328,164)		(1,328,164)
The Bus	90,735			(90,735)		(90,735)
Buildings and Grounds	79,416			(79,416)		(79,416)
General Assistance	2,534		3,940	1,406		1,406
Debt Service & Capital Outlay	253,488			(253,488)		(253,488)
Assessments and TIF	6,818,344			(6,818,344)		(6,818,344)
<u>Total Governmental Activities</u>	<u>16,325,634</u>	<u>385,323</u>	<u>129,376</u>	<u>(15,810,935)</u>		<u>(15,810,935)</u>
<u>Business-type Activities</u>						
Sewer Department	878,211	528,165	67,372		(282,674)	(282,674)
<u>Total Business-type Activities</u>	<u>878,211</u>	<u>528,165</u>	<u>67,372</u>		<u>(282,674)</u>	<u>(282,674)</u>
<u>Total Primary Government</u>	<u>17,203,845</u>	<u>913,488</u>	<u>196,748</u>	<u>(15,810,935)</u>	<u>(282,674)</u>	<u>(16,093,609)</u>
<u>General Revenues:</u>						
Taxes						
Property				10,519,371		10,519,371
Auto				1,776,652		1,776,652
Boat				10,588		10,588
Intergovernmental Revenues				653,447		653,447
Departmental Revenues				60,000		60,000
Investment Income				35,846	12,855	48,701
Fair Value Increases/(Decreases)				(35,776)	(541)	(36,317)
Other Local Sources				1,072,781		1,072,781
Transfers - Internal Activities				240,000	(240,000)	-
<u>Total Revenues, Special Items and Transfers</u>				<u>14,332,909</u>	<u>(227,686)</u>	<u>14,105,223</u>
<u>Changes in Net Position</u>				<u>(1,478,026)</u>	<u>(510,360)</u>	<u>(1,988,386)</u>
<u>Net Position - Beginning</u>				<u>19,169,938</u>	<u>4,493,110</u>	<u>23,663,048</u>
<u>Net Position - Ending</u>				<u>17,691,912</u>	<u>3,982,750</u>	<u>21,674,662</u>



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

TOWN OF HAMPDEN
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2015

Exhibit C
Page 1 of 2

<i>Assets</i>	<i>General Fund</i>	<i>Other Governmental Funds</i>	<i>Total</i>
Cash and Equivalents	978,488	166,441	1,144,929
Investments	177,435	631,541	808,976
Receivables			
Taxes	303,914		303,914
Liens	66,585		66,585
Solid Waste	18,022		18,022
Ambulance	167,936		167,936
Other	96,720		96,720
Due from Other Funds	656,545	240,629	897,174
Total Assets	2,465,645	1,038,611	3,504,256
 <i>Liabilities</i>			
Accounts Payable	58,533		58,533
Accrued Salaries Payable	25,433		25,433
Project Escrows	109,547		109,547
Due to Other Funds	348,280	7,228	355,508
Due to Other Governments	18,262		18,262
Total Liabilities	560,055	7,228	567,283
 <i>Deferred Inflows of Resources:</i>			
Prepaid Taxes	18,071		18,071
Advanced Recreation Summer Fees	50,890		50,890
Unavailable Property Tax Revenue	215,733		215,733
Total Deferred Inflows of Resources	284,694	-	284,694
 <i>Fund Balances</i>			
Nonspendable		314,470	314,470
Restricted	124,693	92,797	217,490
Committed	392,187	462,938	855,125
Assigned	52,091	161,758	213,849
Unassigned	1,051,925	(580)	1,051,345
Total Fund Balances	1,620,896	1,031,383	2,652,279
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances	2,465,645	1,038,611	3,504,256

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	2,652,279
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds, net of accumulated depreciation of \$23,041,667	19,311,813
Interfund Balance	Explain (541,666)
Deferred outflows of resources related to pension plans	54,943
Deferred inflows of resources related to pension plans	(535,311)
Certain long-term assets are not available to pay for current fund liabilities and, therefore, are deferred in the funds:	
Net Pension Liability	(437,549)
Advanced Recreation Summer Fees	50,890
Unavailable Property Tax Revenue	215,733
Certain long-term liabilities are not due and payable from current financial resources and, therefore, are not reported in the funds:	
Bonds Payable	(2,673,434)
Leases Payable	(91,950)
Accrued Compensated Absences	(313,836)
	<hr/>
Net Position of Governmental Activities	<u><u>17,691,912</u></u>

TOWN OF HAMPDEN
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

Exhibit D
Page 1 of 2

	<i>General Fund</i>	<i>Other Governmental Funds</i>	<i>Total Governmental Funds</i>
Revenues			
Taxes	12,341,910		12,341,910
Intergovernmental Revenues	780,972		780,972
Departmental Revenues	447,174		447,174
Investment Income	20,075	15,771	35,846
Fair Value Increases (Decreases)	(7,393)	(28,383)	(35,776)
Other Local Sources	610,311	411,580	1,021,891
Total Revenues	14,193,049	398,968	14,592,017
Expenditures			
General Government	1,267,910		1,267,910
Public Safety	2,623,177		2,623,177
Public Works	1,386,643		1,386,643
Solid Waste	380,515		380,515
Recreation and Culture	1,067,006	282,444	1,349,450
The Bus	90,735		90,735
Buildings and Grounds	75,055		75,055
General Assistance	2,534		2,534
Debt Service	485,649		485,649
TIF	18,416		18,416
Capital Outlay		602,976	602,976
Assessments	6,799,928		6,799,928
Total Expenditures	14,197,568	885,420	15,082,988
Excess of Revenues Over (Under) Expenditures	(4,519)	(486,452)	(490,971)
Other Financing Sources (Uses)			
Transfers from Other Funds	5,000	290,405	295,405
Transfers to Other Funds	(276,692)	(18,713)	(295,405)
Total Other Financing Sources (Uses)	(271,692)	271,692	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(276,211)	(214,760)	(490,971)
Fund Balance - July 1	1,897,107	1,246,143	3,143,250
Fund Balance - June 30	1,620,896	1,031,383	2,652,279

(Continued)

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

**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, 2015**

Net change in fund balances - total governmental funds (490,971)

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

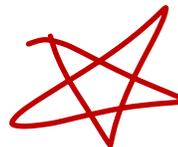
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:
 Capital asset purchases capitalized 480,192
 Depreciation expense (1,308,633)

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:
 Unavailable Taxes (35,299)
 Advanced Recreation Summer Fees 50,890

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 71,331
 General obligation bond principal payments 384,884

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:
 Deferred Outflows of Pension Expense 54,943
 Deferred Inflows of Pension Expense (535,311)
 Net Pension Liability (437,549)
 Interfund Activity 240,000
 Accrued compensated absences 47,497

Change in net position of governmental activities (1,478,026)



TOWN OF HAMPDEN
STATEMENT OF NET POSITION - PROPRIETARY FUND
JUNE 30, 2015

Exhibit E

<i>Assets</i>	<u><i>Sewer Enterprise</i></u>
<i>Current Assets:</i>	
Cash and Equivalents	187,899
Investments	7,804
User Fees/Liens Receivable	37,975
Capital Assets:	
Construction Work in Progress	884,701
Other Capital Assets, Net of Depreciation	<u>6,678,109</u>
<i>Total Assets</i>	<u><u>7,796,488</u></u>
 <i>Liabilities</i>	
<i>Current Liabilities:</i>	
Accounts Payable	326,143
Accrued Interest Payable	18,622
Retainage Payable	
Due to Other Funds	541,666
Long-term Liabilities:	
Due Within One Year	300,252
Due in More Than One Year	3,168,721
	<u>4,355,404</u>
<i>Total Liabilities</i>	<u>4,355,404</u>
 <i>Net Position</i>	
Net Investment in Capital Assets	3,209,136
Restricted	294,957
Unrestricted	<u>(63,009)</u>
<i>Total Net Position</i>	<u>3,441,084</u>
<i>Total Liabilities and Net Position</i>	<u><u>7,796,488</u></u>

Why not \$541k?

Amounts reported for business-type activities in the Statement of Net Position are different because:

Total Retained Earnings	3,441,084
Certain long-term assets are not available to pay for current fund liabilities:	
Interfund Payable	<u>541,666</u>
Net Position of Governmental Activities	<u><u>3,982,750</u></u>

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

TOWN OF HAMPDEN
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN PROPRIETARY NET POSITION
PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2015

Exhibit F

	<i>Budget</i>	<i>Sewer Enterprise</i>	<i>Variance Favorable (Unfavorable)</i>
Operating Revenues:			
Charges for Services	546,133	528,165	(17,968)
Total Operating Revenues:	546,133	528,165	(17,968)
Operating Expenses:			
Repairs	12,000		12,000
Sewer Flush Repairs	500		500
Utilities/Fuel	42,000	41,414	586
Pump Station Contracts	42,000	73,796	(31,796)
Treatment Service Charges	185,000	318,746	(133,746)
Special Projects	10,000		10,000
Liens/Transfers	4,000		4,000
Wages	60,000	60,000	-
Supplies	18,400	13,146	5,254
Depreciation and Amortization		279,407	(279,407)
Total Operating Expenses	373,900	786,509	(412,609)
Net Operating Income (Loss)	172,233	(258,344)	(430,577)
Non-operating Revenues (Expenses)			
Interest Revenue	12,850	12,855	5
Change in Fair Market Value		(541)	(541)
Miscellaneous Income	20,000		(20,000)
Interest Expense	(344,000)	(91,702)	252,298
Total Non-operating Revenues (Expenses)	(311,150)	(79,388)	231,762
Net Income (Loss) Before Contributions and Transfers	(138,917)	(337,732)	(198,815)
Capital Contributions		67,372	
Change in Net Position		(270,360)	
Total Net Position - Beginning		3,711,444	
Total Net Position - Ending		3,441,084	
Change in Net Position		(270,360)	
Amounts reported for business-type activities in the statement of activities are different because:			
Transfers from general fund		(240,000)	
Change in net Position of business-type activities		(510,360)	

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

TOWN OF HAMPDEN
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

Exhibit G

	<u>Sewer Enterprise</u>
Cash Flows from Operating Activities;	
Received from Customers	528,165
Payments to Suppliers	(447,102)
Payments to Employees	(60,000)
Other Receipts (Payments)	<u>(197,332)</u>
Net Cash Provided by (Used in) Operating Activities	<u>(176,269)</u>
Cash Flows from Capital and Related Financing Activities	
Purchases of Capital Assets	(353,620)
Principal Paid on Capital Debt	(251,855)
Interest Paid on Capital Debt	<u>(91,702)</u>
Net Cash Used in Capital and Related Financing Activities	<u>(697,177)</u>
Cash Flows from Investing Activities	
Net Purchases / Sales of Investments	143,161
Interest and Dividends	<u>12,855</u>
Net Cash Provided by (Used in) Investing Activities	<u>156,016</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>(717,430)</u>
Balances - beginning of the year	<u>905,329</u>
Balances - end of the year	<u><u>187,899</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:	
Operating Income (Loss)	(258,344)
Adjustment to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:	
Depreciation	279,407
Changes in Assets and Liabilities;	
Receivables, net	7,434
Accounts Payable	57,627
Accrued Interest	(377)
Retainage Payable	(22,016)
Due to Other Funds	<u>(240,000)</u>
Net Cash Provided by (Used in) Operating Activities	<u>(176,269)</u>



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

TOWN OF HAMPDEN
STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS
JUNE 30, 2015

Exhibit H

	<u><i>Private Purpose Trust Fund Environmental Trust</i></u>
Assets	
Cash and Equivalents	409,359
Investments	<u>3,614,454</u>
Total Assets	<u><u>4,023,813</u></u>
 Net Position	
Restricted	<u>4,023,813</u>
Total Net Position	<u><u>4,023,813</u></u>

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

TOWN OF HAMPDEN
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED JUNE 30, 2015

Exhibit I

	<u><i>Private Purpose Trust Fund Environmental Trust</i></u>
Revenues	
Fair Value Increases (Decreases)	(8,176)
Investment Income	90,300
Other Local Sources	
	<hr/>
Total Revenues	82,124
	<hr/>
Expenditures	
Professional Fees	12,151
	<hr/>
Total Expenditures	12,151
	<hr/>
Excess of Revenues Over Expenditures	69,973
	<hr/>
Other Financing Sources (Uses)	
Transfers from Other Funds	
Transfers to Other Funds	
	<hr/>
Total Other Financing Sources (Uses)	-
	<hr/>
Excess of Revenues and Other Financing Sources (Uses) Over Expenditures	
	<hr/>
Net Position - July 1	3,953,840
	<hr/>
Net Position - June 30	4,023,813
	<hr/> <hr/>

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

TOWN OF HAMPDEN
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Hampden have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Council (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

A. Financial Reporting Entity

The Town of Hampden operates under an elected Town Council and Town Manager form of government. The Town's major operations include public works, public safety and general administrative services.

