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2019

## Town of Durham Maine Annual Report 2019

Durham, Me.

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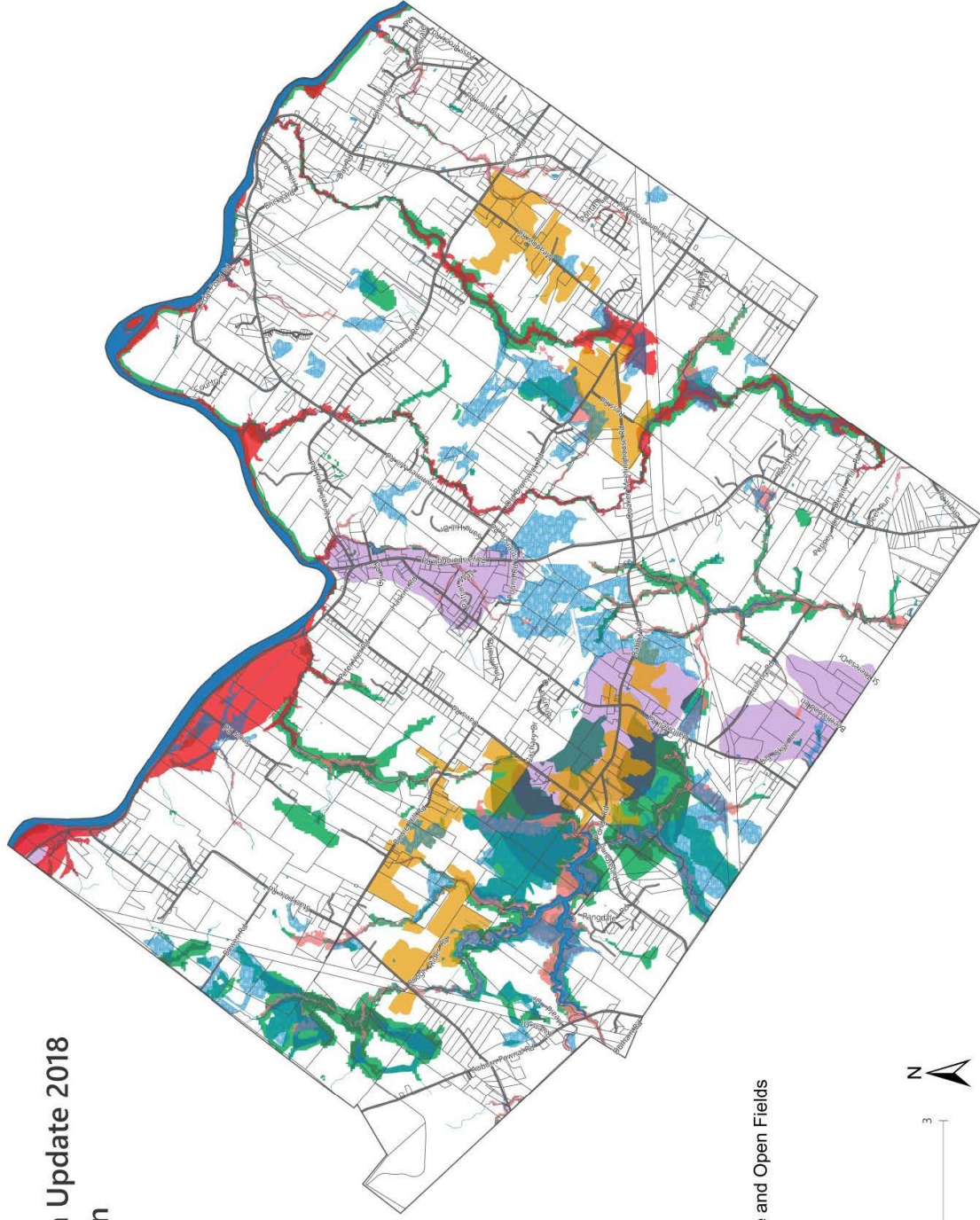
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230th  
Annual  
Report

# Durham, Maine Comprehensive Plan Update 2018 Future Land Use Plan



## Critical Rural Areas

Existing Aquifers

2011 Aquifers

Existing Wetlands

Over 10 acres

100-Year Floodplains

Zone A

Zone AE

Co-Occurrence Habitat Value

4 to 6

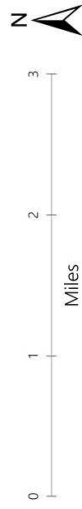
Greater than 6

Existing Commercial Agriculture and Open Fields

Over 50 acres

## Rural Areas

Rural Areas



# 230 ANNUAL REPORT

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Town of Durham, Maine

Maine’s 69th Town.

Incorporated February 17, 1789



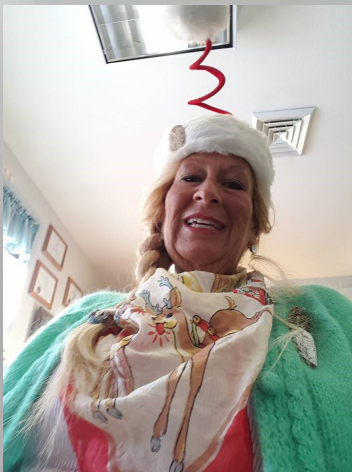
<b>Androscoggin Sheriffs Department</b>	911 (Emergency)
<b>Androscoggin Sheriffs Department</b>	753-2500 (Business)
<b>Androscoggin County Commissioners</b>	753-2500 - Ext: 1801
<b>Androscoggin Registry of Deeds</b>	753-2500 Ext: 1981
<b>Animal Control Officer</b>	353-2500 x 340
<b>Coastal Humane Society</b>	725-5051
<b>Codes Official</b>	376-6558
<b>Durham Fire &amp; Rescue</b>	911 (Emergency)
<b>Durham Fire &amp; Rescue (Non-Emergency)</b>	353-2473
<b>Durham Community School</b>	353-9333
<b>Durham EMA Director</b>	353-2473
<b>Durham Public Works</b>	353-3281
<b>Town Office</b>	353-2561
<b>Town Office (Fax)</b>	353-5367
<b>Game Warden Service</b>	1-800-452-4664
<b>General Assistance</b>	353-2561 ext. 10 or ext. 12 (Hotline 1-800-442-6003)
<b>Maine Department of Human Services</b>	795-4300
<b>Maine DOT</b>	885-7000
<b>Maine DEP</b>	1-888-769-1036 or 822-6300
<b>Maine Poison Control</b>	1-800-222-1222
<b>Maine State Police (Troop B)</b>	624-7076 or 1-800-452-4664
<b>Pine Tree Waste</b>	1-888-857-0800
<b>Lisbon Post Office</b>	353-4935

# DEDICATION

## Shannon Plourde



The Board of Selectman, and Town Office, wishes to recognize Shannon Plourde for her almost 20 years of service to the Town of Durham as the Town Clerk and Registrar. Shannon's hard work and positive energy will be missed when she leaves the Town Office on April 16, 2020.



Shannon began working for the Town in January of 2001. Having grown up in Lisbon and lived in Durham for many years, Shannon has exhibited the spirit of small-town Maine's neighborliness. Working as the Town Clerk she processed the transitions of our citizens with a quick wit and willing ear and she has been an asset to the Town.

Additionally, her work with initiatives such as the Giving Tree and LACO made them resounding successes over the years, that reached far to help our community and neighbors.

We would like to thank Shannon for her years of dedication and work for the Town of Durham, it has been greatly appreciated. We wish her all the best with her retirement, and all of her future endeavors!



# TOWN OFFICERS, COMMITTEES & OFFICIALS

## **Select Board**

Kevin Nadeau, Chair - Term End 2020  
Rob Pontau, Vice Chair - Term End 2022  
Richard George, Term End 2021  
Marc Farrin, Term End 2022  
Todd Beaulieu, Term End 2020

## **Town Administrator/GA Admin Tax Collector/Treasurer**

Ruth Glaeser

## **Clerk/Registrar**

**Dep Tax Collector/Dep Treasurer**  
Shannon Plourde

## **Deputy Town Clerk/**

**Dep Tax Collector/Dep Treasurer**  
Pamela Cloutier

## **Code Enforcement Officer**

Robert Forrest

## **Town Planner**

George Thebargé

## **Public Information Technician**

## **Meeting Secretary**

Kathy Dion

## **Telecommunications Liaison**

Tammy Quimby

## **Fire Rescue Chief/Fire Warden**

Joseph Moore  
Curtis Dimock, Assistant

## **Fire/EMS Office Manager**

Diana Dimock, Captain

## **Deputy Chief**

Keith Russell Jr.

## **EMS Deputy**

John Faith

## **Budget Committee**

Brian Pike, Term End 2020  
John Simoneau, Term End 2020  
Milton Simon, Term End 2020  
Leigh Fisher, Term End 2021  
Michael Clark, Term End 2021  
Neil Berry, Term End 2021  
Jill Gastonguay, Term End 2022  
Paul First, Term End 2022  
Richard Emmons Jr., Term End 2022

## **Planning Board**

John Simoneau, Chair, Term End 2021  
Anne Torregrossa, Vice Chair, Term End 2021  
Brian Lanoie, Term End 2022  
Juliet Caplinger, Term End 2022  
Allison Goodridge, Term End 2023  
Bonnie Cobb, Resigned 2019  
Wesley Grover, alternate, Term End 2022

## **Board of Appeals**

Terry Kirk, Term End 2020  
Dean Clark, Term End 2021  
Milton Simon, Term End 2022  
Gary Wood, Term End 2023  
Barbara Schneider, Term End 2024

## **Cemetery**

Jennifer Fitzpatrick  
Joseph Donovan  
Linda Bowie  
Lindsey Lopes  
Natasha Skelton  
Philip Baker  
Richard Thompson  
Tia Wilson

## **Conservation Commission**

Alex Finamore  
Catherine Oldham-Creamer  
Joseph Roy  
Juliet Caplinger  
Roberta Brezinkski  
Samantha Cuccaro  
Zack Labbay

## **Eureka Committee**

Anita Sellers  
Elizabeth Fertig-Burd  
Kathleen Lowe  
Martha Lewis  
Pearl Scribner

## **Memorial Day Parade Committee**

Chad Burke  
Colette Wagner  
Joseph Howe

## **Scholarship Committee**

Jonathan Pollock  
Kendra O'Connell  
Kristin Nam



And a big welcome to Becky Taylor-Chase who will be replacing Shannon as Town Clerk in 2020.

# BOARD OF SELECTMEN'S REPORT

The primary focus for the Board of Selectmen continues to be overseeing the delivery of Town services in the most efficient manner possible. Below are a few of the significant accomplishments by various Boards, Committees and Town staff in 2019.

- Adopted a Capital Improvement Policy and formed a Capital Improvement Plan Committee to guide planning and investment for future capital expenses
- Completed and received State Certification for our new Comprehensive Plan
- Re-established the Town's Conservation Commission
- Completed the first round of changes to Town Land Use Ordinances to address problem areas and support the new Comprehensive Plan
- Planned and executed the rebuilding of the remaining 6 miles of road that were in serious disrepair
- Transferred ownership of the United Methodist Church to a local non-profit organization charged with renovating and preserving the structure
- Hired a new Town Clerk due to Shannon Plourde's retirement

Looking forward, the Board will continue to focus on the goal of making Town government more efficient, while providing a strong foundation for effectively managing future growth and changes. Below are some of the issues the Board expects to address in 2020.

- If approved at Town Meeting, begin the process for hiring a Town Manager
- Continue work on necessary changes to Town Ordinances
- Explore moving the Town to a July to June Fiscal year
- Improvements to the Town web site

The Board regularly meets the second and fourth Tuesday of each month at 6:30 p.m. at the Town Office. Our meetings can be streamed live through our web site or viewed live on Durham Public Access Channel if you have cable TV. Recordings of past meetings are available on our website.

The Board welcomes and encourages public participation in our meetings. To help keep people informed, the Town has a weekly newsletter that is sent via email. Sign up for the News Blast at [www.durhamme.com](http://www.durhamme.com).

Finally, the Board would like to thank the many employees, committee members and volunteers that devote many hours of service to the Town. Without their efforts, the Town could not function. There are many ways to become involved in your Community. Please reach out if you are interested in finding out more about opportunities that might be a good fit for you.

Respectfully Submitted, Durham Board of Selectmen

Kevin Nadeau, Chairman  
Rob Pontau, Vice-Chairman  
Todd Beaulieu  
Rich George  
Marc Farrin



# TRANSITIONS

## Deaths

- |                                 |                             |
|---------------------------------|-----------------------------|
| • Cormier, Joseph Gerard        | • Lane, Harry C.            |
| • Daigle, Teresea A.            | • Leclerc, Patricia R.      |
| • Dewitt, Roy Andrew            | • Litchfield, Elizabeth May |
| • Emerson, Laurence T.          | • Manrow, Diane Virginia    |
| • Fellows, Alice Constance      | • Norton, Richard A.        |
| • Fogg, Julianna H.             | • Pinette, Francois G. Sr.  |
| • French, Charles Martin        | • Price, Ralph D.           |
| • Griffin, Brett Lindsey        | • Rice, David W.            |
| • Hameed, Mahmoud Abbas         | • Richard, Amy L.           |
| • Hood, Elizabeth Bernadette    | • Ridlon, David Charles     |
| • Huntington, Allen Vincent Sr. | • Smith, Patsy Marie        |
| • Keenan, Robert W.             | • Solomon, William Emert Jr |
| • Knowles, Gina M.              | • Verrier, Suzanne Noel     |
| • Koval, Elizabeth              | • Wyman, Michael Scott      |

## Births

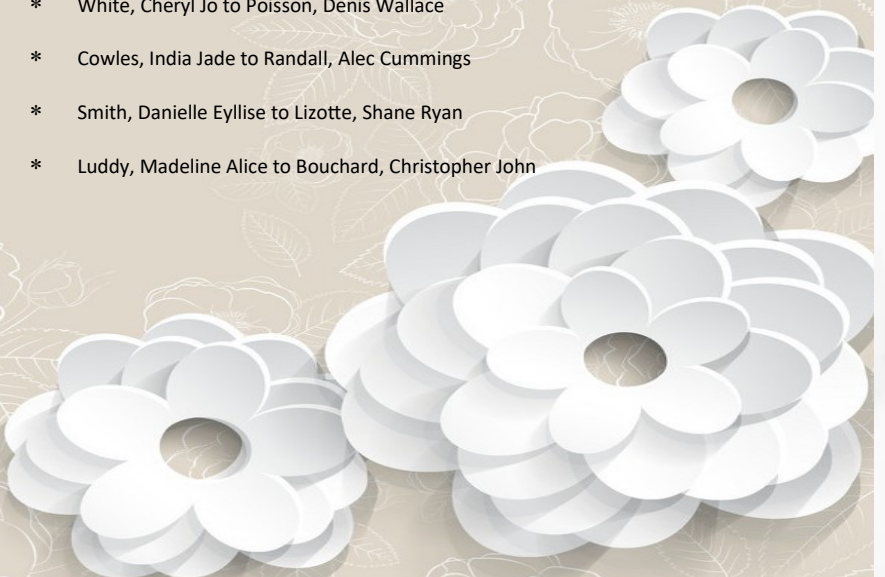
*There were  
Thirty-Nine Births in  
Durham in 2019*

*Congratulations &  
Welcome!*



## Marriages

- |   |   |
|---|---|
| * Boucher, Peter David to Keeney, Emily Lynn            | * Kovalakides, Leslie D. to Allen, John Haywood Jr.   |
| * O'Meara, Michelle Lee to Hackett, Matthew William Jr. | * Malloch, Lynn Marie to Dudley, Spencer Anthony      |
| * Merrill, Angela Renee to Munn, Jeffrey Andrew         | * Hockaday, Eric Michael to Anacona, Alexis Faith     |
| * Betz, Robert Kevin to Tikander, Alyson Elizabeth      | * Earley, Annika Louise to Kersula, Michael Edwards   |
| * Heald, Randi Miranda to Curtis, Samuel Chase          | * Richards, Michele Jane to Finik, Adam Joseph        |
| * Casner, Elisabeth Hall to Crowley, John Robert        | * Daggett, Catherine Ann to Simonitis, Daniel John    |
| * Sansonetti, Benjamin Rob, to Owens, Kaitlyn Marie     | * Heye, Elizabeth Sarah to Melcher, Ryan Scott        |
| * Dussinger, Julie Beth to Jabaut, Peter Daniel         | * White, Cheryl Jo to Poisson, Denis Wallace          |
| * Holman, Daly Jay to Colton, Samantha Jo               | * Cowles, India Jade to Randall, Alec Cummings        |
| * Childs, Kasee Rose to Solis Ethan Emacio              | * Smith, Danielle Eyllise to Lizotte, Shane Ryan      |
| * Ayer, Stephen Harding to Van Fonda, Shawna Lynn       | * Luddy, Madeline Alice to Bouchard, Christopher John |
| * LeMar, Charlotte Ashley to Seiferth, Spencer Ward     |   |
| * Hagelin, Casey Jean to Grande, Benjamin Kristopher    |   |
| * Creveling, Nathaniel Tuck to Rhys, Samantha Dee       |   |
| * Perkins, Alex Sean to Rice, Brittany Amber            |   |
| * Makowiecki, Amy Elizabeth to Andrew, Nathan James     |   |
| * Willette, Angela Elizabeth to Kersula, Michael Edward |   |
| * Lane, Jean Lessard to Harris, Christopher Scott       |   |



# TOWN CLERK'S REPORT

The Town Clerk's office is the record-keeping department for the Town of Durham. The office issues licenses and records, maintains and preserves vital records (birth, marriage and death); the Municipal Code of Ordinances; and other official documents.

The Office is also responsible for dog, hunting, fishing, boat, ATV, snowmobile and business licenses. The Town Clerk administers all aspects of elections, voter registration and campaign finance, as well as Board, Committee and Commission openings and applications, and Notary Public services .

## Vitals

**Birth, Marriage and Death Certificates** are available at the Town Office during regular office hours. Certificates are \$15 for the first one and \$6 for each additional of the same certificate requested during the same visit.

**Marriage licenses** are available at the Town Office during regular office hours. One of the parties must be a Durham resident or, if both reside outside of Maine, they must intend to be married in Maine. If either party has been married previously, a certified copy of the Divorce or Death Certificate is required. Cost for a marriage license is \$40. Both parties must be present and it will take approximately 30 minutes to complete. Marriage licenses are available immediately and are good for ninety (90) days from issuance. The Town Office will perform marriages for a fee of \$25 by appointment only.

## Elections 2019

### **Election Dates**

- Municipal Election: April 5, 2019
- Town Meeting: April 6, 2019
- RSU5 Budget Validation Referendum: June, 11, 2019
- Special Town Meeting: July 9, 2019
- Referendum Election: November 11, 2019
- Special Town Meeting: December 9, 2019

### **Voter Registration**

DEMOCRAT	869
GREEN INDEPENDENT	193
REPUBLICAN	996
UNENROLLED	<u>1323</u>
<b>TOTAL</b>	<b>3381</b>

## Dog Licenses

**Issued for 2019: Male/Female 31, Neuter/Spay 225, Total = 246**

Dog licenses are done by calendar year. The expiration date is December 31. Licenses are available for the following year beginning on October 15 and a late fee of \$25 per dog is applied beginning February 1. To avoid the late fee, either come to the Town Office or register your dog through the mail between October 15 and January 31 each year. The cost to register a spayed dog is \$6, or \$11 for intact female or male.

Per Maine law, all dogs six (6) months and older are required to be registered. New dog registrations are accepted at any time during the year.

**To register a dog at the Durham Town Office:** please bring a copy of the current rabies certificate and proof if the dog has been spayed or neutered recently.

**Payment may be made by check, cash or credit card (MasterCard, Visa, Discover). With credit card use, there will be a 2.75% additional charge (convenience fee) to the customer with a minimum fee of \$1.95.**

# TREASURER'S REPORT

Cash Balance January 1, 2019	\$3,996,259.00	Cash Balance December 31, 2019	\$4,513,482.00
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**Income:**

RE & PP TAX COMMITMENT	\$7,235,284.18	PHOTOCOPIES	\$188.00
AUTOMOBILE EXCISE	\$952,182.90	MAP SALES	\$6.00
BOAT EXCISE	\$5,434.20	JUNKYARD FEES	\$300.00
ANIMAL CONTROL	\$1,765.00	SNOWMOBILE FEES	\$2,032.34
CONDITIONAL USE PERMITS	\$300.00	TREE GROWTH / VE REIMBURS	\$17,004.06
MUNICIPAL REVENUE SHARING	\$271,483.15	MISCELLANEOUS	\$6,193.00
URBAN RENEWAL INIT. PROGRAM	\$54,580.00	FD HYDRANTS & INSURANCE	\$32,116.23
BETE REIMBURSEMENT	\$14.00	APPEALS ADMIN FEES	\$210.00
HOMESTEAD REIMBURSEMENT	\$171,271.79	CABLE FRANCHISE FEES	\$43,948.14
USER FEES - COLLECTIONS	\$20,689.00	GENERAL GRANT MATCH REIMB	\$6,247.00
BUILDING INSPECTION FEES	\$15,027.40	CAPITAL IMPROVEMENT INTER	\$22,907.21
ELECTRIC INSPECTION FEES	\$6,175.00	GA REIMBURSEMENT	\$359.80
PLUMBING INSPECTION FEES	\$6,765.00	EUREKA FUNDRAISING	\$866.35
TOWN CLERK FEES	\$5,432.70	EUREKA RENTAL FEES	\$1,240.00
REREGISTRATION FEES	\$16,261.00		
ADMIN INTEREST	\$33,005.24		

Total Income	\$8,929,756.69
--------------	----------------

Expenses	\$8,943,551.37
----------	----------------

### FIVE YEAR ANALYSIS

Real Estate Taxes Committed & Balance at Year End:

<u>Year</u>	<u>Commitment</u>	<u>Year End Balance</u>	<u>Percentage</u>
2019	\$7,235,284.18	\$276,176.75	3.82%
2018	\$6,934,035.55	\$260,178.06	3.75%
2017	\$6,545,367.18	\$245,637.54	3.75%
2016	\$6,425,918.96	\$294,672.30	4.58%
2015	\$5,868,955.62	\$289,884.51	4.94%

Automobile Excise Tax Collected:

<u>Year</u>	<u>Amount</u>	<u>% Increase</u>
2019	\$952,182.90	9.63%
2018	\$916,529.71	9.29%
2017	\$851,286.13	9.69%
2016	\$825,283.84	12.46%
2015	\$733,846.76	N/A

# TRUST ACCOUNTS

January 1, 2019 to December 31, 2019

	<u>Balance</u> <u>1/1/19</u>	<u>Interest</u>	<u>Deposits</u>	<u>Withdrawals</u>	<u>Balance</u> <u>12/31/19</u>
Cemetary Fund*	\$7,567.22	\$21.94			\$7,589.16
Restoration Fund	\$66,936.47	\$433.54		\$18,860.00	\$48,510.01
River Park Project	\$7,908.33	\$7.90			\$7,916.23
Scholarship Fund	\$16,331.77	\$189.36		\$1,000.00	\$15,521.13

