

TAX COLLECTOR

I always feel it's necessary to remind taxpayers of several exemptions available to resident homeowners. If you are over the age of 70 and you have limited income and assets, or you've been deemed legally blind, or you're a disabled Veteran, you may qualify for a reduction in real estate tax. Applications for these exemptions are available from the Board of Assessors. Resident real estate tax payers over 60 may qualify for the senior tax work-off program that allows participants the opportunity to reduce their tax obligation in exchange for work done for the Town. Information for the tax work-off program is available in the Selectmens' Office. If you qualify for either, it can certainly help to ease your tax burden.

Our Unipay Gold on-line bill payment service is attracting a growing number of taxpayers who find it convenient to be able to pay their bills even while they're away from home. Unipay offers a secure website that gives taxpayers the opportunity to pay taxes at their convenience from almost anywhere. Visit "hampden.org" and click on "taxes" in the upper right hand corner of the screen to see why this is becoming popular with so many people.

The tax rate for fiscal year 2015 was set at \$18.98 per thousand dollars of assessed value, representing an increase of \$.98 over fiscal year 2014's tax rate of \$18.00. This increase was due in part by the borrowing approved for highway repairs. And as usual, the one recurring reason for higher taxes is, like individual residents, the Town faces the ever increasing costs involved in meeting our daily expenses.

Calendar year tax collections for 2013:

Motor Vehicle Excise Tax:	710,643.95
Personal Property Tax:	382,422.81
Real Estate Tax:	9,529,068.39
CPA:	58,666.85
Interest:	30,749.42
Fees:	14,946.44
Total	10,726,497.86

Respectfully submitted,

Eva Wiseman
Tax Collector

TOWN CLERK

Money remitted to the Treasurer in 2014:

Dog Licenses	980.00
Certified Copies	1995.00
Publications	60.00
Marriages	225.00
Trade Names	280.00
Miscellaneous	867.45
	4407.45 Total

* Because of changes made to the method of issuance, the Town Clerk's Office no longer offers Massachusetts hunting or fishing licenses.

Available in the Town Clerk's Office:

Dog licenses \$ <u>5.00</u> spay/neuter, <u>OR</u>	10.00
Marriage Licenses	15.00
Trade Name in Business (D/B/A)	20.00
Subdivision Control Law	7.00
Zoning By-Laws	10.00
Zoning Map	20.00
General By-laws	5.00
Certified Copies (vital records)	5.00
Street List	10.00
Voter's List	10.00
Voter's List on diskette	10.00
Voter Registration Card	5.00

Vital Statistics recorded in Hampden:

	2006	2007	2008	2009	2010	2011	2012	2013	2014
Births	23	27	23	29	30	21	20	22	29
Deaths	84	67	65	68	82	70	71	86	77
Marriages	14	15	16	14	18	13	13	14	14

Respectfully
Eva
Wiseman

Article 1. TOWN REPORTS

The Town voted that the Annual Reports, as contained in the Annual Town Report for the year 2013, be accepted as printed.

Advisory - favorable A Majority Vote was declared by the Moderator

Article 2. BUDGET

A motion was made from the floor to increase Library line item 26.0 by \$9,216 to a new total of \$128,383 to accommodate a Young Librarian.

Advisory - negative The motion failed.

The Town voted that the sums of money shown in the column entitled "Fiscal 2015 Draft Recommendations" of the Supplementary Report and Recommendations of the Advisory Committee be raised and appropriated for the specific purposes designated and that the same be expended only for such purposes, each number being considered a separate appropriation and that the Town raise and appropriate such sums as may be required to defray said charges for the Fiscal year ending June 30, 2015.

Advisory - favorable A Majority Vote was declared by the Moderator

		Fiscal 2015
GENERAL GOVERNMENT		
1.0 Accountant		
1.1 Salary		28,944
1.2 Clerical		300
1.3 Expenses (Audit)		5,000
Total Accountant		34,244
2.0 Advisory Committee		
2.1 Clerical		4,300
2.2 Expenses		200
Total Advisory		4,500
3.0 Appeals, Board of		
3.1 Clerical		3,567
3.2 Expenses		200
Total Appeals		3,767
4.0 Assessors, Board of		
4.1 Salaries		14,880
4.2 Assistant Assessor		34,909
4.2.1 Principal Assessor		0
4.2 Clerical		11,349
4.3 Expenses		4,000
4.4 Data Processing		0
4.5 Software Support		6,825
4.6 Mapping Maintenance		1,500
4.7 Full List Measure		
4.8 Field Review		0
Total Assessors		73,463

	5.1 Code and General Enforcement	2,000
	5.2 Commissioner and Expenses	
	Total Building Dept.	2,000
6.0	County Retirement	291,522
7.0	Insurance	
	7.1 Property and Liability	94,000
	7.2 Employee Benefits	210,000
	7.3 Unemployment Compensation	2,000
	7.4 Longevity	1,300
	7.5 FICA	
	Total Insurance	307,300
8.0	Law and Claims	
	8.1 General	20,000
	Total Law	20,000
9.0	Moderator	
	9.1 Salary	
	9.2 Expenses	100
	Total Moderator	100
10.0	Planning Board	
	10.2 Clerical*	13,897
	10.3 Expenses	1,100
	10.4 Software support	-
	Total Planning Board	14,997
	* includes special permits & hearings	
11.0	Registrars, Board of (Voters)	
	11.1 Salaries	800
	11.2 Election Expenses	5,500
	11.3 Street Lists	2,000
	Total Registrars	8,300
12.0	Selectman	
	12.1 Salaries	9,600
	12.2 Administrative Asst.	40,906
	12.3 Secretarial	
	12.4 Expenses	2,000
	12.5 Legal Advertising	1,600
	12.6 Computer Study Committee	
	12.7 Temporary Help	500
	Total Selectman	54,606
13.0	Tax Collector	
	13.1 Salary	31,836
	13.2 Clerical	12,588
	13.3 Expenses	2,000
	13.4 Computer Maintenance	3,500
	13.5 Tax Title Work	2,500
	13.6 Tax Title Admin.	
	Total Tax Collector	52,424
14.0	Town Clerk	
	14.1 Salary	31,836
	14.2 Clerical	8,392
	14.3 Expenses	1,000
	14.4 Town Publications	100
	Total Town Clerk	41,328
15.0	Town Report	3,000

16.0	Treasurer	
	16.1 Salary	36,180
	16.2 Clerical	8,887
	16.3 Expenses	1,100
	16.4 Certifying Notes	0
	16.5 Interest on Loans (short term)	0
	16.6 Tax Title Expense	11,500
	16.7 Payroll Service	6,500
	16.8 Bank Service Charges	100
	16.9 Tax Title Admin.	0
	16.10 Records Mgt	1,000
	Total Treasurer	65,267
17.0	Veterans' Benefits	20,000
18.0	Greater Springfield Senior Services	0
		350
TOTAL GENERAL GOVERNMENT		997,168
GENERAL TOWN SERVICES		
20.0	Academy Hall Maintenance	2,500
21.0	Cemetery Commission	
	21.1 Clerical	13,780
	21.2 Expenses	550
	21.3 Maintenance	15,000
	21.4 Computer Maintenance	550
	Total Cemetery Commission	29,880
22.0	Conservation Commission	
	22.1 Clerical	7,154
	22.2 Expenses	400
	Total Conservation Commission	7,554
23.0	Transfer Station	
	23.1 Operation	
	23.2 Monitoring/Testing	25,000
	Total Transfer Station	25,000
24.0	School Buildings Repairs	10,000
26.0	Library	
	26.1 Salaries	
	26.2 Expenses	
	26.3 Library Materials	
	Total Library	119,167
27.0	Town Events	1,200
29.0	Office Equipment	
	29.1 Acquisition	2,500
	29.2 Maintenance	7,000
	29.3 Supplies	3,000
	29.4 Postage	17,000
	Total Office Equipment	29,500
30.0	Parks and Recreation	
	30.1 Salaries	28,788
	30.2 Operating Expenses	4,025
	30.3 Capital Improvements	0
	30.4 Baseball	0

	30.5 Softball	0
	30.6 Girls Soccer	0
	30.7 Boys Soccer	0
	30.8 Basketball	0
	30.9 Director's Salary	0
	30.9 Spray park	9,495
	Total Parks and Recreation	42,308
32.0	Town House Maintenance	
	32.1 Custodial	19,000
	32.2 Maintenance and Repairs	8,500
	32.3 Heat and Utilities	43,000
	Total Town House Maintenance	70,500
34.0	Ambulance	0
35.0	Gasoline	
35.1	Fuel	65,000
36.1	Gasoline Expenses	10,000
	Total Gasoline	75,000
36.0	Street Lighting	19,100
37.0	Council on Aging	
	37.1 Director's Salary	42,987
	37.2 Clerk	16,133
	37.3 Expenses	2,500
	37.4 Temporary Help	0
	37.5 Outreach Coordinator	15,749
	37.6 Receptionist	8,048
	Total Council on Aging	85,417
38.0	Senior Center	
	38.1 Custodial	10,850
	38.2 Utilities	18,834
	38.3 Building Maintenance	13,600
	38.4 Grounds Maintenance	0
	Total Senior Center	43,284
39.0	Historical Commission	250
Total General Town Services		560,660
HIGHWAY DEPARTMENT		
40.0	Superintendent's Salary	82,216
41.0	Tree Warden	
	41.1 Expenses	10,100
	41.1.2 Salary	5,150
	41.2 Tree Planting	
	41.3 Insect Pest Control	
42.0	Public Grounds	38,165
43.0	Highway Maintenance	152,334
	43.1 Expenses	
	43.2 Paving	50,000
44.0	General Highway Expense	101,133
45.0	Snow and Ice Removal	80,000
46.0	Contract Services	
	46.0 Contract Services	
	46.1 Street Sweeping	42,800
	46.2 Catch Basin Cleaning	
47.0	Other Highway Accounts	
	47.1 Road Machinery Maintenance	14,000