B. Government-wide and Fund Financial Statements

Why? The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all of the activities of the Town. Fiduciary activities, whose resources are not available to finance the Town's programs, are excluded from the government-wide statements. The material effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and various intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Functional expenses may also include an element of indirect cost, designed to recover administrative (overhead) costs. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and the major individual enterprise fund are reported as separate columns in the respective fund financial statements.

For the year ended 6/30/15, the Town has implemented GASB Statement #68, which accounts for the Town's proportionate share of net pension liability for the Maine Public Employees Retirement System.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *total economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and trust fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements have been met. Agency funds, reporting only assets and liabilities, have no measurement focus but use the accrual basis of accounting.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if

**TOWN OF HAMPDEN
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, including interest on long-term debt, as well as expenditure related to compensated absences and claims and judgments are recorded only when payment is due.

Property taxes, sales taxes, interdepartmental charges and intergovernmental revenues are considered susceptible to accrual. Special assessments are recorded as revenues in the year the assessment become current. Annual installments not yet due are reflected as special assessment receivables and deferred revenues. Other revenue items are considered to be measurable and available only when cash is received by the Town.

The Town reports the following major governmental funds:

The General Fund is used to account for all or most of the Town's general activities, including the collection and disbursement of earmarked monies (special revenue funds) and the servicing of general long-term debt (debt service fund). The General Fund is used to account for all activities of the general government not accounted in some other fund.

The Town reports the following major enterprise fund:

The sewer fund accounts for the activities of the sewerage operations. The Town operates the sewer collection system and related administrative costs. **Why no mention of other enterprise funds?**

Additionally, the Town reports the following fund types:

Nonexpendable trust funds account for monies held in trust by the Town, the investment earnings from which may only be used for the operation of the program.

Fiduciary funds are used to account for assets held in a trustee or agency capacity for others and therefore cannot be used to support the Town's own programs.

The effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and charges between the business-type functions and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

In the Statement of Activities, amounts reported as program revenue include 1) charges to customers or applicants for goods, services, fines and forfeitures, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds and of the government's internal service funds are charges to customers for goods and services. Operating expenses include the cost of sales and service, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed.

TOWN OF HAMPDEN
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Net Position or Fund Equity

1. Deposits and Investments

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. These investments are not specifically identified with any one fund. Interest is allocated to the individual funds on the basis of average cash balances.

The Town may invest in certificates of deposit, in time deposits, and in any securities in which the state investment officer is authorized to invest pursuant to the Maine Statute 5705 Title 30-A and as provided in the authorized investment guidelines of the Maine Statutes 5711 through 5719 in effect on the date the investment is made.

Investments in the Pension Trust Fund are carried at fair value. Investments in other funds are carried at fair value, except for short-term investments, which are reported at amortized cost, which approximates fair value. Securities traded on a national exchange are valued at the last reported sales price. Investments that do not have an established market are reported at estimated fair value, based on relevant market information of similar financial instruments. Income from investments held by the individual funds is recorded in the respective funds as it is earned.

2. Receivables and Payables

Transactions between funds that result in outstanding balances are reported as due to/from other funds.

Property taxes receivable not expected to be collected within 60 days from year-end are classified as deferred revenue. At June 30, \$215,733 has been so classified and reported on the general fund balance sheet.

Property taxes were levied on August 18 on property values assessed on April 1. Taxes were due in two installments due on October 2 and April 2, with interest at 7% beginning October 3 and April 3. Tax liens are placed on real property within 12 months following the tax commitment date if taxes remain delinquent. Liens were placed on the 2013 fiscal year levy on August 19, 2015. The Town has the authority to foreclose on property eighteen months after the filing of the liens if the lien amount and associated costs remain unpaid.

Certain grants received from other governments require that eligible expenditures be made in order to earn the grant. Revenue for these grants is recorded for the period in which eligible expenditures are made.

3. Inventories

Inventories are valued at cost using the first in, first out method.

4. Capital Assets

Capital assets, which property, plant, equipment, and infrastructure (e.g. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated

TOWN OF HAMPDEN
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Net Position or Fund Equity (continued)

7. Long-term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type statement of net position.

Under State Law, no municipality can incur debt, which would cause its total outstanding debt, exclusive of debt incurred for Town, storm or sanitary sewer, energy facilities, or municipal airports, to exceed 7.50% of its last full state valuation. A municipality may incur debt for Towns not exceeding 10%, storm or sanitary sewers 7.50%, and municipal airports, water districts and special purpose districts 3% of its last full state valuation. In no event can the total debt exceed 15% of its last full valuation. Full state valuation is the valuation of taxable property as certified by the State Tax Assessor, adjusted to 100%.

At June 30, the Town of Hampden is in compliance with the above requirements.

8. Fund Balances/Net Position

Fund Balances

In accordance with Government Accounting Standards Board 54, fund balance reporting and governmental fund type definitions, the Town classifies governmental fund balances as follows: **Example(s) of each?**

Non-spendable – includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.

Restricted – includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.

Committed – includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through town council voting and does not lapse at year-end.

Assigned – includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund balance may be assigned by the Town Manager.

Unassigned – includes positive fund balance within the general fund which has not been classified within the above mentioned categories and negative fund balance in other governmental funds.

The Town considers restricted, committed, assigned, and unassigned amounts to be spent in that order when expenditures for which any of those amounts are available.

The Town does not have a formal minimum fund balance policy.

What other towns have this, and in what amount?

TOWN OF HAMPDEN
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Net Position or Fund Equity (continued)

8. Fund Balances/Net Position (continued)

Fund Balances

The Town has identified June 30, 2015 fund balances on the balance sheet as follows:

	<i>General</i>	<i>Other</i>		
	<i>Fund</i>	<i>Governmental</i>		
	<i>Funds</i>	<i>Funds</i>	<i>Total</i>	
<u>Nonspendable</u>				
Dyer Library Principal		257,242	257,242	
Cemetery Principal		57,028	57,028	
Diane Marshall Book Fund Principal		200	200	
<u>Restricted</u>				
Pool Donations		285	285	
Public Safety Donation		4,314	4,314	
Hampden Bus. Assoc. Fund		1,065	1,065	
Library Fund		3,362	3,362	
Library Grant		47,982	47,982	
Children's Day Raffle		385	385	
Library Willard Donation		4,717	4,717	
Lura Hoit Pool Scholarship		29,884	29,884	
Wellness Fund		30	30	
Pink Garden		548	548	
Katahdin Trust Partnership		96	96	
Maine Community Heritage Grant		129	129	
Municipal Revenue Sharing	124,693		124,693	
<u>Committed</u>				
Mayo Road Project		109,881	109,881	
Capital Improvement Program		353,057	353,057	
Town Reserves	119,221		119,221	
Fire Training School	4,061		4,061	
Voting Machine	18,492		18,492	
Recreation	124,563		124,563	
Lura Hoit Pool	125,850		125,850	
<u>Assigned</u>				
Dyer Library		125,614	125,614	
Cemetery		35,868	35,868	
Diane Marshall Book Fund		276	276	
Encumbrances	52,091		52,091	Explain
<u>Unassigned</u>				
General Fund	626,465		626,465	
Host Community Benefit	425,460		425,460	
Flag Project		(580)	(580)	
<u>Total Fund Balance</u>	<u>1,620,896</u>	<u>1,031,383</u>	<u>2,652,279</u>	

**TOWN OF HAMPDEN
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Net Position or Fund Equity (continued)

8. Fund Balances/Net Position (continued)

Net Position

Net position are required to be classified into three components – net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

Net Investment in capital assets – This component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets. If there are significant unspent related debt proceeds at year-end, the portions of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets.

Restricted – This component of net position consists of restrictions placed on net position use through external constraints imposed by creditors (such as debt covenants), grantors, contributors, or law or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted – This component consists of net position that does not meet the definition of “restricted” or “net investment in capital assets.”

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements that govern the Town’s operations. At its annual meeting, the Town adopts a budget for the current year for the General Fund. Budgets are adopted on a basis consistent with generally accepted accounting principles.

Management may transfer appropriations between operating categories as they deem necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at fiscal year end to the extent that they have not been encumbered.

State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In 2014-2015, \$500,000 of the beginning General Fund fund balance was applied for this purpose.

Reserve funds, once established by the Town Council, may be expended with approval of the council for the purpose for which the reserve was established.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments are carried forward to supplement appropriations of the subsequent year.

TOWN OF HAMPDEN
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 3 - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. Deposits

Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The Town's deposit policy for custodial credit risk requires compliance with the provisions of state law.

State Statute 5706 require banks to give bond or to pledge government securities (types of which are specifically identified in the Statutes) to the Town Treasurer in the amount of the Town's deposits. The Statutes allow pledged securities to be reduced by the amount of Federal Deposit Insurance Corporation (FDIC).

One or more of the financial institutions holding the Town's cash accounts are participating in the FDIC Transaction Account Guarantee Program. Under the program, all noninterest bearing checking accounts include demand deposit accounts and any transaction account that has unlimited withdrawals and cannot earn interest are fully guaranteed by the FDIC for the entire amount. For interest bearing accounts, the Town's cash deposits, including certificates of deposits, are insured up to \$250,000 per custodian by the FDIC. Any cash deposits or certificates of deposits in excess of the \$250,000 FDIC limits are covered by collateral held in a Federal Reserve pledge account or by an agent for the Town and thus no custodial risk exists.

At year-end, the carrying value of the Town's deposits was \$1,742,187 and the bank balance was \$1,771,070. Of the bank balance, \$251,019 was covered by federal depository insurance. The remaining \$1,520,051 was covered by a FHLB irrevocable letter of credit.

B. Investments

At June 30, 2015, the Town had the following investments, maturities, and credit ratings:

<i>Type</i>	<i>Fair Value</i>	<i>Maturities in Years</i>				<i>Credit Rating</i>	
		<i>< 1</i>	<i>1-5</i>	<i>6-10</i>	<i>> 10</i>	<i>S&P</i>	<i>Moody's</i>
<i>General Town</i>							
Common Stock	179,622	179,622				NR	NR
Common Stock	19,093	19,093				AA3	AA-
Common Stock	56,914	56,914				A-	A2
U.S. Sponsored Agency Obligations	-					AA	AA
U.S. Treasury Securities	477,219	67,290	262,610	147,319		AA	AA
Mutual Funds	83,932	83,932				NR	NR
	816,780	406,851	262,610	147,319	-		
<i>Environmental Trust</i>							
Government Securities	3,614,454	333,602	2,360,650	920,202		AAA	AAA
	3,614,454	333,602	2,360,650	920,202	-		

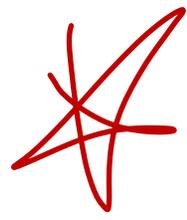
**TOWN OF HAMPDEN
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 3 - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

E. Interfund Receivables and Payables

Individual fund interfund receivable and payable at June 30, 2015, were as follows:

	<u><i>Interfund Receivable</i></u>	<u><i>Interfund Payable</i></u>
General Fund	656,545	348,280
Special Revenue Funds	62,913	580
Capital Projects	177,666	
Permanent Funds		
Dyer Library		1,648
Cemetery	50	5,000
Enterprise Fund		
Sewer		541,666
Totals	<u><u>897,174</u></u>	<u><u>897,174</u></u>



During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. On the Governmental Fund financial statements, the payables are classified as Due to Other Funds with offsetting receivables on the Governmental Fund financial statements classified as Due from Other Funds. The above balances represent cash that has been deposited into the general fund checking account for those funds. The entire balance is expected to be repaid over the next year.

Not correct

Transfers To/From Other Funds at June 30, 2015, were as follows:

	<u><i>Transfers From</i></u>	<u><i>Transfers To</i></u>
General Fund	5,000	276,692
Special Revenue Funds		13,713
Capital Projects	290,405	
Trust Funds		5,000
Totals	<u><u>295,405</u></u>	<u><u>295,405</u></u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) use unrestricted revenues in the General fund to finance various programs accounted for in other funds in accordance with budgetary authorizations, and (3) transfer funds to general fund to cover expenditures voted on per Council.

**TOWN OF HAMPDEN
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 3 - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

F. Capital Leases

The town is obligated under certain leases accounted for as capital leases. The following is a schedule of the future minimum lease payments under these capital leases, and the present value of the net minimum lease payments at June 30:

Year Ended June 30,	Minimum Lease Payment
2016	75,272
2017	19,881
Total Minimum Lease Payments	<u>95,153</u>
Less: Amount Representing Interest	<u>(3,203)</u>
Present Value of Future Minimum Lease Payments	<u><u>91,950</u></u>

G. Long-Term Debt

1. General Obligation Bonds and Notes.

The government issues general obligation bonds and notes to provide funds for the acquisition and construction of major capital facilities.