\* Denotes Perpetual Care

John B Hasty	\$50.00		Helen Trufant Loring	\$200.00
Harriet Novel	\$200.00		Marjorie Taylor	\$200.00
Hattie White	\$600.00		D. & A. Blakely	\$400.00
L.O. Morse	\$200.00		Emille Haskell	\$100.00
Burton C. Gee	\$100.00		John C. Merrill	\$50.00
A. Waterman	\$100.00		Charles Harmon	\$200.00
Marcine Russell	\$500.00		Mrs. Walter White	\$100.00
Kate Miller	\$150.00		Eve B. Butcher est.	\$200.00
Charles W. Thomas	\$100.00			

**Total Perpetual:** \$3,450.00

# 2019 TAX RECEIVABLES

ANDERSON, JESSICA A.	\$3,561.98	GOULET, ANDREA	\$4,574.48
AUTUMNS KALEIDOSCOPE, LLC.	\$11,963.70	GOULET, ANDREA	\$202.50
BABCOCK, JEREL K & SHEILA ANN	\$1,782.00	GRANHOLM, RONALD & BARBARA	\$2,907.90
BAILEY, JOSHUA D.	\$3,402.00	GRECO, GARY A	\$497.42
BAILEY, KENNETH D & TINA L	\$1,776.13	GRIFFIN, RAND G & RAND G JR	\$1,705.05
BAILEY, KENNETH D.	\$1,407.38	HARKINS, SANDRA & SHAW,JOSEPH	\$1,500.53
BAKER, DALE M	\$4.05	HARRIMAN, ROBIN	\$2,138.40
BALDWIN, BARRY	\$74.93	HIGGINS, KEITH JR.	\$1,458.00
BALDWIN, BARRY	\$832.28	HIGGINS, KEITH JR.	\$2,652.75
BALDWIN, BARRY	\$631.80	HIGGINS, KEITH R., JR.	\$1,763.78
BALDWIN, BARRY	\$552.83	HINDERKS, SUSAN	\$2,824.88
BALDWIN, BARRY	\$552.83	HORIZONS DEVELOPMENT INC	\$1,954.13
BALDWIN, BARRY	\$564.98	HORIZONS DEVELOPMENT INC	\$1,686.83
BALDWIN, BARRY	\$569.03	HOWITT, JULIA CAROLYN	\$3,993.30
BALDWIN, BARRY H.	\$2,474.55	HUNTINGTON, VINCENT W II	\$1,121.85
BALDWIN, BARRY H.	\$178.20	JENISON, DAGMAR	\$3,233.93
BALDWIN, MARCUS A	\$216.68	JOHNSON, GREG L. & AMY R. (JT)	\$6,322.05
BALFOUR, JAMES	\$3,804.98	JOHNSON, TURE G.	\$5,611.28
BALLOU, KATHRYN & JACOB	\$2,731.73	JONES, ALISHA M	\$1,818.45
BEAULIEU, JEAN	\$289.58	JONES, NICOLE M	\$3,573.11
BEAULIEU, JEAN	\$48.60	KEITH, JOSEPH	\$6,303.83
BOUCHER, SARAH & GRAVEL, ADAM J	\$4,015.58	KING, GLENYS	\$857.34
BOWIE, WILLARD D., JR.	\$148.38	KOENIG, NICHOLAS R.	\$1,055.03
BROOKS, THOMAS M	\$1,361.05	LACASSE, MARK R.	\$3,005.10
BROWN, ALTON W	\$1,913.63	LACASSE, MARK R. & ROBERTA L.	\$1,291.95
BURPEE, BRIAN J. (LIFE ESTATE)	\$2,575.80	LACASSE, MICHAEL R., JR.,	\$1,174.50
BUTLER, JONATHAN S.	\$1,328.40	LAFLAMME, PHILIP A	\$2,872.96
CARON, DENISE	\$429.30	LANE, GARY	\$1,529.61
CHILL POINT PROPERTIES, LLC.	\$783.68	LANE, GARY P & JEAN L	\$3,161.03
CLEVELAND, MICHELLE	\$955.80	LEIGHTON, BEVERLY	\$1,395.23
CONDON, FREEMAN & CAROLEE	\$2,291.90	LENENTINE, ERIKA	\$765.45
CUNNINGHAM, DALE B.	\$3,404.03	LIBBY, STEPHEN	\$1,856.93
DEMCHAK, JOHN E & RHODA	\$674.59	LITCHFIELD, JAN R & LINDA J JT	\$1,994.63
DEMERS GLENDA	\$751.28	MACLEAN, PETER & DUPONT, GLADYS	\$2,553.53
DEMERS, GLENDA	\$1,713.15	MAINE CUSTOM WOODLANDS, LLC	\$4,834.23
DEWITT, KEVIN ANDREW(PARTY IN POSSESSION)	\$907.20	MARGOLIS, DAVID	\$6,233.31
DEWITT, LISA	\$1,392.55	MAYES, CHARITY H.	\$5,141.48
DISSELKAMP, JOSEPH PATRICK	\$250.81	MCKAY, JOLENE, P.R.	\$1,771.88
DOYON, JAYCE	\$658.13	MERRILL, DAWSON E & RITA L	\$4,894.43
DROWN, KARON MORNEAULT	\$2,563.65	MERRILL, KEVIN & LEVASSUER,CHRISTINA	\$253.06
EASLER, DOREEN B	\$2,930.18	MERRILL, RITA L.	\$1,368.90
ELWELL, MATTHEW & LEONORA	\$384.75	MERRILL, ROYCE E	\$50.63
EMERSON, JOHN (HEIRS OF)	\$2,531.25	MERRILL, ROYCE E & JACQUELINE G	\$3,294.68
EMERSON-MAINS, HEATHER L.	\$3,404.03	MERRILL, ROYCE E & JACQUELINE G	\$3,124.58
FAIRSERVICE, MICHAEL & CHRISTINE	\$3,816.07	MERRILL, ROYCE E. & JACQUELINE C.	\$1,022.63
FAIRSERVICE, MICHAEL & CHRISTINE	\$992.52	MR. BALDWIN, LLC	\$287.55
FARAGI, JOHN C.	\$6,435.45	NEWELL, RONALD E., JR.	\$2,328.75
FRANK, RICHARD A.	\$1,332.45	NEWELL, STEVEN D. II, PR	\$1,595.70
FREEMAN, EDWARD E & PATRICIA S	\$2,806.65	NYE, KENNETH A & JESSICA JANE	\$2,069.55

2019 TAX RECEIVABLES continued...

ORCUTT, DOUGLAS E & CHERYLYNN	\$1,792.62	SITARZ, JON J & ELIZABETH W	\$1,628.10
OSGOOD, DAVID,LINWOOD,GLENN & ARTHUR	\$525.05	SITARZ, JON J & ELIZABETH W	\$4,084.02
PASZKOWSKI, LINDA J.	\$2,241.68	SMALL, DEBRA M. & DONALD	\$2,189.03
PERRY, ANGELA	\$257.18	ST PIERRE, TAMMY	\$1,630.13
PESSANT, MARCEL & MARTHA	\$2,407.32	THOMPSON, JEREMY & CATHERINE	\$182.25
PETERSON, TROY & LISA ANN	\$3,252.15	TREMPER, BEVERLY	\$1,904.09
PRATT, EVONE	\$2,381.40	TUPPER, JACKSON II	\$2,111.08
PROVOST, PATRICK & PATRICIA	\$3,726.00	VEI, LLC	\$3,535.65
PURSER, JOHN R.,JR.	\$1,571.40	VERTILLA, FRANK	\$2,442.15
QUIGG, PATRICK	\$42.28	WELCOME, THOMAS W & JEFFREY W	\$1,541.03
RIDLON, KERIE M.	\$554.85	WHITE, DOROTHY E.	\$2,721.60
RINES, RONALD	\$1,717.20	WILLIAMS, BRANDON T.	\$1,221.08
RIOUX, SCOTT	\$1,058.00	WOERTER, CAROLYN A	\$137.70
SCRIBNER, DIANE E	\$3,304.80	WOERTER, RICHARD & CAROLYN	\$342.23
SCRIBNER, KENNETH P & PEARL	\$586.75	WOODHOUSE, DEBRA R	\$1,749.60
SHOVE, MALCOLM	\$3,154.95	YORK, DOROTHY M.	\$8,294.00
SHUTE, RICHARD L.	\$2,087.78	TOTAL	<u>\$276,176.75</u>

## PERSONAL PROPERTY TAX RECEIVABLES

**Personal Property 2008-2009**

Harkins, Sandra	<u>\$142.03</u>
<b>TOTAL</b>	\$142.03

**Personal Property 2010**

Harkins, Sandra	<u>\$97.88</u>
<b>TOTAL</b>	\$97.88

**Personal Property 2011**

Harkins, Sandra	<u>\$98.25</u>
<b>TOTAL</b>	\$98.25

**Personal Property 2012**

Harkins, Sandra	<u>\$100.12</u>
<b>TOTAL</b>	\$100.12

**Personal Property 2013**

Bailey, Benjamin H	\$67.28
Harkins, Sandra	<u>\$112.13</u>
<b>TOTAL</b>	\$114.22

**Personal Property 2014**

Bailey, Benjamin H	\$74.93
Harkins, Sandra	\$124.87
Huntington's Truck Repair	<u>\$41.28</u>
<b>TOTAL</b>	\$241.08

**Personal Property 2015**

Bailey, Benjamin H	\$78.30
Harkins, Sandra	\$130.50
Huntington's Truck Repair	<u>\$43.50</u>
<b>TOTAL</b>	\$252.30

**Personal Property 2016**

Bailey, Benjamin H	\$94.00
Harkins, Sandra	\$141.00
Huntington's Truck Repair	<u>\$47.00</u>
<b>TOTAL</b>	\$282.00

**Personal Property 2017**

Bailey, Benjamin H	\$94.25
Harkins, Sandra	\$141.38
Huntington's Truck Repair	<u>\$47.13</u>
<b>TOTAL</b>	\$282.76

**Personal Property 2018**

AT&T Mobility LLC	\$ 1,919.41
Bailey, Benjamin	\$94.56
Baldwin, Barry	\$37.43
Harkins, Sandra	\$139.87
Huntington's Truck Repair	<u>\$47.28</u>
<b>TOTAL</b>	\$ 2,238.55

**Personal Property 2019**

AT&T Mobility LLC	\$ 2,061.45
Autums Kaleidoscope	\$ 465.75
Bailey, Benjamin H	\$ 93.15
Harkins, Sandra	\$ 139.73
Huntington's Truck Repair	\$ 46.58
Sitarz, Jon J & Elizabeth W	<u>\$ 46.58</u>
<b>TOTAL</b>	\$ 2,853.24

# TAX LIEN RECEIVABLES

## 1991-2009 Tax Lien Receivables

EMERSON, JOHN (HEIRS OF)	<u>\$25,089.51</u>
<b>TOTAL</b>	<b>\$25,089.51</b>

## 2010 Tax Lien Receivables

EMERSON, JOHN (HEIRS OF)	\$2,350.31
HALE BROTHERS	<u>\$87.27</u>
<b>TOTAL</b>	<b>\$2,437.58</b>

## 2011 Tax Lien Receivables

EMERSON, JOHN(HEIRS OF)	\$2,359.31
HALE BROTHERS	<u>\$90.73</u>
<b>TOTAL</b>	<b>\$2,450.04</b>

## 2012 Tax Lien Receivables

EMERSON, JOHN(HEIRS OF)	\$2,585.24
HALE BROTHERS	<u>\$67.38</u>
<b>TOTAL</b>	<b>\$2,652.62</b>

## 2013 Tax Lien Receivables

EMERSON, JOHN(HEIRS OF)	\$2,081.68
HALE BROTHERS	<u>\$79.45</u>
<b>TOTAL</b>	<b>\$2,161.13</b>

## 2014 Tax Lien Receivables

EMERSON, JOHN (HEIRS OF)	\$2,322.98
HALE BROTHERS	<u>\$23.31</u>
<b>TOTAL</b>	<b>\$2,346.29</b>

## 2015 Tax Lien Receivables

CUMMINGS, IDALYN A	\$138.82
EMERSON, JOHN(HEIRS OF)	\$2,295.06
HALE BROTHERS	<u>\$24.36</u>
<b>TOTAL</b>	<b>\$2,458.24</b>

## 2016 Tax Lien Receivables

CUMMINGS, IDALYN A (ESTATE OF)	\$134.73
EMERSON, JOHN (HEIRS OF)	<u>\$2,530.94</u>
<b>TOTAL</b>	<b>\$2,665.67</b>

## 2017 Tax Lien Receivables

AUBENS, CARROLL V JR, PR	\$144.71
EMERSON, JOHN (HEIRS OF)	<u>\$2,533.04</u>
<b>TOTAL</b>	<b>\$2,677.75</b>

## 2018 Tax Lien Receivables

BAILEY, JOSHUA D	\$3,570.06
BALDWIN, BARRY	\$169.00
BALDWIN, BARRY	\$956.18
BALDWIN, BARRY	\$749.61
BALDWIN, BARRY	\$668.24
BALDWIN, BARRY	\$668.24
BALDWIN, BARRY	\$680.76
BALDWIN, BARRY	\$684.93
BALDWIN, BARRY	\$275.42
BALDWIN, MARCUS A	\$281.06
BEAULIEU, JEAN	\$404.17
BURPEE, BRIAN J(LIFE ESTATE)	\$1,179.32
CONDON, FREEMAN & CAROLEE	\$2,043.48
EMERSON, JOHN (HEIRS OF)	\$2,666.03
EMERSON-MAINS, HEATHER L.	\$3,578.94
FRANK, RICHARD A	\$1,430.77
HARKINS, SANDRA & SHAW, JOSEPH	\$1,610.76
HARRIMAN, ROBIN	\$1,866.10
HINDERKS, SUSAN	\$2,975.38
HORIZONS DEVELOPMENT INC	\$2,071.35
HORIZONS DEVELOPMENT INC	\$1,795.92
HUNTINGTON, VINCENT W II	\$1,175.98
JENISON, DAGMAR	\$1,526.27
JOHNSON, TURE G.	\$5,839.72
LACASSE, MICHAEL R, JR	\$1,268.02
LANE, GARY P & JEAN L	\$2,160.23
MACLEAN, PETER & DUPONT, GLADYS A	\$2,480.32
MCKAY, JOLENE, P.R.	\$1,841.53
MERRILL, DAWSON E & RITA L	\$5,088.55
MERRILL, RITA L.	\$1,468.33
MERRILL, ROYCE E & JACQUELINE G	\$2,520.97
MERRILL, ROYCE E & JACQUELINE G	\$3,277.39
MR BALDWIN, LLC	\$388.09
PERRY, ANGELA	\$322.80
PETERSON, TROY & LISA ANN	\$3,415.65
PRATT, EVONE	\$2,505.90
PURSER, JOHN R, JR. & DAVENPORT, DEBRA N	\$1,671.27
RINES, RONALD	\$1,814.70
SMALL, DEBRA M. & DONALD	\$2,313.39
THOMPSON, JEREMY & CATHERINE	\$614.57
VEI, LLC	\$3,707.77
VERTILLA, FRANK	\$1,696.08
WELCOME, THOMAS W & JEFFREY W	\$1,000.69
WHIITE, DOROTHY E	<u>\$2,140.59</u>
<b>TOTAL</b>	<b>\$80,564.53</b>

# DURHAM PAYROLL 2019

<b>EMPLOYEE</b>	<b>GROSS</b>	<b>EMPLOYEE</b>	<b>GROSS</b>	<b>EMPLOYEE</b>	<b>GROSS</b>
Allen, Elmer W	\$5,448.00	Jabaut, Barbara	\$517.00	Simonitis, Daniel J	\$945.10
Beaulieu, Todd P	\$1,920.00	James, Christopher J	\$315.00	Spring, Gerald J	\$567.00
Beaumier, Calvin L	\$61,561.53	Johnson, John H Jr	\$14,947.98	St. Michel, William J	\$684.25
Benedict, Stephen D	\$1,664.65	LaCasse, Michael R Jr	\$288.00	Stewart-Cobb, Bonnie J	\$600.00
Blake, Mark L	\$480.00	Lane, Gary P	\$21.00	Swinton, Nancy H	\$286.50
Bradstreet, Anthony L	\$468.00	Lanoie, Brian P	\$750.00	Thatcher, Kendra S	\$22.00
Broadbent, Julia A	\$60.50	Larrabee, Aimee S	\$69.00	Thatcher, William R	\$1,022.64
Ciaranello, Jaison T	\$2,002.00	Larrabee, Clifton H Jr	\$927.50	Thebarga, George N	\$17,380.00
Cloutier, Pamela L	\$34,263.00	Larrabee, Lauren M	\$187.00	Thibeault, Daniel J	\$961.89
Coslet, Kenneth C	\$4,275.38	League, Rocky L	\$286.00	Torregrossa, Anne M	\$650.00
Curtis, Catherine A	\$324.00	Lemont, Joseph D	\$6,387.75	Waterman, Jere L	\$1,910.20
Davis, Cody J	\$1,485.00	Lewis, Paul E	\$192.38	Wilson, Brian S Sr	\$41,875.47
Davis, Joshua A	\$163.20	Love, Liam R	\$720.50	Wormald, Michael S	<u>\$340.00</u>
Dimock, Curtis G Jr	\$6,420.75	Mason, Fred W	\$1,636.00		
Dimock, Diana M	\$19,887.53	McKechnie, Brea A	\$4,517.18		
Dion, Kathleen L	\$18,036.21	McMahon, Cheryl A	\$3,212.25	<b>TOTAL</b>	<b>\$770,017.65</b>
Dobson, Roxanna L	\$346.64	Merrill, Kevin A	\$1,040.50		
Dobson, Timothy R.A.	\$1,388.20	Merrill, Lawrence A	\$1,481.67		
Dube, Ronald J	\$54,268.95	Merrill, Richard A	\$671.00		
Enman, Wayne S	\$19.50	Merrill, Ryan M	\$263.45		
Enman, Wendy	\$891.25	Mitchell, Robert J	\$517.50		
Enman-Curtis, Corey H	\$6,081.14	Moore, Joseph C	\$64,153.66		
Faith, John L	\$15,730.94	Morrill, Beth S	\$143.00		
Faith, Steven M	\$25,015.25	Nadeau, Kevin J	\$2,640.00		
Farrin, Marc D	\$1,440.00	Naum, Andrew J	\$1,518.25		
Flynn, Ishmael J	\$78.75	Negley, Miranda W	\$4,662.00		
Forrest, Robert S	\$40,456.01	Newton, Dale S	\$17,170.00		
Gagnon, Laura R	\$312.00	Newton, Ryan T	\$115.50		
George, Richard W	\$1,920.00	Parker, Ronald H	\$3,106.00		
Glaeser, Ruth S	\$47,753.05	Pierce, Peter J	\$951.60		
Goodridge, Allison L	\$250.00	Plourde, Shannon R	\$37,910.42		
Griswold, Thomas D	\$38,410.22	Pontau, Robert A Jr	\$1,920.00		
Grover, Wesley C	\$300.00	Primevara, Andrew I	\$225.75		
Hanson, Michael W	\$5,481.50	Quigg, Michael C	\$7,369.50		
Harris, Ashley M	\$819.50	Quimby, Tammy L	\$7,434.27		
Harris, Christopher S	\$442.50	Rivera, Michael S	\$53,555.70		
Harris, George H	\$9,107.52	Russell, Keith E Jr	\$3,172.18		
Harris, Taylor N	\$335.50	Salve, Adam M	\$6,123.50		
Hennessey, Kathleen L	\$59.50	Schenk, Dylan A	\$25.50		
Herling, Quincy W	\$7,060.00	Scribner, Kenneth P	\$10,061.89		
Herling, Sondra A	\$605.00	Sherburne, Cheryl	\$418.00		
Higgins, Christopher JC	\$17,862.50	Simon, Milton	\$3,458.90		
Higgins, D. Priscilla	\$429.00	Simoneau, John C	\$1,400.00		
Hunter, Caleb J	\$418.00	Simonitis, Catherine A	\$546.15		



# FIRE, RESCUE & EMA REPORT

## Responses for 2019:

### Structure

Chimney.....1  
 Fires.....6  
 Alarms.....15  
**Total.....22**

### Vehicle

Accidents.....47  
 Extrication.....1  
 Fires.....2  
**Total.....5**



**New Rescue 25 in service**

### Other

Wires Down.....21  
 Public Assist.....23  
 Water Rescue.....2  
 Other.....4  
 Mutual Aid.....15  
 Hazmat.....3  
 Smoke/Odor Investigation...21  
**Total.....91**

### Forestry

Grass/Woods.....2  
**Total.....2**

**Total Fire Department Responses 163**

**Total Rescue Responses 242**

**EMERGENCY NUMBER**

**9-1-1**

In 2019, our requests for services remained essentially the same at 405. While we saw an overall decrease in fire responses, we had more actual structure fires than in recent years and we saw a 20% increase in calls for the rescue. The department’s membership remains stable and effective. The daytime per diem staffing, along with a continued strong commitment from our regular membership, keeps our response times and call availability at a high level. This commitment from our responders allows us to handle emergencies in town with minimal reliance on mutual aid partners. Still, many hands make light work and we are always looking for members. Anyone interested should stop in or call 353-2473. Membership here takes many forms and though it can be very demanding, it is also incredibly rewarding.

2019 was a year of changes and opportunities here at Durham Fire-Rescue. We made operational changes in the way we respond to fire and medical emergencies to make sure we are working in the safest and most efficient manner possible. We saw the plans of receiving two new apparatus come to fruition this year, as we placed a new Engine 22 and a new Rescue 25 (ambulance) in service. These were labor intensive processes that required many extra hours by the members involved as they attended meetings, inspected the apparatus to ensure we were getting the tools we needed and then fine tuning the details as we trained and put the trucks in service. We had the privilege of conducting live fire training on a donated building here in town. This type of training, afforded by the donation of resident Aaron Phelps, provided us with a hands-on training opportunity that is rarely available but critical to keeping our skills at the ready. Thank you Mr. Phelps! We also began work on updating our protective firefighting gear and worked towards improving other firefighting capabilities. Through training and staff development, we also saw members increase their skills in fire and rescue responses as well as one member being promoted to the rank of Lieutenant, Steven Faith.

As part of our goals for 2020, we will continue to work on improving and updating the fire department facilities and equipment to maintain required safety standards. Training continues to be a significant and ongoing process. In 2020, four members will be completing their Firefighter 1&2 certifications while two other members will achieve or advance their EMS licensure. This will be accomplished along with our regular training schedule as we continue to increase our training opportunities to maintain response capabilities for all manner of emergency situations within the town. In 2020, Durham Fire Rescue will also be increasing it's public outreach, including community CPR and First Aid classes in addition to the National EMS Week and National Fire Prevention Week activities we have done in the past.

I would like to recognize the Department's 2018 high performers as recognized by their peers: Fire Officer of the Year was Capt. Adam Salve, Firefighter of the Year was FF1 Zeke Harris, EMS Provider of the Year was Lt. Steven Faith, Rookie of the Year was FF Jaison Ciaranello, Fire Support/Engineer of the Year was Engineer Ken Scribner and Explorer of the Year was Ashley Harris.

In closing I would like to thank the community for its support of their Fire-Rescue Department. It is our privilege to serve you, our neighbors, in your times of need. I also cannot express my gratitude enough to the dedicated members of Durham Fire-Rescue. Your commitment to your community and the dedication to your calling makes it an honor to lead such a team. Be safe.