	47.2 Highway Engineering	
	47.3 Equipment Acquisition	
48.0	Building Expenses	
	48.1 Utilities	12,130
<hr/>		
TOTAL HIGHWAY DEPARTMENT		588,028
<hr/>		
PROTECTION OF PERSONS AND PROPERTY		
50.0	Animal Inspection	
	50.1 Salary	2,098
	50.2 Expenses	240
	50.3 Rabies Management	0
	50.4 Wildlife Control	2,500
	Total Animal Inspection	4,838
51.0	Emergency Management	8,000
51.5	Traffic Control	10,000
52.0	Dog Officer	
	52.1 Animal Control Account	10,000
	52.2 Dog Damage Fund	700
	Total Dog Officer	10,700
53.0	Fire Department	
	53.1 Fire Chief Salary	0
	53.2 Fire Chief Expenses	1,493
	53.3 Operation	33,982
	53.4 Equipment	14,500
	53.5 Training Stipend*	33,000
	53.6 Radio Service Agreement	540
	Total Fire Department	83,515
54.0	Forest Fires	1,800
55.0	Forest Fire Warden	0
56.0	Health, Board of	
	56.1 Salary	4,594
	56.2 Clerk Salary	26,267
	56.3 Expenses	1,000
	Total Board of Health	31,861
56.5	Water District	
	565.1 Operations	7,500
	565.2 Testing	2,000
	Total Water District	9,500
57.0	Police	
	57.1 Chief's Salary	79,828
	57.2 General Salaries	945,316
	57.3 Maintenance of Cruisers	10,925
	57.4 General Expenses	62,582
	57.5 New Cruisers	36,000
	57.6 Training	26,263
	57.7 Equipment	5,000
	57.8 Career Incentive Pay (Quinn Bill)	65,159
	57.9 Additional Officer	
58.0	Other Police Accounts	
	58.1 Election and Town Meetings	2,360
	58.2 Towing Clerk	100
	58.3 WMLEC	750

59.0	Parking Clerk	
	Total Police	1,234,283
TOTAL PROTECTION		1,394,497
SCHOOLS		
69.0	Regional School District	
	69.1 Assessment	6,934,749
	69.2 Teacher Deferral	0
	Total Regional School District	6,934,749
SUB TOTAL		10,475,102
70.0	Local Government Debt	
	70.1 Principal	
	70.2 Interest	
	70.3 School Debt	
	70.4 Green Meadow Bond	234,000
	70.5 Highway Truck	50,000
	70.6 Fire Truck	43,890
	70.7 Infrastructure Roads	400,000
	70.8 Minnechaug BAN	507,043
	Total Local Government Debt	1,234,933
GRAND TOTAL		11,710,035

Article 3. PREVIOUS BILLS

The Town voted to take no action on this article.

Advisory - favorable A Majority Vote was declared by the Moderator

Article 4. REVOLVING FUNDS FOR FISCAL YEAR 2015

The Town voted to authorize the Town, acting through its various departments, to establish the revolving funds as listed in Article 4 of the Annual Town Meeting warrant, in accordance with General Laws Chapter 44, Section 53E ½, separate from the general fund and deposited with the Town Treasurer, for the town departments, sources of receipts, and purposes of payment as printed in Article 4 of the warrant with the funds in the respective revolving funds not to exceed the following amounts for Fiscal Year 2014:

Board of Assessors:	\$2,500
Board of Health:	\$40,000
Building Department	\$90,000
Library Trustees	\$6,000
Council on Aging	\$30,000
Tax Collector	\$2,500
Fire Department	\$10,000
Cemetery Commission	\$24,000

Advisory - favorable A Majority Vote was declared by the Moderator

Article 5. REVOLVING FUND REPORTS

The Town voted, with respect to each revolving fund established by the preceding vote, to receive from each of those boards, departments and offices having charge of a revolving fund a report showing the total amount of receipts and expenditures for each revolving fund for Fiscal Years 2014 and Fiscal Year 2015 through December 31, 2014 and also showing an amount of the increase, if any, in spending authority granted by the Selectmen and Advisory Committee with respect to such revolving funds during Fiscal Year 2014 and Fiscal Year 2015 through December 31, 2014.

Advisory - favorable

A Majority Vote was declared by the Moderator

Article 6. ENTERPRISE FUND TRANSFER STATION

The Town voted to appropriate the following amounts for the Transfer Station Enterprise Fund:

\$25,000 for salaries

\$75,000 for expenses

\$100,000 Total

And that \$100,000 be raised as follows:

Department receipts: \$80,000

Retained Earnings: \$20,000

Advisory - favorable

A Majority Vote was declared by the Moderator

Article 7. COMMUNITY PRESERVATION COMMITTEE

The Town voted to accept the recommendations of the Community Preservation Committee.

Advisory - favorable

A Majority Vote was declared by the Moderator

The Town voted to appropriate the sum of \$40,000 from the Community Preservation fund for use by the Parks and Recreation Department to replace the playscape at Memorial Park.

Advisory - favorable

A Majority Vote was declared by the Moderator

The Town voted to appropriate the sum of \$25,000 from the Community Preservation fund for use by the Parks and Recreation Department to purchase and install a pavilion at Memorial Park.

Advisory - favorable

A Majority Vote was declared by the Moderator

The Town voted to appropriate a sum of \$87,000 from the Community Preservation fund for use by the Board of Selectmen in rehabilitating and repairing the Town House in accordance with recommendations of the Town House Study Committee.

Advisory - favorable

A Majority Vote was declared by the Moderator

Article 8. COMMUNITY PRESERVATION COMMITTEE

A motion that the Town vote to revoke its acceptance of General Laws Chapter 44B, Sections 3 to 7, (the Community Preservation Act) as adopted pursuant to Article 18 at the Annual Town Meeting on April 30, 2001 and the referendum on May 7, 2001, this revocation to also be subject to approval by the voters at an election held on May 5, 2014 failed to carry. A lack of a Majority Vote was declared by the Moderator

Article 9. CONSERVATION FUND

The Town voted to raise and appropriate \$1,000 for the Conservation fund, said fund to be used for the purpose of acquiring available land for the Town for conservation purposes, if said purchase is voted and approved at Annual or Special Town Meeting prior to such purchase.

Advisory - favorable

A Majority Vote was declared by the Moderator

Article 10. HIGHWAY STATE AID

The Town voted to accept a sum of money from the Commonwealth of Massachusetts under the provision of local aid fund distribution, the General Laws Chapter 90, Section 34, and be allowed to borrow in anticipation of reimbursement.

Advisory - favorable

A 2/3 Vote was declared by the Moderator

Article 11. LIBRARY ADDITIONAL STATE AID

The Town voted that, in Fiscal Year 2015, if State Aid is received for the Library, this money will be made available for Library Trustees to use at their discretion.

Advisory - favorable A Majority Vote was declared by the Moderator

Article 12. BOARD OF ASSESSORS

The Town voted to take no action on this article.

Advisory - favorable A Majority Vote was declared by the Moderator

Article 13. BOARD OF ASSESSORS

The Town voted to transfer from the Assessor's Stabilization Fund \$15,000 for all FY2015 Department of Revenue mandated triennial updates.

Advisory - favorable A 2/3 Vote was declared by the Moderator

Article 14. DARE PROGRAM

The Town voted to take no action on this article.

Advisory - favorable A Majority Vote was declared by the Moderator

Article 15. SCHOOL RESOURCE OFFICER

The Town voted to raise and appropriate \$11,550 to fund the School Resource Officer for FY2014 at Minnechaug Regional High School.

Advisory -favorable A Majority Vote was declared by the Moderator

Article 16. FIRE DEPARTMENT SCOTT PACKS

The Town voted to authorize the Treasurer to borrow \$125,000 to purchase nineteen Self Contained Breathing Apparatus units (Scott Packs) for the Fire Department.

Advisory – favorable A 2/3 Vote was declared by the Moderator

Article 17. FIRE DEPARTMENT AIR BOTTLE REFILL UPGRADE

The Town voted to authorize the Treasurer to borrow \$6,000 to upgrade the existing air refilling system for the Fire Department to handle new air cylinders to accommodate the Scott Packs purchased pursuant to the previous article.

Advisory – favorable A 2/3 Vote was declared by the Moderator

Article 18. POLICE DEPARTMENT DEFIBRILLATORS

The Town voted to authorize the Treasurer to borrow \$20,000 to purchase ten Lifepak defibrillators for the Police, Fire and Senior Center.

Advisory – favorable A 2/3 Vote was declared by the Moderator

Article 19. PARKS AND RECREATION

The Town voted to take no action on this article.

Advisory -favorable A Majority Vote was declared by the Moderator

Article 20. PARKS AND RECREATION

The Town voted to take no action on this article.

Advisory -favorable A Majority Vote was declared by the Moderator

Article 21. NEW WELL FOR FEDERATED CHURCH

The Town voted to transfer \$32,000 from the General Stabilization Fund to compensate the Federated Church for the cost of remediation of salt infiltration in the water supply at the church and the rectory.

Advisory – favorable

A 2/3 Vote was declared by the Moderator

Article 22. WATER REMEDIATION FOR MAIN STREET

The Town voted to transfer \$60,000 from the General Stabilization Fund to pay for the water remediation at 601 and 613 Main Street.

Advisory – favorable

A 2/3 Vote was declared by the Moderator

Article 23. POLICE STATION BUILDING

The Town voted to raise and appropriate a sum not to exceed \$2,975,000 to fund a new Police Station on Allen Street, that to meet this appropriation the Treasurer with the approval of the Board of Selectmen is authorized to borrow \$2,975,000 under GL c. 44, Section 27 or any other enabling authority; contingent upon an affirmative vote of the Town to exempt the amounts required for the payment of interest and principal on said borrowing from the limitations on taxes imposed by General Laws Chapter 59, Section 21C (Proposition 2 1/2).

Advisory – favorable

A 2/3 Vote was declared by the Moderator

Article 24. AUTHORIZE AGREEMENT FOR GROUND-MOUNTED SOLAR PHOTOVOLTAIC INSTALLATION

The Town voted to approve an agreement negotiated by the Board of Selectmen between the town and Minnechaug Solar, LLC for the taxation of real and personal property comprising the solar photovoltaic energy generating facility to be developed on the Kibbe Property on Somers Road.

Advisory – favorable

A Majority Vote was declared by the Moderator

Article 25. ZONING BYLAW

The Town voted to amend the Zoning Bylaw as printed in the warrant of the Town by adding as new Section 6.12 Medical Marijuana Bylaw, and further to amend the Table of Contents to replace Section 6.12 "Medical Marijuana Bylaw".

Advisory – favorable

A 2/3 Vote was declared by the Moderator

Article 26. RESERVE FUND

The Town voted to raise and appropriate \$5,000.00 for the Reserve Fund.

Advisory – favorable

A Majority Vote was declared by the Moderator

Article 27. GENERAL STABILIZATION FUND

The Town voted to take no action on this article.