General obligation bonds and notes are direct obligations and pledge the full faith and credit of the government. General obligation bonds and notes currently outstanding are as follows:

Purpose Proprietary	Maturity Date	Interest Rate	Amount
1996 Sewer SRF	Wrong date 10/1/2017	3.02%	272,782
2006 Sewer Construction Bond	11/1/2006	2.55-6.00%	868,424
2010 Rt 1A Sewer Bond	7/29/2029	0-1.13%	1,425,717
2014 Sewer Project	11/1/1934	.41-4.02	<u>902,050</u>
			<u><u>3,468,973</u></u>
General Obligation	Maturity Date	Interest Rate	Amount
2000 Road Construction & Line Extensions	11/1/2020	4.676-5.751%	540,000
2002 Fire Station	11/1/2021	3.25-5.125%	590,100
2006 Gravel Roads	11/1/2015	2.00-5.25%	83,334
2011 Mayo Rd Bond	11/1/1930	.831-5.094%	<u>1,460,000</u>
			<u><u>2,673,434</u></u>

**TOWN OF HAMPDEN
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015**

NOTE 3 - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

G. Long-Term Debt (continued)

1. General Obligation Bonds and Notes (continued)

Annual debt service requirements to maturity for general obligation and proprietary bonds and notes, including interest of \$1,117,513 are as follows:

<i>Year Ended June 30,</i>	<i>General Obligation Debt</i>	<i>Proprietary</i>	<i>Total</i>
2016	438,737	381,311	820,048
2017	343,878	377,055	720,933
2018	332,914	372,655	705,569
2019	321,741	273,379	595,120
2020	310,446	269,014	579,460
2021-2025	828,433	1,282,392	2,110,825
2026-2030	501,637	885,910	1,387,547
2031-2035	92,553	247,865	340,418
Total	3,170,339	4,089,581	7,259,920

2. Changes in Long-Term Liabilities

The following summary of long-term debt transactions of the Town of Hampden for the fiscal year ended June 30, 2015:

	<i>General Fund</i>	<i>Proprietary Fund</i>	<i>Capital Leases</i>
<i>Long-term Debt payable July 1, 2014</i>	3,058,318	3,720,828	163,281
Debt Issued			
Debt Retired	(384,884)	(251,835)	(71,331)
<i>Long-term Debt payable June 30, 2015</i>	<u>2,673,434</u>	<u>3,468,993</u>	<u>91,950</u>

3. Overlapping Debt

The Town's proportionate share of debt of all local government units which provide services within the Town's boundaries, and which must be borne by properties in the Town is summarized as follows:

<i>Units</i>	<i>Net debt outstanding June 30, 2015</i>	<i>Percentage applicable to the Town</i>	<i>Town's proportionate share of debt</i>
Regional School Unit No. 22	40,773,864	58.13%	23,701,847
Penobscot County	-	5.60%	-
Totals	<u>40,773,864</u>		<u>23,701,847</u>

The Town's proportionate share of the above debt is paid through annual assessments by the receptive units.

TOWN OF HAMPDEN
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 4 - OTHER INFORMATION (Continued)

D. Pension Plans (continued)

employees who have reached the maximum allowable accrued sick time of 120 days. The Town's contribution to the health savings plan was \$34,269 for June 30, 2015, \$42,491 for June 30, 2013, and \$35,305 for June 30, 2012.

E. Deficit Fund Balance

As of June 30, 2015, the sewer fund has a negative unrestricted fund balance of \$130,382. The deficit is partially due to budgeting more expenses than revenues. The pump station contract and treatment service charges came in more than expected for this year. The town also received a bill for prior fiscal year. The town plans on raising rates for the sewer fund to cover costs.



TOWN OF HAMPDEN
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2015

Exhibit J

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Taxes	12,075,602	12,075,602	12,341,910	266,308
Intergovernmental Revenues	298,868	420,945	431,262	10,317
Departmental Revenues	387,777	431,816	447,174	15,358
Other Local Sources	139,411	164,000	138,594	(25,406)
Total Revenues	<u>12,901,658</u>	<u>13,092,363</u>	<u>13,358,940</u>	<u>266,577</u>
Expenditures (Net of Departmental Revenues)				
General Government	1,238,954	1,238,954	1,249,151	(10,197)
Public Safety	2,536,974	2,665,404	2,636,280	29,124
Public Works	1,306,410	1,306,410	1,326,908	(20,498)
Solid Waste	374,843	374,843	380,515	(5,672)
Recreation and Culture	558,320	626,948	650,756	(23,808)
The Bus	91,544	91,544	90,735	809
Buildings and Grounds	82,529	82,529	75,055	7,474
General Assistance	10,000	10,000	2,534	7,466
Debt Service	361,397	361,397	363,243	(1,846)
Tax Increment Financing	18,415	18,415	18,416	(1)
Assessments	6,934,779	6,934,779	6,799,928	134,851
Total Expenditures	<u>13,514,165</u>	<u>13,711,223</u>	<u>13,593,521</u>	<u>117,702</u>
Excess Revenues Over Expenditures	(612,507)	(618,860)	(234,581)	384,279
Other Financing Sources				
Transfer from Other Funds	352,432	358,785	338,785	(20,000)
Transfers to Other Funds	(239,925)	(239,925)	(239,925)	-
Total Other Financing Sources (Uses)	<u>112,507</u>	<u>118,860</u>	<u>98,860</u>	<u>(20,000)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	<u>(500,000)</u>	<u>(500,000)</u>	(135,721)	<u>364,279</u>
Fund Balance - July 1 (Budgetary Basis)			<u>762,186</u>	
Fund Balance - June 30 (Budgetary Basis)			626,465	
Adjustment to Conform with GAAP Elimination of Encumbrances			<u>52,091</u>	
Fund Balance - June 30 (GAAP Basis)			<u>678,556</u>	

**TOWN OF HAMPDEN
GENERAL FUND
STATEMENT OF ESTIMATED AND ACTUAL REVENUES
FOR THE YEAR ENDED JUNE 30, 2015**

**Exhibit A-1
Page 1 of 2**

	<i>Estimated</i>	<i>Actual</i>	<i>Over (Under) Budget</i>
Taxes			
Property	10,484,602	10,519,900	35,298
Auto Excise	1,550,000	1,776,652	226,652
Boat Excise	9,000	10,588	1,588
Lien Interest and Fees	23,000	21,910	(1,090)
Interest on Taxes	9,000	12,860	3,860
	<u>12,075,602</u>	<u>12,341,910</u>	<u>266,308</u>
Intergovernmental Revenues			
General Assistance	5,000	3,940	(1,060)
Tree Growth	2,000	3,483	1,483
Veterans Reimbursement	6,500	6,809	309
Homestead Reimbursement	163,617	163,617	-
Business Equipment Tax Reimbursement	104,089	110,089	6,000
DEA/School Reimb.	120,000	123,585	3,585
Drive Sober Grant	2,713	2,713	-
Impaired Driving Grant	2,177	2,177	-
Speed Enforcement Grant	12,077	12,077	-
JAG Grant	117	117	-
Snowmobile Reimbursement	2,655	2,655	-
	<u>420,945</u>	<u>431,262</u>	<u>10,317</u>
Departmental Revenues			
Ambulance Service	190,000	232,929	42,929
Police	2,500	16,311	13,811
MMA Safety Grant		1,851	1,851
Fire		1,105	1,105
Solid Waste Recycling	10,000	12,185	2,185
Transfer Station	60,000	27,490	(32,510)
Sewer	60,000	60,000	-
Plumbing Fees	6,500	(2,476)	(8,976)
Re-Registration Fees	21,000	20,981	(19)
Town Clerk Fees	12,500	10,929	(1,571)
Public Works/Cemetery Fees	5,000	3,900	(1,100)
Code Officer	15,000	14,011	(989)
Library	7,000	6,531	(469)
Bronco Travel Basketball Fees	30,181	30,181	-
Bronco Youth Football Fees	8,635	8,635	-
Animal Control	1,000	1,926	926
Planning/Zoning Fees	2,500	685	(1,815)
	<u>431,816</u>	<u>447,174</u>	<u>15,358</u>

**TOWN OF HAMPDEN
GENERAL FUND
STATEMENT OF ESTIMATED AND ACTUAL REVENUES
FOR THE YEAR ENDED JUNE 30, 2015**

	<i>Estimated</i>	<i>Actual</i>	<i>Over (Under) Budget</i>
Other Local Sources			
Interest on Investments	10,000	15,249	5,249
Fair Value Increases (Decreases)		1,325	1,325
Cable TV Franchise	40,000	35,582	(4,418)
Sale of Cemetery Lots	4,000	1,350	(2,650)
Rental Income	2,000	1,100	(900)
Fees and Permits	1,000	310	(690)
Housing Foundation	15,000	10,576	(4,424)
PERC Revenue	90,000	71,842	Why? (18,158)
All Other	2,000	1,260	(740)
	<u>164,000</u>	<u>138,594</u>	<u>(25,406)</u>
Operating Transfers In			
Municipal Revenue Sharing	333,785	333,785	-
Cable Reserve	20,000		(20,000)
Cemetery Reserve	5,000	5,000	-
	<u>358,785</u>	<u>338,785</u>	<u>(20,000)</u>
Total Revenues and Transfers	13,451,148	<u>13,697,725</u>	<u>246,577</u>
Beginning Fund Balance Used To Reduce Tax Commitment	<u>500,000</u>		
Total	<u>13,951,148</u>		

TOWN OF HAMPDEN
GENERAL FUND
STATEMENT OF APPROPRIATIONS, EXPENDITURES AND ENCUMBRANCES
FOR THE YEAR ENDED JUNE 30, 2015

Exhibit A-2
Page 1 of 2

	<i>Encumbered From 6/30/15</i>	<i>Appropriations</i>	<i>Expenditures Net of Refund</i>	<i>Encumbered To 6/30/16</i>	<i>Under Budget</i>
General Government					
Administrative Office		589,929	612,509		(22,580)
GIS/IT		119,305	107,346		11,959
Communications		25,419	11,307		14,112
Town Council		30,890	23,556		7,334
Municipal Building		92,020	110,020		(18,000)
Tax Collector		6,000	5,380		620
Municipal Elections		7,039	4,815		2,224
Assessor/Planning/CEO		255,032	257,883		(2,851)
Economic Development		113,320	116,335		(3,015)
	-	1,238,954	1,249,151	-	(10,197)
Public Safety					
Police Department		1,028,414	1,040,643	15,000	(27,229)
DARE Program	1,733			1,733	-
Fire Department		976,614	922,201		54,413
Fire Department - FEMA Grant	131			131	-
Public Safety		191,976	189,463		2,513
Non Department Utilities		468,400	468,973		(573)
	1,864	2,665,404	2,621,280	16,864	29,124
Public Works					
Highway Department		1,277,330	1,294,235		(16,905)
Municipal Garage		29,080	32,673		(3,593)
	-	1,306,410	1,326,908	-	(20,498)
Solid Waste		374,843	380,515		(5,672)
Recreation and Culture					
Recreation		139,317	141,468		(2,151)
Bronco Travel Basketball	16,223	30,181	32,925	13,479	-
Bronco Youth Football	8,493	8,635	7,662	9,466	-
Snowmobile	10,627	2,655	1,000	12,282	-
Dyer Library		241,924	259,370		(17,446)
Hoit Memorial Pool		204,236	208,447		(4,211)
	35,343	626,948	650,872	35,227	(23,808)

Why?