Respectfully Submitted,  
Joseph C. Moore  
Fire & Rescue Chief



Live Fire Training on  
Hallowell Rd



Newly promoted Lt. Steven Faith



New Engine 22 being placed in service



Vehicle Extrication Training

# TOWN FOREST WARDEN REPORT

## Burning Permits Issued in 2018

Slash.....	3
Campfire.....	1
Brush.....	51
Grass.....	1
On-line State Site.....	23
On-Line Wardens Report.....	883
<b>Total.....</b>	<b>962</b>

Any person wanting to burn logs, brush, grass, pasture, blueberry land or have a campfire is required by Maine Law to obtain a burning permit.

There are time frames in which burning can and cannot be done, based on the availability of Fire Department personnel. The class day and local weather conditions play a part in determining whether burning permits will be issued as well.

The individual who signs the permit is legally responsible for the fire. They are required to make sure all safety precautions and time frames are adhered to. The fire must be attended at all times. The person signing the permit is legally responsible for any damages or suppression costs resulting from the Fire Department being called to contain the fire should it get out of control.

On weekdays permits may be obtained at the Fire & Rescue Station, after 9 AM, but are controlled by availability. So please plan and call ahead. The Warden's Report Permit system functions well and is recommended. Electronic permits may be obtained from two sources.

The State website for a 2 day permit with a fee of \$7 is [www.maine.gov/burnpermit/](http://www.maine.gov/burnpermit/),  
or the Warden's Report website free for a 1 day permit is [www.wardensreport.com](http://www.wardensreport.com)

***For permits please contact:***

Durham Fire & Rescue      353-2473

Respectfully Submitted,  
Joseph C. Moore  
Town Forest Warden

# ROAD COMMISSIONER'S REPORT

In 2019 the Durham Public Works Department undertook an extremely ambitious work load that included paving, surfacing, shouldering, ditching and reconstructing 8.8 miles of Durham's roadways. The Town continued its contract with Crooker Construction LLC for the Road Bond Project and Maintenance Paving (paving and shouldering).



**Flooding on RTE 125 at Soper Rd in December 14,**



**Flooding on RTE 125 at Soper Rd in December**



**Storm isn't over until the trucks are free of salt & corrosives**

## **2019 Maintenance Paving**

### ***Scope of Maintenance Paving:***

*All Roads were ditched, cross culverts along with driveway culverts were replaced as needed, shimmed and paved with 9. mm hot mix asphalt and new shoulders applied.*

The Town completed 1.93 miles in the maintenance paving classification as well as 1.24 miles of ditching and culvert replacement to include:

- Beechwood Lane .33 miles (From Brown Road to End)
- Brookside Lane- .19 Miles (From Plummers Mill Road to End)
- Colonial Drive- .28 Miles (From Quaker Ridge Road to End)
- Hemlock Drive- .13 Miles (From Davis road to End)
- Collins Way- .33 Miles (From Pinkham Brook Road to end)
- Steig Road – .10 Miles (From Collins Way to end)
- Pine Knoll- .19 Miles (From Hallowell Road to End)
- Pass Brook Road - .38 Miles (Shiloh Road to End)
- The Department ditched and replaced culverts along Leighton and Quaker Ridge Roads before they were added to the road bond for reclaiming and paving (1.24 miles).

## **2019 Road Bond Projects**

### ***Scope of Bond Work:***

*Pulverized the asphalt over the entire road width and length, replaced all of the cross culverts and driveway culverts as needed, box cut certain areas, as needed. Then various amounts of reclaimed asphalt were added to gain a 3% cross-slope. In some areas the roadway was then injected with liquid asphalt to add additional support to the road base (Brown Road). The roads were then paved with 2.5 inches of 19mm binder pavement before shouldering with reclaimed asphalt. The one exception was Quaker Ridge Road where we applied both the binder and surface pavement the same year. The finish paving will be done in 2020 with 1.5 "of 9.5 mm surface pavement after repairing any areas of the base pavement that have settled or moved over the winter.*

At Town Meeting in 2019, the citizens of Durham voted in favor of a road bond allowing us to rebuild the remainder of the twelve plus miles of roads that were in desperate need of rehabilitation. With these funds, along with left over funds from the 2018 bond, we were able to reconstruct 6.87 miles, to include:

- Meadow Road: - 1.95 miles (From Quaker Meeting House Road to 400 ft from Pinkham Brook Road)
- Plummers Mill Road: 1.57 miles (From Hallowell Road to Old Brunswick Road)
- Bowie Hill Road: .85 miles (From Copp's Pit toward Stackpole to Chip Seal)
- Brown Road: .53 miles (From Freeport Town Line to Pownal Jurisdiction)
- Grant Road: .41 miles (From Royalsborough Road to Freeport Town Line)
- Brickyard Hill Road: .19 miles (From Pinkham Brook Road to top of hill)
- Apple Ridge Road: .13 miles (From Hallowell Road to End)
- Quaker Ridge Road: .39 miles (From Pinkham Brook Road to End) *Public Works Dept. Did all work except shouldering and paving*
- Leighton Road: .85 miles (From Soper Road to Shiloh Road) *Public Works Dept. Did all work except shouldering and paving*

Roads rebuilt in 2018 with the 2018 Road Bond were overlaid with 1.5 "of 9.5 mm of asphalt. Any areas of the base pavement that had settled or moved over the winter were repaired prior to paving. These roads included Davis Road (1.79 miles), Shiloh Road (1.5 miles), Country Lane (.44 miles) and Old Brunswick Road (2.02 miles).

### **Winter Roads**

As of February 28th, 2020, we have responded to 41 winter weather related events using 1300 tons of road salt and 700 yards of winter sand.

### **In 2020 we will be focusing on:**

- Ditching and culvert replacements in connection with a very aggressive maintenance overlay paving program that will include approximately three (3) miles of roadway.
- Coordinating with Crooker to surface pave Bond Roads otherwise completed in 2019.

I would like to thank the Durham citizens once again for another year of support and the many compliments and thanks that we at the department have received over the past year via FB as well as in person. We will continue to make every effort to **earn** your support and trust as we move forward. It is the departments mind set and position that the Durham tax payers are customers who pay for a service through their tax bill and are due a level of service in keeping with that payment.

Respectfully Submitted,

Calvin Beaumier, Road Commissioner



Image Left to Right (Full Time Employees):  
Road Commissioner Calvin Beaumier; Ron Dube, Foreman ;  
Dale Newton, Truck Driver; Brian Wilson, Truck Driver;  
Michael Rivera, Mechanic; Thomas Griswold, Truck Driver

Not Pictured Part Time Plow Drivers:  
Quincy Herling; Elmer Allen; Fred Mason

## Animal Control 2019 Calls For Service

	Lisbon	Sabattus	Bowdoin	Durham
<b>Animal Related Issues</b>	80	0	8	13
<b>Missing Animals</b>	43	3	15	14
<b>Cat Complaints</b>	61	20	9	7
<b>Cruelty</b>	12	12	3	3
<b>Dog Bites</b>	11	8	4	4
<b>Barking Dog</b>	31	0	1	1
<b>Dangerous Dog</b>	2	0	0	0
<b>Loose Dog</b>	137	38	30	30
<b>Injured Animal</b>	3	0	3	2
<b>Rabid Animal</b>	12	1	2	1
<b>Wildlife</b>	42	10	5	1
<b>Assist Other Agency</b>	53	8	3	0
<b>Total Calls</b>	<b>487</b>	<b>100</b>	<b>83</b>	<b>76</b>
<b>Total Combined Calls</b>	<b>746</b>			

Jeff Cooper Humane Officer Town of Durham

The State of Maine requires all dogs to be licensed by **January 1<sup>st</sup> Yearly**.

### **7§3921. License necessary**

A dog may not be kept within the limits of the State, unless the dog has been licensed by its owner or keeper in accordance with the laws of this State.

### **7§3916. Rabies Vaccinations**

All Dogs and Cats must be vaccinated against Rabies.

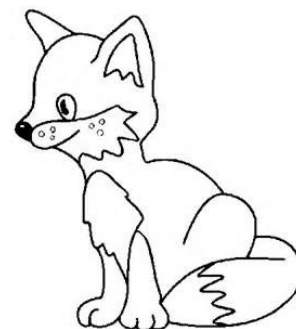
Please be sure to vaccinate your pets against rabies. Rabies is preventable not curable.

The Town of Durham Contracts with Midcoast Humane Society for shelter services.



**Midcoast Humane Society**  
30 Range Road, Brunswick, Maine 04011  
Tel. 207-725-5051

**For Animal Control Services call**  
Lisbon Police Department  
Tel. 207-353-2500 Ext. 1



# BOARD OF ASSESSOR'S REPORT

Donna M. Hays, CMA serves as agent of the Board of Assessors. She reviews all new construction and properties that have building permits or are being carried as unfinished on the Town's records. This is done in the spring of the year after April 1<sup>st</sup>. The agent also processes all the property transfers and reviews the application for exemptions. Ms. Hays works two Mondays each month and if you wish to speak with her about your valuation, please call the Town Office. The assessor can also be reached via email at [dhays@durhamme.com](mailto:dhays@durhamme.com) but will respond during office hours **only**.

## WAYS TO REDUCE YOUR PROPERTY TAX

The following information is provided in an effort to help reduce your property tax burden. All applications are available at the Town Office or by visiting the Maine Revenue Services web site at [www.maine.gov/revenue/propertytax](http://www.maine.gov/revenue/propertytax).

### Property Tax Exemptions

#### Homestead Exemption

Under this law, homeowners are eligible for a \$20,000 reduction in valuation. In order to qualify you must have owned homestead property in Maine for at least twelve months prior to April 1<sup>st</sup> and make the property you occupy your permanent residence. In 2020, the Homestead Exemption will increase to \$25,000.

#### Veteran's Exemption

A homeowner may be eligible for a reduction in the valuation of their property if they:

- Have their permanent residence in Durham on April 1<sup>st</sup>
- Are a veteran who was honorably discharged
- Served during a recognized war period in the U.S. Armed Forces
- Are 62 or older or an unremarried widow/widower of a qualifying veteran
- Are under 62 but 100% disabled due to a service-related disability

An application along with proof of service and discharge, such as a copy of their DD214 must be provided. For veterans who served during World War II or later the exemption is a \$6,000 reduction in valuation.

#### Paraplegic Veteran

A veteran who received a federal grant for a specially adapted housing unit may receive an exemption of \$50,000 in valuation.

#### Blind Exemption

A homeowner who is determined to be legally blind by a medical doctor receives a \$4,000 exemption.

The State ratio of valuation to market value effects exemptions. Durham's valuation ratio was 92% in 2019, bringing the Homestead and Veteran's Exemptions to \$18,400 and \$5,520 respectively.

All of the above exemptions require a completed application and may require additional information to support the claim for exemption. All applications must be submitted to the Town Office no later than April 1<sup>st</sup>.

## Current Use Programs

The State of Maine offers the following “current use programs” which give the property owner a reduction in their assessed value. Applications for all these programs are available at the Town Office or at the Maine Revenue Services web site and must be filed on or before April 1st. In order to be eligible each program has certain criteria that must be met and any change in use of the land warrants withdrawal from the program and a penalty assessed.

### Tree Growth

This program provides for the landowner with at least 10 acres of forested land who wishes to maintain land for the planting, culture and continuous harvesting of trees. A Forest Management and Harvest Plan must be prepared and submitted with the application. Applications must include a map of the parcel indicating the forest type breakdown as well as all other areas not classified as tree growth. The 100% valuation per acre for each forest type by county is determined by the State Tax Assessor each year. If the classified parcel no longer meets the criteria of eligibility or the landowner withdraws from the program a penalty of an amount between 20 and 30% of the difference between the tree growth value and the fair market value will be assessed depending on the amount of time in the program.

### Farm Land

In the farmland program the land must be used for farming, agriculture, horticulture and can include woodland and wasteland. At least 5 contiguous acres of land is required and the tract must contribute at least \$2,000 gross income from farming activities per year in one of the two or three of the five calendar years preceding the date of application. If the property no longer qualifies as farmland or the landowner withdraws from the program then a penalty equal to an amount of taxes that would have been paid in the last five years had it not been in the program, less the taxes that were originally assessed, plus any interest on that balance will be assessed.

### Open Space

Under this program no minimum acreage is required and the tract of land must be preserved or restricted in use to provide a public benefit such as public recreation, scenic resources, game management or preserving wildlife habitat. Classified land is valued by reducing the fair market value in accordance with a cumulative percentage reduction for which the land is eligible according to certain categories.

Ordinary Open Space – 20% reduction

Permanently Protected – 30% reduction

Forever Wild – 20% reduction

Public Access – 25% reduction

If the property met all of the above requirements, the owner would see a cumulative reduction of up to 95% on the classified land. If the classified parcel no longer meets the criteria of eligibility or the landowner withdraws from the program a penalty of an amount between 20 and 30% of the difference between the open space value and fair market value will be assessed depending on the amount of time in the program.

### Property Tax Fairness Credit

The State of Maine also offers a Property Tax Fairness Credit. Eligible Maine taxpayers may receive a portion of the property tax or rent paid during the tax year on the Maine individual income tax return whether they owe Maine income tax or not. To claim credit, file Form 1040ME and Schedule PTFC for the tax year during which the property tax or rent was paid. For more information call 207-626-8475 or visit <http://www.maine.gov/revenue/taxrelief/ptfcsmary.htm>.



# CAPITAL IMPROVEMENT PLAN COMMITTEE REPORT

The newly formed CIP Committee had five (5) meetings between October and December to implement the Capital Improvement Program which was approved by the Select Board in the spring of 2019. The committee was presented with eight applications and ranked them with regard to General Planning, Social Benefits, Health and Safety and Economic Benefits. After the 2020 budget process addressed the operational needs of the town, the Select Board and Budget Committee voted separately how many of the capital requests to fund and at what level.

The 2020 requests received in order of ranking were:

- 1) **Fire/Rescue SCBA Cylinder Replacement (\$27,550)** - To replace 29 of the existing SCBA Air Cylinders currently in service. The cylinders to be replaced are reaching the end of their functional life. These cylinders cannot be repaired or refurbished and are critical to safe fireground operations.
- 2) **Fire/Rescue Protective Gear (\$12,000)** - To provide structural firefighting protective clothing for department members in response to a new protective clothing standard was adopted by the National Fire Protection Association stating that protective clothing for members engaged in firefighting activities should not be kept in service longer than 10 years before replacement. The majority of Durham's firefighting protective gear is closer to 15 years old.
- 3) **Public Works Truck 3 Replacement (\$216,202)** - Replacement of truck number 3, a twenty-year-old tandem axle plow truck. The current truck will be 20 years old at the time of replacement in 2020. This is beyond the life expectancy of a municipal plow truck with a primary function of hauling and spreading corrosive materials. The department purchased a new tandem axle plow truck in 2019 replacing truck number 6 which had been scheduled to be replaced in 2018.
- 4) **Fire Station Well and Septic (\$15,000)** - To install a new septic system and new drilled well. For at least the last two years the well water has failed its annual testing, showing repeat positive tests for E coli contamination. The dug well's proximity to the current leach field is a like cause for this contamination. Neither the well nor the septic system were upgraded with the station in 2002 and are not sufficient for the current size nor future growth. A new septic design was completed that incorporates a drilled well and attaches the modular to the upgraded system.
- 5) **Town Market Value Adjustment (\$50,000)** - The State ratio of valuation for the Town of Durham as compared to market value dropped to a ratio of 92% in 2019. The forecast for 2020 is 85-86%. This ratio effects personal property, tree growth and exemptions. Properties in Durham continue to sell for significantly more than the Town has them valued. A Town Market Value Adjustment costs significantly less than a revaluation and should allow Durham to defer a revaluation for about 10 years.
- 6) **Fire Apparatus Replacement Funding (\$100,000)** - To be saved and placed in a Fire Department Reserve Account specifically for future fire apparatus replacement projects. The department is looking to replace one or more apparatus in 2024.
- 7) **PW Future Equip/Vehicle Purchases (\$110,000)** - To be saved and placed in the Public Works Reserve Account specifically for future truck or equipment replacements. The department is looking to replace their last older truck in 2022.
- 8) **Fire/Rescue Fleet Assessment (\$13,000)** - To provide a professional, third party assessment of the fire department operations and its fleet.

The five-member committee is one member short. Anyone interested should contact the Town Administrator.

Paul First, Chair  
Joe Tomm, Vice Chair  
Curtis Dimock  
Michelle Rouleau



# CEMETERY COMMITTEE REPORT

## Budget Requests

- Mowing Contract = \$4,000.00: For the mowing of ten (10) cemeteries
- Memorial Day Flags = \$250.00: Mandated by State law for graves of veterans.
- Veteran Flag Holders = \$300.00: Mandated by State law. We have run out.
- Equipment and Materials = \$100.00: This will be used for minor repairs and tree removal if needed.

## Projects

We were unable to complete the restoration of Littlefield Cemetery. We had been given an estimate of around \$4,000 to complete this wall repair. The contractor, after repeated requests, did not start the work. Another contractor was contacted and he gave us quotes of \$30,000 and then \$15,000 to do the same wall repair. With such wide price differences given, we are not sure what a fair price is. We would request that we be permitted to retain and roll over the \$4,000 from last year's budget and be given an additional \$4,000 for this year. We would hope that \$8,000 would be enough to get the job done.



## Recap/repair retaining wall

- Rollover \$4,000 from 2019 budget = \$4,000.00
- \$4,000 for 2020 budget = \$4,000.00
- Project total = \$8,000.00



Total 2020 budget request = \$12,650.00

Members: Jennifer Fitzpatrick, Joseph Donovan, Linda Bowie, Lindsey Lopes, Natasha Skelton, Philip Baker, Richard Thompson, Tia Wilson

## CODE ENFORCEMENT

### Permits issued for 2019 by Code Enforcement:

New single-family homes- 18

Garages/Barns- 16

Solar arrays- 9

Generator's- 17

Replacement septic fields- 12

Greenhouses/agriculture buildings- 7

A total of 222 permits were issued including electrical, conditional use and internal plumbing.

The Durham Code Enforcement Officer serves as the Building, Plumbing, and Electrical Inspector as well as the Town's 911 Addressing Officer. The Code Officer is responsible for:

- ensuring that all Federal, State, Maine Uniform Building Code, and Local Ordinances are adhered to as they relate to existing and current construction;
- enforcing the Town's ordinances;
- attending meetings of the Planning Board and the Board of Appeals; and
- investigating complaints from citizens as well as from state and federal agencies.

The Code Enforcement Officer is available during normal Town Office hours. Appointments are not required but residents may wish to call ahead as he is sometimes out of the office on inspections .

**Code Enforcement Officer: Bob Forrest** Phone: (207) 376-6558; email: [codes@durhamme.com](mailto:codes@durhamme.com)

# CONSERVATION COMMISSION

## Durham Conservation Commission

*The Durham Conservation Commission shall work on conservation-related issues in a climate of mutual respect with all Durham employees, volunteers and residents, other communities, and advocacy groups. We will seek to foster a collaborative working relationship with public and private groups organized around the preservation and enjoyment of the natural environment.*

This year brought forth a renewed Conservation Commission with a new mission driven in large part by goals set forth in the Comprehensive Plan passed at Town Meeting. Among these goals are;

- To protect current and potential water resources;
- To conserve natural resources in the Town of Durham;
- To create and preserve open space for recreational use and wildlife habitat;
- To advise Board of Selectmen and Planning Board on sustaining our Town's natural resources, including land, water, air, wildlife habitat, and scenic views; and
- To conduct research, in conjunction with the Planning Board, into local land areas that are being considered for development.

Discussion topics of 2019;

- Planning with regard to Durham's open space; including the River Park, Runaround Pond Park, the War Memorial Park and the Town Hall/Eureka grounds.
- Understanding invasive and native species in Durham and how to manage them.
- The role of the Commission with regard to land use planning and as a resource for the Planning Board.
- Recycling and solid waste.

The Commission met with representatives from the Royal River Land Trust, the Androscoggin Land Trust, and the Androscoggin River Water Shed Council to coordinate efforts with regard to the Town's open space and recreational activities.

Meetings are held the last Thursday every month, unless otherwise noted on the website, live streamed and available on the Town's website. The Commission will hold several park work days and encourages residents to attend both the workdays and the meetings.



**Ben LaFlamme's completed Pavilion Eagle Scout Project at Durham River Park**

### Members:

Roberta Brezinski  
Samantha Cuccaro  
Zach Labbay  
Kit Oldham-Creamer  
Juliet Caplinger  
Alex Finamore  
Joe Roy

# EUREKA COMMUNITY CENTER

We are glad to report that again the Community Center usage continues to grow. Utilized by different town groups on a regular schedule as well as events open to the public. Cribbage has now been offered for 10 plus years. Rentals for the Center have also increased. This past year and again this June the Trek Across Maine, fund raiser for the American Lung Association will be using the Community Center Field for a rest stop.

The two day plant sale, our biggest fund raising event was again a big success even with the kitchen empty. All of the rentals and 10% of fund raisers go toward the operations of the building to offset the amount of tax dollars we need for operations each year.

There was damage done to the Route 9 (Hallowell Rd) side of the building by a vehicle spinning around in the driveway several times. Rocks were thrown by the vehicle's tires. Five windows were broken and the siding was chipped. Eureka Capital Funds were used for the repairs, as the cost was under the deductible of \$5,000.



Due to a malfunction with the main heater in the Center the plans to put in two heat pumps had to be addressed sooner than was planned. The money for the heat pumps came from the Municipal Building Capital Fund.



We the committee, want to thank our volunteers and town employees that continue to support us.

We are always looking to grow, come and join us.

We are also looking for people who can help with grant writing.

Respectfully submitted,

Durham Eureka Community Center Committee

Anita Sellers, Elizabeth Fertig-Burd,  
Kathleen Lowe, Martha Lewis, and Pearl Scribner

# Historic District Commission

The Durham Historic District Commission continued to build off of a successful 2018 with more outreach and educational events in 2019. Highlights included a well-attended antique appraisal event in November with local appraiser Daniel Buck Soules, who has also been an appraiser on *The Antiques Roadshow*.

The commission has also partnered with the Durham Historical Society to offer talks about historical topics. Local historian Charlie Plummer spoke about the Grand Army of the Republic, a veteran's group established after the Civil War. Soules, spoke about antiques and his time on the TV show. The commission looks forward to organizing more educational events in 2020.

Videos of most talks, as well as news about any upcoming events that are scheduled, can be found on the commission Facebook page, at [www.facebook.com/durhammainehistoricdistrictcommission](http://www.facebook.com/durhammainehistoricdistrictcommission).

2018-2019 saw the conclusion of our survey and inventory of all the currently standing buildings in town built up through 1900, providing Durham with an important catalog of some of the most historic structures in our community. The commission continues wrapping-up with the creation of both digital and hard copy files of these properties.

Members of the Durham Historic District Commission are appointed by the Board of Selectmen to oversee certain construction and renovation projects done within the designated historic district, which falls generally on the Southwest Bend area of town, around where Royalsborough Road, Newell Brook Road and the Ferry Road meet. This year the commission worked successfully with homeowners in the district to approve their project and issue a Certificate of Appropriateness.

With the approval of Durham's updated Comprehensive Plan, the commission is charged with tasks in the Historical and Archeological Resources section of the plan. The commission met with a representative from Maine Preservation to talk about ways to move forward with the assigned tasks.