Advisory – favorable

A Majority Vote was declared by the Moderator

Article 28. REDUCING TAX RATE

The Town voted to take no action on this article.

Advisory – favorable

A Majority Vote was declared by the Moderator

The meeting was adjourned at 10:17pm

TREASURER'S REPORT

While it is getting redundant I can again report this year that the state of the town's finances is sound. Cash flow is solid, taxes are collected in a timely manner. When we do have to borrow the rates have been low.

The tax rate had an increase last year mostly due to the 5 year roads and infrastructure plan the voters approved. I know of no large initiatives this year although the new Police Station will have some impact on the tax rate the following year and the bonding schedule on the new high school is not final yet.

Some costs to the town such as county retirement are increasing well above inflation however others such as employee health insurance we have been able to hold the line on.

As always I have to say that I believe by and large the people you employ to run the various town departments do a very good job with the resources you give them. It is natural that departments want to do the best job possible and ask for the resources to do so. It is up to the voters with the guidance of the advisory committee to prioritize where those resources provide the best benefit.

Richard Patullo

Town Treasurer

REPORT OF THE TREE WARDEN

In the year 2014, the Highway Department removed 43 trees that were dead or storm damaged. An additional 54 trees were removed with the assistance of a tree service. The following lists show the types of trees and which streets they were removed from. In addition, a total of 12 stumps were ground down at various locations. These areas were cleaned, loamed and seeded by the Highway Department.

Tree Removals by Highway Dept.

Bennett Rd.	Mountain Rd.	1 Ash	15 Oak
1 Maple	2 Maple	Scantic Rd.	1 Hemlock
Glendale Road	4 Oak	1 Maple	1 Elm
1 Maple	2 Birch	South Monson	
Main St.	3 Cherry	1 Pine	
1 Maple	North Rd.	9 Maple	

Tree Removals Requiring Assistance of a Tree Service

Ames Rd.	3 Maple	1 Ash	South Rd.
1 Maple	Hickory Lane	Old Coach Cir.	1 Ash
Baldwin Dr.	3 Maple	1 Oak	3 Maple
3 Maple	Main St.	River Park Dr.	1 Oak
Bennett Rd.	2 Maple	3 Maple	Wilbraham Rd.
2 Maple	1 Elm	2 Oak	1 Maple
Carmody Road	Mill Rd.	Scantic Rd.	Woodland Dr.
1 Maple	1 Maple	1 Spruce	1 Pine
2 Pine	Mountain Rd.	Somers Rd.	1 Maple
Chapin Rd.	18 Oak	2 Maple	
1 Black Walnut	1 Maple	South Monson	
Glendale Rd.	North Rd.	2 Oak	

In the past year, we also completed a significant amount of trimming; both on the shoulders of various roads as well as low hanging limbs of roadside trees. This is an expensive but necessary task given that most low hanging limbs have to be removed with the assistance of a tree service. It is also important to remember that the removal of poor town trees reduces exposure to personal injury, property damage, and power outages. It also improves the overall appearance of the town.

If anyone has any questions regarding a town tree or would like to report a tree in poor condition, please feel free to contact me at the Highway Department office (566-8842).

Sincerely,

Dana S. Pixley
Tree Warden

DEPARTMENT OF VETERANS' SERVICES
DISTRICT OF EASTERN HAMPDEN COUNTY
2014

This office continues to be very busy serving the needs of veterans within the district.

Community outreach has been a major function of this department; this outreach is ongoing and will continue well into the New Year. It's a fact, each community is being well served in the functions of this office and efforts to reach veterans in need are most appreciated by each community. One selectmen in one of the towns during a board meeting said to this writer "I see the numbers are going up, thank you for a good job." This comment was unexpected and certainly appreciated.

Sometime in October, this office was contacted by members of the Purple Heart Society with an idea towards having East Longmeadow becoming a "Purple Heart Community." In order to become a "Purple Heart Community" the town must have at least one Purple Heart recipient who either resides there or who entered the military while a resident. East Longmeadow certainly qualified; since a number of resident veterans were awarded this very high honor for service to our country.

On October 14, 2014 this writer presented a proclamation to the Board of Selectmen providing East Longmeadow become a "Purple Heart Community." I'm proud to report the proclamation was well received and accepted unanimously and East Longmeadow is now listed as a "Purple Heart Community."

November 11 is Veteran's Day and this writer (as with years past) attended as many functions honoring this important date as possible. Events honoring our veterans took place in Monson, Hampden and East Longmeadow and Wales. I'm pleased to report each event was well attended and well appreciated by all veterans in attendance.

I'm also very happy to report this office has now returned to 110 Main Street in Monson. This move to a brand new facility took place the 1st week of December. And I have to say my host community was most accommodating in fulfilling the needs of this office and for that I say "thank you."

Respectfully submitted,

John M. Comerford

Director

Department of Veterans' Services

OFFICE OF THE TOWN ACCOUNTANT
DISTRICT OF EASTERN HADDEN COUNTY

2014

REPORT OF THE
TOWN ACCOUNTANT

RESPECTFULLY SUBMITTED

CLIFFORD E. BOMBARD
CERTIFIED MUNICIPAL ACCOUNTANT

TOWN OF HAMPDEN
COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUP
6/30/2014

	GENERAL	SPECIAL REVENUE	CPA SPEC REV	CAPITAL PROJECTS	ENTERPRISE	TRUST AGENCY	LONG TERM DEBT	TOTALS
Assets								
Cash and Equivalents	914,014	367,202	334,438	(42,536)	35,705	987,766		2,596,589
Accounts Receivable								-
Property Taxes	167,128							167,128
CPA	894							894
Excise Taxes	61,330							61,330
Tax Liens	41,770							41,770
Tax possessions	40,770							40,770
Less: Allowance for Uncollectibles	(107,654)							(107,654)
Amount to be Provided for Payment of Notes				400,000			226,000	626,000
Total Assets	1,118,252	367,202	334,438	357,464	35,705	987,766		3,200,827
Liabilities								
Warrants Payable	213,561	13,533		39,587	2,495			269,176
Employee Withholdings	14,986							14,986
Permits Payable	13,574							13,574
Deferred Revenue								-
Property Taxes	59,474							59,474
CPA	894							894
Excise Taxes	61,330							61,330
Tax Liens	41,770							41,770
Tax Possessions	40,770							40,770
Tailings	8,801							8,801
Long/Short Term notes Payable		187,294		400,000			226,000	813,294
Total Liabilities	455,160	200,827	-	439,587	2,495	-	226,000	1,324,069
Fund Equity								
Reserved for Continuing Appropriations	107,438							107,438
Reserved for Deficits	(117,827)	42,556						(75,271)
Undesignated	673,481	123,819	334,438	(82,123)	33,210	987,766		2,070,591
Total Fund Equity	663,092	166,375	334,438	(82,123)	33,210	987,766	-	2,102,758
Total Liabilities and Fund Equity	1,118,252	367,202	334,438	357,464	35,705	987,766		3,200,827

TOWN OF HAMPDEN
GENERAL FUND EXPENDITURES
6/30/2014

GENERAL TOWN GOVERNMENT

TOWN ACCOUNTANT

SALARY	28,238.00
CLERICAL	166.76
AUDIT/EXPENSES	12,534.97

ADVISORY COMMITTEE

CLERICAL	1,085.83
EXPENSE	190.28

APPEALS BOARD

CLERICAL	2,617.20
EXPENSES	181.32

ASSESSORS

SALARIES	14,580.00
ASSISTANT ASSESSOR	32,652.90
CLERICAL	11,099.48
EXPENSES	3,491.73
SOFTWARE SUPPORT	7,250.00
MAPPING MAINTENANCE	1,800.00
FIELD REVIEW	2,700.00

CODE ENFORCEMENT

2,000.00

COUNTY RETIREMENT

271,658.00

INSURANCE

PROPERTY & CASUALTY	88,494.32
EMPLOYEE BENEFITS	198,453.98

UNEMPLOYMENT COMPENSATION

480.00

LONGEVITY

1,300.00

LAW & CLAIMS

26,428.64

PLANNING BOARD

CLERICAL	11,014.05
EXPENSES	1,025.01

ELECTIONS

REGISTRARS	800.00
ELECTION EXPENSE	1,460.61
STREET LISTS	1,629.15

SELECTMEN

SALARIES	9,600.00
ADMINISTRATIVE ASS'T	39,921.00
EXPENSES	1,356.61
LEGAL ADVERTISING	1,216.47
TEMPORARY HELP	473.93

TAX COLLECTOR

SALARY	31,060.00
CLERICAL	12,295.00
EXPENSES	2,000.00
COMPUTER MAINT	2,524.77
TAX TITLE	1,921.81

TOWN CLERK

SALARY	31,060.00
CLERICAL	7,735.01
EXPENSES	981.31

TOWN REPORT	3,290.00	
TREASURER		
SALARY	35,298.00	
CLERICAL	5,836.95	
EXPENSES	799.41	
SHORT TERM INTEREST	1,671.47	
PAYROLL SERVICE	6,494.85	
TAX TITLES	10,938.33	
VETERAN'S BENEFITS	18,279.54	
TOTAL GENERAL GOVERNMENT		948,086.69
GENERAL TOWN SERVICES		
ACADEMY HALL MAINT	536.38	
CEMETERY		
CLERICAL	11,463.75	
EXPENSES	523.56	
CEMETERY MAINTENANCE	12,855.00	
COMPUTER MAINTENANCE	450.00	
CONSERVATION		
CLERICAL	6,878.00	
EXPENSE	281.60	
TRANSFER STATION		
MONITORING AND TESTING	17,770.00	
SCHOOL BUILDING MAINTENANCE	9,090.52	
LIBRARY		
SALARIES	85,485.87	
EXPENSES	28,199.10	
TOWN EVENTS	1,316.81	
OFFICE EQUIPMENT		
ACQUISITION	1,990.82	
MAINTENANCE	6,870.56	
SUPPLIES	3,392.56	
POSTAGE	16,732.55	
PARKS & RECREATION		
SALARIES	26,815.47	
EXPENSES	4,750.00	
SPRAY PARK	8,495.00	
TOWN HOUSE		
CUSTODIAN	17,149.50	
MAINTENANCE	8,457.49	
UTILITIES	37,542.93	
GASOLINE		
PURCHASE	64,990.07	
EXPENSES	9,999.24	
STREET LIGHTING	18,259.70	
SENIOR CENTER		
DIRECTOR	39,437.51	
CLERICAL	15,831.00	
EXPENSES	1,987.59	
OUTREACH	7,426.97	
CUSTODIAL	10,588.34	
RECEPTIONIST	7,859.11	
UTILITIES	17,176.58	
BUILDING MAINTENANCE	12,628.00	
TOTAL GENERAL TOWN SERVICES		513,231.58