TOWN OF HAMPDEN
GENERAL FUND
STATEMENT OF APPROPRIATIONS, EXPENDITURES AND ENCUMBRANCES
FOR THE YEAR ENDED JUNE 30, 2015

Exhibit A-2
Page 2 of 2

	<i>Encumbered From 6/30/15</i>	<i>Appropriations</i>	<i>Expenditures Net of Refund</i>	<i>Encumbered To 6/30/16</i>	<i>(Over) Under Budget</i>
The Bus		91,544	90,735		809
Buildings and Grounds		82,529	75,055		7,474
General Assistance		10,000	2,534		7,466
Debt Service		361,397	363,243		(1,846)
TIF		18,415	18,416		(1)
Assessments					
Regional School District		6,033,040	6,033,040		-
County Tax		751,929	751,928		1
Overlay Explain		149,810	14,960		134,850
		<u>6,934,779</u>	<u>6,799,928</u>	-	<u>134,851</u>
Transfers To Other Funds					
Town Roads Reserve		100,000	100,000		-
Public Works Equipment Reserve		100,000	100,000		-
Municipal Building Reserve		20,000	20,000		-
Library Reserve		5,000	5,000		-
Computer Reserve		14,925	14,925		-
		<u>239,925</u>	<u>239,925</u>		-
Totals	<u>37,207</u>	<u>13,951,148</u>	<u>13,818,562</u>	<u>52,091</u>	<u>117,702</u>

**TOWN OF HAMPDEN
GENERAL FUND
STATEMENT OF CHANGES IN UNASSIGNED FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2015**

Exhibit A-3

Unassigned Fund Balance, July 1	762,186	
Unassigned Fund Balance, June 30	<u>626,465</u>	
Increase (Decrease)		<u><u>(135,721)</u></u>

Analysis of Change

Budget Summary		
Revenue Surplus (Exhibit A-1)	246,577	
Unexpended Balance of Appropriations and Operating Transfers (Exhibit A-2)	<u>117,702</u>	
Budget Surplus		364,279
Deductions		
Beginning Fund Balance Used To Reduce Tax Commitment		<u>(500,000)</u>
Increase (Decrease)		<u><u>(135,721)</u></u>

**TOWN OF HAMPDEN
ALL GENERAL RESERVES
BALANCE SHEET
JUNE 30, 2015**

Exhibit A-4

<i>Assets</i>	<i>Municipal Revenue Sharing</i>	<i>Town Reserves</i>	<i>Fire Training School</i>	<i>Voting Machine Recreation</i>	<i>Host Community Benefit</i>	<i>Lura Hoit Enterprise</i>	<i>Lura Hoit Pool</i>	<i>Totals</i>
Cash and Equivalents		245,479			1,584		28,193	275,256
Investments		22,071					79,357	101,428
Due from Other Funds	124,693		4,061	18,492	124,563	423,876	46,037	741,722
Total Assets	124,693	267,550	4,061	18,492	124,563	425,460	46,037	1,118,406
 <i>Liabilities & Fund Balances</i>								
<i>Liabilities</i>								
Due to Other Funds		148,329					27,737	176,066
Total Liabilities	-	148,329	-	-	-	-	27,737	176,066
 <i>Fund Balances</i>								
Restricted	124,693							124,693
Committed		119,221	4,061	18,492	124,563	46,037	79,813	392,187
Unassigned					425,460			425,460
Total Fund Balances	124,693	119,221	4,061	18,492	124,563	425,460	46,037	942,340
Total Liabilities & Fund Balances	124,693	267,550	4,061	18,492	124,563	425,460	46,037	1,118,406

**TOWN OF HAMPDEN
ALL GENERAL RESERVES**

Exhibit A-5

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2015**

	<i>Municipal Revenue Sharing</i>	<i>Town Reserves</i>	<i>Fire Training School</i>	<i>Voting Machine</i>	<i>Recreation</i>	<i>Host Community Benefit</i>	<i>Lura Hoit Enterprise</i>	<i>Lura Hoit Pool</i>	<i>Totals</i>
Revenues									
Intergovernmental Revenues	349,710								349,710
Investment Income		814						4,012	4,826
Fair Value Increases (Decreases)		(706)						(8,012)	(8,718)
Other Local Sources		155	5,000		323,213	1,898	154,448	3,577	488,291
Total Revenues	349,710	263	5,000	-	323,213	1,898	154,448	(423)	834,109
Expenditures									
General Government		10,074		3,990		4,695			18,759
Public Safety		-	1,897						1,897
Public Works		10,749				48,986			59,735
Debt Service						122,406			122,406
Recreation and Culture					295,902	1,344	118,888		416,134
Total Expenditures		20,823	1,897	3,990	295,902	177,431	118,888	-	618,931
Excess of Revenues Over (Under) Expenditures	349,710	(20,560)	3,103	(3,990)	27,311	(175,533)	35,560	(423)	215,178
Other Financing Sources (Uses)									
Transfers from Other Funds		-				33,713			33,713
Transfers to Other Funds	(333,785)	(5,480)					(65,000)		(404,265)
Total Other Financing Sources (Uses)	(333,785)	(5,480)	-	-	-	33,713	(65,000)	-	(370,552)
Excess of Revenues and Other Financing Sources (Uses) Over Expenditures	15,925	(26,040)	3,103	(3,990)	27,311	(141,820)	(29,440)	(423)	(155,374)
Fund Balance - July 1	108,768	145,261	958	22,482	97,252	567,280	75,477	80,236	1,097,714
Fund Balance - June 30	124,693	119,221	4,061	18,492	124,563	425,460	46,037	79,813	942,340

**TOWN OF HAMPDEN
CAPITAL IMPROVEMENT PROGRAM
SCHEDULE OF ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2015**

Exhibit C-3

<i>Reserve Fund</i>	<i>Balance</i>	<i>Revenues</i>	<i>Interest</i>	<i>Increase</i>	<i>Transfers In</i>	<i>Expenditures</i>	<i>Transfers Out</i>	<i>Balance</i>
	<i>July 1</i>			<i>(Decrease)</i>				<i>In Fair Value</i>
Ambulance	174,827		995	(897)				174,925
Bus	1,141		7	(6)				1,142
Cemetery	10,821	1,450	91	(83)		(100)		12,179
Communications	798		4	(4)				798
Computer	71,702	1,042	467	(374)	14,925	(22,815)		64,947
Equip. Replacement - Public Works	(48,037)		(269)	423	100,000	(89,697)		(37,580)
Fire Truck	86,376		491	(443)				86,424
Library	15,986		90	(82)	5,000			20,994
Marina	14,276		81	(73)				14,284
Municipal Building	10,487		126	(53)	25,480	(34,792)		1,248
Pool Facility	10,529		8	34	45,000	(23,849)		31,722
Recreation	68,940		392	(354)				68,978
Solid Waste	17,930	488	103	(94)				18,427
Town Roads	160,322	65,840	668	(538)	100,000	(431,723)		(105,431)
	596,098	68,820	3,254	(2,544)	290,405	(602,976)	-	353,057

Town of Hampden
106 Western Avenue
Hampden, Maine 04444



Phone: (207) 862-3034
Fax: (207) 862-5067
Email:
townmanager@hampdenmaine.gov

TO: Finance Committee
FROM: Angus Jennings, Town Manager
DATE: February 11, 2016
RE: Payment of invoice for Natural Gas Feasibility Study

As you know, the results of a Natural Gas Feasibility Study relative to the Hampden Business Park and "Triangle" was provided to the Planning & Development Committee on November 18, 2015.

The study was authorized by vote of the Council on October 20, 2014. At the time, the Council's expectation was that the cost would be paid out of the Host Community Benefit account, to be later reimbursed from funds resulting from the Emera TIF. However, the Emera TIF was not approved by the State until March 27, 2015.

The Municipal TIF Rules issued by the Maine Department of Economic and Community Development (DECD) prohibit the expenditure or authorization of TIF prior to State approval:

"A municipality may not expend funds or incur obligations with respect to a project cost in an original or amended development program until the date the Commissioner gives final approval to the original development program or the amendment." (Maine DECD TIF Rules 19-100, Chapter 1, Section 5.D.)

Because there is no other budget line to draw from for these purposes, it is my intention to authorize payment of the attached invoice, in the amount of \$9,900, from the Host Community Benefit account, as per the Council's vote on 10/20/14. I have spoken with DECD, and it is not allowable to later reimburse this expenditure from TIF funds.

I wanted to bring this to your attention to avoid this situation in the future, and to make you aware that this pending draw on the HCB account cannot be reimbursed as had been contemplated.

**COMMITMENT & INTEGRITY
DRIVE RESULTS**

One Merchants Plaza | Suite 501
Bangor, Maine 04401
www.woodardcurran.com

T 800.564.2333
T 207.945.5105
F 207.945.5492

**Town of Hampden
RECEIVED**

DEC 22 2015

**Office of the
Town Manager**

December 18, 2015



Dean Bennett
Director of Community and Economic Development
106 Western Ave
Hampden, ME 04444

Re: Invoice for Natural Gas Feasibility Study

Dear Dean:

Enclosed is our invoice for the Natural Gas Feasibility Study for period ending November 20, 2015. Work provided for this period included our labor for completion of the Feasibility Report and delivery for Client use.

Please call if you have any questions regarding the invoice or services rendered.

Very truly yours,

WOODARD & CURRAN

James D. Wilson, P.E.
Senior Project Manager

JDW/eah

Enclosure

PN: 228466.00



COMMITMENT & INTEGRITY
DRIVE RESULTS

Remit to:
PO Box 55008
Boston, MA 02205-5008

T 800.426.4262
T 207.774.2112
F 207.774.6635

INVOICE

FED TAX ID: 01-0363222
TD BANK

Electronic Transfer:
*211274450 * 2427662596 *

Dean Bennett
Director of Community and Economic
Development
Hampden, ME, Town of
106 Western Ave
Hampden, ME 04444

December 18, 2015
Project No: 0228466.00
Invoice No: 125018

Project 0228466.00 HAMPDEN, ME, TOWN OF - NATURAL GAS FEASIBILITY STUDY

Professional Services for the period ending November 20, 2015

Phase	001	NATURAL GAS FEASIBILITY STUDY		
Fee Total		9,900.00		
Percent Complete		100.00	Total Earned	9,900.00
			Previous Fee Billing	0.00
			Current Fee Billing	9,900.00
			Fee Total	9,900.00
			Total this Phase	\$9,900.00
			Total this Invoice	\$9,900.00

Project Summary	Current Fee	Previous Fee	Total
	9,900.00	0.00	9,900.00

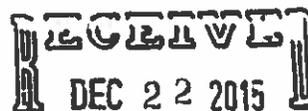
Approved by:

James Wilson, PE
Senior Vice President
Woodard & Curran

Acct. No. _____

DEPARTMENT HEAD SIGNATURE

DATE _____



BY: _____

D. POLICY AGENDA

1. NEWS, PRESENTATIONS & AWARDS- *Mayor Duprey said that it had been a productive year and that the Manager had prepared a list of accomplishments that is posted on the Town website.*

2. PUBLIC HEARINGS

- a. **General Assistance Ordinance – Adoption of Revised Appendices A, B and C** – *The public hearing was opened by Mayor Duprey. There were no comments. The public hearing was closed. Motion by Councilor Lawlis, seconded by Councilor Brann to adopt revised appendices A, B, and C. Unanimous vote in favor.*
- b. **Zoning Ordinance Text Amendment – Article 4.6 Rural Cluster Housing Open Space Exception** – *The public hearing was opened by Mayor Duprey. There were no comments. The public hearing was closed. Motion by Councilor Sirois, seconded by Councilor Ryder to approve the zoning ordinance text amendment to Article 4.6 Rural Cluster Housing Open Space Exception. Unanimous vote in favor.*

3. NOMINATIONS – APPOINTMENTS – ELECTIONS

- a. **Warrant for Municipal Election – 11/4/2014** – *Motion by Councilor Brann, seconded by Councilor McPike to approve the warrant for the municipal election. Unanimous vote in favor.*

4. UNFINISHED BUSINESS

- a. **Proposal for Feasibility Study to Expand Natural Gas into Hampden – Recommendations of Planning & Development and Finance & Administration Committees** – *Motion by Councilor McPike, seconded by Councilor Sirois to appropriate \$9,900 from Host Community Benefit to fund a feasibility study for bringing natural gas to Hampden with the funds to be replaced in the Host Community Benefit fund from the Emera TIF when it is adopted. Unanimous vote in favor.*

Items 4b, 4c & 4d were moved to the end of the agenda.

- b. **Possible Violation of Code of Ethics by a Town Councilor – Requested by Councilor Brann**
 - 1. **Executive Session** pursuant to 1 MRS Sections 405(6)(A) and 405(6)(E);
 - 2. **Council Action**;
 - 3. **Vote of Confidence - Executive Session** pursuant to 1 MRS Sections 405(6)(A) and 405(6)(E);
 - 4. **Council Action**

Resident Jeremy Jones, Partridge Road, stated that Councilors control the budget because they adopt it and if you voted for it you are responsible for

September 17, 2014



Dean Bennett, Director of Community and Economic Development
Town of Hampden
106 Western Avenue
Hampden, ME 04444

Re: Town of Hampden, ME: Natural Gas Feasibility Study Proposal

Dear Dean:

Thank you for asking for our assistance with further evaluating the possibility of extending natural gas service into Hampden. We are pleased to provide this proposal to further investigate the likely costs to extend the pipeline into the community and to better understand the economics of such a pursuit.