The commission members are also empowered by town ordinance to provide continuing education to the public on local history and historic preservation, as well as serve as advisors to the Selectmen on issues relating to history and historic preservation. The commission has provided information about the renovation of the Union Church. The Durham Historic District Commission ordinance was updated and affirmed by town voters most recently in 2016.



Chair Candy deCspikes  
Vice Chair Linda Litchfield  
Page Atherton  
Paula Erdmann-Purdy  
Mary Fallon  
Lois Kilby-Chesley  
Anita Sellars

# Historical Society

The Durham Historical Society's 2019 calendar year was highlighted by several events. Over the summer, the West Durham Methodist Church was broken into and several irreplaceable items were stolen, such as a dedication plaque and historic site markers, as well as several religious artifacts. A small fundraiser was formed to raise money to replace the United Methodist historic site plaque that was stolen from the church. We were also able to raise enough funds to place a Historic Register Plaque on the church for the first time. The Durham Historical Society created a sub-group called "Friends of West Durham Methodist Church". Lois Kilby-Chesley, Chair of this sub-group, was able to secure a \$50,000 grant to be used towards repairs of the West Durham Methodist Church. This is a huge accomplishment for this newly organized sub-group, and we look forward to what the future holds for the Methodist Church.

Tia Wilson spoke with the students of Mr. Hickey's classroom at the Durham Community School. She spoke about several hidden gems located throughout the town that the students may not have known about. She also provided each student with a booklet about the history of the town.

The society continued with the organization of the Union Church and its historical documents, aiming for a more functional town historical museum.

The society had its largest increase of membership in over 10 years. We are happy to announce we now have 18 members that are part of the society. The society is always looking for new members. If you are interested in becoming a member of the society, the annual membership dues are \$10. The society meets every 3rd Tuesday at 6:30 p.m. During the winter months, the meetings are held at the Eureka Center and during the summer, they meet at the Union Church.

Please remember to follow the Durham Historical Society on Facebook at [facebook.com/durhammainehistoricalsociety](https://www.facebook.com/durhammainehistoricalsociety) to keep up with society activities, as well as look through historic photos and articles about the town.

Durham Historical Society officers: Tia Wilson - Chair/Secretary, Paula Erdmann-Purdy - Vice-Chair, Rita Merrill - Treasurer



# PLANNING BOARD REPORT

The Regular Planning Board Meetings are the first Wednesday of each month at the Town Office, beginning at 6:30 p.m. Any resident with questions or who would like to file an application should visit the Code Enforcement Officer during his scheduled hours at the Town Office. To have an item placed on the agenda the Applicant must deliver the application and nine (9) separate packets of supporting documentation to the Town Office no later than (9) nine days prior to the meeting.

The Durham Planning Board is responsible for reviewing and approving subdivision and conditional use applications and other items as may be required by state law and develops and maintains the Durham Land Use Ordinances.

At Town Meeting in 2019, the Town approved the 2018 Durham Comprehensive Plan. The next step is for the Town to adopt ordinances which are consistent with the comprehensive plan.

The Planning Board held workshops and, with the help of Town Planner, George Theborge, presented a revised Land Use Ordinance at a Special Town Meeting December 9, 2019. Thirty seven residents attended this meeting.

- Voters approved amendments to the *2016 Durham Land Use Ordinance (Land Use Ordinance)* which accomplished these objectives:
  - \* Reorganized the *Land Use Ordinance* to provide a more workable framework, eliminated inconsistent provisions, and brought Durham's land use regulations into compliance with various State laws;
  - \* Eliminated provisions and references to the Southwest Bend Growth District to implement zoning changes initiated by the April 6, 2019 Town Meeting repeal of the *2004 Durham Growth Management Ordinance*.
  - \* Adopted a new Article and related provisions governing land use activities in the shoreland zone (land within 250 feet of designated water bodies and 100 feet of major streams) to bring Durham into compliance with the Maine Mandatory Shoreland Zoning Act;
  - \* Modernized the subdivision regulations using a state-wide model ordinance prepared by the Southern Maine Regional Planning Commission and experts in various fields related to land use and development;
  - \* More clearly established separate preliminary and final subdivision approval processes to improve efficiency of Town staff, the Planning Board, and applicants;
  - \* Modernized the conditional use regulations by using a state-wide model ordinance prepared by the State Planning Office and experts in various fields related to land use and development;
  - \* Established a separate site plan review process for larger non-residential projects and a simpler conditional use review process for smaller non-residential projects; and,
  - \* Incorporated all provisions of the existing *Floodplain Management Ordinance, Historic District Ordinance, Addressing Ordinance, Town Excavation (Gravel Pit) Ordinance, and Mobile Home Ordinance* to increase public awareness and improve enforcement of these adopted regulations.
- Voters adopted a revised *Durham Zoning Map* to eliminate the Southwest Bend Growth District, align the Aquifer Protection Districts with the actual aquifers, and add a new Limited Residential Shoreland Zoning District, which reflected the change to the *Durham Land Use Ordinance*.
- Voters adopted Appendix IV to the *2018 Durham Comprehensive Plan* to document changes recommended (but not required) by the Maine Forest Service, Maine Natural Areas Program, Maine Department of Environmental Protection, Maine CDC Drinking Water Program, and Maine Department of Transportation.

In 2020, the Planning Board will continue this effort and has several articles related to Land Use Ordinance revisions to be voted on at April 2020 Town Meeting. You will find a synopsis of these proposed changes in the 2019 Annual Report directly following the Town Warrant.



Respectfully submitted,  
John Simoneau, Chair  
Anne Torregrossa, Vice Chair  
Juliet Caplinger  
Brian Lanoie  
Allison Goodridge  
Wesley Grover  
George Theborge, Town Planner

# RSU5 REPORT

Dear Citizens,

We want to thank all residents for the passage of our current budget. This was the third time since the formation of the RSU that all three towns passed the budget. The adopted budget for 2019-20 is \$34,192,295. This budget adds some needed support positions, as well as an increase for nursing at FMS, expansion of the PreK program at MSS, and additional classes due to enrollment numbers throughout the District.

We are grateful for the individuals willing to volunteer and serve on the RSU5 Board of Directors. In 2018/19, Board members representing Durham were Candace deCsipkes, Jen Galletta, and School Board Chair Michelle Ritcheson; members representing Freeport were Jeremy Clough, John Morang, Maddy Vertenten, Lindsay Sterling, Valy Steverlynck, and Maura Pillsbury; and members representing Pownal were Kathryn Brown and Erica Giddinge. Our two student representatives on the Board this past year were Juniors Rhea Fitzpatrick and Clay Canterbury. The Board established four key priorities for the past year: implementation of proficiency-based teaching and learning, improved teacher/administrator effectiveness, the creation of a new strategic plan, and incorporate engagement with stakeholders. These goals were successfully completed, and we begin implementing the new strategic plan this upcoming year. These Board goals aim to ensure every student has an engaging, student-centered education, and graduates ready to enter college or the workforce.

To attain the Board goals we have an extremely dedicated, qualified staff serving our students. Administrators, teachers, support staff and volunteers work together to be a champion for all of our students, collaborating and sharing responsibility for student learning. We educated 1993 students during 2018-19, which was an increase of 46 students from the previous year. In June, 136 students graduated from Freeport High School, ready to venture into their post-graduation lives. We believe our student enrollment will continue to rise as we anticipate over 2000 students attending RSU5 this upcoming year.

In order to support life-long learning, RSU5 provides opportunities through the Community Programs Department. These programs are geared towards youth and adults. Our programs include the Laugh and Learn Childcare Program, adult enrichment classes and youth recreation programs.

Through the collective efforts of our staff, parents, students and community members, we believe we can provide an education to our students that results in improved student achievement. We encourage you to become involved, whether it be through the boosters, volunteering in the schools, attending Board meetings, or attendance at school events. We hope you join us as we strive “to inspire and support every learner by challenging minds, building character, sparking creativity, and nurturing passions.”

Sincerely,

Dr. Becky Foley

Superintendent of Schools



# TELECOMMUNICATIONS REPORT

Telecommunications in the Town of Durham is integral to how we do business and interact with our citizens in this day and age. Durham’s Telecommunications are done by a team of people all working together. The Town’s Public Information Technician, Kathy Dion, and Public Information Liaison, Tammy Quimby, work with town officials to ensure that the level of engagement with each other, and the community, exceeds expectations and grows with the technologies of the time.

The methods of engagement that are utilized to accomplish this are use of our town website ([www.durhamme.com](http://www.durhamme.com)), social media ([www.facebook.com/townofdurham](http://www.facebook.com/townofdurham)), the weekly News Blast (<http://eepurl.com/8k57T>), live streaming ([https://townhallstreams.com/towns/durham\\_me](https://townhallstreams.com/towns/durham_me)), CATV Channel 3 on local cable, and through surveys. We saw significant increases steadily in 2019 throughout all platforms of engagement. Below are statistics on our growth last year:

**Facebook:** The Town’s Official Facebook Page grew to an Audience of 806 in 2019. We are hoping to reach 1000 followers in 2020.



**News Blast:**

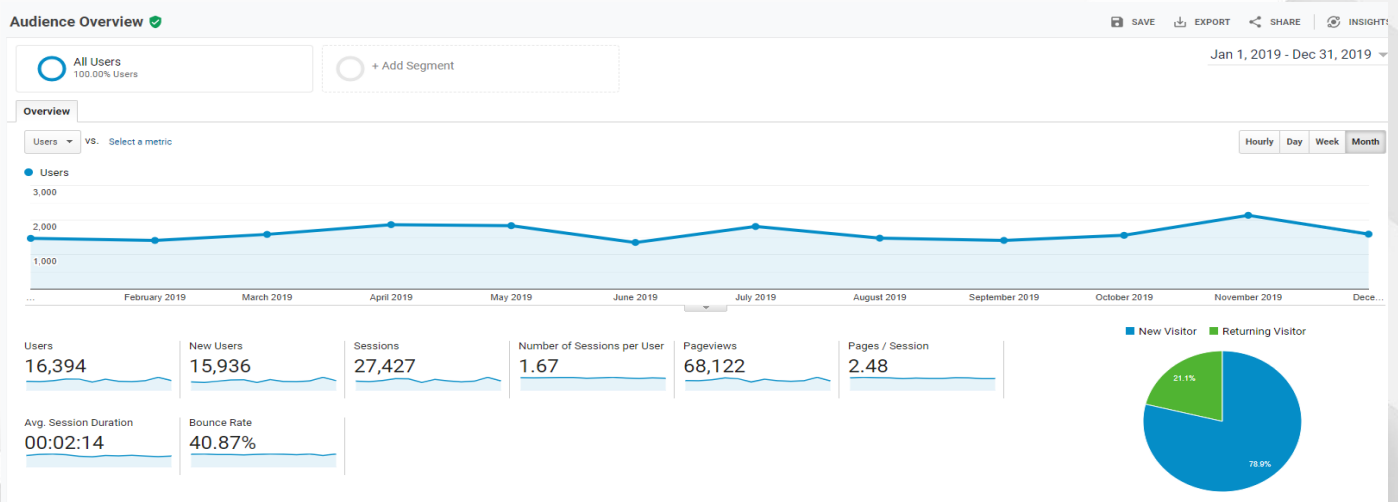
The subscribers to our Weekly News Blast have increased to 646 subscribers this year, up over 40 subscribers from last year. We are hoping to increase our number of subscribers to more than 700 this year.

**Campaign engagement**

**33,894**

Emails Delivered (360 days)

**Website:** The Town’s Website is one of our most vital Telecommunication’s assets. Traffic for 2019 to the site ranged in the thousands. With more active engagement in 2020 we will continue to only grow these numbers.



Stay tuned in and connected with the Town of Durham by liking us on Facebook, subscribing to the weekly News Blast, watching CATV Channel 3, and visiting our website regularly. Great things are happening!

# PROPOSED MUNICIPAL BUDGET

<b>Administration Budget</b>						
	<b>2017</b>	<b>2018</b>	<b>2019</b>		<b>2020</b>	
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Select Board</b>	<b>Percent INC/DCR</b>
1000 SELECTMEN/CHAIRMAN SALARY	2,164	2,640	2,640	2,640	2,640	0.00%
1001 MEETING SECRETARY	2,667	1,871	3,000	2,704	3,000	0.00%
1006 TOWN CLERK SALARY	35,928	31,748	36,550	37,100	44,550	21.89%
1007 TOWN CLERK BENEFITS	20,138	21,326	22,151	22,145	18,721	-15.48%
1009 DEPUTY TAX COLLECTOR/TREASURER	32,496	33,271	33,600	34,596	34,450	2.53%
1010 DEPUTY OFFICE BENEFITS	9,998	10,558	10,926	10,926	11,436	4.67%
1014 SELECTMANS SALARY	6,940	7,680	7,680	7,680	7,680	0.00%
1018 CODE ENFORCEMENT SALARY	16,923	38,758	40,112	40,829	41,885	4.42%
1019 CEO BENEFITS INSUR	2,268	9,603	9,851	9,971	10,640	8.01%
1020 ADMIN ASSISTANT SALARY	44,959	46,274	46,758	48,214	48,157	2.99%
1021 ADMIN ASSISTANT BENEFITS	9,071	9,603	9,851	9,971	10,640	8.01%
1029 Allowance for Merit Wage Incre	0	0	3,800	0	0	-100.00%
2507 FICA	9,285	12,244	12,707	12,596	13,700	7.81%
2508 MEDICARE	1,886	2,165	2,448	2,292	2,675	9.27%
<b>Total Personnel Expenses</b>	<b>194,722</b>	<b>227,741</b>	<b>242,074</b>	<b>241,662</b>	<b>250,174</b>	<b>3.35%</b>
2502 INSURANCES	33,318	33,073	35,700	37,199	39,470	10.56%
2503 WORKERS COMP	2,960	3,014	2,939	3,310	3,000	2.08%
4020 HARDWARE	2,752	1,126	2,000	1,649	0	-100.00%
4024 TRIO SOFTWARE	12,606	14,490	18,250	18,231	16,361	-10.35%
4030 EQUIPMENT LEASE	1,720	2,245	2,250	2,245	2,250	0.00%
5003 PUBLICATIONS	366	667	600	65	1,200	100.00%
5007 FURNISHINGS	0	102	150	0	150	0.00%
5502 SUPPLIES	4,222	4,177	4,200	4,719	4,600	9.52%
7003 SELECTMEN'S DISCRETIONARY	0	96	150	157	150	0.00%
<b>Total Office Expenses</b>	<b>57,945</b>	<b>58,990</b>	<b>66,239</b>	<b>67,575</b>	<b>67,181</b>	<b>1.42%</b>
1029 Allowance for Merit Wage Incre	0	0	50	0	0	-100.00%
7035 JANITORIAL WAGES	1,788	1,766	1,989	1,882	2,050	3.07%
2006 JANITORIAL SUPPLIES	355	224	400	78	250	-37.50%
2007 SECURITY	240	240	765	765	765	0.00%
2009 GENERATOR REPAIR	964	0	300	305	300	0.00%
2507 FICA	111	109	132	114	135	2.27%
2508 MEDICARE	26	26	29	27	30	3.45%
3002 ELECTRICITY - Utilities	1,750	1,939	2,100	2,354	2,472	17.71%
3003 STREETLIGHTS ELECTRICITY	1,466	1,530	1,600	1,558	1,636	2.25%
3005 PROPANE	1,327	1,121	1,700	1,321	1,500	-11.76%
3502 MAINT&REPAIRS	456	754	1,000	1,119	1,000	0.00%
3504 OFFICE TELEPHONE	2,409	2,424	2,450	2,524	2,650	8.16%
3601 UNION CHURCH SECURITY	241	240	250	240	240	-4.00%
3602 UNION ELECTRICITY	188	184	200	184	200	0.00%
3603 TELEPHONE	396	405	408	424	460	12.75%
4003 FACILITY MAINTENANCE	13,375	0	0	0	0	0.00%
<b>Total Facility Expenses</b>	<b>25,092</b>	<b>10,962</b>	<b>13,373</b>	<b>12,893</b>	<b>13,688</b>	<b>2.36%</b>

1038 ELECTION PAYROLL	4,539	5,664	4,500	3,334	7,300	62.22%
2001 ELECTIONS	2,534	3,494	2,850	1,635	3,100	8.77%
2002 LEGAL	4,138	8,978	10,000	8,009	10,000	0.00%
2004 AUDIT	11,300	11,500	11,800	11,800	12,000	1.69%
2010 ADMIN/SELECT FEE, DUES, ETC.	3,458	5,605	6,000	6,547	6,800	13.33%
2050 MMA DUES	3,997	4,102	4,705	4,705	4,828	2.61%
2051 GPCOG DUES	3,848	6,157	7,696	7,696	7,696	0.00%
2507 FICA	286	237	279	222	475	70.25%
2508 MEDICARE	82	79	65	66	106	63.08%
4001 TAX BILLS EXPENSE	1,944	2,069	2,100	1,408	2,100	0.00%
5508 LIENS&TRANSFERS	2,793	2,318	2,500	2,404	2,500	0.00%
5509 POSTAGE	4,282	4,005	4,000	3,452	4,000	0.00%
7005 ADVERTISING	674	68	600	350	3,400	466.67%
<b>Total Administration Expense</b>	<b>43,874</b>	<b>54,276</b>	<b>57,095</b>	<b>51,630</b>	<b>64,305</b>	<b>12.63%</b>
<b>Total Personnel, Office, Facility and Admin</b>	<b>321,633</b>	<b>351,969</b>	<b>378,781</b>	<b>373,760</b>	<b>395,348</b>	<b>4.37%</b>

### Animal Control Budget

	2017	2018	2019		2020	
	Actual	Actual	Budget	Actual	Select Board	Percent INC/DCR
1101 PAYROLL	6,312	7,642	0	0	0	0.00%
2070 SERVICES	0	0	500	0	500	0.00%
2503 WORKERS COMP	146	93	0	0	0	0.00%
2507 FICA	391	282	0	0	0	0.00%
2508 MEDICARE	92	66	0	0	0	0.00%
5024 COASTAL HUMANE	5,002	5,002	5,003	5,002	5,580	11.53%
5025 ACO CONTRACTED SERVICES	0	0	9,500	9,500	10,448	9.98%
5502 SUPPLIES	338	0	0	0	0	0.00%
<b>Total Animal Control</b>	<b>12,282</b>	<b>13,084</b>	<b>15,003</b>	<b>14,502</b>	<b>16,528</b>	<b>10.16%</b>

### Assessing Budget

	2017	2018	2019		2020	
	Actual	Actual	Budget	Actual	Select Board	Percent INC/DCR
1050 LABOR	18,000	18,000	18,000	18,000	18,000	0.00%
2003 TRANSFERS	459	359	500	299	500	0.00%
5502 SUPPLIES	0	0	150	121	100	-33.33%
5503 MAPPING	1,617	1,985	2,500	1,642	2,500	0.00%
5509 POSTAGE	39	0	0	0	0	0.00%
<b>Total Assessing</b>	<b>20,115</b>	<b>20,344</b>	<b>21,150</b>	<b>20,062</b>	<b>21,100</b>	<b>-0.24%</b>

### Assessing Capital Budget

	2017	2018	2019		2020	
	Actual	Actual	Budget	Actual	Select Board	Percent INC/DCR
<b>Town Market Value Adjustment</b>				<i>CIP Ranking 5/8</i>	<b>50,000</b>	<b>100.00%</b>

### Cemetery Budget

	2017	2018	2019		2020	
	Actual	Actual	Budget	Actual	Select Board	Percent INC/DCR
2049 CEMETARY MOWING CONTRACT	3,500	3,500	4,000	4,000	4,000	0.00%
2053 RESTORATION SERVICE	0	0	4,300	0	0	-100.00%
2055 Littlefield Cemetery	0	6,580	0	0	0	0.00%
4034 EQUIPMENT/MAINTENANCE	23	0	100	130	100	0.00%
5530 FLAGS	0	486	250	0	550	120.00%
<b>Total Cemetery</b>	<b>3,523</b>	<b>10,566</b>	<b>8,650</b>	<b>4,130</b>	<b>4,650</b>	<b>-46.24%</b>

## Debt Service Budget

	2017	2018	2019		2020	
	Actual	Actual	Budget	Actual	Select Board	Percent INC/DCR
3988 2014 EQUIPMENT BOND PW	141,523	141,523	141,524	141,523	141,524	0.00%
3989 2014 BUILDING BOND PW	91,119	91,119	91,120	91,119	91,120	0.00%
3990 2016 MMBB ROAD BOND	172,645	170,909	168,992	168,991	166,949	-1.21%
3991 2018 MMBB ROAD BOND	0	0	251,860	251,860	247,460	-1.75%
3997 2019 MMBB RD BND/AMBULANCE	0	0	0	0	244,026	100.00%
<b>Total Public Works</b>	<b>405,287</b>	<b>403,551</b>	<b>653,496</b>	<b>653,494</b>	<b>891,079</b>	<b>36.36%</b>
3992 ENGINE 22 2018 BOND	0	0	58,894	58,894	58,894	0.00%
3996 FIRE DEPT QUINT PAYMENT	33,003	33,004	20,180	20,173	0	-100.00%
3997 2019 MMBB RD BND/AMBULANCE	0	0	0	0	41,720	100.00%
<b>Total Fire Department</b>	<b>33,003</b>	<b>33,004</b>	<b>79,074</b>	<b>79,067</b>	<b>100,614</b>	<b>27.24%</b>
<b>Total Debt Service</b>	<b>438,290</b>	<b>436,555</b>	<b>732,570</b>	<b>732,561</b>	<b>991,693</b>	<b>35.37%</b>

## Donations Budget

	2017	2018	2019		2020	
	Actual	Actual	Budget	Actual	Select Board	Percent INC/DCR
5021 LACO	500	500	500	500	0	-100.00%
5022 Androscoggin Home Health	0	0	500	500	0	-100.00%
5026 Community Concepts	500	500	500	500	0	-100.00%
5027 Seniors Plus	500	500	500	500	0	-100.00%
<b>Total Donations</b>	<b>3,000</b>	<b>2,100</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>-100.00%</b>

## Eureka Community Center Budget

	2017	2018	2019		2020	
	Actual	Actual	Budget	Actual	Select Board	Percent INC/DCR
1029 Allowance for Merit Wage Incre	0	0	35	0	0	-100.00%
2006 Janitorial Labor	1,364	1,243	1,326	1,096	1,366	2.98%
2507 FICA	79	71	83	67	89	6.94%
2508 MEDICARE	18	17	20	16	20	-1.00%
3002 ELECTRICITY - Utilities	537	557	610	692	1,950	219.67%
3005 PROPANE	978	960	1,400	1,215	186	-86.73%
3502 MAINT&REPAIRS	587	1,851	3,000	623	3,000	0.00%
4506 SUPPLIES	20	139	300	224	300	0.00%
<b>Total Eureka Community Center</b>	<b>3,583</b>	<b>4,838</b>	<b>6,774</b>	<b>3,932</b>	<b>6,910</b>	<b>2.01%</b>