HIGHWAYS		
SUPERINTENDENT		79,882.00
TREE WARDEN		
SALARY		5,000.00
EXPENSES		8,859.28
PUBLIC GROUNDS		
SALARIES		35,596.13
EXPENSES		1,645.86
HIGHWAY MAINTENANCE		
SALARIES		34,497.21
EXPENSES		103,505.61
GENERAL HIGHWAYS		
SALARIES		85,886.97
EXPENSES		12,623.32
PAVING		50,000.00
SNOW & ICE		
SALARIES		71,851.50
EXPENSES		114,304.22
CATCH BASINS/SWEEPING		37,400.00
ROAD MACHINERY MAINT		14,000.00
TOWN GARAGE MAINTENANCE		14,992.56
TOTAL HIGHWAYS		<hr/>
		670,044.66
PROTECTION OF PERSONS AND PROPERTY		
ANIMAL INSPECTOR		
SALARY		2,098.00
EMERGENCY MANAGEMENT		7,217.70
TRAFFIC CONTROL		3,229.91
DOG OFFICER		
ANIMAL CONTROL		9,489.13
DOG DAMAGE FUND		360.00
FIRE DEPARTMENT		
CHIEF EXPENSE		1,401.84
OPERATIONS		37,682.00
TRAINING STIPEND		26,150.00
EQUIPMENT		13,767.75
FOREST FIRES		
EXPENSES		1,432.86
BOARD OF HEALTH		
SALARY		4,482.00
CLERICAL		25,545.00
WATER DISTRICT		
OPERATIONS		8,083.42
TESTING		1,034.00
POLICE DEPARTMENT		
CHIEF SALARY		78,263.00
OFFICER SALARIES		882,221.93
CRUISER MAINTENANCE		10,520.02
NEW CRUISER		59,791.98
EXPENSES		32,804.69
TRAINING		25,850.05
CAREER INCENTIVE		79,606.99
LEAA MATCHING FUNDS		500.00
ELECTION COVERAGE		924.91
NEW EQUIPMENT		14,500.00
TOTAL PROTECTION OF PERSONS AND PROPERTIES		<hr/>
		1,326,957.18

SCHOOLS		
REGIONAL SCHOOL ASSESSMENT	6,717,297.00	
		6,717,297.00
DEBT SERVICE		
HIGHWAY TRUCK	50,000.00	
MINNECHAUG DEBT	473,686.20	
GREEN MEADOW BOND	246,300.00	
FIRE TRUCK	44,520.00	
TOTAL DEBT SERVICE		814,506.20
TOWN MEETING ARTICLES		
4/30/2007 ANNUAL TOWN MEETING		
ART#18 STORM WATER	2,200.00	
10/14/2011 SPECIAL TOWN MEETING		
ART#2, NEW CRUISER	4,825.00	
4/30/2012 ANNUAL TOWN MEETING		
ART#12, ASSESSORS	10,395.00	
ART#18, TOWN HOUSE MAINT.	5,500.00	
10/22/2013 SPECIAL TOWN MEETING		
ART#3, POLICE STATION	1,250.00	
ART#7, FIRE HOSES	772.53	
ART#13, PHONE SYSTEM	1,779.00	
4/29/2019 ANNUAL TOWN MEETING		
ART #1, CONSERVATION FUND	1,000.00	
ART #2, ASSESSOR STAB/FUND	10,000.00	
ART #3, HIGHWAY CHIPPER	23,821.00	
ART #4, HIGHWAY ROLLER	11,887.50	
ART #5, HIGHWAY MOWER	8,800.00	
ART #6, SCHOOL RESOURCE OFFICER	10,967.00	
ART #7, HIGHWAY BUILDING	42,000.00	
ART #8, WATER RESOLUTION	34,529.34	
10/28/2014 SPECIAL TOWN MEETING		
ART #1 POLICE STATION	440.00	
ART #2 HYDRANTS	6,996.03	
ART #3 GENERATOR	13,676.00	
ART #4 WELL CONNECTION	10,213.09	
TOTAL TOWN MEETING ARTICLES		201,051.49
TOTAL ALL APPROPRIATION EXPENDITURES		11,191,174.80
STATE AND COUNTY ASSESSMENTS		
VETERAN'S SERVICE DISTRICT	9,243.11	
POLLUTION CONTROL DISTRICT	1,411.00	
PIONEER VALLEY PLANNING	770.85	
REGISTRY SERVICES	3,960.00	
PIONEER VALLEY TRANSIT	6,482.00	
		21,866.96
TOTAL APPROPRIATIONS AND ASSESSMENTS		11,213,041.76
PAYABLES		
INTERFUND TRANSFER	459,515.36	
COUNTY RETIREMENT	123,777.00	
GROUP INSURANCE	131,011.14	
UNION DUES	9,912.54	
PISTOL PERMITS	11,287.50	
JEFFERY AND JEFFERY	8,379.00	
FISH & GAME	1,230.05	
TOTAL PAYABLES		745,112.59
TOTAL ALL EXPENDITURES		11,958,154.35
CASH AND SAVINGS 6/30/14		914,014.17
WARRANTS PAYABLE		(213,561.05)
VERIFYING BALANCE		12,658,607.47

TOWN OF HAMPDEN
STATEMENT OF APPROPRIATION EXPENDITURES
THRU 6/30/2014

	APPROPRIATION	TRANSFERS	TOTAL AVAILABLE	EXPENDED	BALANCE
GENERAL GOVERNMENT					
ACCOUNTANT					
SALARY	28,238.00		28,238.00	28,238.00	-
CLERICAL	250.00		250.00	166.76	83.24
EXPENSES	14,000.00		14,000.00	12,534.97	1,465.03
ADVISORY COMMITTEE					
CLERICAL	4,300.00		4,300.00	1,085.83	3,214.17
EXPENSES	200.00		200.00	190.28	9.72
APPEALS BOARD					
CLERICAL	3,245.00		3,245.00	2,617.20	627.80
EXPENSES	200.00		200.00	181.32	18.68
ASSESSORS					
SALARY	14,580.00		14,580.00	14,580.00	-
ASSISTANT	35,661.00	(1,600.00)	34,061.00	32,652.90	1,408.10
CLERICAL	9,632.00	1,600.00	11,232.00	11,099.48	132.52
EXPENSES	3,500.00		3,500.00	3,491.73	8.27
SOFTWARE SUPPORT	7,375.00		7,375.00	7,250.00	125.00
MAPPING MAINT	1,800.00		1,800.00	1,800.00	-
FIELD REVIEW	2,700.00		2,700.00	2,700.00	-
BUILDING DEPT					
CODE ENFORCEMENT	2,000.00		2,000.00	2,000.00	-
COUNTY RETIREMENT	271,658.00		271,658.00	271,658.00	-
INSURANCE					
PROPERTY AND CASUALTY	88,000.00	500.00	88,500.00	88,494.32	5.68
EMPLOYEE BENEFITS	207,000.00		207,000.00	198,453.98	8,546.02
UNEMPLOYMENT	2,000.00		2,000.00	480.00	1,520.00
LONGEVITY	1,300.00		1,300.00	1,300.00	-
LAW AND CLAIMS	20,000.00	6,500.00	26,500.00	26,428.64	71.36
MODERATOR					
EXPENSES	100.00		100.00		100.00
PLANNING BOARD					
CLERICAL	12,500.00		12,500.00	11,014.05	1,485.95
EXPENSES	1,100.00		1,100.00	1,025.01	74.99
REGISTRARS					
SALARIES	800.00		800.00	800.00	-
ELECTION EXPENSES	1,500.00		1,500.00	1,460.61	39.39
STREET LISTS	2,000.00		2,000.00	1,629.15	370.85
SELECTMEN					
SALARIES	9,600.00		9,600.00	9,600.00	-
ADMINISTRATIVE ASS'T	39,921.00		39,921.00	39,921.00	-
EXPENSES	1,600.00	(20.00)	1,580.00	1,356.61	223.39
LEGAL ADVERTISING	1,200.00	20.00	1,220.00	1,216.47	3.53
TEMPORARY HELP	500.00		500.00	473.93	26.07
TAX COLLECTOR					
SALARY	31,060.00		31,060.00	31,060.00	-
CLERICAL	12,295.00		12,295.00	12,295.00	-
EXPENSES	2,000.00		2,000.00	2,000.00	-
COMPUTER MAINTENANCE	3,500.00		3,500.00	2,524.77	975.23
TAX TITLE WORK	2,500.00		2,500.00	1,921.81	578.19