Scope of Services: Preliminary engineering and cost estimate

Conceptual Plan Woodard & Curran will work with you to create a conceptual plan for the new pipeline route. We understand you have already discussed your ideas with representatives of Bangor Natural Gas (BNG), including a proposed pipeline route. We will work with you to create a scale drawing on a USGS topographic base plan so that the horizontal and vertical location of the pipeline can be further evaluated. We will also provide an independent opinion on whether the pipeline route discussed with BNG is likely to present difficulties with permitting or construction, as well as suggest potential alternatives that may alleviate the concerns.

Evaluate Demand Usage Based on the location of the pipeline, we will estimate the likely demand use for the area surrounding the pipeline route. The estimate will be based on current residences and businesses along the proposed route, as well as estimates of future demand to serve new development that is stimulated by the presence of the natural gas supply. We understand that BNG has developed an opinion on the demand usage and that they feel the project is not economically viable for them. The purpose of our work will be to provide an independent opinion on the potential to market the natural gas if provided so that we can estimate the simple payback on the investment of a pipeline extension. For this assessment we assume the Town of Hampden will provide a summary of existing square footage and building types along the route, and known or anticipated development near the pipeline.

Economic Evaluation We will prepare a budgetary opinion of probable cost for the project as depicted on the conceptual plan. This will include assumption on the size of the pipeline based on the estimated demand usage, typical valve requirements and service connections. We understand that BNG has provided an estimate of \$800 thousand to \$1 Million and it is our mission to provide a more detailed analysis suitable for comparison to the likely demand use benefits. It is assumed that the pipeline route may pass through private property which means that property purchases, easements and legal work may be necessary to secure the rights to proceed with the project. Our opinion of cost will include allowances for establishing rights of way based on previous experience.

We will compare the demand usage against the budgetary opinion of cost to understand a simple payback for the investment should you or BNG proceed with the project. From our findings, we will suggest options for how the project might be successful including de-averaging of gas rates, public/private partnerships with BNG, municipally operated systems.



Reporting We will consolidate all the data gathered in the steps described above into a letter report of findings and we would be available to present our findings to the Hamden Town Council, BNG or other interested stakeholders as you see fit.

The recommended fee for the services as described above is \$9,900. This includes presentation of our findings at one public meeting. Additional public presentations or meetings with stakeholders would be at an additional cost of \$500/meeting. If you agree to this scope and fee, please sign a copy of this letter and return it to me to act as our authorization to proceed and we will perform the work in accordance with our general services terms & conditions on file with the Town.

We could begin this work within two weeks of your acceptance of our scope and we should be able to deliver a draft letter report for your review 4-6 weeks afterward.

If you have any questions or comments or if we can better tailor our scope of services to your needs, please call. Otherwise, thank you for this opportunity to provide this proposal. We look forward to working with you and continuing to serve the Town of Hampden.

Sincerely,

WOODARD & CURRAN

James D. Wilson, P.E.
Senior Vice President

Thomas R. Eschner, P.E.
Senior Vice President

JDW/TRE/eah

PN: 228466.00

AUTHORIZATION TO PROCEED

TOWN OF HAMPDEN

10/2/14

Signature

Date

Planning and Development Committee

September 3, 2014

6:00 PM

Conference Room

DRAFT MINUTES

Attendees:

Committee

Ivan McPike
Bill Shakespeare
Tom Brann
Carol Duprey
Greg Sirois
David Ryder

Staff

Bob Osborne, Staff
Dean Bennett, Staff

Guests

Chip Laite, Sargent Corp.
Andrew Barrowman BNG
Josh Saucier, BNG

1. Approval of August 20, 2014 Minutes: Approved
2. Committee Applications – None
3. Updates:

A. Bangor Gas Update (Andrew Barrowman/Josh Saucier)

The Bangor Gas representatives advised the Committee that due to the MDOT's moratorium on roads, Route 1A will be inaccessible for the three years. This is problematic to the proposed natural gas expansion into the center of Hampden. The Committee pledged to work with Bangor Gas in any way possible to accommodate another route should one be identified.

The Community and Economic Development Director (CEDD) advised the Committee that Bangor Gas has determined that the extension of almost 5 miles of infrastructure into the "Hampden Triangle" is not feasible given the limited potential users of the resource.

CEDD asked the Committee to consider funding the initial study of the infrastructure investment project, estimated to be \$ 10,000, in a demonstration of commitment and leadership to the business community. Committee asked the CEDD to obtain specific workplan and costs for future consideration.

**TOWN OF HAMPDEN
IN THE TOWN COUNCIL**

**Order 2015-02
Adoption: October 19, 2015**

**ORDER ESTABLISHING ELIGIBILITY FOR TOWN ISSUED
LICENSE PLATES, PROCEDURES AND HOURS OF OPERATION**

ORDERED, that, beginning on November 2, 2015, the Town of Hampden shall issue motor vehicle license plates according to guidelines and training by the Maine Bureau of Motor Vehicles.

The Town of Hampden shall only process applications for license plates for documented Hampden residents.

The Town of Hampden shall issue license plates in sequential order, and will not honor requests for plate numbers that are out of rotation.

To ensure access to technical assistance from the Bureau of Motor Vehicles as needed, the Town of Hampden will only process applications for license plates received between the hours of 8:00 AM and 4:30 PM Monday through Thursday.

This Order shall remain in effect until rescinded by the Town Council.

Town Clerk:

Denise Hodsdon
Denise Hodsdon

ORDERED by a majority of the Town Council:

David Taylor
Steph Watele
John Shalveson
John Mark
Wynne

NEW PLATE ISSUE

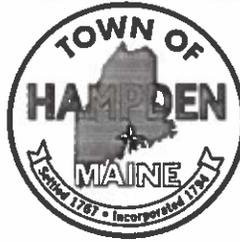
through January 2016

11/02-11/03	12
11/3-11/10	24
11/10-11/17	23
11/17-11/24	18
11/24-11/30	9
11/30-12/8	21
12/8-12/15	20
12/15-12/22	14
12/22-12/30	16
12/30-01/12	47
01/12-01/19	12
01/19-01/28	25

(241 PLATES X \$4.00 AGENT FEE = \$964.00)

4a

Town of Hampden
106 Western Avenue
Hampden, Maine 04444



Phone: (207) 862-3034
Fax: (207) 862-5067
Email:
townmanager@hampdenmaine.gov

TO: Finance Committee

FROM: Angus Jennings, Town Manager

DATE: February 11, 2016

RE: Recommended Contract Award for Library Lighting & Electrical Work

We received two vendor proposals prior to the deadline in the Request for Bid (RFB). Both are attached, along with the original RFB and the one Addendum.

Per the process outlined in the RFB, the bids were reviewed by the DPW Director, Library Director, two members of the Library Board, and me. We met on February 4 to review the bids and again on February 11 to review the results of the vendors' client reference checks undertaken by the Library Director. All client reference checks returned positive reviews.

The low bid was received from Elco Electric. Based on the proposed price and the reference checks, which did not show a qualitative difference between the two bidders, the review group was unanimous in its recommendation that the Town Council award a contract for the Library Lighting and Electrical work to Elco Electric.

It is recommended that the contracted Scope of Work include both Items D1 and M.

TOWN OF HAMPDEN
 EDYTHE DYER LIBRARY - LIGHTING & ELECTRICAL WORK

BID SHEET

February 1, 2016
 10:00 AM

BIDDER	TOTAL MATERIALS	TOTAL LABOR	TOTAL BID
Elco Electric	13,073.00	4,627.00	17,700.00
Alternate DI - ADD			450.00
Alternate M - ADD			1,117.00
Gifford Electric	13,929.00	5,000.00	18,929.00
Alternate DI			210.00
Alternate M			890.00

	Elco	Gifford
Base bid:	\$ 17,700	\$ 18,929
Alt. D1:	\$ 450	\$ 210
Alt. M:	\$ 1,117	\$ 890
	<u>\$ 19,267</u>	<u>\$ 20,029</u>
Extra hr rates:	\$55, \$40	\$60

311 Perry Road, Bangor, ME 04401

Town of Hampden
106 Western Avenue
Hampden, ME 04444

February 1, 2016

Att: Angus Jennings, Town Manager Via: Hand delivered

**Re: Lighting and Electrical Work at Edith Dyer Library
Sealed Bids due February 1, 2016 at 10:00AM**

Dear Mr. Jennings:

ELCO Electric is pleased to offer the following combined bid for 'Lighting and Electrical Work at the Edith Dyer Library' located in Hampden, ME; as defined by 'Request for Bids', electrical specification section 26 00 00, light fixture schedule, part building plans, January 7th, 2016 pre-bid meeting discussion, and addendum #1.

This bid includes all required light fixtures, lamps, wiring materials, electrician labor, payroll expenses, insurances, freight costs, State of Maine electrical permit, fuel, tools, equipment, expenses; as required for the complete performance of the combined Lighting and Electrical scope of work for this project.

Total Lump Sum Base Bid - Light fixtures and Electrical Work	\$	17,700.00
Alternate D1 - ADD		450.00
Alternate M - ADD		1,117.00

Approximate Cost Breakdown (for the above LS Base Bid):

Materials	\$	13,073.00
Labor	\$	4,627.00

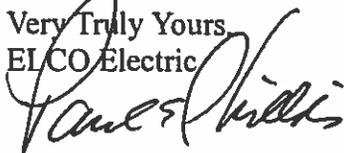
Billing rates (straight time rates) for ELCO personnel, should additional work be requested:

Electrician (Maine licensed)	\$	55.00/Hr
Electrician Helper (Maine licensed)	\$	40.00/Hr

Sample insurance certificate, for coverages provided by ELCO and included with our bid, are attached for your information, and confirmation that insurance coverage meets your minimum specified requirements

Please call if you need anything further. We look forward to your favorable consideration

Very Truly Yours,
ELCO Electric



Paul E. Philbrick, President



Electrical and Geothermal Contractors

311 PERRY ROAD • BANGOR, MAINE 04401

*Rec. 2/11/16
D. J. W. a.m.*

Town of Hampden
106 Western Avenue
Hampden, ME 04444
Att: Angus Jennings, Town Manager

This envelope contains a sealed bid for the project entitled:
Lighting and Electrical Work at Edith Dyer Library
Sealed Bids due to Town manager on February 1st, 2016 at 10:00AM



289 ELM STREET
BREWER, ME 04412
PHONE: 207-307-7234
FAX: 207-307-7234

email: jeremy@gifford-electric.com

Town of Hampden
Lighting and Electrical Work
Edythe Dyer Library

January 30, 2016

ATTN: Angus Jennings, Town Manager

<u>ELECTRICAL BASE BID</u>		<u>\$18,929.00</u>
Materials	\$13,929.00	
Labor	\$5,000.00	

Alternate D1 Add **\$210.00**

Alternate M Add **\$890.00**

Completion Time Frame:

60 days from award assuming all the fixtures are less than a 4 week lead time.

Labor rate for additional work:

\$60.00 per man hour

Professional References:

Alice Dyer – V.P. Cross Financial Corp 207-947-7345

Missi Weatherbee – V.P. Member Service Penobscot County Federal Credit Union 207-827-3165

Kim Geyer – Project Manager The Olympia Companies 207-415-6638

ACKNOWLEDGE ADDENDUMS

Addendum #1

Bid Includes:

Materials and Labor as specified in the scope of work provided

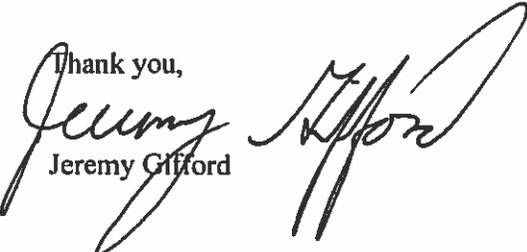
Bid Excludes:

Sales Tax

Fixture and Lamp disposal

Cutting, Patching, or Painting

Thank you,


Jeremy Gifford



GIFFORD
ELECTRIC
289 ELM STREET
BREWER, ME 04412

*Call
2/11/16 9:37 am*

"LIBRARY ELECTRICAL"

Angus Jennings, Town Manager
Town of Hampden
106 Western Avenue
Hampden, ME 04444

Gifford Electric

Reference interview Gifford Electric Jeremy Gifford lighting project at Edythe Dyer Community Library 2016.

Alice Dyer—VP Cross Financial Corp. 947-7345 (Cross Insurance)

1. What was the scope of work Gifford Electric did for you? Alice uses him for all Cross electrical work, is now working on a 5000 sq. ft. building, complete electrical renovation

2. Did they show up on time? Yes Did they stay on schedule? Yes

3. Did they work during your business hours? Large project work was done outside of regular business hours, but during business hours they adapt easily

4. Were they willing to make corrections as necessary? Communication is ongoing and changes are met with ease.

5. Did you get the results you expected? Very good on time line “he shows up when he says he will” If not, why not?

6. Would you hire Gifford Electric again? “Yes, he’s my go-to-guy” he has a crew that she is very confident with.

Reference interview for LED lighting project at Edythe Dyer Community Library 2016.