## Fire Department Operating Budget

	2017	2018	2019		2020	
	Actual	Actual	Budget	Actual	Select Board	Percent INC/DCR
1029 Allowance for Merit Wage Incre	0	0	2,400	0		-100.00%
1035 FIRE/RESCUE CHIEF SALARY	57,826	82,522	62,000	63,796	63,856	2.99%
1036 LABOR	141,575	195,569	220,564	183,448	201,627	-8.59%
1053 - UNEMPLOYMENT				24		
2501 HEALTH INSURANCE	9,071	18,085	22,805	22,803	24,304	6.57%
2503 WORKERS COMP	18,838	35,446	30,985	30,985	27,398	-11.58%
2507 FICA	12,573	17,995	18,430	16,052	18,973	2.95%
2508 MEDICARE	2,835	3,965	4,098	3,502	4,090	-0.20%
<b>Total Personnel Expenses</b>	<b>242,718</b>	<b>353,581</b>	<b>361,282</b>	<b>320,609</b>	<b>340,248</b>	<b>-5.82%</b>

2510 INSURANCE	946	947	1,100	969	1,100	0.00%
3004 ELECTRIC	4,334	5,381	5,500	5,732	6,000	9.09%
3005 PROPANE	4,257	4,233	5,700	4,949	5,500	-3.51%
3502 MAINT&REPAIRS	5,236	4,882	5,450	7,094	6,600	21.10%
3510 EQUIPMENT MAINTENANCE	45,162	53,332	45,050	58,325	45,050	0.00%
4014 TRAINING	6,284	7,027	8,000	4,728	8,000	0.00%
4513 AMBULANCE INTERCEPT	3,060	3,620	4,000	2,550	4,000	0.00%
4514 DIESEL/GAS FOR TRUCK	4,411	5,561	5,400	4,468	5,400	0.00%
5008 DUES	3,383	2,938	2,300	2,099	2,700	17.39%
5009 CHIEF'S EXPENSE	2,416	1,531	0	0	1,806	100.00%
5010 PREVENTION	502	997	1,500	1,402	1,500	0.00%
5011 PERSONAL SAFETY	23,566	14,583	11,730	9,498	12,500	6.56%
5014 DISPATCH/Communications	26,158	21,853	24,713	23,883	27,544	11.46%
7010 MISC/SUPPLIES	4,577	4,987	5,000	3,935	4,805	-3.90%
<b>Total Operational Expenses</b>	<b>134,292</b>	<b>131,871</b>	<b>125,443</b>	<b>129,633</b>	<b>132,505</b>	<b>5.63%</b>
<b>Total Fire Department</b>	<b>377,010</b>	<b>485,452</b>	<b>486,725</b>	<b>450,241</b>	<b>472,753</b>	<b>-2.87%</b>

### Fire Department Capital Budget

	2017	2018	2019		2020	
	Actual	Actual	Budget	Actual	Select Board	Percent INC/DCR
3999 CAPITAL PROJECTS	0	33,421	21,400	16,650	45,050.00	110.51%
<i>SCBA Cylinder</i>				<i>CIP Ranking 1/8</i>	<i>27,550.00</i>	
<i>Protective Gear</i>				<i>CIP Ranking 2/8</i>	<i>12,000.00</i>	
<i>Well and Septic</i>				<i>CIP Ranking 4/8</i>	<i>5,500.00</i>	
<i>Fleet Assessment</i>				<i>CIP Ranking 8/8</i>	<i>0.00</i>	
4005 CAPITAL RESERVE	0	55,000	55,000	55,000	0.00	-100.00%
<b>Total Fire Department Capital</b>	<b>0</b>	<b>88,421</b>	<b>76,400</b>	<b>71,650</b>	<b>45,050</b>	<b>-41.03%</b>

### General Assistance Budget

	2017	2018	2019		2020	
<i>Dept</i>	Actual	Actual	Budget	Actual	Select Board	Percent INC/DCR
6000 GEN ASSISTANCE CASES	275	375	2,000	514	1,000	-50.00%
<b>Total General Assistance</b>	<b>275</b>	<b>375</b>	<b>2,000</b>	<b>514</b>	<b>1,000</b>	<b>-50.00%</b>

### Planning Board, Appeals and Historic District Budget

	2017	2018	2019		2020	
	Actual	Actual	Budget	Actual	Select Board	Percent INC/DCR
1001 Meetings Secretary	1,057	1,694	2,880	2,383	2,383	-17.26%
1016 Town Planner	0	0	18,000	17,380	17,380	-3.44%
1029 Allowance for Merit Wage Incre	0	0	55	0	0	-100.00%
1066 Board Labor	2,600	3,250	6,000	3,950	3,950	-34.17%
2002 Legal	1,828	1,928	4,000	895	895	-77.63%
2010 Training/Dues	199	846	2,200	1,473	1,473	-33.05%
2066 Advertising	215	247	300	184	184	-38.67%
2503 Workers Comp	0	0	663	663	663	0.00%
2507 FICA	207	874	1,667	1,470	1,470	-11.82%
2508 Medicare	49	204	389	344	344	-11.57%
4037 Projects	8,350	16,652	7,500	0	5,000	-33.33%
5532 Supplies	107	1,576	2,000	851	851	-57.45%
5533 Board Postage	0	670	1,000	445	445	-55.50%
<b>Total Planning Board, Appeals and Historic District</b>	<b>14,610</b>	<b>27,941</b>	<b>46,654</b>	<b>30,038</b>	<b>35,038</b>	<b>-24.90%</b>

## Public Works Operating Budget

	2017	2018	2019		2020	
	Actual	Actual	Budget	Actual	Select Board	Percent INC/DCR
1029 Allowance for Merit Wage Incre	0	0	8,115	0		-100.00%
1052 ROAD COMMISSIONER SALARY	47,350	60,169	60,448	61,875	62,005	2.58%
1053 UNEMPLOYMENT	0	3,999	0	0	0	0.00%
1054 LABOR	203,656	212,727	258,400	234,198	258,400	0.00%
7035 JANITORIAL WAGES	1,625	1,439	1,690	1,577	1,707	1.01%
2503 WORKERS COMP	25,431	26,253	27,245	27,245	21,654	-20.52%
2507 FICA	17,143	19,348	23,700	21,570	24,158	1.93%
2508 MEDICARE	3,408	3,685	4,648	3,926	4,646	-0.05%
2510 INSURANCE	63,457	71,130	96,610	80,941	80,420	-16.76%
<b>Personnel Subtotal:</b>	<b>362,070</b>	<b>398,750</b>	<b>480,856</b>	<b>431,334</b>	<b>452,990</b>	<b>-5.80%</b>
3002 ELECTRICITY - Utilities	12,776	16,479	17,045	15,793	17,045	0.00%
3511 COMMUNICATIONS	1,914	980	0	1,040	2,000	100.00%
4000 VEHICLE/EQUIPMENT	32,450	44,392	38,000	38,593	38,000	0.00%
4002 RENTAL EQUIPMENT	11,990	4,722	10,000	8,014	10,000	0.00%
4003 FACILITY MAINTENANCE	4,683	11,960	9,978	8,690	9,978	0.00%
4006 TREE CUTTING	4,000	300	4,000	0	4,000	0.00%
4014 TRAINING	768	695	1,000	158	1,000	0.00%
4501 MATERIAL	36,919	37,470	38,922	33,700	37,000	-4.94%
4502 CULVERTS/DRAINS	0	6,911	7,000	7,099	14,000	100.00%
4503 EROSIONCONTROL	5,240	2,402	2,500	2,765	2,500	0.00%
4504 SIGNS	5,285	3,439	3,500	3,386	3,500	0.00%
4505 SAFETY EQUIPMENT	3,078	2,804	3,000	2,778	3,000	0.00%
4506 SUPPLIES	2,805	3,625	3,500	4,425	3,500	0.00%
4507 MINOREQUIPMENT	4,680	2,183	3,000	3,301	3,000	0.00%
4510 PAVING	365,517	321,582	368,500	367,602	375,790	1.98%
4512 GASOLINE	37,597	36,657	40,000	39,975	40,000	0.00%
4518 UNIFORM/CLOTHING REIMBURSEMENT	1,411	1,616	2,000	1,810	2,000	0.00%
4519 Traffic Control (Flagging etc)	10,160	0	3,100	1,288	2,000	-35.48%
4528 PROFESSIONAL SERVICES	4,542	10,584	20,000	17,925	15,000	-25.00%
<b>Operational Expenses Subtotal:</b>	<b>545,814</b>	<b>508,803</b>	<b>575,045</b>	<b>558,341</b>	<b>583,313</b>	<b>1.44%</b>
4521 DE-ICING AGENTS	16,470	18,083	20,000	18,129	20,000	0.00%
4530 WINTER SAND	5,331	7,896	9,000	8,904	9,000	0.00%
4531 WINTER SALT	109,056	115,114	120,000	135,895	125,000	4.17%
4532 WINTER PLOW BLADES	5,196	2,660	9,000	15,937	14,483	60.92%
4533 WINTER EQUIPMENT MAINTENANCE	18,083	75,689	25,000	26,512	26,000	4.00%
4534 WEATHER TECHNOLOGY	729	1,198	1,200	0	1,200	0.00%
<b>Winter Expenses Subtotal:</b>	<b>138,396</b>	<b>202,557</b>	<b>184,200</b>	<b>205,377</b>	<b>195,683</b>	<b>6.23%</b>
<b>Public Works Total Operating Budget</b>	<b>1,046,280</b>	<b>1,110,110</b>	<b>1,240,101</b>	<b>1,195,052</b>	<b>1,231,986</b>	<b>-0.65%</b>

## Public Works Capital Budget

	2017	2018	2019		2020	
	Actual	Actual	Budget	Actual	Select Board	Percent INC/DCR
3999 CAPITAL PROJECTS <i>CIP Ranking 3/8</i>	0	0	220,000	194,927	216,202	-1.73%
4005 CAPITAL RESERVE <i>CIP Ranking 7/8</i>	0	50,000	0	0	0	0.00%
<b>Public Works Reserve Total</b>	<b>0</b>	<b>50,000</b>	<b>220,000</b>	<b>194,927</b>	<b>216,202</b>	<b>-1.73%</b>

## Conservation, Recreation and Parks Budget

	2017	2018	2019		2020	
	Actual	Actual	Budget	Actual	Select Board	Percent INC/DCR
<b>CONSERVATION</b>						
5008 DUES	100	200	200	200	0	-100.00%
7028 CAMP	2,000	2,000	2,000	2,000	2,000	0.00%
<b>RUNAROUND PARK MAINTENANCE</b>						
2101 SANITATION	470	490	800	490	600	-25.00%
2102 PARK MAINTENANCE	243	150	300	68	100	-66.67%
<b>RIVER PARK MAINTENANCE</b>						
2102 PARK MAINTENANCE	28	29	700	259	636	-9.14%
3002 ELECTRICITY	183	186	200	185	200	0.00%
<b>WAR MEMORIAL PARK</b>						
3002 ELECTRICITY	182	184	200	184	200	0.00%
5530 FLAGS	5,031	4,303	500	361	400	-20.00%
<b>Total Conservation and Parks</b>	<b>8,239</b>	<b>7,542</b>	<b>4,900</b>	<b>3,747</b>	<b>4,136</b>	<b>-15.59%</b>
3995 MEMORIAL DAY PARADE	767	484	750	623	750	0.00%
3998 RECREATION	6,350	2,600	5,600	5,600	6,100	8.93%
Durham Boosters	3,750	0	3,000	3,000	2,500	-16.67%
Little League	1,500	1,500	1,500	1,500	2,500	66.67%
Snowmobile Club	1,100	1,100	1,100	1,100	1,100	0.00%
<b>Total Recreation</b>	<b>7,117</b>	<b>3,084</b>	<b>6,350</b>	<b>6,223</b>	<b>6,850</b>	<b>7.87%</b>
<b>Total Conservation, Recreation and Parks</b>	<b>15,356</b>	<b>10,626</b>	<b>11,250</b>	<b>9,969</b>	<b>10,986</b>	<b>-2.35%</b>

## Solid Waste Budget

	2017	2018	2019		2020	
	Actual	Actual	Budget	Actual	Select Board	Percent INC/DCR
2030 HAULERS	200,218	204,221	208,310	208,301	255,692	22.75%
2039 HAZARD WASTE FACILITY	29	0	0	0	0	0.00%
3042 SEPTAGE	250	0	0	0	0	0.00%
5520 TAG PURCHASE	0	0	2,400	2,272	0	-100.00%
<b>Total Solid Waste</b>	<b>200,497</b>	<b>204,221</b>	<b>210,710</b>	<b>210,572</b>	<b>255,692</b>	<b>21.35%</b>

## Telecommunications Budget

	2017	2018	2019		2020	
	Actual	Actual	Budget	Actual	Select Board	Percent INC/DCR
1001 Meeting Secretary	495	36	432	0	0	-100.00%
1008 PIT	13,227	10,316	20,592	20,186	23,000	11.69%
1011 Public Information Assistant	1,839	624	0	0	0	0.00%
1029 Allowance for Merit Wage Incre	0	0	545	0	0	-100.00%
1055 Access Channel Expenses	2,250	3,000	3,000	3,000	3,000	0.00%
1057 Website Expense	4,855	1,750	2,500	1,750	1,838	-26.48%
1058 Email Expense	2,095	2,518	3,000	2,208	3,000	0.00%
2070 Services	8,282	12,544	13,000	11,206	11,000	-15.38%
2503 Workers Comp	82	99	100	67	54	-46.00%
2507 FICA	959	680	1,304	1,264	1,495	14.65%
2508 Medicare	224	159	306	296	334	9.15%
4014 Training	455	120	500	0	500	0.00%
4020 Hardware	7,152	4,371	4,000	3,149	5,000	25.00%
4021 Software	1,626	1,424	2,500	2,905	3,000	20.00%
4506 Supplies	0	0	500	649	500	0.00%
4522 Printing	2,557	2,713	2,500	2,186	2,500	0.00%
5509 Postage	290	265	0	0	0	0.00%
<b>Telecommunications Total</b>	<b>46,387</b>	<b>40,617</b>	<b>54,779</b>	<b>48,865</b>	<b>55,221</b>	<b>0.81%</b>

***This warrant is a draft. The final warrant will be voted on at the Select Board meeting on March 24, 2020, and will be posted as required by law and available Town Meeting.***

To: Shannon Plourde, a resident of the Town of Durham, Androscoggin County, State of Maine.

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the Inhabitants of the Town of Durham in said county and state, qualified by law to vote in Town affairs, to assemble at Amvets Post 13, 1049 Royalsborough Road, Durham, Maine on Friday, April 3, 2020 at 7:45 a.m., then and there to act upon Article 1 and by secret ballot on Article 2 as set out below. (Polls shall be open from 8:00 a.m. to 8:00 p.m.) And, to notify and warn said Inhabitants to assemble at Durham Community School, 654 Hallowell Road, on Saturday, April 4, 2020 at 9:00 a.m.; then and there to act upon Articles 3 through 61 as set out to wit:

**Article 1** To choose a moderator to preside at said meeting.

**Article 2** To elect all municipal officers, school committee members, and budget committee members as are required to be elected.

***Saturday, April 4, 2020***

**Article 3** To see if the Town will vote to adopt the Maine Moderator's Manual Rule of Procedure, sixth edition, as the rules of order for this meeting.

### **ORDINANCE WARRANT ARTICLES**

**Article 4** To see if the Town will vote to enact an amendment to the "Town of Durham, Land Use Ordinance, as Adopted at Town Meeting, December 9, 2019" as set forth in the document "Town of Durham, Land Use Ordinance as Adopted at Town Meeting April 2, 2016, Proposed Revisions for Town Meeting, April 4, 2020, PART 1 – AMENDMENTS TO SHORELAND ZONING (Zoning Map and Articles 3, 9, and 19)".

*(A copy of the proposed ordinance change is available for review and inspection at the Town Office and on the Town's website at [www.durhamme.com](http://www.durhamme.com))*

**Article 5** To see if the Town will vote to enact an amendment to the "Town of Durham, Land Use Ordinance, as Adopted as Town Meeting, December 9, 2019" as set forth in the document "Town of Durham, Land Use Ordinance as Adopted at Town Meeting April 2, 2016, Proposed Revisions for Town Meeting, April 4, 2020, PART 2 – AMENDMENTS TO ROADS (Articles 5, 6, 8, and Appendix 1)".

*(A copy of the proposed ordinance change is available for review and inspection at the Town Office and on the Town's website at [www.durhamme.com](http://www.durhamme.com))*



**Article 6** To see if the Town will vote to enact an amendment to the “Town of Durham, Land Use Ordinance, as Adopted as Town Meeting, December 9, 2019” as set forth in the document “Town of Durham, Land Use Ordinance as Adopted at Town Meeting April 2, 2016, Proposed Revisions for Town Meeting, April 4, 2020, PART 3 – AMENDMENTS TO APPEALS PROCESSES (Articles 6, 7, 8, 9, 11, 12, 14, 15, 17, and 18)”.

*(A copy of the proposed ordinance change is available for review and inspection at the Town Office and on the Town’s website at [www.durhamme.com](http://www.durhamme.com))*

**Article 7** To see if the Town will vote to enact an amendment to the “Town of Durham, Land Use Ordinance, as Adopted as Town Meeting, December 9, 2019” as set forth in the document “Town of Durham Land Use Ordinance as Adopted at Town Meeting April 2, 2016, Proposed Revisions for Town Meeting, April 4, 2020, PART 4 – AMENDMENTS TO CONDITIONAL USE AND NONCONFORMING LOTS (Articles 7 and 16)”.

*(A copy of the proposed ordinance change is available for review and inspection at the Town Office and on the Town’s website at [www.durhamme.com](http://www.durhamme.com))*

**Article 8** To see if the Town will vote to adopt a revision to Article II, Section 3 (B) of the Historic District Ordinance.

B. The Commission shall consist of five (5) members and up to ~~two (2)~~ **four (4)** alternate members, who shall be residents of the Town. Appointments shall be made on the basis of demonstrated interest, ability, experience and desire to promote historic preservation in the Town, State or Nation, within the meaning of Section -1 of this ordinance. As far as possible, the membership should include professionals in the disciplines of architecture, history, architectural history, planning , archaeology, urban design or other related fields; a builder and at least two (2) owners of property within the Historic District. C. Three (3) members of the Commission shall be initially appointed to serve terms of three (3) years;

## **MARIJUANA WARRANT ARTICLES**

### **Adult Use Warrant Articles**

**Article 9** Shall the town vote to authorize within the municipality the operation of **adult use marijuana stores**, conditioned on approval of Marijuana Ordinances which allow adult use marijuana stores, provided they operate in compliance with all applicable state and local requirements? This authorization shall be void if Ordinances pertaining to the operation of adult use marijuana stores are not approved prior to April 4, 2021.

**Article 10** Shall the town vote to authorize within the municipality the operation of **adult use cultivation facilities**, conditioned on approval of Marijuana Ordinances which allow adult use cultivation facilities, provided they operate in compliance with all applicable state and local requirements? This authorization shall be void if Ordinances pertaining to the operation of adult use cultivation facilities are not approved prior to April 4, 2021.

**Article 11** Shall the town vote to authorize within the municipality the operation of **adult use products manufacturing facilities**, conditioned on approval of Marijuana Ordinances which allow adult use products manufacturing facilities, provided they operate in compliance with all applicable state and local requirements? This authorization shall be void if Ordinances pertaining to the operation of adult use products manufacturing facilities are not approved prior to April 4, 2021.

**Article 12** Shall the town vote to authorize within the municipality the operation of **adult use testing facilities**, conditioned on approval of Marijuana Ordinances which allow adult use testing facilities, provided they operate in compliance with all applicable state and local requirements? This authorization shall be void if Ordinances pertaining to the operation of adult use testing facilities are not approved prior to April 4, 2021.

### Medical Marijuana Warrant Articles

**Article 13** Shall the town vote to authorize within the municipality the operation of **medical marijuana registered caregiver retail stores**, conditioned on approval of Marijuana Ordinances which allow medical marijuana registered caregiver retail stores, provided they operate in compliance with all applicable state and local requirements? This authorization shall be void if Ordinances pertaining to the operation of medical marijuana registered caregiver retail stores are not approved prior to April 4, 2021.

**Article 14** Shall the town vote to authorize within the municipality the operation of **medical marijuana registered dispensaries**, conditioned on approval of Marijuana Ordinances which allow medical marijuana registered dispensaries, provided they operate in compliance with all applicable state and local requirements? This authorization shall be void if Ordinances pertaining to the operation of medical marijuana registered dispensaries are not approved prior to April 4, 2021.

**Article 15** Shall the town vote to authorize within the municipality the operation of **medical marijuana manufacturing facilities**, conditioned on approval of Marijuana Ordinances which allow medical marijuana manufacturing facilities, provided they operate in compliance with all applicable state and local requirements? This authorization shall be void if Ordinances pertaining to the operation of medical marijuana manufacturing facilities are not approved prior to April 4, 2021.

**Article 16** Shall the town vote to authorize within the municipality the operation of **medical marijuana testing facilities**, conditioned on approval of Marijuana Ordinances which allow medical marijuana testing facilities, provided they operate in compliance with all applicable state and local requirements? This authorization shall be void if Ordinances pertaining to the operation of medical marijuana testing facilities are not approved prior to April 4, 2021.

**FUND WARRANT ARTICLES**

**Article 17** To see if the Town will vote to combine the following funds into one fund entitled Municipal Capital Fund; Municipal Building Account, Title Searches, Town Office Reserve and Perambulation.

<b>Fund</b>	<b>Balance as of 12/31/2019</b>
Municipal Building Account	\$43,865.84
Title Searches	\$9,900.00
Town Office Reserve	\$25,896.50
Perambulation	\$5,300.00
<b>Municipal Capital Fund</b>	<b>\$84,962.34</b>

**Article 18** To see if the Town will vote to discontinue the non-lapsing Recreation Fund, allowing any balance not appropriated at the Town Meeting on April 4, 2020, to lapse into the undesignated fund.

<b>Fund</b>	<b>Balance as of 12/31/2019</b>
Recreation Fund	\$10,986.38
*2020 Appropriation	\$10,986.00
<b>Lapse into Undesignated</b>	<b>\$0.38</b>
*To be voted on in subsequent Article	

**Article 19** To see if the Town will vote to discontinue the non-lapsing Old Home Days Fund, allowing any balance to lapse into the undesignated fund.

<b>Fund</b>	<b>Balance as of 12/31/2019</b>
Old Home Days Fund	\$509.00

**Article 20** To see if the Town will vote to discontinue the practice of transferring unspent Fire Department operating funds to the Fire and Rescue Capital Fund. Unspent Fire Department Operating Funds would lapse at the end of the year into undesignated funds. Funds required for future Capital Requests shall become a part of the CIP Process and voted on at Town Meeting.

**Article 21** To see if the Town will vote to discontinue the practice of transferring fees and receipts received for Fire and Rescue Services to the Fire and Rescue Capital Fund. Fees and receipts received for Fire and Rescue Services would lapse at the end of the year into undesignated funds. Funds required for future Capital Requests shall become a part of the CIP Process and voted on at Town Meeting.

**Article 22** To see if the Town will vote to discontinue the practice of transferring unspent Public Works Operating Funds to the Public Works Capital Fund. Unspent Public Works Operating Funds would lapse at the end of the year into undesignated funds. Funds required for future Capital Requests shall become a part of the CIP Process and voted on at Town Meeting.

**Article 23** To see if the Town will vote to combine the Bridge Account with the Public Works Capital Account. Repair and Maintenance of town owned bridges shall become a part of the CIP Process and be voted on at Town Meeting.