TOWN CLERK					
SALARY	31,060.00		31,060.00	31,060.00	-
CLERICAL	8,198.00		8,198.00	7,735.01	462.99
EXPENSES	1,000.00		1,000.00	981.31	18.69
TOWN PUBLICATIONS	100.00		100.00		100.00
TOWN REPORT	3,000.00	300.00	3,300.00	3,290.00	10.00
TREASURER					
SALARY	35,298.00		35,298.00	35,298.00	-
CLERICAL	8,670.00		8,670.00	5,836.95	2,833.05
EXPENSES	1,100.00		1,100.00	799.41	300.59
PAYROLL SERVICE	6,500.00		6,500.00	6,494.85	5.15
CERTIFYING NOTES			-		-
TAX TITLE ADMINISTRATION	11,000.00		11,000.00	10,938.33	61.67
SHORT TERM INTEREST	100.00		100.00	1,671.47	(1,571.47)
RECORDS MANAGEMENT	1,000.00		1,000.00		1,000.00
VETERANS BENEFITS	25,000.00	(1,200.00)	23,800.00	18,279.54	5,520.46
GR SPFLD SENIOR CENTER	350.00		350.00		350.00
GENERAL SERVICES					
ACADEMY HALL MAINT	2,500.00		2,500.00	536.38	1,963.62
CEMETERY COMMISSIONERS					
CLERICAL	10,500.00	1,200.00	11,700.00	11,463.75	236.25
EXPENSES	550.00		550.00	523.56	26.44
MAINTENANCE	16,250.00		16,250.00	12,855.00	3,395.00
COMPUTER MAINTENANCE	550.00		550.00	450.00	100.00
CONSERVATION COMMITTEE					
CLERICAL	6,878.00		6,878.00	6,878.00	-
EXPENSES	400.00		400.00	281.60	118.40
TRANSFER STATION					
MONITORING & TESTING	20,000.00		20,000.00	17,770.00	2,230.00
SCHOOL BUILDING REPAIRS	10,000.00		10,000.00	9,090.52	909.48
LIBRARY	113,690.00		113,690.00	113,684.97	5.03
TOWN EVENTS	1,000.00	320.00	1,320.00	1,316.81	3.19
OFFICE EQUIPMENT					
ACQUISITION	2,500.00	(400.00)	2,100.00	1,990.82	109.18
MAINTENANCE	7,000.00		7,000.00	6,870.56	129.44
SUPPLIES	3,000.00	792.56	3,792.56	3,392.56	400.00
POSTAGE	17,000.00		17,000.00	16,732.55	267.45
PARKS AND RECREATION					
SALARIES	28,840.00		28,840.00	26,815.47	2,024.53
EXPENSES	3,750.00	1,000.00	4,750.00	4,750.00	-
SPRAY PARK	9,495.00	(1,000.00)	8,495.00	8,495.00	-
TOWN HOUSE MAINTENANCE					
CUSTODIAL	19,000.00		19,000.00	17,149.50	1,850.50
MAINT & REPAIRS	8,500.00		8,500.00	8,457.49	42.51
UTILITIES	43,000.00		43,000.00	37,542.93	5,457.07
GASOLINE					
PURCHASE	65,000.00		65,000.00	64,990.07	9.93
EXPENSE	10,000.00		10,000.00	9,999.24	0.76
STREET LIGHTING	19,100.00		19,100.00	18,259.70	840.30
COUNCIL ON AGING					
DIRECTOR	41,939.00		41,939.00	39,437.51	2,501.49
CLERICAL	15,831.00		15,831.00	15,831.00	-
EXPENSES	2,000.00		2,000.00	1,987.59	12.41
OUTREACH COORDINATOR	7,724.00		7,724.00	7,426.97	297.03
RECEPTIONIST	7,861.00		7,861.00	7,859.11	1.89

SENIOR CENTER					
CUSTODIAL	10,593.00		10,593.00	10,588.34	4.66
UTILITIES	18,375.00	(500.00)	17,875.00	17,176.58	698.42
MAINTENANCE	12,128.00		12,128.00	12,628.00	(500.00)
HISTORICAL COMMISSION	250.00		250.00		250.00
HIGHWAYS					
HIGHWAY SUPT	79,882.00		79,882.00	79,882.00	-
TREE WARDEN EXPENSE	8,860.00		8,860.00	8,859.28	0.72
TREE WARDEN SALARY	5,000.00		5,000.00	5,000.00	-
PUBLIC GROUNDS	37,242.00		37,242.00	37,241.99	0.01
HIGHWAY MAINTENANCE	138,003.00		138,003.00	138,002.82	0.18
PAVING	50,000.00		50,000.00	50,000.00	-
GENERAL HIGHWAYS	98,518.00		98,518.00	98,510.29	7.71
SNOW & ICE	70,000.00		70,000.00	186,155.72	(116,155.72)
CATCH BASIN CLEANING	37,400.00		37,400.00	37,400.00	-
ROAD MACHINERY REPAIR	14,000.00		14,000.00	14,000.00	-
TOWN GARAGE	11,000.00	4,185.00	15,185.00	14,992.56	192.44
PROTECTION OF PERSONS AND PROPERTIES					
ANIMAL INSPECTIONS					
SALARY	2,098.00		2,098.00	2,098.00	-
EXPENSES	240.00		240.00		240.00
WILDLIFE CONTROL	2,500.00		2,500.00		2,500.00
EMERGENCY MANAGEMENT	8,000.00		8,000.00	7,217.70	782.30
TRAFFIC CONTROL	10,000.00		10,000.00	3,229.91	6,770.09
DOG OFFICER					
ANIMAL CONTROL	12,000.00		12,000.00	9,489.13	2,510.87
DOG DAMAGE FUND	500.00		500.00	360.00	140.00
FIRE DEPT					
CHIEF'S EXPENSES	1,493.00		1,493.00	1,401.84	91.16
OPERATIONS	33,982.00	3,700.00	37,682.00	37,682.00	-
FIRE TRAINING STIPEND	33,000.00		33,000.00	26,150.00	6,850.00
EQUIPMENT	14,100.00		14,100.00	13,767.75	332.25
FOREST FIRES					
EXPENSES	1,490.00		1,490.00	1,432.86	57.14
BOARD OF HEALTH					
SALARY	4,482.00		4,482.00	4,482.00	-
CLERICAL	25,545.00		25,545.00	25,545.00	-
EXPENSES	1,000.00		1,000.00		1,000.00
WATER DISTRICT					
OPERATION	7,500.00	600.00	8,100.00	8,083.42	16.58
TESTING	2,000.00	(600.00)	1,400.00	1,034.00	366.00
POLICE					
CHIEF'S SALARY	78,263.00		78,263.00	78,263.00	-
OFFICER SALARIES	903,828.00		903,828.00	882,221.93	21,606.07
CRUISER MAINTENANCE	10,550.00		10,550.00	10,520.02	29.98
EXPENSES	60,107.00		60,107.00	59,791.98	315.02
NEW CRUISER	33,000.00		33,000.00	32,804.69	195.31
TRAINING	25,860.00		25,860.00	25,850.05	9.95
NEW EQUIPMENT	5,000.00	9,500.00	14,500.00	14,500.00	-
CAREER INCENTIVE	79,607.00		79,607.00	79,606.99	0.01
WMLEC	500.00		500.00	500.00	-
ELECTIONS	2,322.00		2,322.00	924.91	1,397.09
TOWING	100.00		100.00		100.00

SCHOOLS					
SCHOOL DISTRICT					
REGIONAL ASSESSMENT	6,717,334.00		6,717,334.00	6,717,297.00	37.00
DEBT					
LOCAL GOVERNMENT DEBT SERVICE					
MINNECHAUG BAN	473,686.00		473,686.00	473,686.20	(0.20)
GREEN MEADOW DEBT	246,300.00		246,300.00	246,300.00	-
FIRE TRUCK	45,150.00		45,150.00	44,520.00	630.00
HIGHWAY TRUCK	50,000.00		50,000.00	50,000.00	-
RESERVE FUND	25,000.00	(24,897.56)	102.44		102.44
CARRY OVER ACCOUNTS AND SPECIAL TOWN MEETINGS					
SPECIAL TOWN MEETING 10/21/02					
ART#1 STORM WATER	19,127.51		19,127.51	2,200.00	16,927.51
ANNUAL TOWN MEETING 4/28/2008					
ART#1 ACADEMY HALL	3,556.35		3,556.35		3,556.35
SPECIAL TOWN MEETING 10/24/2011					
ART#2 CRUISER	4,825.00		4,825.00	4,825.00	-
ANNUAL TOWN MEETING 4/30/12					
ART#12 ASSESSORS	10,641.02		10,641.02	10,395.00	246.02
ART#13 DUMP TRUCK	8,997.87		8,997.87		8,997.87
ART #17 TOWN HOUSE REPAIR	29,472.19		29,472.19	5,500.00	23,972.19
SPECIAL TOWN MEETING 10/22/2012					
ART#1 TOWN HOUSE MAINT	25,240.00		25,240.00		25,240.00
ART#3 POLICE STATION	3,750.00		3,750.00	1,250.00	2,500.00
ART#7 FIRE HOSES	772.53		772.53	772.53	-
ART#9 TANK MANAGER	3,100.00		4,300.00		3,100.00
ART#13 PHONE SYSTEM	9,000.00		9,000.00	1,779.00	7,221.00
ANNUAL TOWN MEETING 4/30/2013					
ART# CONSERVATION FUND	1,000.00		1,000.00	1,000.00	-
ART# ASSESSOR STABILIZATION	10,000.00		10,000.00	10,000.00	-
ART # HIGHWAY CHIPPER	24,000.00		24,000.00	23,821.00	179.00
ART # HIGHWAY ROLLER	12,000.00		12,000.00	11,887.50	112.50
ART# HIGHWAY MOWER	8,800.00		8,800.00	8,800.00	-
ART# HIGHWAY BUILDING	42,000.00		42,000.00	42,000.00	-
ART # SCHOOL RESOURCE	10,967.00		10,967.00	10,967.00	-
ART # WATER RESOLUTION	34,542.91		34,542.91	34,529.34	13.57
SPECIAL TOWN MEETING 10/28/2013					
ART #1 POLICE STATION	1,000.00		1,000.00	440.00	560.00
ART#2 DRY HYDRANTS	10,000.00		9,600.00	6,996.03	3,003.97
ART# 3 GENERATOR	20,000.00		20,000.00	13,676.00	6,324.00
ART# WELL CONNECTION	25,000.00		25,792.56	10,213.09	14,786.91
ART # STABILIZATION FUND			-		-
INTERGOVERNMENTAL					
VETERAN'S SERVICE DISTRICT	9,243.11		9,243.11	9,243.11	-
POLLUTION CONTROL DIST	1,411.00		1,411.00	1,411.00	-
PV PLANNING DIST	770.85		770.85	770.85	-
REGISTRY SERVICES	3,960.00		3,960.00	3,960.00	-
PV TRANSIT	6,482.00		6,482.00	6,482.00	-
TOTALS	11,313,496.34	-	11,315,088.90	11,213,041.76	100,454.58

TOWN OF HAMPDEN MASSACHUSETTS
STATEMENT OF SPECIAL REVENUE FUND REVENUES, EXPENDITURES & CHANGE IN FUND BALANCE
COMMUNITY PRESERVATION ACT
FOR YEAR ENDED JUNE 30, 2014

	REVENUES	EXPENDITURES	EXCESS OVER(UNDER)	FUND BALANCE JULY 01, 2013	FUND BALANCE JUNE 30, 2014
	89,136.21	68,982.50	20,153.71	314,283.93	334,437.64
	<u>89,136.21</u>	<u>68,982.50</u>	<u>20,153.71</u>	<u>314,283.93</u>	<u>334,437.64</u>
1) SOURCES OF REVENUES					
COMMONWEALTH	29,622.00				
TAX LEVY	57,999.68				
INTEREST	<u>1,514.53</u>				
	89,136.21				
2) USES OF FUNDS					
EXCAVATION PLUS	67,600.00				
CPA COALITION	<u>250.00</u>				
PIONEER ENVIRONMENTAL	<u>1,132.50</u>				
	68,982.50				