Missi Weatherbee—VP Member Service Penobscot County Federal Credit Union 827-3165

1. What was the scope of work Gifford Electric did for you? He does all electrical work for their three branches

2. Did they show up on time? Yes Did they stay on schedule? Yes

3. Did they work during your business hours? He works during business hours if the job is not disruptive, but comes in after-hours also. “He does anything we ask”.

4. Were they willing to make corrections as necessary? He is very flexible in doing what she wants/needs

5. Did you get the results you expected? Yes If not, why not?

6. Would you hire Gifford Electric again? Yes, and as stated above they use Gifford Electric for all their electrical needs.

Reference interviews for LED lighting project at Edythe Dyer Community Library 2016.
Kim Geyer—Project Manager The Olympia Companies 415-6638

1. What was the scope of work Gifford Electric did for you? **Holiday Inn in Bangor complete renovation the last electric renovation was 35 years ago.**
2. Did they show up on time? **One of the best electricians she has worked with, and she works on project all around the country for The Olympia Companies).** Did they stay on schedule? **'yes, very much so'**
3. Did they work during your business hours? **Very accommodating, the hotel stayed open during the whole project. Was it disruptive? Not at all, even during electric shut downs Jeremy gave plenty of notice so there was minimal disruption.**
4. Were they willing to make corrections as necessary? **Yes, there was an unforeseen problem when framing a fireplace and Jeremy came up with a great fix to reset a new light fixture around a carrying beam.**
- 5 Did you get the results you expected? **Yes. If not, why not?**
- 6 Would you hire Gifford Electric again? **'Most definitely, one of the best electricians I have worked with'**

ELCO Electric

Reference interviews for LED lighting project at Edythe Dyer Community Library 2016.
Glen White Acadia Electrician 973-6184

1. What was the scope of work ELCO Electric did for you? **ELCO has done several jobs for them.**
2. Did they show up on time? **Yes** Did they stay on schedule? **Yes**
3. Did they work during your business hours? **Glen works 7:30 – 3 which is when most work was done, but they will work at night if necessary. Was it disruptive? Very little disruption**
4. Were they willing to make corrections as necessary? **Yes**
- 5 Did you get the results you expected? **Yes** If not, why not?
- 6 Would you hire ELCO Electric again? **Yes**

Reference interviews for LED lighting project at Edythe Dyer Community Library 2016.
Scott Nutter Verizon Wireless 745-9634—2/8/16 left a message

1. What was the scope of work ELCO Electric did for you?
2. Did they show up on time? Did they stay on schedule?
3. Did they work during your business hours? Was it disruptive?
4. Were they willing to make corrections as necessary?
- 5 Did you get the results you expected? If not, why not?
- 6 Would you hire ELCO Electric again?

Reference interviews for LED lighting project at Edythe Dyer Community Library 2016.
Chris Simmons Project Manager Cianbro Corp 416-4902

1. What was the scope of work ELCO Electric did for you? **big job—million dollar project at**
2. Did they show up on time? Did they stay on schedule? **Yes, Chris was concerned that they were a big enough company for such a large project, but they had 20 guys there on some days. They even helped recover time at the end to stay on schedule.**
3. Did they work during your business hours? Was it disruptive? **Could work off shift, but usually worked during business hours without disruption to patients.**
4. Were they willing to make corrections as necessary? **Worked well with Chris as changes were necessary.**
- 5 Did you get the results you expected? **Yes** If not, why not?
- 6 Would you hire ELCO Electric again? **Yes, they are still doing work for him**

Town of Hampden
106 Western Avenue
Hampden, Maine 04444



Phone: (207) 862-3034
Fax: (207) 862-5067
Email:
townmanager@hampdenmaine.gov

REQUEST FOR BID

Town of Hampden – Lighting and Electrical Work at Edythe Dyer Library

The Town of Hampden is seeking bids for electrical work at the Edythe Dyer Library including but not limited to:

1. Lighting system – interior and exterior;
2. Connecting and disconnecting electrical equipment to accommodate other trades during project;
3. Exit and emergency lighting; and
4. Clean up and proper disposal of project materials at end of every work day.

The Town has prepared a detailed Scope of Services including specifications for lighting fixtures. The Scope of Services, fixture schedule, and a layout plan of the facility are attached to this Request for Bid.

Interested bidders who wish to view the project prior to bidding are invited to attend a pre-bid walk-through of the facility on Thursday, January 7, 2016 at 2 PM at the Edythe Dyer Library, 269 Main Road North, Hampden, ME.

Prospective bidders may submit written questions regarding this Request for Bid to the Town Manager on or before Monday, January 11 at noon. The Town will prepare written responses to all questions received, and will provide the responses to the primary contact person for all prospective bidders that participate in the pre-bid walk-through, or who notify the Town Manager in writing that they wish to be considered a prospective bidder.

Sealed bids, clearly marked "Library Electrical" must be received no later than Monday, February 1, 2016 at 10 AM addressed to

Angus Jennings, Town Manager
Town of Hampden
106 Western Avenue
Hampden, ME 04444

Bids will be publicly opened at the Hampden Town Office Conference Room on Monday, February 1, 2016 at 10 AM. Bids shall include a statement of proposed price to complete the work including sufficient detail for the Town to understand the basis of the costs. In addition, billing rates for all proposed personnel shall be provided.

Upon receipt of bids the Town Manager will convene an Advisory Group comprised of the Library Director, the Director of Public Works, two members of the Library Board of Trustees, and the Town Manager. The Advisory Group will review and evaluate all bids received. Any bids found to be incomplete, non-responsive or that fail to meet any of the minimum standards in the Scope of Services will be disqualified from further consideration. The Advisory Group expects to schedule interviews with two or more vendors that submit bids that are complete, fully responsive to the Scope of Services, and that meet or exceed the minimum standards in the Scope of Services. The Advisory Group reserves the right to conduct reference checks based on the bidders' prior or ongoing clients.

Following the interview and evaluation process, the Advisory Group will make a recommendation to the Town Council's Finance Committee regarding whether to award a contract, and if so to which bidder. Proposed price will be considered in the Advisory Group's evaluations and recommendation, but the Advisory Group reserves the right to recommend a bidder that is not the lowest price bidder if such recommendation is, in the opinion of the Advisory Group, justified based on the quality, experience and/or professional reputation of the bidder.

The Town Council's Finance Committee will review the recommendation of the Advisory Group during a public meeting, and will prepare its own recommendation to the Town Council regarding whether to award a contract, and if so to which bidder.

The Hampden Town Council reserves the right to accept or reject any or all bids. If awarded, a contract will be formally awarded at a regularly scheduled meeting of the Town Council.

Prior to execution of a contract, the contractor must provide proof of workers compensation insurance, and of liability insurance with a \$400,000 minimum coverage, and shall provide a certificate naming the Town of Hampden as additionally insured.

Attachments: Scope of Services
Fixture Schedule
Layout plan of the Library

SECTION 26 00 00

ELECTRICAL

PART I-GENERAL

1.1 SCOPE

- A. The work covered by this section includes the furnishing of labor and materials, equipment, and incidentals and the performing of operations in connection with "electrical work" as indicated in the scope and/or specified herein and including incidental items to effect a finished, complete and operable system as indicated. The electrical work shall include but not be limited to:
1. Lighting system - interior and exterior.
 2. Connecting and disconnecting electrical equipment to accommodate other trades during project.
 3. Exit and emergency lighting.
 4. Clean up and proper disposal of project materials at end of every work day.

Work shall be subject to the conditions of the contract and shall be in strict accordance with these drawings and specifications.

- B. Assume responsibility to have thoroughly examined the drawings and specifications including addenda. Questions over any conflicting information shown on the drawings and specifications shall be referred by email to Debbie Lozito of Edythe Dyer Library for clarification. debbie.lozito@edythedyer.lib.me.us
- C. The term "Contractor" used hereinafter shall designate the Electrical Contractor.

1.2 CODES AND STANDARDS

- A. Where referred to, published standard specifications of technical societies, trade associations and governmental agencies codes and regulations of Underwriters and protective organizations, Federal, State and Municipal regulations and codes and publications of a similar nature shall be the edition current as of the date of this Specification.
- B. The applicable requirements of the publications of the following organizations shall apply to the work under this section as if fully written herein:
1. American National Standards Institute, Inc. (ANSI)
 2. Institute of Electrical and Electronic Engineers (IEEE)
 3. National Electrical Manufacturers Associations (NEMA)
 4. National Fire Codes

5. Underwriters Laboratories, Inc. (UL)
6. Federal, State and Municipal Building Codes, and all other Authorities having jurisdiction.
7. National Electrical Code (NEC)
8. Insulated Power Cable Engineers Associated Specification (IPCES)
9. American Society for Testing Materials Specifications (ASTM)
10. National Bureau of Standards Handbook (NBS)
11. Occupational Safety and Health Administration (OSHA)
12. National Electrical Safety Code (NESC)
13. Americans with Disabilities Act (ADA)

1.4 MATERIALS AND EQUIPMENT

- A. Materials shall be of the best quality. Workmanship shall be of highest grade and construction shall be done according to best practices of the trade.
- B. Provide, when required, labeled samples of material or equipment specified herein or proposed to be used in this work.
- C. Where words "furnish", "provide", or "install" are mentioned, either singly or in combination, these words are hereby interpreted to mean "furnish and install" or "provide and install", including materials complete with connections, supplemental devices, accessories and appurtenances, unless specifically noted otherwise. These words are likewise hereby interpreted as being prefixed to materials, equipment, and apparatus hereinafter mentioned, either in abbreviated or scheduled information or in the technical sections of the specifications.

1.5 SHOP DRAWINGS

- A. Submit for review, electronic submittals and not less than two (2) sets of Shop Drawings of the materials, fixtures and equipment to be incorporated in the work. Information shall contain specific reference to catalog numbers and shall be qualified in writing as required. No considerations will be given to brochure or catalog information not specifically designated or referenced to the specification by an identifying number.
- B. Shop drawings that are facsimiled, (FAX) produced, or are photocopies of FAX documents will not be considered or reviewed. Only originals and or photocopied originals, complying with paragraph A above will be considered.
- C. Before consideration, electrical submittal packages shall include cover pages for each of the electrical equipment groups, i.e. lighting, wiring devices. The cover page of each group shall be typewritten and contain the following information:
 1. Project location.
 2. Electrical Contractor and phone number.
 3. Product manufacturer and phone number.
 4. Distributor or supplier's company and phone number.
 5. Order date and distributor order number.
 6. Approximate on-site delivery date after submittal review and return.

Edythe Dyer Library

- D. Shop drawings must bear the specifier's review stamp. In the event that the specifier rejects shop drawings, the shop drawing must be revised and resubmitted for review.
- E. Shop drawings shall be submitted to the specifier no later than 14 days after award of General Contract.

1.6 SUBSTITUTIONS

- A. Reference in the specifications or on the drawings to any product, material, fixture, form or type of construction, by proprietary name, manufacturer, make or catalog number, establishes a standard of quality or design and is not meant to limit competition. Use any equivalent substitute provided favorable written review by the specifier is first obtained. Any substituted system must show a direct comparison to the system specified and all deviations from the specified system clearly identified. In all cases, the suitability of any substituted item or system shall be determined by the specifier/owner. If the substituted item or system is rejected the item or systems specified shall be furnished and installed at no additional cost to the Owner.

1.7 CODES, PERMITS, INSPECTIONS

- A. The installation shall comply with laws and regulations applying to the electrical installation in effect at the site with regulations of any agency having jurisdiction, and with regulations of the National Electrical Code (NEC).
- B. Obtain and pay for permits required by the ordinances at the site. After completion of the work, furnish the Owner a certificate of final inspection and approval from the Inspection Bureau having jurisdiction.
- C. Rejected materials shall be removed from the site and new materials furnished, retested and installed to the satisfaction of the Architect without additional cost to the Owner.
- D. Inspect the site and survey the conditions to be encountered in the performance of the Work prior to starting the work. Failure to be familiar with the conditions shall not relieve or reduce responsibility for full completion of the work in accordance with the provisions of the contract.

1.8 TEMPORARY LIGHT AND POWER

- A. Temporary light and power shall be installed and maintained under this contract for use by all trades for the duration of construction complete with wiring, switches, protective devices and similar equipment as may be required. Temporary lights and power shall be completely removed no later than project completion.