<b>Fund</b>	<b>Balance as of 12/31/2019</b>
Public Works Capital Fund	\$310,429.31
Bridge Fund	\$98,248.00
<b>Public Works Capital Fund</b>	<b>\$408,677.31</b>

**CAPITAL IMPROVEMENT ARTICLES**

**Article 24** To see what sum of money the Town will vote to raise and/or appropriate for Fire Department Capital Projects.

Select Board and Budget Committee Recommendation
Appropriate \$45,050
Transfer \$45,050 from Fire/Rescue Capital Fund

For Informational Purposes Only		
<i>Project</i>	<i>CIP Committee Ranking</i>	<i>Amount</i>
<i>SCUBA Cylinder</i>	<i>1 out of 8</i>	\$ 27,550.00
<i>Protective Gear</i>	<i>2 out of 8</i>	\$ 12,000.00
<i>Well</i>	<i>4 out of 8</i>	\$ 5,500.00

**Article 25** To see what sum of money the Town will vote to raise and/or appropriate for the purchase of a new truck and snowplow package.

Select Board Recommendation and Budget Committee Recommendation
Appropriate \$216,202
Transfer \$216,202 from Public Works Capital Fund
<i>CIP Ranking 3 out of 8</i>

**Article 26** To see what sum of money the Town will vote to raise and/or appropriate for a market value adjustment.

Select Board and Budget Committee Recommendation
Raise and Appropriate \$50,000
<i>CIP Ranking 5 out of 8</i>

**Article 27** To see what sum of money the Town will vote to raise and/or appropriate for the Fire Department Capital Fund.

Select Board Recommendation	Budget Committee Recommendation
Raise and Appropriate \$0	Raise and Appropriate \$50,000
<i>CIP Ranking 6 out of 8 (Original Request \$100,000)</i>	

**Article 28** To see what sum of money the Town will vote to raise and/or appropriate for the Public Works Capital Fund.

Select Board Recommendation	Budget Committee Recommendation
Raise and Appropriate \$0	Raise and Appropriate \$50,000
<i>CIP Ranking 7 out of 8 (Original Request \$110,000)</i>	

**GOVERNMENT AND CONTRACT WARRANT ARTICLES**

**Article 29** To see if the residents of the Town of Durham will adopt to Town Manager Plan of government as outlined in MRSA Title 30-A Subchapter 2 Subsections 2631-2639.

**Article 30** To see what sum of money the Town will vote to raise and/or appropriate for a Town Manager Search.

*This Article is necessary only if Article 29 passes.*

Select Board Recommendation	Budget Committee Recommendation
Appropriate \$8,000	Appropriate \$0
Transfer \$8,000 from Undesignated Fund	Transfer \$0 from Undesignated Fund

**Article 31** To see what sum of money the Town will vote to raise and/or appropriate for severance for the Town Administrator should she not apply for nor be hired as the Durham Town Manager. *This Article is necessary only if Article 29 passes.*

Select Board Recommendation	Budget Committee Recommendation
Appropriate \$10,000	Appropriate \$0
Transfer \$10,000 from Undesignated Fund	Transfer \$0 from Undesignated Fund

**Article 32** To see if the Town will accept Pine Tree’s Curbside Waste and Recycling Contract Proposal.

Contract Term	Curbside Pickup With Recycling, Bulky Waste and Universal Waste
2019-2020	\$ 210,828.00
2020-2021	\$ 318,255.00
2021-2022	\$ 326,242.00
2022-2023	\$ 334,682.00

Breakdown of Contract Components:

Contract Term	Curbside Pickup With Recycling	Curbside Pickup Without Recycling	Universal and Bulky Waste
July 2019 - June 2020*	\$210,828.00		
July 2020 - June 2021	\$303,955.00	\$280,052.00	\$13,600.00
July 2021 - June 2022	\$311,512.50	\$288,142.50	\$14,008.00
July 2022 - June 2023	\$319,510.88	\$296,791.20	\$14,428.24

\*present contract for comparison (inclusive of Bulky and Universal Waste)

**Article 33** To see what sum of money the Town will vote to raise and/or appropriate for Solid Waste.

Select Board Recommendation	Budget Committee Recommendation
Appropriate \$255,692	Appropriate \$251,526
<i>Raise \$235,003</i>	<i>Raise \$230,837</i>
<i>Transfer \$20,689 from User Fees</i>	<i>Transfer \$20,689 from User Fees</i>

**Article 34** To see what sum of money the Town will vote to raise and/or appropriate for the Emergency Fund which can be accessed by a majority vote by both the Select Board and the Budget Committee. The balance of the emergency fund as of December 31, 2019, is \$6,953.

Select Board Recommendation	Budget Committee Recommendation
Appropriate \$10,000	Appropriate \$0
Transfer \$10,000 from Undesignated Fund	Transfer \$0 from Undesignated Fund

**OPERATING BUDGET ARTICLES**

**Article 35** To see if the Town will vote to appropriate and transfer \$77,410 from undesignated funds to be applied to the municipal operating budget. These funds lapsed into undesignated funds due to an error in the RSU5 tax assessment.

Select Board Recommends

**Article 36** To see what sum of money the Town will vote to raise and/or appropriate for the Durham Fire and Rescue Operating Budget.

Select Board and Budget Committee Recommendation
Raise and Appropriate \$472,753

**Article 37** To see what sum of money the Town will vote to raise and/or appropriate for the Public Works Operating Budget.

Select Board and Budget Committee Recommendation
Appropriate \$1,231,986
<i>Raise \$225,223</i>
<i>Transfer \$952,183 from Excise Tax</i>
<i>Transfer \$54,580 from LRAP</i>

**Article 38** To see what sum of money the Town will vote to raise and/or appropriate for Administration Expenses.

Select Board and Budget Committee Recommendation	
Appropriate \$395,348	
<i>Raise \$288,991</i>	
<i>Transfer \$15,028 from Building Permits</i>	<i>Transfer \$33,005 from Delinquent Tax Interest</i>
<i>Transfer \$6,175 from Electrical Permits</i>	<i>Transfer \$17,004 from Tax Exemption Reimbursement</i>
<i>Transfer \$6,765 from Plumbing Permits</i>	<i>Transfer \$5,432 from Town Clerk Fees</i>
<i>Transfer \$16,261 from Vehicle Registration</i>	<i>Transfer \$6,687 from Misc Revenue</i>

**Article 39** To see what sum of money the Town will vote to raise and/or appropriate for the Town of Durham's annual debt service.

Select Board and Budget Committee Recommendation
Raise and Appropriate \$991,693

2020 Bond Payments		
Bond	Payment	Total
Building Bond 2014	6 of 15	\$91,120
Equip Bond 2014	6 of 10	\$141,524
Road Bond 2016	4 of 7	\$166,949
Fire Truck 2018	2 of 10	\$58,894
Road Bond 2018	2 of 10	\$247,460
Road Bond 2019	1 of 10	\$244,026
Ambulance	1 of 7	\$41,720

**Article 40** To see what sum of money the Town will vote to raise and/or appropriate for a raise pool to be distributed through the following departments: Administration, Public Works, Fire Department, Telecommunications and the Eureka Community Center and Planning.

Select Board Recommendation	Budget Committee Recommendation
Raise and Appropriate \$15,000	Raise and Appropriate \$12,865.91

**Article 41** To see what sum of money the Town will vote to raise and/or appropriate for Animal Control.

Select Board Recommendation	Budget Committee Recommendation
Appropriate \$16,528	Appropriate \$16,055
<i>Raise \$14,763</i>	<i>Raise \$14,290</i>
<i>Transfer \$1,765 from Animal Control</i>	<i>Transfer \$1,765 from Animal Control</i>

**Article 42** To see what sum of money the Town will vote to raise and/or appropriate for Assessing.

Select Board Recommendation	Budget Committee Recommendation
Appropriate \$21,100	Appropriate \$20,700
<i>Raise \$21,100</i>	<i>Raise \$19,700</i>
<i>Transfer \$0</i>	<i>Transfer \$1,000 from Undesignated Fund</i>

**Article 43** To see what sum of money the Town will vote to raise and/or appropriate for Cemeteries.

Select Board and Budget Committee Recommendation
Appropriate \$4,650
<i>Transfer \$4,300 from Undesignated Fund</i>
<i>Raise \$350</i>



**Article 44** To see what sum of money the Town will vote to raise and/or appropriate for Conservation, Recreation and Parks.

Select Board and Budget Committee Recommendation
Appropriate \$10,986
<i>Transfer \$10,986 from Recreation Fund</i>

**Article 45** To see what sum of money the Town will vote to raise and/or appropriate for Social and Community Service Agencies.

Select Board Recommendation	Budget Committee Recommendation
Raise and Appropriate \$0	Raise and Appropriate \$200

	Select Board Recommendation	Budget Committee Recommendation
LACO	\$0	\$0
Androscoggin Home Health	\$0	\$0
Community Concepts	\$0	\$100
Seniors Plus	\$0	\$100

**Article 46** To see what sum of money the Town will vote to raise and/or appropriate for Eureka Community Center.

Select Board and Budget Committee Recommendation
Raise and Appropriate \$6,910
<i>Raise \$5,670</i>
<i>Transfer \$1,240 from Eureka Rental Fees</i>

**Article 47** To see what sum of money the Town will vote to raise and/or appropriate for General Assistance.

Select Board and Budget Committee Recommendation
Appropriate \$1,000
<i>Raise \$641</i>
<i>Transfer \$359 from General Assistance Revenue</i>

**Article 48** To see what sum of money the Town will vote to raise and/or appropriate for Planning Board/ Appeals/Historic District Commission.

Select Board and Budget Committee Recommendation
Appropriate \$35,038
Raise \$29,528
Transfer \$300 from Conditional Use Revenue
Transfer \$210 from Appeals Revenue

**Article 49** To see what sum of money the Town will vote to raise and/or appropriate for Telecommunications.

Select Board and Budget Committee Recommendation
Appropriate \$55,221
Transfer \$55,221 from Telecommunications/Franchise Fee Fund

**BUSINESS ARTICLES**

**Article 50** To see if the town will vote to increase the maximum property tax levy limit established by State law, in the event that the municipal budget approved at this town meeting results in a tax commitment in excess of the maximum property tax levy otherwise allowable. *(Note: This article requires a written ballot)*

*The levy limit is \$1,568,792*

**Article 51** To see if the town will vote to appropriate an amount not to exceed 5% of the total 2020 Net Assessment for Commitment to pay tax abatements and applicable interest granted during the 2020 fiscal year.

**Article 52** To see if the Town will vote to authorize the Selectmen to seek, accept and disburse grant funds from private, state or federal agencies, for the purpose so designated in each specific grant.

**Article 53** To see what action the Town will take in regard to fixing interest on delinquent taxes and establishing a date for interest to start. Interest shall begin to accrue on all unpaid taxes forty-five days after the date taxes are committed. The interest rate on delinquent taxes shall be 9% per annum.

**Article 54** To see if the Town will vote to leave the appointment of standing committee members and officials in the hands of the Board of Selectmen.

- Article 55** To see if the Town will vote to authorize the Board of Selectmen to dispose of town owned property which they determine is no longer needed or usable by the town, on such terms as they deem advisable.
- Article 56** To see if the Town will vote to authorize the Board of Selectmen, on behalf of the Town, to sell and/or dispose of any property acquired by tax liens and allow the Selectmen to authorize the Treasurer to waive automatic lien foreclosures when it is in the best interest of the Town.
- Article 57** To see if the Town will vote to set the interest rate to be paid by the Town on overpayment of abated taxes at 5% pursuant to 36 MRSA § 506.
- Article 58** To see if the Town will vote to authorize the Tax Collector or Treasurer to accept prepayments of taxes not yet due or assessed, and to pay interest thereon at an interest rate of 0% pursuant to 36 MRSA § 506.
- Article 59** To see if the Town will authorize the Board of Selectmen to resolve any disputes with parties having an interest adverse to that of the Town which do not involve the expenditure of public funds or where there are sufficient funds in budgeted accounts to allow payment of any claim which is to be settled.
- Article 60** To see if the Town will vote to authorize the Board of Selectmen to spend an amount not to exceed one third (1/3) of the budget amount in each category of the Town of Durham 2020 annual budget during the period from January 1, 2021 to the close of the 2021 annual town meeting.
- Article 61** To see if the Town will vote to authorize the Treasurer to borrow money on notes approved by at least three members of the Board of Selectmen and countersigned by the Select Board Chair, to pay for the operating costs of the Town.

**Given under our hands this 24<sup>th</sup> day of March, 2020:**

**Board of Selectmen**

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**Kevin Nadeau, Chair**

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**Rob Pontau, Vice Chair**

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**Richard George**

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**Todd Beaulieu**

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**Marc Farrin**

# PROPOSED LAND USE ORDINANCE CHANGES FOR TOWN MEETING 2020

What follows is a short synopsis of the changes which will appear on the Town Warrant for April 4, 2020. This synopsis is not meant as a substitute for reading the documents referred to in the warrant. The documents which incorporate the changes and the proposed zoning map are available at the Town Office during office hours or online at [www.durhamme.com](http://www.durhamme.com).

## Part 1: Proposed Zoning Map and Land Use Ordinance Update for Shoreland Zoning

In 1994, the Maine Department of Environmental Protection imposed a shoreland zoning ordinance and map on the Town of Durham for its failure to comply with Maine's Mandatory Shoreland Zoning Act. That ordinance and zoning map are at odds with the Durham Land Use Ordinance and Zoning Map. In December of 2019, Durham voters approved amendments to the Land Use Ordinance that adopted a new ordinance framework and format that used the DEP shoreland zoning guidelines to bring the Town into greater compliance with State law.

At the same time, the Planning Board attempted to tailor the new shoreland zoning regulations to have the least impact on development rights of existing landowners. Upon conducting an informal review of the adopted regulations, DEP staff indicated that significant changes would be required in order to bring the Town into full compliance with the Mandatory Shoreland Zoning Act.

The changes now proposed will require the imposition of some Resource Protection zoning around five large-non-forested wetlands as shown on the draft Zoning Map. The Planning Board hired an environmental consultant who specializes in shoreland zoning to conduct research to establish which areas surrounding those "swamps" could have Limited Residential development and which areas must be Resource Protection. Affected landowners must be notified by mail of the proposed changes under Maine's notice laws.

Along with the requirement for additional Resource Protection zoning, the DEP also pointed out that the State's Limited Residential classification does not allow commercial or industrial uses. Durham's rural zoning allows home-based businesses and other commercial uses with approval by the Planning Board, but such uses cannot be allowed within 250 feet of those large wetlands.

Finally, the Planning Board attempted to streamline the shoreland zoning regulations to only address the limited shoreland issues Durham actually deals with. Most areas affected by Mandatory Shoreland Zoning are already in the Town's Resource Protection, but DEP staff indicated that all provisions contained in the State guidelines must be addressed to bring Durham into compliance with law. The Town Planner and environmental consultant have proposed amendments to bring the Town's shoreland zoning regulations into full compliance. Upon adoption of the amendments, the new shoreland zoning regulations must undergo formal review by DEP before they can go into effect.

## Part 2: Proposed Land Use Ordinance Update for Roads

The Land Use Ordinance contains multiple articles with inconsistent and conflicting standards for the approval of roads. This creates confusion for citizens using the Ordinance and for those charged with administering and enforcing the regulations.

The Planning Board has observed that the voters adopted a policy limiting back lot development to require at least 350 frontage and about 8 acres for the development of a single back lot. Yet the allowance for the development of private roads has enabled people to circumvent the back lot limitations and put in multiple standard 2-acre lots on a private gravel road with no review by the Planning Board. The Planning Board's current authority is limited to approving a maintenance agreement with no public process for reviewing such new roads that can affect public safety and abutting property owners.

At the same time, because of the concern for adding lots to a back lot access, the Town's Fire Chiefs have advocated for construction of a 20-foot wide road even to serve a single back lot. This has created hardship for property owners seeking to follow the Town's allowance for development of back lots.

To address these inconsistencies and Ordinance conflicts, the Planning Board has proposed limiting back lot access to a single back lot while allowing the use of a 16-foot wide gravel driveway to serve such back lots. Any further development using the back lot access would need to follow the same process and meet the same standards as anyone pursuing a subdivision, with public notice of abutters.

Another change proposed is to abandon the “private road”/“public road” distinction that was based on the Town’s prior Growth Management District that was repealed by voters in 2019. The proposed Ordinance amendments classify new roads according to their function as “minor local” or “local” roads, with design standards that roughly follow the current public and private road conventions. A new class of “sub-collector” has been added to address larger projects and roads that cumulatively serve more homes than minor local and local roads.

Finally, parking standards have been moved from the road standards appendix to the article dealing with commercial site plan standards, and those parking standards have been expanded to include the types of development typically found in towns like Durham.

### **Part 3: Proposed Land Use Ordinance Update for Board of Appeals**

Durham’s Land Use Ordinance gives opportunity for citizens who believe that the Code Officer and the Planning Board (or another board) made errors or bad decisions to appeal those decisions to the Board of Appeals. In many towns, appeals of such board decisions must be taken directly to court.

Under the proposed revisions, the Appeals Board will still have authority to uphold Planning Board (or other board) decisions, if they determine that all of the evidence was appropriately considered, and all of the relevant rules were applied.

Under the proposed revisions, the Appeals Board will also retain authority to overturn a Planning Board (or other board) decision if they consider, based on the evidence and testimony, that the board didn’t fairly judge the evidence or misinterpreted the Land Use Ordinance. Under this option, the Planning Board (or other board) that made the decision will need to do the process over, unless the person losing the Appeals Board decision appeals that decision to court.

The third option the Appeals Board will retain under the proposed revisions is to remand or send the decision back to the Planning Board (or other board) for further consideration if they determine that the board didn’t follow all procedures or didn’t apply all relevant ordinance standards.

A fourth option in the current Land Use Ordinance will be eliminated. The Appeals Board will no longer have authority to “modify” the Planning Board (or other board) decision. This provision of the current ordinance has obscured the lines of delegated authority and puts the Appeals Board in the position of second guessing the Planning Board (or other board) and making a different decision than that of the Board with appropriate jurisdiction. That has the potential and actually has led to confusion between the boards.

### **Part 4: Proposed Land Use Ordinance Update for Conditional Use and Nonconforming Lots**

During the workshops where the Planning Board discussed potential policy changes to the Land Use Ordinance, it received input from citizens requesting changes. Many of those requests were beyond the scope of the Planning Board’s ability to address at this time, but some were incorporated into the proposed changes for roads and home-based businesses.

Two simple changes that the Planning Board decided to include were clarifications of current policy. It is understood that property owners seeking conditional use approval are subject to all requirements of the Land Use Ordinance, and a new subsection was added to explicitly state this policy.

Similarly, Code Enforcement Officers and the Board of Appeals have interpreted that for any lot to be “grandfathered” against the 2-acre lot size and 300-foot frontage requirements it had to exist prior to 1976. The proposed amendments clearly state the date of March 6, 1976 as the date for establishing lawfully non-conforming lots.

In addition to changing this important appeals policy, the draft amendments streamline the Land Use Ordinance by eliminating duplicate language on appeals from several articles. All appeals are and will be governed by the provisions in Article 17, which sets forth rules and procedures for the Board of Appeals.



Janet T. Mills  
GOVERNOR

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

Dear Friends:

It was the highest honor of my life to take the oath of office to become Maine's 75th governor. Over the next three years, I will continue to do everything in my power to make Maine the safe, beautiful, prosperous state we all want for our children and grandchildren.

During my first year in office, I directed the implementation of the voter-approved Medicaid expansion, allowing over 40,000 Maine people to gain health care coverage. We added state-guaranteed protections for people with pre-existing conditions, passed a prescription drug reform package, and restored the Maine Drugs for the Elderly and Disabled program, covering an additional 1,800 seniors. And we continue to work on strategies to bring down the cost of health care for small businesses and others. I also signed an Executive Order directing my Administration to develop effective opioid prevention efforts in schools, make Narcan more available, increase medication assisted treatment, train recovery coaches, and expand drug courts.

Protecting Maine's environment and tackling climate change are key priorities of my Administration. I am committed to increasing Maine's Renewable Portfolio Standard to 80 percent by 2030; improving our modes of transportation; weatherizing homes and businesses; and reaching 100 percent renewable energy by 2050. By embracing the green technology of the future, we will reduce the impacts of climate change, create good-paying jobs, preserve clean air and water, and protect our state's farming, fishing, and forestry industries.

The biennial budget provided more revenue sharing, more homestead reimbursements, and more disaster assistance for towns – which all together will result in relief for property taxpayers. It invested \$115 million in education and school renovations, and we are working toward Pre-K for every 4-year-old, increasing post-high school options that result in a valued credential, and making sure that every able adult is working. Further, I, along with government agencies, small business owners, entrepreneurs, economists, and hard-working Mainers, developed a statewide economic development plan, the first in nearly 25 years. We will diversify our economy, empower innovators, and attract young, talented people to live, work, and raise their families here in Maine.

It is time for new, dynamic ideas that will change Maine for the better. I welcome your ideas. We are all in this together. We all want Maine to have a beautiful environment, healthy people, and prosperous communities.

Thank you,

Janet T. Mills  
Governor



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SUSAN M. COLLINS  
MAINE

413 DIRKSEN SENATE OFFICE BUILDING  
WASHINGTON, DC 20510-1904  
(202) 224-2523  
(202) 224-2693 (FAX)

United States Senate  
WASHINGTON, DC 20510-1904

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

Dear Friends,

As 2019 ends and 2020 begins, I am pleased to report that Congress made progress on a number of issues important to Maine families despite the polarization in our country.

In a major win for surviving military and retiree spouses to whom we are deeply indebted, I was proud to co-lead the repeal of what is often referred to as the "Military Widow's Tax," an unfair offset of survivor benefits that has prevented as many as 67,000 surviving spouses—including more than 260 from Maine—from receiving the full benefits they deserve.

The high cost of health care and prescription drugs continues to be a top issue for families and seniors. To provide continued relief for more lower- and middle-income individuals, I led the charge to extend for another two years the medical expense tax deduction that I included in the 2017 tax law. Without this extension, nearly 20,000 Mainers and millions of Americans with high medical expenses, including many with preexisting conditions, would have faced an increased tax burden. In other good news, the CREATES Act I cosponsored became law. It will prevent pharmaceutical companies from blocking access to a sufficient supply of brand-name drugs needed for the studies that allow less expensive alternatives to enter the marketplace.

Improving people's health and wellbeing remains my priority. On a per capita basis, Maine has the highest incidence of Lyme disease in the country. In August, I held a Senate hearing at the University of Maine's Tick Lab on this growing public health crisis. A comprehensive public health strategy to combat this epidemic is needed, and the new law I authored will do just that.

In addition, I helped champion another \$2.6 billion increase for the National Institutes of Health, our nation's premiere biomedical research institution, including significant boosts for Alzheimer's disease and diabetes research. Last year, NIH funded more than \$111 million for research at 14 Maine institutions.

To help prepare the graduates of Maine Maritime Academy, I secured \$300 million for a new training ship, which will ensure rigorous instruction for MMA students for decades to come.

Significant federal funding was approved for work at Bath Iron Works and Portsmouth Naval Shipyard. Funding appropriated by Congress will pay for three new destroyers, make a down payment on an additional ship, and finance infrastructure improvements at PNSY.