**TOWN OF HAMPDEN
STATEMENT OF UNCOLLECTED TAXES**

	BALANCE FWD	COMMITMENTS	6/30/2014 COLLECTIONS	ABATES ADJUSTS	TAX TITLES	REFUNDS	LEDGER 6/30/2013	COLLECTOR 6/30/2013
REAL ESTATE TAXES								
LEVY OF 2014		9,458,324.82	9,285,035.87	35,222.50	23,710.76	40,376.69	154,732.38	154,732.38
LEVY OF 2014 CPA		58,560.61	57,278.36	333.31	115.92	37.86	870.88	870.88
LEVY OF 2013	175,091.71		129,421.48		43,206.59		2,463.64	2,463.64
LEVY OF 2013 CPA	1,019.61		721.32		283.59		14.70	14.70
LEVY OF 2012	11,100.87		456.68		9,291.64	124.84	1,477.39	1,477.39
LEVY OF 2012 CPA	69.67				61.30		8.37	8.37
LEVY OF 2011	(275.58)					201.76	(73.82)	(73.82)
TOTAL REAL ESTATE TAXES	187,006.28	9,516,885.43	9,472,913.71	35,555.81	76,669.80	40,741.15	159,493.54	159,493.54
PERSONAL PROPERTY TAXES								
LEVY OF 2014		354,305.99	349,697.95	1,566.87		1,312.45	4,353.62	4,353.62
LEVY OF 2013	4,692.55		3,099.91				1,592.64	1,592.64
LEVY OF 2012	1,216.14		19.61				1,196.53	1,196.53
LEVY OF 2011	211.95						211.95	211.95
LEVY OF 2010	262.94						262.94	262.94
LEVY OF 2009	79.69						79.69	79.69
LEVY OF 2008	178.89						178.89	178.89
LEVY OF 2007	195.78						195.78	195.78
LEVY OF 2006 & PRIOR	45.37						45.37	45.37
TOTAL PRSONAL PROPERTY TAXES	6,883.31	354,305.99	352,817.47	1,566.87	-	1,312.45	8,117.41	8,117.41
MOTOR VEHICLE EXCISES								
LEVY OF 2014		652,842.49	615,533.83	13,545.07		7,011.85	30,775.44	30,775.44
LEVY OF 2013	72,559.92		126,367.19	6,298.59		6,845.97	7,391.17	7,391.17
LEVY OF 2012	8,118.90		5,088.68	471.46		366.98	2,925.74	2,925.74
LEVY OF 2011	2,788.25		321.78	125.00		125.00	2,466.87	2,466.87
LEVY OF 2010	1,675.43		115.94				1,559.49	1,559.49
LEVY OF 2009	465.00		5.00				460.00	460.00
LEVY OF 2008	2,093.65		42.40				2,051.25	2,051.25
LEVY OF 2007	1,372.92		126.25				1,246.67	1,246.67
LEVY OF 2006 & PRIOR	11,526.48		27.92				11,498.56	11,498.56
TOTAL MOTOR VEHICLE EXCISE	28,040.63	60,651.06	132,095.16	6,895.05	-	7,337.95	29,599.35	29,599.75
TAX POSSESSIONS	40,915.15		145.36				40,769.79	
TAX LIENS	73,097.28	83,521.21	114,958.81		145.36		41,514.32	
TOTAL ALL LEVIES	335,942.65	10,015,363.69	10,072,930.51	44,017.73	76,815.16	49,391.55	279,494.41	197,210.70

TOWN OF HAMPDEN
COMBINING STATEMENT OF TRUST FUND REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES TRUST FUNDS
6/30/2014

	<u>ADDITIONS</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>FUND BALANCES</u> <u>JULY 1, 2013</u>	<u>EXPENDABLE</u> <u>FUND BALANCES</u> <u>JUNE 30, 2014</u>	<u>NON-EXPENDABLE</u> <u>FUND BALANCES</u> <u>JUNE 30, 2014</u>
CEMETERY PERPETUAL CARE	130.75	4,800.00		44,150.91	425.34	48,656.32
BUMSTEAD FUND	40.29		845.00	15,125.63	12,320.92	2,000.00
TOWN COMMONS FUND	7.09			2,513.22	2,520.31	
CONSERVATION FUND	31.31	1,000.00		11,089.81	12,121.12	
MCCRAY FUND	4.22			1,494.26	1,498.48	
LAW ENFORCEMENT TRUST	17.07	22,694.18	24,805.49	2,101.99	7.75	
CULTURAL COUNCIL	0.79			280.49	281.28	
LIBRARY FUNDS						
DAY FUND	3.10		143.94	1,130.67	489.83	500.00
NEWELL FUND	11.22		237.60	4,010.01	2,283.63	1,500.00
KINDERGARTEN FUND	39.07		3,429.37	15,582.23	12,191.93	
GEORGE BALLARD FUND	2.80			995.12	497.92	500.00
CHARLES BALLARD FUND	3.42			1,210.40	713.82	500.00
STODDARD FUND	28.90		2,016.55	10,693.56	8,705.91	
HOLT FUND	6.31			2,235.54	1,241.85	1,000.00
FLYNN FUND	8.67			3,073.76	3,082.43	
ENSLIN FUND	6.50			2,304.99	2,311.49	
FAYE FLYNN FUND	9.20			3,263.63	3,272.83	
DAN FLYNN FUND	6.98			2,473.08	2,480.06	
ROBERT BOHLKE TRUST FUND	45.66		543.20	16,205.72	708.18	15,000.00
DICKINSON FUND	13.01			4,612.33	4,625.34	
WILLIAM MEUSE FUND	5.75			2,054.24	2,059.99	
ASSESSOR STABILIZATION	10,000.00	49.28	10,200.00	17,594.91	17,444.19	
STABILIZATION FUND	400,000.00	4,137.62	400,000.00	822,686.98	826,824.60	
	<u>410,422.11</u>	<u>32,681.08</u>	<u>442,221.15</u>	<u>986,883.48</u>	<u>918,109.20</u>	<u>69,656.32</u>

TOWN OF HAMPDEN MASSACHUSETTS
COMBINED STATEMENT OF CAPITAL PROJECT FUND REVENUES, EXPENDITURES
AND CHANGE IN FUND BALANCE
FOR YEAR ENDED JUNE 30, 2014

	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>EXCESS, OVER (UNDER)</u>	<u>FUND BALANCE JULY 1, 2013</u>	<u>FUND BALANCE JUNE 30, 2014</u>
HIGHWAY PROJECT	400,000.00	484,911.39	(84,911.39)	2,788.00	(82,123.39)
TOTALS	<u>400,000.00</u>	<u>484,911.39</u>	<u>(84,911.39)</u>	<u>2,788.00</u>	<u>(82,123.39)</u>

TOWN OF HAMPDEN MASSACHUSETTS
STATEMENT OF SPECIAL REVENUE FUND REVENUES, EXPENDITURES & CHANGE IN FUND BALANCE
6/30/2014

	REVENUES	EXPENDITURES	EXCESS OVER(UNDER)	FUND BALANCE JULY 01, 2013	FUND BALANCE JUNE 30, 2014
HIGHWAYS					
CONTRACT #50823	212,691.38	220,485.00	(7,793.62)	6.00	(7,787.62)
OCTOBER STORM	142,763.26		142,763.26	29,488.71	172,251.97
STATE & FEDERAL GRANTS					
BULLET PROOF VESTS(FED)	3,036.68	2,000.70	1,035.98	(1,857.72)	(821.74)
TRAFFIC GRANT			-	272.93	272.93
E911 TRAINING GRANT	52,680.39	25,877.62	26,802.77	(49,810.83)	(23,008.06)
TASK FORCE			-	3,687.27	3,687.27
TECHNOLOGY GRANT		2,695.00	(2,695.00)	5,046.81	2,351.81
PUBLIC SAFETY GRANT			-	717.81	717.81
FIRE SERVICE SAFE GRANTS		3,167.52	(3,167.52)	5,288.52	2,121.00
SAFE SCHOOLS GRANT	20,212.70	19,389.52	823.18	(3,681.61)	(2,858.43)
MANDATE REIMBURSEMENT	1,598.00		1,598.00	2,868.50	4,466.50
COUNCIL ON AGING GRANTS	31,539.00	33,610.56	(2,071.56)	1,245.47	(826.09)
LIBRARY GRANTS	4,820.20	6,607.92	(1,787.72)	11,291.74	9,504.02
ARTS LOTTERY GRANT	4,250.00	5,408.26	(1,158.26)	4,485.13	3,326.87
OTHER					
ASSESSORS REVOLVING	1,236.00	1,176.60	59.40	549.28	608.68
COLLECTOR REVOLVING	3,540.00	4,197.70	(657.70)	7,569.02	6,911.32
COUNCIL ON AGING REVOLVING	12,339.87	11,212.84	1,127.03	10,596.56	11,723.59
CONSERVATION REVOLVING	1,037.50	710.51	326.99	8,316.37	8,643.36
HISTORICAL COMMISSION REVOLVING			-	160.00	160.00
LIBRARY REVOLVING	3,235.68	297.90	2,937.78	295.63	3,233.41
BOARD OF HEALTH REVOLVING	25,375.50	22,960.06	2,415.44	10,791.55	13,206.99
BUILDING INSPECTOR REVOLVING	152,522.92	93,959.18	58,563.74	12,564.77	71,128.51
FIRE INSPECTION FEES REVOLVING	6,876.60	7,972.99	(1,096.39)	4,459.21	3,362.82
CEMETERY REVOLVING	16,875.00	11,205.37	5,669.63	3,245.39	8,915.02
PARKS & RECREATION REVOLVING	57,048.69	48,132.96	8,915.73	11,059.47	19,975.20
COMPOSTING			-	1,007.00	1,007.00
RESTITUTION	13,579.77	9,624.75	3,955.02	11,496.51	15,451.53
ENGINEERING FEES	1,916.83	3,750.00	(1,833.17)	6,577.59	4,744.42
ALARM FEES			-	2,891.34	2,891.34
DARE GIFTS			-	189.90	189.90
POLICE/FIRE GIFTS	789.00	67.98	721.02	759.98	1,481.00
POLICE OFF DUTY	89,309.71	79,409.78	9,899.93	9,924.66	19,824.59
	859,274.68	613,920.72	245,353.96	111,502.96	356,856.92