1.9 ACCEPTANCE

- A. Before acceptance of the work under this section, damaged or imperfect materials shall be refinished or replaced, debris, scaffolding and tools shall be removed and premises shall be "broom clean" to the satisfaction of the Owner.

1.10 GUARANTEE

- A. Guarantee materials and installations under normal use to be free of defects and poor workmanship for a period of one (1) year from the date of acceptance. Any replacement of parts or adjustments, including labor made necessary by inherent defects, shall be provided by the contractor without cost to the Owner within the guarantee period.

1.11 PROTECTION OF EQUIPMENT AND MATERIALS

- A. Protect equipment and material for the electrical work after delivery, before and after installation. This protection must be extended against pilferage, dampness and damages from any cause until the work is accepted by the Owner.

1.12 ELECTRICAL REFERENCE SYMBOLS

- A. Symbols shown on the Drawings show approximate locations of fixtures, outlet boxes, conduit runs and other equipment, unless otherwise detailed. The exact location shall be governed by structural conditions and obstructions. This is not to be construed as to permit redesigning systems. Outlets shall be connected from circuits as shown on the drawings. Locate and install boxes and equipment where they will be readily accessible.

1.13 MATERIALS AND INSTALLATION

- A. Only the best materials of each class specified shall be used and the installation shall be made in a neat and workmanlike manner, complete in every detail, ready for immediate satisfactory operation by the Owner.

B. PART 2 - PRODUCTS

2.1 MATERIALS, GENERAL

- A. Unless otherwise indicated, the materials to be furnished under this specification shall be the standard products of manufacturers regularly engaged in the production of such equipment and shall be the manufacturer's latest standard design that complies with the specification requirements.

- B. Materials shall be delivered to the site in the original sealed containers of packages bearing the manufacturer's name and brand designated. Materials shall be stored in a clean, well-ventilated, warm area. Care shall be exercised in handling materials during delivery, storage and installation. Materials damaged, in the opinion of the Architect, shall be replaced at no additional cost to the Owner.

2.2 EQUIPMENT MOUNTING AND SUPPORTS

- A. Provide supports including supplementary steel, channels, rods and guys required for the proper installation, mounting and support of equipment.
- B. Supports shall be firmly attached and connected to building structural elements and constructed in an acceptable manner. Continuously threaded rods less than 3/8" in diameter, tie wire, or metal straps are not acceptable.
- C. Except as otherwise required by the Contract Documents the type and size of supports shall be as determined by the Contractor and shall be of sufficient strength and size to allow only a minimum deflection as required by codes or standards and the support manufacturer's requirements for loading.

2.3 WIRING DEVICES

- A. Switches, receptacles and other utilization devices shall be specification grade. Switches shall have a minimum rating of 15 amperes. Mercury switches will not be accepted.
- B. Receptacles and switches shall have a grounding pole and grounding terminal, which shall be connected to the outlet box with grounding conductor to establish grounding continuity. Green grounding screw must be used for grounding.
- C. Wiring devices shall be Pass and Seymour or equal. Verify color with specifier.

2.4 LIGHTING FIXTURES AND LAMPS

- A. Fixtures and lamps shall be the manufacturers specified in the Lighting Fixture Schedule. **Alternate fixtures may be submitted for pre-approval a minimum of 10 days prior to bid date.**
- B. Energy Saving Ballasts for fluorescent fixtures shall be Class P electronic: high power factor; shall incorporate UL listed automatic resetting protection: shall be classified for quiet operation, "A" sound rating: shall be designed for a nominal 120 volt system as shown. Interchangeability of lamps and ballasts must be provided. Ballasts shall be designed, manufactured, and tested to meet the latest UL and ANSI standards and this requirement shall be certified by an independent testing organization.
- C. Energy saving lamps of wattage, type and color indicated shall be furnished and installed in necessary quantity to completely lamp every fixture. Incandescent lamps installed in permanent lighting fixtures and used for lighting during construction shall be replaced on or just after the date of substantial completion. Incandescent lamps shall be 130 volt, extended service type.
- D. LED lamps and fixtures shall have a minimum of a five (5) year manufactures warranty. LED lamps shall be as indicated on the Lighting Fixture Schedule. No Substitutions will be accepted.
- E. Guarantee equipment and wiring free from inherent mechanical and electrical defects for a period of one year from date of the final acceptance. Before the installations shall be considered completed and acceptable by the awarding authority, all new fixtures and devices must be installed and operating properly, and the job site must be clean of all items being replaced / upgraded as well as any trash associated with the project before final payment is made

PART 3 - EXECUTION

3.1 LICENSE

- A. Electrical work shall be installed by persons duly licensed by the Electricians Board of the State of Maine.

3.2 COORDINATION

- A. It shall be the responsibility of this contractor to coordinate his work with other trades to insure that his work is terminated in a satisfactory manner.
- B. The contractor is responsible for coordinating work to be performed on site with other trades AND INSURING THE WORK DOES NOT CONFLICT WITH NORMAL BUSINESS at Edythe Dyer Library.

3.3 WORKMANSHIP AND PREPARATION

- A. Work shall be executed in workmanlike manner by experienced electricians in accordance with the most modern engineering practice and shall present a neat appearance when completed. The work shall be carefully laid out in advance and where cutting, channeling, chasing, or drilling of floors, walls, partitions, and ceiling or other surfaces is necessary for the proper installation, support or anchorage of the conduit, raceways or other electrical work, this work shall be carefully done and any damage to the building, piping or equipment shall be repaired by skilled mechanics of the trades involved and at no additional cost to the Owner.
- B. After installation, electrical equipment shall be protected to prevent damage during the construction period. Openings in conduits and boxes shall be closed to prevent entrance of foreign materials. The interior of boxes and cabinets shall be left clean, exposed surfaces shall be cleaned and plated surfaces polished.

3.8 FIXTURES

- A. Fixtures shall be supported by building structural elements independent of furred or suspended ceilings.
- B. Recessed fixtures shall be supported by rod or bowchain, minimum of two (2) supports per 4' of fixture.
- C. The minimum number of supports for surface mounted fixtures shall equal one for each 4' of length plus one additional support: 4' two (2) supports: 8' three (3) supports: 12' four (4) supports. Additional supports shall be provided if required. Attachment to

structural steel shall be bolted type, anchors and inserts shall be installed as an integral part of structural system. Explosive or cartridge driven type insert, anchors or supports are not acceptable.

- D. Subsequent to review of shop drawings and prior to ordering fixtures, verify voltage at each fixture, also consult with others to determine the type of ceiling and ceiling suspension system in each and every room and order fixtures to suit and fit the particular ceiling and ceiling suspension system. Any extra costs because of failure on the part of this Contractor to verify voltage or ceiling requirements shall be paid for by this Contractor.

3.9 INTENT OF DRAWINGS

- A. The drawings do not show in detail every conduit, junction box, or fitting, but material necessary to complete the electrical system in accordance with the best practices of the trade and to the complete satisfaction of the Architect, shall be furnished without additional compensation under this section of the specifications. No deviation from the layout shall be made without written approval from the Architect.

3.10 RECORD DRAWINGS

- A. During the progress of the work, keep a set of drawings marked up to record deviations and changes from the Contract Drawings due to field conditions, change orders, amendments, revisions, addenda and other reasons to represent an accurate record of work as actually installed. Include an accurate layout of in-slab, under-slab, and buried conduits.
- B. Deviations from the Contract Documents shall be favorably reviewed by the Architect before installation.
- C. At the completion of the work, furnish to the Library a complete set of prints of the original Contract Drawings, corrected in a neat manner to reflect the above changes and representing an accurate record of work as actually installed.
- D. The record drawings shall be submitted to the specifier for review and corrected as deemed necessary.
- E. After favorable review, the record drawings shall become the property of the Owner.

3.11 INSTRUCTIONS, OPERATION AND MAINTENANCE DATA

- A. At the completion of the work, deliver one (1) set of operating and maintenance instructions of equipment and systems to the Owner. Submit name and address of nearest available source of repair service and replacement equipment and parts to the owner and specifier. Explain and demonstrate the operation of all systems contained in Specification Section 26 00 00 to the Owner's representative.
- B. Data shall include a complete set of shop drawings.
- C. Material shall first be submitted in preliminary form for review by the specifier. After review, submit two (2) copies in bound volumes to the specifier for distribution.

EDY THE L. DYER COMMUNITY LIBRARY



269 Main Road North, Hampden Maine 04444

Library Hours

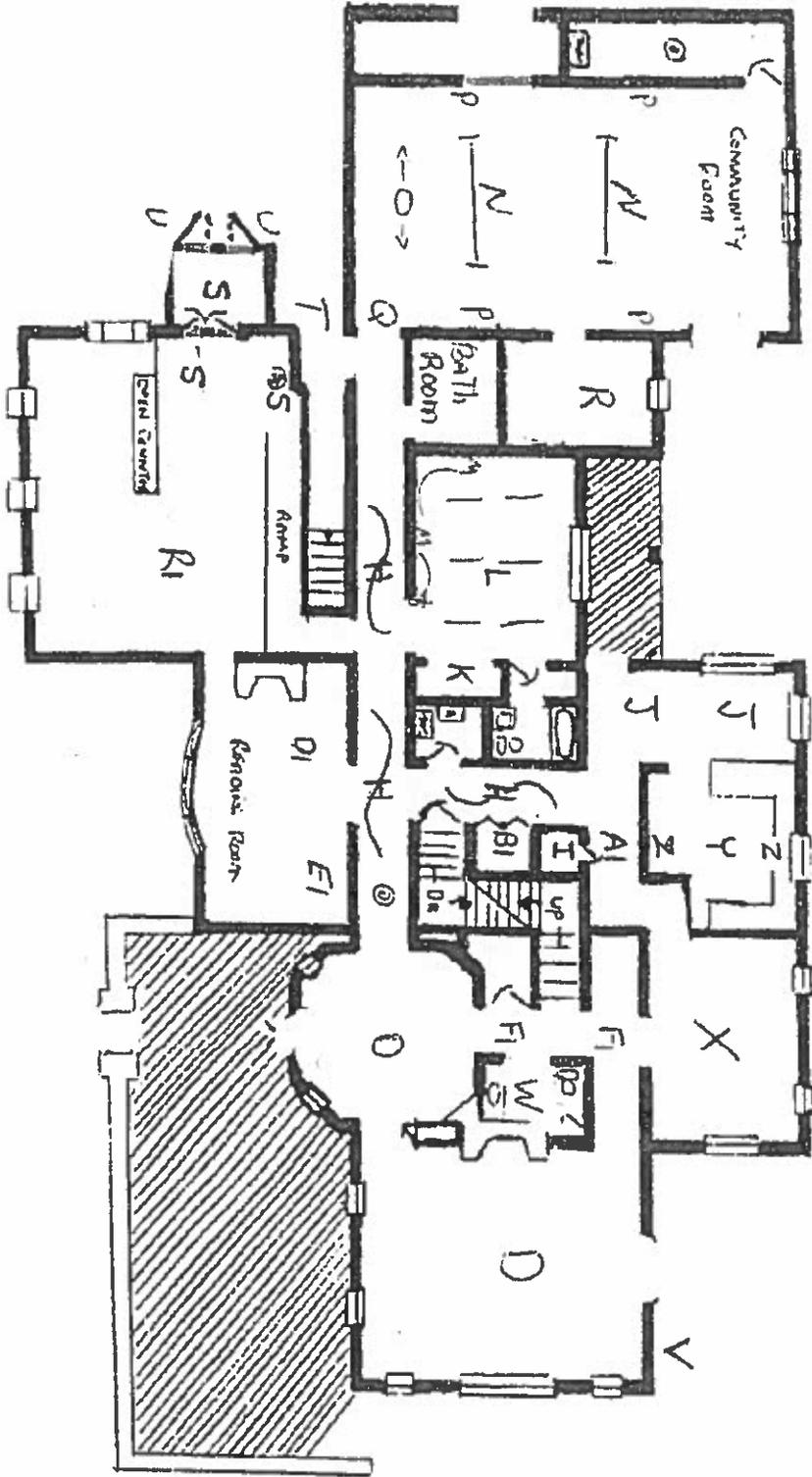
Monday and Wednesday 9am-8pm
 Tuesday, Thursday and Friday 9am-5pm
 Saturday 9am-2pm (Labor day to Memorial Day)