As Chairman of the Transportation and Housing Appropriations Subcommittee, I have led efforts to improve our nation's crumbling infrastructure and ensure that Maine's housing needs are addressed. For Maine's roads, bridges, airports, and seaports, tens of millions in federal funding will help make urgently needed upgrades and improve safety. Funding will also support housing assistance to low-income families and seniors and aid communities in reducing homelessness among our youth. The Community Development Block Grant program will assist numerous towns and cities in our State.

The Aging Committee I chair has continued its focus on financial security for our seniors. A new law I authored will make it easier for small businesses to offer retirement plans to their employees. Our Aging Committee's Fraud Hotline fielded more than 1,200 calls this year. Congress passed a new law to crack down on robocallers who are often the perpetrators of these scams. And a new law I authored will expand the IRS' Identity Protection PIN program nationwide to prevent identity theft tax refund fraud.

At the end of 2019, I cast my 7,262nd consecutive vote. In the New Year, I will keep working to deliver bipartisan solutions to the challenges facing Maine and the nation. If ever I can be of assistance to you, please contact one of my state offices or visit my website at [www.collins.senate.gov](http://www.collins.senate.gov). May 2020 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins  
United States Senator

ANGUS S. KING, JR.  
MAINE

133 HART SENATE OFFICE BUILDING  
(202) 224-5344  
Website: <http://www.King.Senate.gov>

## United States Senate

WASHINGTON, DC 20510

January 1, 2020

COMMITTEES:  
ARMED SERVICES  
BUDGET  
ENERGY AND  
NATURAL RESOURCES  
INTELLIGENCE  
RULES AND ADMINISTRATION

Dear Friends,

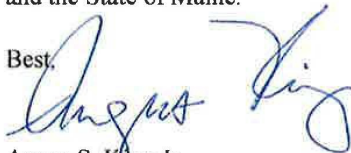
The beginning of a new year provides the opportunity to reflect on the progress of the past 12 months. If you've been watching cable TV, you might think that every waking moment of 2019 in Washington has been consumed by divisive, partisan issues – and while there's no shortage of those debates, there have also been opportunities for bipartisan cooperation. You sent me to the Senate to make the most of those opportunities, so as we enter into the New Year, I wanted to take a moment to update you on my efforts to work with members of both parties to make life better for the people of Maine.

One of my most important priorities this past year has been emphasizing preventive healthcare. Maine's distinction as the oldest state in the nation brings us wisdom, of course – but it also creates unique challenges, particularly relating to healthcare. The key to addressing these obstacles is being proactive, because the cheapest, safest medical procedure is the one that doesn't need to happen. That's why I've introduced legislation to incentivize healthier living, expand mental health screenings, and help more Americans access regular check-ups. We're making progress, but we've got a long way to go – and I'd like your help, because I know that the best ideas are the ones that come from families and communities on the front lines of these challenges. To strengthen this effort, I convened a policy forum on prevention in Bangor in October, which has already given me exciting new ideas that I'll carry with me into 2020. If you have additional thoughts on encouraging preventive healthcare, please share them with my office.

This year has also continued the growth of Maine's forest products industry – a key focus of my work to revitalize Maine's rural economy and communities. We've seen significant investment in mills across the state, creating good jobs to support rural Maine. I'm also pleased that the investments aren't just in our mills – the industry is thriving because of its commitment to innovation. We're fortunate to have the University of Maine's top-notch researchers exploring cutting-edge ways to use our forest resources, including capitalizing on the rise of 3D printing technology with the world's largest 3D printer. Combining this work with ongoing federal support, our vast forests, and Maine's dedicated workforce, I know that the future of this industry is bright, and I'll continue working to support it on all fronts.

I'm proud of all we've accomplished together this year, but even as I reflect on all that we've achieved, it is challenging to not think of the work left undone. It sometimes can be discouraging to watch these important priorities hang in limbo, but fortunately for me, encouragement is never far. After all, I get to live in Maine – which means I get to count Maine people as my neighbors and friends. I'm always struck by the kindness that our citizens show not only to me, but also to each other. This focus on collaboration and compassion is an inspiration, and it powers my efforts bring a little bit of Maine common sense to Washington. Thank you for all you do to for our state – Mary and I are deeply grateful, and we hope that 2020 will be a good year for you, your family, your community, and the State of Maine.

Best,



Angus S. King Jr.  
United States Senator

AUGUSTA  
4 Gabriel Drive, Suite F1  
Augusta, ME 04330  
(207) 622-8292

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

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

PRESQUE ISLE  
169 Academy Street, Suite A  
Presque Isle, ME 04769  
(207) 764-5124



**Washington Office**  
1223 Longworth House Office Building  
Washington, D.C. 20515  
Phone: (202) 225-6306  
Fax: (202) 225-2943  
[www.golden.house.gov](http://www.golden.house.gov)



**Committee on Armed Services**  
**Committee on Small Business**  
Chairman, Subcommittee on Contracting  
and Infrastructure

**Jared Golden**  
Congress of the United States  
2nd District of Maine

Dear Friends,

I hope this letter finds you well. It is an immense honor to serve as your representative in Congress. I take very seriously the responsibility that has been placed on me, and I would like to take this opportunity to share with you some of what I've been working on in my first year in Congress.

At the beginning of this term, the House passed H.R. 1, a comprehensive package of reforms I cosponsored to get big money out of politics and fight corruption in Washington. And in December, I helped pass H.R. 3, the *Lower Drug Costs Now Act*, which would limit out-of-pocket prescription drug costs paid by seniors, fund the expansion of Medicare coverage to include dental, vision, and hearing, and lower prescription drug prices for thousands of Mainers. Additionally, as a member of the House Armed Services Committee, I worked to ensure our annual defense authorization bill supports America's national security and Maine's shipyard workers, National Guardsmen, manufacturers, and universities.

On top of working on this legislation, I have also been advocating for our district directly to administrative agencies. I have been fighting for Maine lobstermen to urge the president to intervene in proposed regulations by the National Oceanic and Atmospheric Administration (NOAA) that would hurt our lobster industry. I pressed government agencies to ground their regulations in sound science and data when crafting new regulations on Maine's lobstermen. I also persuaded the Army Corps of Engineers to hold a public hearing in Maine about the proposed Central Maine Power NECEC transmission line, which gave hundreds of people the opportunity to voice their opinions about the project.

Some of the most important work of members of Congress is rooted in on-the-ground constituent services. We have three offices in the district -- in Caribou, Bangor, and Lewiston -- and my staff work tirelessly to help Mainers solve problems they may face with federal government agencies. I urge you to stop by to talk to us in person and let us know how we can better serve you and your communities.

My favorite part of the job is coming home to the district and hearing about what matters to you. This year, I brought a hearing of the House Small Business Subcommittee on Contracting and Infrastructure to Maine to find ways to expand access to rural broadband. I've also held open town halls and coffee hours throughout the district to hear directly from Mainers veterans, as well as roundtables to find more ways to help small businesses in Maine grow and create jobs.

As always, please continue to reach out to me and my staff if you'd like to voice an opinion, let us know about a local event, or seek any assistance with federal agencies.

Respectfully,

A handwritten signature in blue ink that reads "Jared Golden".

Jared Golden  
Member of Congress

6 State Street, Suite 101  
Bangor, ME 04101  
Phone: (207) 249-7400

7 Hatch Drive, Suite 230  
Caribou, ME 04736  
Phone: (207) 492-6009

179 Lisbon Street  
Lewiston, ME 04240  
Phone: (207) 241-6767

*129th Legislature*  
**Senate of**  
**Maine**  
*Senate District 22*

*Senator Jeff Timberlake*  
*3 State House Station*  
*Augusta, ME 04333-0003*  
*(207) 287-1505*

Dear Friends and Neighbors:

Let me begin by thanking you for allowing me the privilege of serving you in the Maine Senate. I am honored that you have put your trust in me and can assure you I will continue to work tirelessly on your behalf.

Maine is in the midst of one of the greatest periods of prosperity in its history and has led the nation in a number of economic categories over the last several years. Unemployment is at record low levels, wages are up, and state government has had seven straight years of surpluses. The number of children living in poverty is in a steep decline, and Maine now leads the nation in equality for women in the workplace and politics.

Though we have accomplished a great deal in the past year, there is still much more to be done. Maintaining the prosperity that you have built over the last several years tops the list. We can do this by holding the line on government spending, doing our best to stay out of the way of local businesses so that they can thrive as a result of their own hard work, and making sure that government is the most fiscally responsible steward of your tax dollars. These will be a few of my priorities this coming year.

Again, thank you for electing me to serve you in the State Senate. The 129<sup>th</sup> Legislature certainly has a great deal more work to do; but I believe that if we come together, there is nothing we can't accomplish. Feel free to contact me at 287-1505 or [Jeffrey.Timberlake@legislature.maine.gov](mailto:Jeffrey.Timberlake@legislature.maine.gov) if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely,



Jeff Timberlake  
State Senator



# HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION  
AUGUSTA, MAINE 04333-0002  
(207) 287-1400  
TTY: (207) 287-4469

## **Braden Sharpe**

34 Harlee Woods Rd

Durham, ME 04222

Phone: (207) 407-3045

[Braden.Sharpe@legislature.maine.gov](mailto:Braden.Sharpe@legislature.maine.gov)

Dear Durham Neighbors,

It is an honor to serve as your State Representative. As I continue to represent our community in Augusta, my focus will remain on providing responsive constituent services, being your advocate in the State House and voting to advance legislation that improves life in our district and our state.

The Legislature has now convened for its second session. With adjournment scheduled for the end of April, there is plenty of work to be done. Over the coming months, we will consider over 650 pieces of legislation on a wide variety of topics. Some of our broad goals this year include further increasing access to health care, reducing the cost of insulin, providing meaningful property tax relief and expanding broadband access.

Many items on our session to-do list will come from the hard work our many task forces and commissions took up during the off-session. The Legislature will consider recommendations from the Maine Climate Council to help us address the climate crisis and assist Maine communities adapting to the changes we've already seen. We'll consider more sustainable ways to fund transportation projects. We'll also look at how we can support the long-term care workforce in Maine, improve criminal justice systems, mend the Land Claims Settlement Act to increase tribal sovereignty and much more.

With an extensive roadmap provided by Gov. Mills's newly released 10-year strategic economic development plan, we will be hard at work implementing policies that create jobs and support local industries. Mainers are willing to work, and we deserve secure, good-paying jobs that support our families, strengthen our communities and grow our economy.

Personally, I am proud to continue to serve on the Criminal Justice and Public Safety Committee. I encourage you to reach out to me with questions, concerns, thoughts and ideas. My phone number is 207-407-3045 and my email address is [braden.sharpe@legislature.maine.gov](mailto:braden.sharpe@legislature.maine.gov). If you'd like to receive updates about my work and other State House related news, please let me know and I will sign you up for my monthly e-newsletter.

Respectfully,

A handwritten signature in cursive script that reads "Braden Sharpe".

Braden Sharpe

State Representative

**TOWN OF DURHAM, MAINE**

**Annual Financial Report**

**For the Year Ended December 31, 2019**

**TOWN OF DURHAM, MAINE**  
**Annual Financial Report**  
**For the Year Ended December 31, 2019**

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Certified Public Accountants and Business Consultants

## Independent Auditor's Report

Board of Selectmen  
Town of Durham, Maine

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Durham, Maine, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Town of Durham, Maine's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Durham, Maine, as of December 31, 2019, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of Town's proportionate share of the net pension liability, and the schedule of Town contributions, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Durham, Maine's basic financial statements. The combining and individual fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 3, 2020, on our consideration of the Town of Durham, Maine's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Durham, Maine's internal control over financial reporting and compliance.

A handwritten signature in black ink, reading "Remyn Kursten Ouellette". The signature is written in a cursive style with a large initial 'R'.

March 3, 2020  
South Portland, Maine



**TOWN OF DURHAM, MAINE**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2019**

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## **Introduction**

As the Town Administrator of the Town of Durham, I am pleased to provide a Management Discussion and Analysis as part of our annual financial statements.

The financial statements contained herein show all of the governmental of the Town of Durham.

- The total assets for all governmental activity equal \$14,872,043.
- The total net position is \$6,640,751. Net position includes \$2,958,423 net investment in capital assets, \$43,005 in restricted net position and \$3,639,323 in unrestricted net position.
- For the reporting period, the Town had a decrease in the fund balance for total governmental funds (from statement 4) of \$306,465.
- The Town General Fund unassigned fund balance increased by \$90,223.

## **The Statement of Net Position and the Statement of Activities**

These statements provide an overview of the government as a whole. All of the current year's revenues are taken into account, regardless of when cash is received.

The *Statement of Net Position* provides a picture of the difference between assets (including infrastructure), deferred outflows, liabilities, and deferred inflows. This is called *Net Position*. The *Statement of Activities* provides a look at how the net position has changed from the prior year to the current year.

In most years, increases or decreases in net position can show whether the Town is improving or deteriorating. Other factors need to be considered, such as changes in the Town's property tax base and the condition of the roads, to assess the overall health of the Town.

In the *Statement of Net Position* and the *Statement of Activities*, only one type of activity is presented:

- Governmental Activities – The Town's basic services are reported here, including the General Government, Public Safety, Public Works, Community Service, Solid Waste Disposal, and Education. Property taxes, intergovernmental revenue (primarily revenues from the State of Maine), and user fees finance most of these activities.

## **Fund Financial Statements**

The *Fund Financial Statements* provide details of the Town's most significant funds – not the Town as a whole. The Town has one kind of fund, governmental, which uses the following accounting methods:

- *Governmental Funds* – The Town's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called *modified accrual* accounting, which measures cash and all other *financial* assets that can readily be converted to cash. The governmental fund statements provide a detailed *short-term* view of the Town's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs.

**TOWN OF DURHAM, MAINE**  
**Management's Discussion and Analysis, Continued**

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**Comparison of Information from Current Year and Prior Year**

**Reporting the Town as a Whole**

The following is a condensed version of the Statement of Net Position with comparative data for the previous year. Net position serves as a useful indicator of the Town's financial position over time. For 2019 and 2018, RSU #5 debt service payments are shown as receivables under the current and other assets.

	<b>Governmental Activities</b>	
	<b>2019</b>	<b>2018 restated</b>
Current and other assets	\$ 6,067,719	6,270,963
Capital assets, net	8,804,324	6,204,617
<b>Total assets</b>	<b>14,872,043</b>	<b>12,475,580</b>
Deferred outflows of resources related to pensions	53,765	66,865
Long-term liabilities	7,836,706	6,157,684
Other liabilities	403,920	204,279
<b>Total liabilities</b>	<b>8,240,626</b>	<b>6,361,963</b>
Deferred inflows of resources related to pensions	44,431	39,025
Net investment in capital assets	2,958,423	1,415,275
Restricted	43,005	120,676
Unrestricted	3,639,323	4,605,506
<b>Total net position</b>	<b>\$ 6,640,751</b>	<b>6,141,457</b>

In 2019, the Town implemented GASB Statement No. 84 *Fiduciary Activities*. The result was that amounts that were previously reported as private-purse trust funds are now reported as governmental funds. Therefore, the 2018 assets and restricted net position have been restated for the addition of these funds.

Fifty five percent (55%) of the Town's net position is unrestricted that may be used to meet the government's ongoing obligations to citizens and creditors. The \$2,958,423 invested in capital assets, net of related debt, and the remaining \$43,005 represents resources that are subject to external restrictions on how they may be used.

**TOWN OF DURHAM, MAINE**  
**Management's Discussion and Analysis, Continued**

**Changes in Net Position**

The following is a condensed version of the Statement of Activities.

	<u>Governmental Activities</u>	
	<u>2019</u>	<u>2018</u>
<b>REVENUES</b>		
Program revenues:		
Charges for services	\$ 154,181	173,523
Operating grants and contributions	63,350	54,200
Capital grants and contributions	-	195,000
General revenues:		
Property taxes	7,235,284	6,934,435
Interest and costs on taxes	38,775	31,899
Excise taxes	952,183	916,530
Grants and contributions not restricted to specific programs:		
State revenue sharing	271,483	201,861
Homestead and BETE exemption	234,336	233,048
Other	17,004	16,698
Unrestricted investment earnings	23,792	19,842
Miscellaneous	9,147	6,014
Total revenues	<u>8,999,535</u>	<u>8,783,050</u>
<b>EXPENSES</b>		
General government	1,023,550	837,725
Public safety	564,141	592,042
Public works	1,418,998	1,347,382
Solid waste disposal	210,572	204,221
Community services	86,690	70,967
Education	5,045,186	4,984,016
Interest on debt	151,104	105,033
Total expenses	<u>8,500,241</u>	<u>8,141,386</u>
<b>Change in net position</b>	<b>\$ <u>499,294</u></b>	<b><u>641,664</u></b>

**Analysis of Overall Financial Position and Results of Operations**

The Statement of Activities indicates that the total revenues exceeded expenses by \$499,294, whereas revenues exceeded expenses by \$641,664 in the year 2018 (a 22.19% decrease).

**Revenues by Major Source**

Property taxes amounted to 80.4% of revenue in FY 2019 compared to 79.0% in FY 2018. Investment income increased from \$19,842 to \$23,792. Overall, revenues were up \$216,485 or 2.46%. The total increase in revenue from property taxes this past year was \$300,849 or 4.34%.

**TOWN OF DURHAM, MAINE**  
**Management's Discussion and Analysis, Continued**

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**Expenses**

Total expenses increased by \$358,855 or 4.41%. The education budget increased by \$61,170. The RSU5 audit found a discrepancy between the amount passed at the RSU5 Town Meeting and the assessments sent to Freeport, Pownal, and Durham. As a result, Durham's December RSU5 payment was reduced by \$77,410. In 2020, the Town will vote on appropriating these funds, which lapsed into the unassigned fund balance, for the 2020 budget. The municipal expenses increased in 2019 by \$297,685. This was due in large part to the first payments on the 2018 Road and Fire Truck Bonds.

**General Fund Budgetary Highlights**

The Town approves the carry forward of prior year revenues, which are added to the current year budget and raises the remainder through property taxes. As shown in Exhibit 6, actual revenues exceeded budgeted by \$145,070 and actual expenditures were under appropriations by \$484,249.

General Government was under spent by \$23,893. Over half of the amount unspent was within the Planning budget as the Planning Board struggled to quickly respond to initiatives laid out in the Comprehensive Plan passed in April 2019, and a request by the Select Board for marijuana ordinances, while experiencing complicated and time consuming applications.

The Public Works operating budget was underspent by \$75,269. The Town received lower than expected bids for the new dump/plow truck and a change in personnel affected the insurance line were two contributing factors.

The municipal budget for the year 2019 was \$3,521,047. County Tax Assessment of \$512,777 and RSU #5 Assessment for the 2019 calendar year of \$5,121,576 and the overlay of \$30,342 are accounted for as part of the Tax Commitment and are reflected in the Town's final budget.

**Capital Assets**

In 2019, Durham completed and capitalized Shiloh Road (1.48 miles, entire length), Davis Road (1.78 miles, from Runaround Pond Road to newer section), Old Brunswick Road (2.05 miles, entire length), Country Lane (.44 miles - entire length) and Quaker Ridge Road (.39 miles) with funds from the 2018 Road Bond. The Town utilized funds from the 2019 Road Bond for Apple Ridge Road (.13 miles), a portion of Bowie Hill Road (.85 miles), Brickyard Hill Road (.11 miles), Brown Road (.60 miles), Grant Road (.41 miles), Meadow Road (2.11 miles) and Plummer Mill Road (1.57 miles). Leighton Road, which was slated for maintenance in 2019, was added to the rebuild list and financed partially by funds put aside for the road's maintenance and partially with the 2019 Road Bond. All the road rebuilds started on 2019 will be completed and capitalized in 2020.

**Long-term Debt Activity**

Long-term debt as of December 31, 2019 stood at \$7,642,065. This equated to 2.14% of assessed value and to \$1,986 debt per capita. The ratio of debt service to general governmental expenditures was 6.35% on December 31, 2019 compared to 4.47% on December 31, 2018.

**TOWN OF DURHAM, MAINE**  
**Management's Discussion and Analysis, Continued**

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**Looking Forward**

In 2019, the Town of Durham passed a Comprehensive Plan which was approved by the State. In December, at a Special Town Meeting, voters approved changes in the Land Use Ordinances to bring the Town's ordinances substantially into compliance with State requirements and edit contradicting and confusing sections. The next step will be further revisions of the Land Use Ordinance to align with goals set forth in the Comprehensive Plan and the State's Shoreland Zoning Requirements.

This was the first year the Town utilized a talented group of volunteers to implement the Town's newly adopted Capital Improvement Plan. Capital requests greater than \$10,000 and with a life longer than 5 years will be ranked by the CIP Committee. These rankings will show on the warrant in the capital request warrant articles. This will give the Town a clearer picture of future capital needs and allow for planning.

The Board of Selectmen and Budget Committee had three joint budget meetings in January to hear presentations from the Department Heads. The Select Board submitted their recommendations to the Budget Committee on January 30, 2020. The Budget Committee met twice the first week in February to vote on their recommendations. The Select Board proposed budget shows a 10.9% (\$170,564) increase over last year's budget while the Budget Committee proposed budget shows a 16.7% (\$263,064) increase. The increases include the purchase of a new dump truck/snow plow financed through capital funds and the first payment on the 2019 Road Bond. The Budget Committee's increase also includes funds for the Public Works and Fire Department Capital Accounts. Neither the Board of Selectmen nor the Budget Committee is recommending any significant use of unassigned fund balance this year to offset taxes as the balance is still below recommended amounts. The 2020 warrant will include marijuana opt-in articles for adult use and medical marijuana and articles reorganizing the Town's assigned and capital funds to support the newly created Capital Improvement Plan.

**Contacting the Town's Financial Management**

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Town Administrator at the Durham Town Office, 630 Hallowell Road, Durham, Maine 04222 or (207) 353-2561.