TOWN OF HAMPDEN MASSACHUSETTS
STATEMENT OF SPECIAL REVENUE FUND REVENUES, EXPENDITURES & CHANGE IN FUND BALANCE
12/31/2014

	REVENUES	EXPENDITURES	EXCESS OVER(UNDER)	FUND BALANCE 7/1/2014	FUND BALANCE 12/31/2014
HIGHWAYS					
CONTRACT #50823	256,382.39	294,867.95	(38,485.56)	6.00	(38,479.56)
OCTOBER STORM		188,511.41	(188,511.41)	172,251.97	(16,259.44)
STATE & FEDERAL GRANTS					
BULLET PROOF VESTS(FED)		1,789.80	(1,789.80)	(821.74)	(2,611.54)
TRAFFIC GRANT				272.93	272.93
E911 TRAINING GRANT	26,855.23	17,897.60	8,957.63	(23,008.06)	(14,050.43)
TASK FORCE		86.27	(86.27)	3,687.27	3,601.00
TECHNOLOGY GRANT				2,351.81	2,351.81
PUBLIC SAFETY GRANT				717.81	717.81
FIRE SERVICE SAFE GRANTS		2,121.00	(2,121.00)	2,121.00	-
SAFE SCHOOLS GRANT	2,924.39		2,924.39	(2,858.43)	65.96
MANDATE REIMBURSEMENT	587.00		587.00	4,466.50	5,053.50
COUNCIL ON AGING GRANTS	9,293.00	13,767.03	(4,474.03)	(826.09)	(5,300.12)
LIBRARY GRANTS		785.58	(785.58)	9,504.02	8,718.44
CULTURAL COUNCIL GRANT		1,750.00	(1,750.00)	3,326.87	1,576.87
GREEN COMMUNITY GRANT	1,400.00	813.75	586.25		586.25
OTHER					
ASSESSORS REVOLVING	498.00		498.00	608.68	1,106.68
COLLECTOR REVOLVING	1,859.34	406.34	1,453.00	6,911.32	8,364.32
COUNCIL ON AGING REVOLVING	5,956.51	2,659.12	3,297.39	11,723.59	15,020.98
CONSERVATION REVOLVING	187.50	576.00	(388.50)	8,643.36	8,254.86
HISTORICAL COMMISSION REVOLVING				160.00	160.00
LIBRARY REVOLVING	514.49	266.65	247.84	3,233.41	3,481.25
BOARD OF HEALTH REVOLVING	15,395.00	11,516.95	3,878.05	13,156.99	17,035.04
BUILDING INSPECTOR REVOLVING	72,977.83	25,027.56	47,950.27	71,178.51	119,128.78
FIRE INSPECTION FEES REVOLVING	3,465.00	2,891.33	573.67	3,362.82	3,936.49
CEMETERY REVOLVING	9,828.44	5,725.00	4,103.44	8,481.58	12,585.02
PARKS & RECREATION REVOLVING	39,084.90	28,541.32	10,543.58	19,878.53	30,422.11
COMPOSTING				1,007.00	1,007.00
RESTITUTION	14,457.56	1,846.08	12,611.48	(433.44)	12,178.04
ENGINEERING FEES				9,744.42	9,744.42
ALARM FEES	225.00		225.00	2,891.34	3,116.34
DARE GIFTS				189.90	189.90
POLICE/FIRE GIFTS	950.00	693.51	256.49	1,481.00	1,737.49
POLICE OFF DUTY	40,885.15	48,761.26	(7,876.11)	19,824.59	11,948.48
	503,726.73	651,301.51	(147,574.78)	353,235.46	205,660.68

TOWN OF HAMPDEN MASSACHUSETTES
**COMBINED STATEMENT OF ENTERPRISE FUND REVENUES, EXPENDITURES
 AND CHANGE IN FUND BALANCE**
FOR YEAR ENDED JUNE 30, 2014

	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>EXCESS, OVER (UNDER)</u>	<u>FUND BALANCE JULY 1, 2013</u>	<u>FUND BALANCE JUNE 30, 2014</u>
TRANSFER STATION	79,939.92	79,771.86	168.06	33,042.23	33,210.29
TOTALS	79,939.92	79,771.86	168.06	33,042.23	33,210.29
Revenues					
Stickers	22,830.00				
Bags	53,846.00				
Recycling	3,263.92				
			79,939.92		
Expenditures					
Salaries	20,411.63				
Allied Waste	55,195.14				
Verizon	425.23				
Longmeadow	909.00				
Abacus	355.50				
Mowing	2,047.86				
CET	400.00				
All Other	27.50				
			79,771.86		

TOWN OF HAMPDEN
STATEMENT OF APPROPRIATION EXPENDITURES
THRU 12/31/2014

	APPROPRIATION	TOTAL AVAILABLE	EXPENDED	BALANCE
GENERAL GOVERNMENT				
ACCOUNTANT				
SALARY	28,944.00	28,944.00	14,472.00	14,472.00
CLERICAL	300.00	300.00	28.48	271.52
EXPENSES	5,000.00	5,000.00	3,990.00	1,010.00
ADVISORY COMMITTEE				
CLERICAL	4,300.00	4,300.00		4,300.00
EXPENSES	200.00	200.00	176.00	24.00
APPEALS BOARD				
CLERICAL	3,567.00	3,567.00	1,225.95	2,341.05
EXPENSES	200.00	200.00		200.00
ASSESSORS				
SALARY	14,880.00	14,880.00	7,439.92	7,440.08
ASSISTANT	34,909.00	34,909.00	17,365.60	17,543.40
CLERICAL	11,349.00	11,349.00	5,625.01	5,723.99
EXPENSES	4,000.00	4,000.00	2,622.73	1,377.27
SOFTWARE SUPPORT	6,825.00	6,825.00	6,116.67	708.33
MAPPING MAINT	1,500.00	1,800.00	3,300.00	1,125.00
BUILDING DEPT				
CODE ENFORCEMENT	2,000.00	2,000.00		2,000.00
COUNTY RETIREMENT				
	291,522.00	291,522.00	291,552.00	(30.00)
INSURANCE				
PROPERTY AND CASUALTY	94,000.00	94,000.00	93,917.60	82.40
EMPLOYEE BENEFITS	210,000.00	210,000.00	88,024.00	121,976.00
UNEMPLOYMENT	2,000.00	2,000.00		2,000.00
LONGEVITY	1,300.00	1,300.00	700.00	600.00
LAW AND CLAIMS				
	40,000.00	40,000.00	22,278.70	17,721.30
MODERATOR				
EXPENSES	100.00	100.00		100.00
PLANNING BOARD				
CLERICAL	13,897.00	13,897.00	6,389.80	7,507.20
EXPENSES	1,100.00	1,100.00	395.61	704.39
REGISTRARS				
SALARIES	800.00	800.00	401.00	399.00
ELECTION EXPENSES	5,500.00	5,500.00	3,827.49	1,672.51
STREET LISTS	2,000.00	2,000.00	152.97	1,847.03
SELECTMEN				
SALARIES	9,600.00	9,600.00	4,800.00	4,800.00
ADMINISTRATIVE ASST	40,906.00	40,906.00	20,200.88	20,705.12
EXPENSES	2,000.00	2,000.00	1,000.00	1,000.00
LEGAL ADVERTISING	1,600.00	1,600.00	614.35	985.65
TEMPORARY HELP	500.00	500.00		500.00
TAX COLLECTOR				
SALARY	31,836.00	31,836.00	15,918.00	15,918.00
CLERICAL	12,588.00	12,588.00	9,765.00	2,823.00
EXPENSES	2,000.00	2,000.00	767.14	1,232.86
COMPUTER MAINTENANCE	3,500.00	3,500.00	2,990.00	510.00
TAX TITLE WORK	2,500.00	2,500.00	865.89	1,634.11

TOWN CLERK				
SALARY	31,836.00	31,836.00	15,918.00	15,918.00
CLERICAL	8,392.00	8,392.00	4,386.50	4,005.50
EXPENSES	1,000.00	1,000.00	826.50	173.50
TOWN PUBLICATIONS	100.00	100.00		100.00
TOWN REPORT	3,000.00	3,000.00		3,000.00
TREASURER				
SALARY	36,180.00	36,180.00	18,090.00	18,090.00
CLERICAL	8,887.00	8,887.00	2,905.05	5,981.95
EXPENSES	1,100.00	1,100.00	305.49	794.51
PAYROLL SERVICE	6,500.00	6,500.00	2,712.00	3,788.00
BANK SERVICE CHARGES	100.00	100.00		100.00
TAX TITLE ADMINISTRATION	11,500.00	11,500.00	2,000.96	9,499.04
SHORT TERM INTEREST		-		-
RECORDS MANAGEMENT	1,000.00	1,000.00		1,000.00
VETERANS BENEFITS	20,000.00	20,000.00	6,525.80	13,474.20
GR SPFLD SENIOR CENTER	350.00	350.00		350.00
GENERAL SERVICES				
ACADEMY HALL MAINT	2,500.00	2,500.00	448.80	2,051.20
CEMETERY COMMISSIONERS				
CLERICAL	13,780.00	13,780.00	5,538.35	8,241.65
EXPENSES	550.00	550.00	42.36	507.64
MAINTENANCE	15,000.00	15,000.00	8,905.00	6,095.00
COMPUTER MAINTENANCE	550.00	550.00		550.00
CONSERVATION COMMITTEE				
CLERICAL	7,154.00	7,154.00	3,468.43	3,685.57
EXPENSES	400.00	400.00	173.00	227.00
TRANSFER STATION				
MONITORING & TESTING	25,000.00	25,000.00	4,711.00	20,289.00
SCHOOL BUILDING REPAIRS	10,000.00	10,000.00		10,000.00
LIBRARY	119,167.00	119,167.00	64,755.03	54,411.97
TOWN EVENTS	1,200.00	1,200.00	219.53	980.47
OFFICE EQUIPMENT				
ACQUISITION	2,500.00	2,500.00		2,500.00
MAINTENANCE	7,000.00	7,000.00	4,121.09	2,878.91
SUPPLIES	3,000.00	3,000.00	418.32	2,581.68
POSTAGE	17,000.00	17,000.00	1,213.46	15,786.54
PARKS AND RECREATION				
SALARIES	28,788.00	28,788.00	13,824.93	14,963.07
EXPENSES	4,025.00	4,025.00	1,131.31	2,893.69
SPRAY PARK	9,495.00	9,495.00	4,344.57	5,150.43
TOWN HOUSE MAINTENANCE				
CUSTODIAL	19,000.00	19,000.00	8,729.50	10,270.50
MAINT & REPAIRS	8,500.00	8,500.00	3,385.70	5,114.30
UTILITIES	43,000.00	43,000.00	15,783.46	27,216.54
GASOLINE				
PURCHASE	65,000.00	65,000.00	19,249.13	45,750.87
EXPENSE	10,000.00	10,000.00	625.00	9,375.00
STREET LIGHTING	19,100.00	19,100.00	9,181.00	9,919.00
COUNCIL ON AGING				
DIRECTOR	42,987.00	42,987.00	19,950.48	23,036.52
CLERICAL	16,133.00	16,133.00	7,997.99	8,135.01
EXPENSES	2,500.00	2,500.00	1,670.38	829.62
OUTREACH COORDINATOR	15,749.00	15,749.00	7,727.19	8,021.81
RECEPTIONIST	8,048.00	8,048.00	3,992.52	4,055.48