<https://www.edylib.me.us/>

AREA	Type	Mfg	CATALOG NUMBER	DESCRIPTION	ACTION	QUANTITY	Acceptable Substitutions
UPSTAIRS BACK OFFICE	A	METALUX	FMLED20WH830PR	32 Watt 2300 Lumen Dimmable fixture. Surface Mount.	Replace existing fixtures	5	Per pre-approved submission
OPEN AREA AT TOP OF STAIRS	A	METALUX	FMLED20WH830PR	32 Watt 2300 Lumen Dimmable fixture. Surface Mount.	Replace existing fixtures	2	Per pre-approved submission
DEBBIES OFFICE	A	METALUX	FMLED20WH830PR	32 Watt 2300 Lumen Dimmable fixture. Surface Mount.	Replace existing fixtures, INSTALL COMPATIBLE DIMMER SWITCH	4	Per pre-approved submission
DEBBIES CLOSET	B	ETI	54606242	11.5 Watt 830 Lumen fixture	Replace existing fixtures	1	Per pre-approved submission
DEBBIES BATH	C	GE	LED4DCAM-C/827 # 65666	4 Watt LED replacement	Replace lamps in Bath lights	3	Per pre-approved submission
UPSTAIRS CHANDELIER	D	GE	LED4DCAC-C/827 # 65654	4 Watt LED replacement	Replace lamps and thoroughly clean fixture	9	NO alternates accepted
UPSTAIRS D1-ALT CHANDELIER	D1-ALT	METALUX	FMLED20WH830PR	32 Watt 2300 Lumen Dimmable fixture. Surface Mount.	Alternate to remove Chandelier and replace with LED fixture	1	Per pre-approved submission
CHANDELIER	D	GE	LED4DCAC-C/827 # 65654	4 Watt LED replacement	Replace lamps and thoroughly clean fixture	18	NO alternates accepted
BLUE ROOM CHANDELIER	D	GE	LED4DCAC-C/827 # 65654	4 Watt LED replacement	Replace lamps and thoroughly clean fixture. Replace shade on missing bowl with shade from Childrens room fixture	15	NO alternates accepted
EXIT	EXIT	SURE-LITES	APX7R	LED EXIT	Convert to LED Exit	1	Per pre-approved submission
UPSTAIRS TOWER CEILING	F	LAMPS PLUS	SIMILAR TO STYLE #M2558-M2581 WITH BRONZE FINISH AND WHITE BLADES	40" Aerial Ceiling Fan with light kit. Install LED lamps in light kit.	Replace Centerbowl fixture with Fan/Light. Install LED lamps in light kit	1	NO alternates accepted
UPSTAIRS TOWER UP/DOWN EDGE	G	ETI	2" T8 LED TUBE 54105111 3" T8 LED TUBE 54130111 4" T8 LED TUBE 54108131	LED Linear Tube	Remove ballast and install LED tubes. Replace all acrylic lens pieces for shielding with new.	x	Per pre-approved submission
HALLWAY LIGHTING	H	WAC	LM-K8811	12' Flex Rail Track system with surface mount transformer. Provide with 5 fixtures per 12' section. Install with GE LED MR16 lamp LED7KDMR16DB3035	Remove Hallway Ceiling fixtures and install track. Install LED lamps as specified	3	Per pre-approved submission
HALLWAY CLOSET	I	ETI	54617141	11.5 Watt 830 Lumen fixture with Pull Chain	Install LED fixture in closet	1	Per pre-approved submission
BREAKFAST NOOK	J	ETI	54075101	22 Watt 1610 Lumen LED fixture	Replace existing fixtures	2	Per pre-approved submission
First Fiction Room CLOSET LIGHT	K	ETI	54281143	20 Watt 1800 Lumen LED Strip light	Replace existing fixture	1	Per pre-approved submission
First Fiction Room CEILING LIGHTS	L	METALUX	4BCLED-LD4-28SL-F-UNV-L830-CD1-J	29 Watt 2,800 Lumen surface wrap	Replace existing fixtures with new -2 fixtures per row	6	Per pre-approved submission

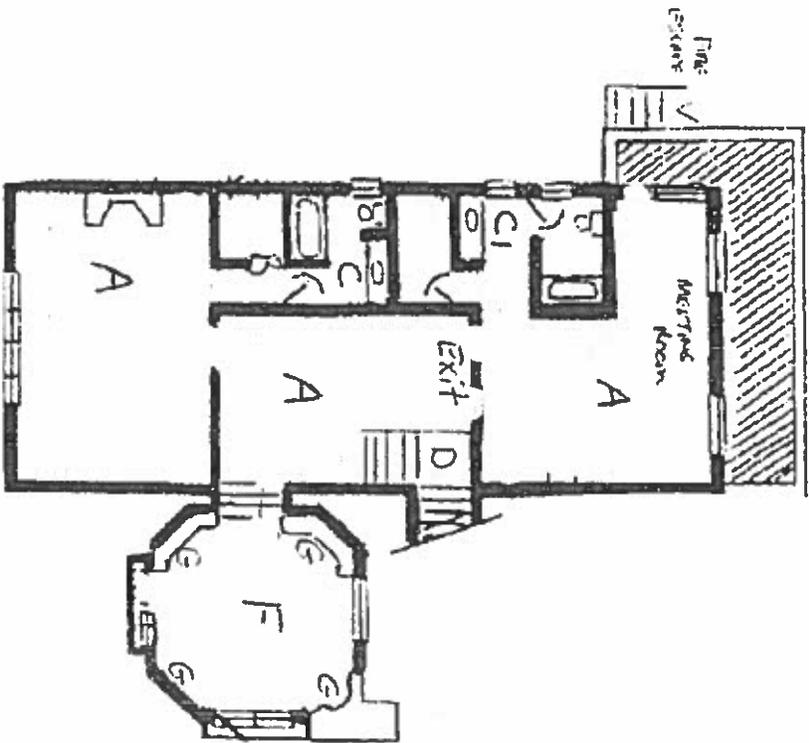
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HAMPDEN

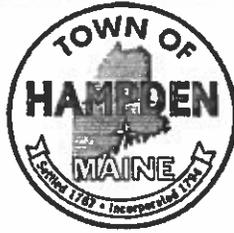


DYER COMMUNITY LIBRARY

HAMPDEN



Town of Hampden
106 Western Avenue
Hampden, Maine 04444



Phone: (207) 862-3034
Fax: (207) 862-5067
Email:
townmanager@hampdenmaine.gov

REQUEST FOR BID – ADDENDUM #1

Town of Hampden – Lighting and Electrical Work at Edythe Dyer Library

This Addendum provides responses to questions received regarding the above-referenced Request for Bid:

- Q. Do you have a list of contractors that attended the pre-bid meeting for the above referenced project?
- A. The list of attendees at the January 7 pre-bid walk-through is attached.
- Q. The Request for Bid (page 7) refers to the need for coordinating work with other trades. What is required here?
- A. There is no need for coordination with other trades. Interior painting work, which was also supported by grant funds, is already complete. The painters will return to complete touch-up work as needed after the lighting and electrical work is complete, so this will not require coordination by the lighting/electrical contractor. Proposed lighting/electrical contractors should be prepared to coordinate timing of work with the Library Director.
- Q. Does the work need to be done during a certain time of day?
- A. No, although it is expected that the work will be completed during the Library's regular hours of operation. The Library is generally open Monday and Wednesday 9AM to 8PM; Tuesday, Thursday and Friday 9AM to 5PM; and Saturday 9AM to 2PM.
- Q. Will contractors be expected to provide lighting fixtures or will the Town obtain the fixtures?
- A. The selected contractor will be required to provide all parts and materials.
- Q. Will the Town dispose of materials, such as lighting fixtures that are removed for replacement?
- A. Yes. The selected contractor can coordinate disposal of such items with the Department of Public Works. The contractor will not be charged for such disposal.

Q. Are all lighting fixtures to be replaced on a one-to-one basis?
A. No. For some items in the work scope, the work includes only replacement of lamps (not fixtures) from incandescent to LED. In other locations, replacement fixtures will be required. This is all as specified in the Fixture Schedule included in the Request for Bid.

Q. Are the required quantities in the Request for Bid Fixture Schedule accurate?
A. There are three corrections to the stated quantities in the Fixture Schedule:

1. The Fixture Schedule states that the project needs one (1) Fixture Y. This should read two (2) Fixture Y.
2. The Fixture Schedule states that the project needs two (2) Fixture Z. This should read one (1) Fixture Y.
3. The Fixture U-ALT included in the Fixture Schedule for the Outside Entry is deleted from the Request for Bid.

Q. In the Fixture Schedule, the Quantity for Fixture Type G (LED tubes in Upstairs Tower) reads "x." What does this mean?

A. "X" indicates that the exact number of LED tubes that will be needed is unknown, and will be determined by the selected contractor. Each proposal should specify whatever is proposed or assumed for this portion of the project.

Q. In the Children's Room, will Fixture N and Fixture O need to be connected to separate switches?

A. Yes. The switch controlling Fixture N must include a dimmer. The switch controlling Fixture O does not need a dimmer.

Q. Is the lighting/electrical contractor required to patch the wall and ceiling in locations where the proposed fixture is a different size than the existing fixture(s) to be replaced?

A. No, the separate painting contractor will complete this work. However, the selected contractor will be expected to adhere to professional standards of workmanship.

Q. Has the Town established a timeline for completion of the project?

A. No. The goal is to complete the work as soon as practicable. Proposed contractors should include a proposed timeline for their work, including any assumptions or caveats.

Q. Because the library is a town department, will materials purchased be tax exempt?

A. Yes. The Town will provide documentation as needed to ensure that materials may be purchased without paying sales tax. Proposed pricing of materials should not include sales tax.

Q. Is there a prescribed format for contractor proposals?

A. No. However, bids shall provide the following content. Bids shall include a statement of proposed price to complete the work including sufficient detail for the Town to understand the basis of the costs. Cost for labor and materials should be broken out separately. In addition, billing rates for all proposed personnel shall be provided. Contact information for a minimum of three professional references of prior or ongoing projects must be provided. Prior to execution of a contract, the contractor must provide proof of workers compensation insurance, and of liability insurance with a \$400,000 minimum coverage, and shall provide a certificate naming the Town of Hampden as additionally insured.

Q. Does the Town have a preference for where the contractor purchases the fixtures and materials necessary to complete the project?

A. No. Proposals must include the proposed price of fixtures and materials, but does not need to provide information regarding where fixtures and materials will be obtained.

Q. Is there a cost estimate available for the work?

A. No. The Town secured grant funding from the Tabitha and Stephen King Foundation to support this work as well as painting work (procured separately). The amount of remaining grant funds available to support this work is \$33,935.

Q. Confirm the bid date and time.

A. Sealed bids, clearly marked "Library Electrical" must be received no later than Monday, February 1, 2016 at 10 AM addressed to

Angus Jennings, Town Manager
Town of Hampden
106 Western Avenue
Hampden, ME 04444

Bids will be publicly opened at the Hampden Town Office Conference Room on Monday, February 1, 2016 at 10 AM.

Q. Confirm that there is no Addendum.

A. This is the first Addendum to the Request for Bid.



Check One: Initial Application
 Reappointment Application

TOWN OF HAMPDEN
APPLICATION FOR TOWN BOARDS AND COMMITTEES

NAME: SMITH AIMES E
LAST FIRST MI
ADDRESS: 51 SUNSET AVE HAMPDEN 01444
STREET TOWN ZIP

MAILING ADDRESS (if different): _____

TELEPHONE: 951-0912 866-5500
HOME WORK

EMAIL: asmith@griffinandjordan.com

OCCUPATION: PARALEGAL

BOARD OR COMMITTEE PREFERENCE:

FIRST CHOICE: BOARD OF APPEALS

SECOND CHOICE (OPTIONAL): _____

How would your experience, education and/or occupation be a benefit to this board or committee? I HAVE BEEN ON THE APPEALS BOARD FOR MANY YEARS AND I AM FAMILIAR WITH THE PROCESS

Are there any issues you feel this board or committee should address, or should continue to address? _____

- | | | |
|--|----------------------|---|
| <ul style="list-style-type: none"> CONSERVATION COMMITTEE BOARD OF ASSESSMENT REVIEW PERSONNEL APPEALS BOARD LURA HOIT MEMORIAL POOL ECONOMIC DEVELOPMENT COMMITTEE FRIENDS OF DOROTHEA DIX PARK | <p><u>3 YEAR</u></p> | <ul style="list-style-type: none"> DYER LIBRARY RECREATION COMMITTEE BOARD OF APPEALS HISTORIC PRESERVATION COMMITTEE TREE BOARD |
|--|----------------------|---|

5 YEAR
PLANNING BOARD

FOR TOWN USE ONLY	Date Application Received: <u>JAN 21 2016</u>
COUNCIL COMMITTEE ACTION: _____	DATE: _____
COUNCIL ACTION: _____	DATE: _____
<input type="checkbox"/> NEW APPT <input type="checkbox"/> REAPPOINTMENT	DATE APPOINTMENT EXPIRES: _____