SENIOR CENTER				
CUSTODIAL	10,850.00	10,850.00	5,375.40	5,474.60
UTILITIES	18,834.00	18,834.00	6,459.38	12,374.62
MAINTENANCE	13,600.00	13,600.00	5,969.63	7,630.37
HISTORICAL COMMISSION				
	250.00	250.00		250.00
HIGHWAYS				
HIGHWAY SUPT	82,216.00	82,216.00	40,635.00	41,581.00
TREE WARDEN EXPENSE	10,100.00	10,100.00	1,385.70	8,714.30
TREE WARDEN SALARY	5,150.00	5,150.00	2,580.00	2,570.00
PUBLIC GROUNDS	38,165.00	38,165.00	21,156.58	17,008.42
HIGHWAY MAINTENANCE	152,334.00	152,334.00	26,651.77	125,682.23
PAVING	50,000.00	50,000.00	50,000.00	-
GENERAL HIGHWAYS	101,133.00	101,133.00	79,830.67	21,302.33
SNOW & ICE	80,000.00	80,000.00	49,343.54	30,656.46
CATCH BASIN CLEANING	42,800.00	42,800.00	6,092.50	36,707.50
ROAD MACHINERY REPAIR	14,000.00	14,000.00	11,247.46	2,752.54
TOWN GARAGE	12,130.00	12,130.00	4,765.73	7,364.27
PROTECTION OF PERSONS AND PROPERTIES				
ANIMAL INSPECTIONS				
SALARY	2,098.00	2,098.00	1,049.00	1,049.00
EXPENSES	240.00	240.00	76.38	163.62
WILDLIFE CONTROL				
	2,500.00	2,500.00		2,500.00
EMERGENCY MANAGEMENT				
	8,000.00	8,000.00	6,586.13	1,413.87
TRAFFIC CONTROL				
	10,000.00	10,000.00	9,414.24	585.76
DOG OFFICER				
ANIMAL CONTROL	10,000.00	10,000.00	4,268.71	5,731.29
DOG DAMAGE FUND	700.00	700.00	120.00	580.00
FIRE DEPT				
CHIEF'S EXPENSES	1,493.00	1,493.00	280.00	1,213.00
OPERATIONS	33,982.00	33,982.00	27,359.46	6,622.54
FIRE TRAINING STIPEND	33,000.00	33,000.00		33,000.00
EQUIPMENT	14,500.00	14,500.00	3,758.94	10,741.06
RADIO SERVICE AGREEMENT	540.00	540.00		540.00
FOREST FIRES				
EXPENSES	1,800.00	1,800.00		1,800.00
BOARD OF HEALTH				
SALARY	4,594.00	4,594.00	1,914.15	2,679.85
CLERICAL	26,267.00	26,267.00	12,971.56	13,295.44
EXPENSES	1,000.00	1,000.00		1,000.00
WATER DISTRICT				
OPERATION	7,500.00	7,500.00	2,677.27	4,822.73
TESTING	2,000.00	2,000.00	301.00	1,699.00
POLICE				
CHIEF'S SALARY	79,828.00	79,828.00	39,299.84	40,528.16
OFFICER SALARIES	945,316.00	945,316.00	439,948.85	505,367.15
CRUISER MAINTENANCE	10,925.00	10,925.00	3,428.20	7,496.80
EXPENSES	62,582.00	62,582.00	31,938.70	30,643.30
NEW CRUISER	36,000.00	36,000.00	29,382.59	6,617.41
TRAINING	26,263.00	26,263.00	8,231.34	18,031.66
NEW EQUIPMENT	5,000.00	5,000.00	842.58	4,157.42
CAREER INCENTIVE	65,159.00	65,159.00	57,053.27	8,105.73
WMLEC	750.00	750.00	700.00	50.00
ELECTIONS	2,360.00	2,360.00	1,209.77	1,150.23
TOWING	100.00	100.00		100.00

SCHOOLS					
SCHOOL DISTRICT					
REGIONAL ASSESSMENT	6,934,749.00	6,934,749.00	3,467,374.48	3,467,374.52	
DEBT					
LOCAL GOVERNMENT DEBT SERVICE					
MINNECHAUG BAN	507,043.00	507,043.00	203,939.44	303,103.56	
GREEN MEADOW DEBT	234,000.00	234,000.00	208,800.00	25,200.00	
FIRE TRUCK	43,890.00	43,890.00	945.00	42,945.00	
HIGHWAY TRUCK	50,000.00	50,000.00		50,000.00	
INFRASTRUCTURE ROADS	400,000.00	400,000.00	402,552.89	(2,552.89)	
RESERVE FUND	25,000.00	(3,466.32) 21,533.68		21,533.68	
CARRY OVER ACCOUNTS AND SPECIAL TOWN MEETINGS					
SPECIAL TOWN MEETING 10/21/02					
ART#1 STORM WATER	16,927.51	16,927.51		16,927.51	
ANNUAL TOWN MEETING 4/28/2008					
ART#1 ACADEMY HALL	3,556.35	3,556.35	375.00	3,181.35	
SPECIAL TOWN MEETING 10/24/2011					
ART#2 CRUISER					
ANNUAL TOWN MEETING 4/30/12					
ART#12 ASSESSORS	246.02	246.02		246.02	
ART#13 DUMP TRUCK					
ART #17 TOWN HOUSE REPAIR	23,972.19	23,972.19	13,000.00	10,972.19	
SPECIAL TOWN MEETING 10/22/2012					
ART#1 TOWN HOUSE MAINT	25,240.00	#REF!		25,240.00	
ART#3 POLICE STATION	2,500.00	2,500.00	175.45	2,324.55	
ART#9 TANK MANAGER	3,100.00	3,100.00		3,100.00	
ART#13 PHONE SYSTEM	7,221.00	7,221.00		7,221.00	
ANNUAL TOWN MEETING 4/30/2013					
ART # WATER RESOLUTION			248.53	(248.53)	
SPECIAL TOWN MEETING 10/28/2013					
ART #1 POLICE STATION	560.00	560.00	204.69	355.31	
ART#2 DRY HYDRANTS	3,003.97	3,003.97	629.96	2,374.01	
ART# 3 GENERATOR	6,324.00	1,666.32 6,324.00	7,990.32		
ART# WELL CONNECTION	14,786.91	14,786.91	1,318.13	13,468.78	
ANNUAL TOWN MEETING 4/28/2014					
ART#15 SCHOOL RESOURCE	11,550.00	11,550.00	11,548.00	2.00	
ART#16 SCOTT AIR PACKS	125,000.00	125,000.00	124,505.00	495.00	
ART#17 BOTTLE REPLACEMENT	6,000.00	6,000.00	6,000.00		
ART#18 DEFIBRILATORS	20,000.00	20,000.00		20,000.00	
ART#21 CHURCH WELL	32,000.00	32,000.00	3,954.04	28,045.96	
ART#22 WATER REMEDIATION	60,000.00	60,000.00	13,000.00	47,000.00	
ART#13 ASSESSORS	15,000.00	15,000.00	11,000.00	4,000.00	
ART# CONSERVATION	1,000.00	1,000.00		1,000.00	
SPECIAL TOWN MEETING 10/22/2014					
ART#3 RIVERSIDE DRIVE	30,000.00	30,000.00		30,000.00	
ART#4 ASSESSORS COMPUTER	2,400.00	2,400.00		2,400.00	
ART#5 POLICE BASE STATION	4,226.00	4,226.00	4,226.00		
ART#9 STABILIZATION FUND	92,000.00	92,000.00		92,000.00	
INTERGOVERNMENTAL					
VETERAN'S SERVICE DISTRICT			10,197.24		
POLLUTION CONTROL DIST					
PV PLANNING DIST			770.85		
REGISTRY SERVICES					
PV TRANSIT					
TOTALS	12,261,648.95	- 12,261,648.95	6,378,135.98	5,894,481.06	

REPORT OF THE ADVISORY COMMITTEE

The Bylaws of the Town provide for an Advisory Committee, consisting of five members appointed by the Moderator, whose charge is to study the subject matter of all articles and to make recommendations on all articles pertaining to appropriations, expenditures, incurring of debt and any other article deemed appropriate.

The budget preparation for the Town of Hampden is a collaborative process and relies on the cooperation and insight of all departments. Revenue projections are just that, projections and we are generally faced with uncertainty about state and local aid. We are also challenged by increased costs for fuel, utilities, and employee benefits. The final state figures for the Town and the School District are not available until well after our need to make decisions at Town Meeting. The Advisory Committee seeks to balance the needs of the town departments and its residents with the realities of managing a small town in this fiscal environment. It should be noted that the Town's employees along with the elected and appointed officials have worked collectively to ensure the provision of essential services within the challenging fiscal environment and should be commended for their efforts.

The opinions of residents provide valuable input to the Advisory Committee and are always considered in our final recommendations on the budget and other warrant articles. The various department requests will be discussed at our Public Hearing regarding the fiscal year 2016 budget and warrant articles to be held in early April.

The residents are the appropriating body for the town and are able to exercise that authority at the annual Town Meeting. Please make every effort to attend this important meeting on April 27, 2015. It is the residents that make the final decisions.

Respectfully submitted:

Douglas Boyd, co-chair
Jamie Collins
Carol Fitzgerald, co-chair
Rick Rubin
Jeff Smith