**TOWN OF DURHAM, MAINE**  
**Statement of Net Position**  
**December 31, 2019**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash	\$ 4,513,482
Receivables:	
Taxes	309,206
Tax liens	93,631
Due from other governments	63,050
RSU #5 debt service payments	1,088,350
Nondepreciable capital assets	1,823,532
Depreciable capital assets, net	6,980,792
<b>Total assets</b>	<b>14,872,043</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows of resources related to pensions	53,765
<b>Total deferred outflows of resources</b>	<b>53,765</b>
<b>LIABILITIES</b>	
Accounts payable	314,850
Accrued wages	15,288
Accrued interest	63,305
Taxes paid in advance	10,477
Noncurrent liabilities:	
Due within one year	928,950
Due in more than one year	6,907,756
<b>Total liabilities</b>	<b>8,240,626</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows of resources related to pensions	44,431
<b>Total deferred inflows of resources</b>	<b>44,431</b>
<b>NET POSITION</b>	
Net investment in capital assets	2,958,423
Restricted:	
Nonexpendable principal -permanent funds	3,450
Expendable earnings - permanent funds	4,139
Donations and grants	35,416
Unrestricted	3,639,323
<b>Total net position</b>	<b>\$ 6,640,751</b>

*See accompanying notes to the basic financial statements.*

**TOWN OF DURHAM, MAINE**  
**Statement of Activities**  
**For the year ended December 31, 2019**

Functions/programs	Expenses	Program Revenues			Net (expense) revenue and changes in net position
		Charges for services	Operating grants and contributions	Capital grants and contributions	Primary Government Governmental activities
Primary government:					
Governmental activities:					
General government	\$ 1,023,550	101,376	6,607	-	(915,567)
Public safety	564,141	32,116	-	-	(532,025)
Public works	1,418,998	-	54,580	-	(1,364,418)
Solid waste disposal	210,572	20,689	-	-	(189,883)
Community services	86,690	-	2,163	-	(84,527)
Education	5,045,186	-	-	-	(5,045,186)
Interest on debt	151,104	-	-	-	(151,104)
Total governmental activities	8,500,241	154,181	63,350	-	(8,282,710)
<b>Total primary government</b>	<b>\$ 8,500,241</b>	<b>154,181</b>	<b>63,350</b>	<b>-</b>	<b>(8,282,710)</b>

General revenues:	
Property taxes	7,235,284
Interest and costs of taxes	38,775
Excise taxes	952,183
Grants and contributions not restricted to specific programs:	
State Revenue Sharing	271,483
Homestead and BETE exemption	234,336
Other	17,004
Unrestricted investment earnings	23,792
Miscellaneous	9,147
<b>Total general revenues</b>	<b>8,782,004</b>
Change in net position	499,294
Net position - beginning, restated	6,141,457
<b>Net position - ending</b>	<b>\$ 6,640,751</b>

*See accompanying notes to the basic financial statements.*

**TOWN OF DURHAM, MAINE**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2019**

	General Fund	Cemetery Permanent Fund	Total
<b>ASSETS</b>			
Cash	\$ 4,505,893	7,589	4,513,482
Receivables:			-
Taxes	309,206	-	309,206
Tax liens	93,631	-	93,631
Due from other governments	63,050	-	63,050
RSU #5 debt service payments	1,088,350	-	1,088,350
<b>Total assets</b>	<b>\$ 6,060,130</b>	<b>7,589</b>	<b>6,067,719</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	314,850	-	314,850
Accrued wages	15,288	-	15,288
Taxes paid in advance	10,477	-	10,477
Total liabilities	340,615	-	340,615
Deferred Inflows of Resources:			
Unavailable revenue - property taxes	355,000	-	355,000
Unavailable revenue - RSU #5 debt service payments	1,088,350	-	1,088,350
Total deferred inflows of resources	1,443,350	-	1,443,350
Fund Balances:			
Nonspendable	-	3,450	3,450
Restricted	35,416	4,139	39,555
Committed	1,654,606	-	1,654,606
Assigned	1,300,941	-	1,300,941
Unassigned	1,285,202	-	1,285,202
Total fund balances	4,276,165	7,589	4,283,754
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>6,060,130</b>	<b>7,589</b>	
Amounts reported for governmental activities in the statement of net position are different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.			8,804,324
Other long-term assets are not available to pay for current period expenditures and, therefore, are unavailable in the funds.			1,443,350
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds.			
Bonds and notes payable			(7,642,065)
Net pension liability with deferred inflows and outflows of resources			(168,046)
Accrued compensated absences			(17,261)
Accrued interest			(63,305)
<b>Net position of governmental activities</b>			<b>\$ 6,640,751</b>

*See accompanying notes to the basic financial statements.*



**TOWN OF DURHAM, MAINE**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the year ended December 31, 2019**

	General Fund	Cemetery Permanent Fund	Total
<b>Revenues:</b>			
Property taxes	\$ 7,226,284	-	7,226,284
Excise taxes	952,183	-	952,183
Intergovernmental revenues	584,010	-	584,010
Charges for services	154,181	-	154,181
Other revenues	11,310	-	11,310
Interest	62,545	22	62,567
<b>Total revenues</b>	<b>8,990,513</b>	<b>22</b>	<b>8,990,535</b>
<b>Expenditures:</b>			
<b>Current:</b>			
General government	453,553	-	453,553
Public safety	468,425	-	468,425
Public works	1,399,105	-	1,399,105
Solid waste disposal	210,572	-	210,572
Community services	86,690	-	86,690
Education	5,045,186	-	5,045,186
County tax	512,777	-	512,777
Unclassified	15,162	-	15,162
Debt service	740,146	-	740,146
Capital outlay	2,715,384	-	2,715,384
<b>Total expenditures</b>	<b>11,647,000</b>	<b>-</b>	<b>11,647,000</b>
Excess (deficiency) of revenues over (under) expenditures	(2,656,487)	22	(2,656,465)
<b>Other financing sources:</b>			
Bond proceeds	2,350,000	-	2,350,000
<b>Total other financing sources</b>	<b>2,350,000</b>	<b>-</b>	<b>2,350,000</b>
Net change in fund balance	(306,487)	22	(306,465)
Fund balance, beginning of year, restated	4,582,652	7,567	4,590,219
<b>Fund balance, end of year</b>	<b>\$ 4,276,165</b>	<b>7,589</b>	<b>4,283,754</b>

*See accompanying notes to the basic financial statements.*

**TOWN OF DURHAM, MAINE**  
**Reconciliation of the Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances of Governmental Funds**  
**to the Statement of Activities**  
**For the year ended December 31, 2019**

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Net change in fund balances - total governmental funds (from Statement 4)	\$	(306,465)
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Amounts reported for governmental activities in the statement of activities (Statement 2) are different because:

Governmental funds report capital outlays as expenditures.

However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

These are the changes in amounts related to capital assets:

capital outlay	3,007,827	
depreciation expense	(331,095)	
book value of disposed capital assets	(77,025)	2,599,707

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

9,000

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 the governmental funds. These are the changes in the other liability balances:

accrued interest	3,415	
accrued compensated absences	(2,628)	
net pension liability	(20,856)	
deferred inflows and outflows of resources related to the net pension liability	(18,506)	(38,575)

Bond and note proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond and note principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

These are the changes in long term debt:

bond and note proceeds	(2,350,000)	
bond and note principal payments	694,462	(1,655,538)

The Town has bonds that were originally issued for School purposes.

These amounts will be funded by Regional School Unit #5 when the debt service payments are due. The Town has recorded a long-term receivable for the amount that will be paid by the School Unit for these bonds. The amount of the receivable at year-end was \$1,088,350 with principal amounts paid off during the year totaling \$108,835.

(108,835)

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<b>Change in net position of governmental activities (see Statement 2)</b>	<b>\$</b>	<b>499,294</b>
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*See accompanying notes to the basic financial statements.*

**TOWN OF DURHAM, MAINE**  
**Statement of Revenues, Expenditures and Changes in Fund Balance -**  
**Budget and Actual - Budgetary Basis - General Fund**  
**For the year ended December 31, 2019**

	Original Budget	Final Budget	Actual	Variance with final budget positive negative
<b>Revenues:</b>				
Taxes	\$ 8,151,808	8,151,808	8,178,467	26,659
Intergovernmental revenues	529,580	529,580	584,010	54,430
Charges for services	127,800	127,800	154,181	26,381
Other revenues	1,976	1,976	9,147	7,171
Interest	31,899	31,899	62,328	30,429
Total revenues	8,843,063	8,843,063	8,988,133	145,070
<b>Expenditures:</b>				
Current:				
General government	463,588	463,588	439,695	23,893
Public safety	563,125	563,125	527,412	35,713
Public works	1,460,101	1,460,101	1,384,832	75,269
Solid waste disposal	210,710	210,710	210,572	138
Community services	83,453	95,367	80,810	14,557
Education	5,121,576	5,121,576	5,044,166	77,410
County tax	512,777	512,777	512,777	-
Unclassified	37,842	37,842	10,487	27,355
Debt service	732,570	732,570	732,561	9
Capital outlay	-	2,945,289	2,715,384	229,905
Total expenditures	9,185,742	12,142,945	11,658,696	484,249
Excess (deficiency) of revenues over (under) expenditures	(342,679)	(3,299,882)	(2,670,563)	629,319
<b>Other financing sources (uses):</b>				
Bond proceeds	-	2,350,000	2,350,000	-
Budgeted use of carryforward balance	316,111	923,314	-	(923,314)
Utilization of prior year surplus	26,568	26,568	-	(26,568)
Total other financing sources (uses)	342,679	3,299,882	2,350,000	(949,882)
Net change in fund balance - budgetary basis	-	-	(320,563)	(320,563)
<b>Reconciliation to GAAP:</b>				
Disbursements from committed fund balances			(26,465)	
Activity in restricted fund balances			(119)	
Change in encumbrances			(21,840)	
Transfers to assigned fund balance			62,500	
Net change in fund balance - GAAP basis			(306,487)	
Fund balance, beginning of year			4,582,652	
<b>Fund balance, end of year</b>			<b>\$ 4,276,165</b>	

*See accompanying notes to the basic financial statements.*

**TOWN OF DURHAM, MAINE**  
**Notes to Basic Financial Statements**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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The accounting policies of the Town of Durham, Maine conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The following is a summary of the more significant policies.

**A. Reporting Entity**

In evaluating how to define the reporting entity, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit is made by applying the criteria set forth in GAAP which defines the reporting entity as the primary government and those component units for which the primary government is financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either a) the ability to impose will by the primary government, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government. Application of this criterion and determination of type of presentation involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. Based upon the application of these criteria, there were no potential component units required to be included in this report.

**B. Description of Government-wide Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Town. All fiduciary activities are reported only in the fund financial statements. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are typically reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers for support. The Town currently does not have any business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Town has elected not to allocate indirect costs among the programs, functions, and segments. 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 as general revenues.

**C. Basis of Presentation – Financial Statements**

While separate government-wide and fund financial statements are represented, they are interrelated. The governmental activities column incorporates data from governmental funds. For the most part, the effect of interfund activity has been removed from these statements.

**D. Basis of Presentation – Fund Financial Statements**

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

**TOWN OF DURHAM, MAINE**  
**Notes to Basic Financial Statements, continued**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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The Town reports the following major governmental funds:

The General Fund is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Cemetery Fund is a permanent fund that accounts for amounts donated to the Town for the upkeep of cemetery plots and the expenditures related to those funds.

**E. Measurement Focus and Basis of Accounting**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. 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 imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as 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 government considers revenues to be available if 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, as well as certain compensated absences and claims and judgments, are recorded only when the payment is due.

Those revenues susceptible to accrual are property taxes, interest, and charges for services. Other receipts and taxes become measurable and available when cash is received by the Town and are recognized as revenue at that time. Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

Amounts reported as program revenues on the Statement of Activities include 1) charges to customers or applicants for goods, services, 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.

**F. Cash and Investments**

The Town considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

**G. Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. The Town utilizes the consumption method for prepaid items in which items purchased are recorded as an asset and the recognition of the expenditure is deferred until the period the prepaid item is actually consumed or used.

**TOWN OF DURHAM, MAINE**  
**Notes to Basic Financial Statements, continued**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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**H. Capital Assets**

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column 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 historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition cost at the date of donation.

The costs of normal repairs and maintenance that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets, if material, is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment of the primary government are depreciated using the straight-line method over the assets' estimated useful lives ranging from 5 to 50 years.

**I. Deferred Outflows and Inflows of Resources**

In addition to assets and liabilities, the statement of net position and balance sheet will sometimes report separate sections for deferred outflows of resources and deferred inflows of resources. These separate financial statement elements, deferred outflows of resources and deferred inflows of resources, represent a consumption or acquisition of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) or inflow of resources (revenue) until that time. The governmental funds report two deferred inflows of resources: unavailable revenue from property taxes and unavailable revenue from Regional School Unit #5 debt service payments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The governmental activities have deferred outflows and inflows that relate to the net pension liability, which include the Town's contributions subsequent to the measurement date, which is recognized as a reduction of the net pension liability in the subsequent year. They include changes in assumptions, differences between expected and actual experience, and changes in proportion and differences between Town contributions and proportionate share of contributions, which are deferred and amortized over the average expected remaining service lives of active and inactive members in the plan. They also include the net difference between projected and actual earnings on pension plan investments, which is deferred and amortized over a five-year period.

**J. Long-term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

**TOWN OF DURHAM, MAINE**  
**Notes to Basic Financial Statements, continued**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**K. Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Maine Public Employees Retirement System Consolidated Plan for Participating Local Districts (PLD Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**L. Use of Estimates**

Preparation of the Town's financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent items at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

**M. Accrued Compensated Absences**

Under the terms of personnel policies, vacation and sick leave are granted in varying amounts according to length of service. The Town accrues accumulated vacation leave and vested sick leave. Accumulated vacation and sick time has been recorded in the Statement of Net Position for the governmental activities. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

**N. Comparative Data/Reclassifications**

Comparative data for the prior year have been presented only for certain funds in the fund financial statements in order to provide an understanding of the changes in the financial position and operations of these funds. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

**O. Fund Balance/Net Position**

Governmental Fund fund balance is reported in five classifications that comprise a hierarchy based primarily on the extent to which the Town is bound to honor constraints on the specific purposes for which those funds can be spent.

**TOWN OF DURHAM, MAINE**  
**Notes to Basic Financial Statements, continued**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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The five classifications of fund balance for the Governmental Funds are as follows:

- *Nonspendable* – resources which cannot be spent because they are either a) not in spendable form or; b) legally or contractually required to be maintained intact.
- *Restricted* – resources with constraints placed on the use of resources which are either a) externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or; b) imposed by law through constitutional provisions or enabling legislation.
- *Committed* – resources which are subject to limitations the government imposes on itself at its highest level of decision making authority, and that remain binding unless removed in the same manner.
- *Assigned* – resources that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed.
- *Unassigned* – resources which have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the General Fund. The General Fund should be the only fund that reports a positive unassigned fund balance amount.

The voters have the responsibility for committing fund balance amounts and likewise would be required to modify or rescind those commitments. For assigned fund balance amounts, the Board of Selectmen has been authorized by Charter/Policy to assign unspent budgeted amounts to specific purposes in the General Fund at year end based on Department requests. The Town does not have a formal fund balance policy.

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. When committed, assigned, and unassigned resources are available for use, it is the Town’s policy to use committed or assigned resources first, and then unassigned resources as they are needed.

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**STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

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The Town utilizes a formal budgetary accounting system to control operations accounted for in the General Fund. This budget is established through the passage of a Town warrant at the annual Town meeting. It is prepared on a basis consistent with generally accepted accounting principles (GAAP) except for certain appropriations, which are budgeted on a net basis, and encumbrances. Under the net budget basis, certain revenues are not estimated but are credited to the particular appropriation account. Encumbrances are commitments related to unperformed contracts for goods and services (i.e. purchase orders, contracts and commitments). The level of control (level at which expenditures may not exceed appropriations) is the warrant article. Generally, all unexpended budgetary accounts lapse at the close of the fiscal year with the exception of some non-lapsing accounts and ongoing projects which are carried forward to the next fiscal year.

The original budget, as originally passed by the Town voters by article, has been amended to reflect the additional funding for the culvert project and bonded projects, as approved by the voters.



**TOWN OF DURHAM, MAINE**  
**Notes to Basic Financial Statements, continued**

**DEPOSITS**

*Custodial Credit Risk-Town Deposits:* Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town does not have a deposit policy for custodial credit risk. As of December 31, 2019, the Town reported deposits of \$4,513,482 with a bank balance of \$4,927,476. Of the Town's bank balances of \$4,927,476, none was exposed to custodial credit risk as it was covered by FDIC or additional insurance.

**PROPERTY TAX**

Property taxes for the current year were committed on June 25, 2019 on the assessed value listed as of the prior April 1 for all real and personal property located in the Town. Assessed values are periodically established by the Town's Assessor at 92% of assumed market value. The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$30,342 for the year ended December 31, 2019.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if the tax liens and associated costs remain unpaid. Property taxes levied during the year were recorded as receivables at the time the levy was made. The receivables collected during the year and in the first sixty days following the end of the fiscal year have been recorded as revenues. The remaining receivables have been recorded as deferred revenues.

The following summarizes the levy:

	<u>2019</u>	<u>2018</u>
Assessed value	\$ 357,297,740	351,407,600
Tax rate (per \$1,000)	20.25	19.70
Commitment	7,235,279	6,922,730
Supplemental taxes assessed	-	11,339
	7,235,279	6,934,069
Less:		
Collections and abatements	6,956,386	6,672,831
<b>Current year taxes receivable at end of year</b>	<b>\$ 278,893</b>	<b>261,238</b>
Due date	August 9, 2019	August 6, 2018
Interest rate on delinquent taxes	9.00%	8.00%
Collection rate	96.15%	96.23%

**TOWN OF DURHAM, MAINE**  
**Notes to Basic Financial Statements, continued**

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**CAPITAL ASSETS**

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Capital asset activity for the year ended December 31, 2019 was as follows:

	Balance December 31, <u>2018</u>	<u>Increases</u>	<u>Decreases</u>	Balance December 31, <u>2019</u>
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 246,332	-	-	246,332
Construction in process	1,399,562	1,932,979	1,755,341	1,577,200
Total capital assets not being depreciated	1,645,894	1,932,979	1,755,341	1,823,532
Capital assets, being depreciated:				
Land improvements	17,771	-	-	17,771
Buildings and building improvements	1,711,303	-	-	1,711,303
Infrastructure	2,472,583	1,895,717	-	4,368,300
Vehicles and equipment	2,341,424	934,472	334,500	2,941,396
Total capital assets being depreciated	6,543,081	2,830,189	334,500	9,038,770
Less accumulated depreciation for:				
Land improvements	2,435	444	-	2,879
Buildings and building improvements	452,720	33,595	-	486,315
Infrastructure	346,742	104,498	-	451,240
Vehicles and equipment	1,182,461	192,558	257,475	1,117,544
Total accumulated depreciation	1,984,358	331,095	257,475	2,057,978
Total capital assets being depreciated, net	4,558,723	2,499,094	77,025	6,980,792
<b>Governmental activities capital assets, net</b>	<b>\$ 6,204,617</b>	<b>4,432,073</b>	<b>1,832,366</b>	<b>8,804,324</b>

Depreciation expense was charged to functions/programs of the primary government as follows:

General government	\$ 15,230
Public safety	80,554
Public works, including depreciation of infrastructure assets	235,311
<b>Total depreciation expense – governmental activities</b>	<b>\$ 331,095</b>

**TOWN OF DURHAM, MAINE**  
**Notes to Basic Financial Statements, continued**

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**CHANGES IN LONG-TERM LIABILITIES**

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Long-term liability activity for the year ended December 31, 2019 was as follows:

	Beginning <u>balance</u>	<u>Additions</u>	<u>Reductions</u>	Ending <u>balance</u>	Due within <u>one year</u>
<b>Governmental activities:</b>					
Net pension liability	\$ 156,524	20,856	-	177,380	-
Accrued compensated absences	14,633	2,628	-	17,261	-
Bonds payable	3,982,899	2,350,000	465,978	5,866,921	711,693
Notes from direct borrowings	2,003,628	-	228,484	1,775,144	217,257
<b>Governmental activities long-term liabilities</b>	<b>\$ 6,157,684</b>	<b>2,373,484</b>	<b>694,462</b>	<b>7,836,706</b>	<b>928,950</b>

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**LONG-TERM DEBT**

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Bonds and notes from direct borrowings at December 31, 2019 are comprised of the following:

<u>Notes from direct borrowings</u>	<u>Amount originally issued</u>	<u>Interest rate</u>	<u>Final maturity date</u>	<u>Balance</u>
2014 public works property	\$ 975,000	4.55%	2029	712,066
2014 public works equipment	1,150,000	3.96%	2024	623,252
2018 fire truck	480,000	3.90%	2028	439,826
<b>Total notes</b>				<b>\$ 1,775,144</b>
 <u>Bonds payable</u>				
2016 road paving bond	1,100,000	Varies	2023	628,571
2018 road paving bond	2,000,000	Varies	2028	1,800,000
2019 road paving bond	2,350,000	Varies	2029	2,350,000
2009 school projects*	2,176,696	Varies	2029	1,088,350
<b>Total bonds</b>				<b>\$ 5,866,921</b>

\*RSU 5 will reimburse the Town of Durham for all of the Durham School Department notes from direct borrowings when the debt service payments are due. The Town has recorded a receivable of \$1,088,350, which is the outstanding amount of notes from direct borrowings related to the School Department.

**TOWN OF DURHAM, MAINE**  
**Notes to Basic Financial Statements, continued**

**LONG-TERM DEBT, CONTINUED**

The annual requirements to amortize the notes from direct borrowings are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 217,257	74,280	291,537
2021	226,228	65,308	291,536
2022	235,523	56,013	291,536
2023	245,202	46,335	291,537
2024	246,152	36,285	282,437
2025-2029	604,782	75,209	679,991
<b>Totals</b>	<b>\$ 1,775,144</b>	<b>353,430</b>	<b>2,128,574</b>

The annual requirements to amortize the bonds payable are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 711,693	143,317	855,010
2021	711,693	127,309	839,002
2022	711,693	110,184	821,877
2023	711,693	96,515	808,208
2024	554,550	79,281	633,831
2025-2029	2,465,599	197,100	2,662,699
<b>Totals</b>	<b>\$ 5,866,921</b>	<b>753,706</b>	<b>6,620,627</b>

The General Fund liquidates all long-term liabilities.

**SHORT-TERM DEBT**

The Town issued a bond anticipation note in 2019, which was refunded with the issuance of a 2019 bond. Bond anticipation note activity for the year ended December 31, 2019 was as follows:

	<u>Beginning balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending balance</u>
Bond anticipation note	\$ -	250,000	250,000	-

**OVERLAPPING DEBT AND OTHER CONTINGENCIES**

**Overlapping Debt**

The Town's proportionate share of Regional School Unit No. 5's debt of \$17,188,025 is \$3,681,675 (21.42%) as of June 30, 2019, which is the most readily available information. This debt service is included in the annual assessments to the Town.

**STATUTORY DEBT LIMIT**

In accordance with Maine law, no municipality shall incur debt for specified purposes in excess of certain percentages of state valuation of such municipality. At December 31, 2019, the Town was in compliance with these limitations.

**TOWN OF DURHAM, MAINE**  
**Notes to Basic Financial Statements, continued**

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**FUND BALANCES**

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As of December 31, 2019, fund balance components consisted of the following:

	<u>General Fund</u>	<u>Cemetery Permanent Fund</u>	<u>Total</u>
<b>Nonspendable:</b>			
Permanent fund principal	\$ -	3,450	3,450
Total nonspendable	-	3,450	3,450
<b>Restricted:</b>			
Permanent fund earnings	-	4,139	4,139
River park donations	7,916	-	7,916
Scholarships	15,521	-	15,521
Heating assistance	10,526	-	10,526
Historic district commission	1,330	-	1,330
Jackson-Tupper memorial	123	-	35,416
Total restricted	35,416	4,139	39,555
<b>Committed:</b>			
Municipal building	43,866	-	43,866
Title searches	9,900	-	9,900
Town office	25,896	-	25,897
Emergency fund	6,953	-	6,953
Union church restoration	48,485	-	48,485
Perambulation	5,300	-	5,300
Telecommunications	84,318	-	84,318
Recreation	10,986	-	10,986
Old home days	509	-	509
Fire/rescue capital	269,714	-	269,714
Public works capital	310,421	-	310,421
Bridge account	98,248	-	98,248
Eureka community center	2,719	-	2,719
Grant match	29,477	-	29,477
Unspent bond proceeds	707,814	-	707,814
Total committed	1,654,606	-	1,654,606
<b>Assigned:</b>			
Public works operations	1,006,764	-	1,006,764
General administration	272,248	-	272,248
Solid waste	20,689	-	20,689
Eureka community center	1,240	-	1,240
Total assigned	1,300,941	-	1,300,941
<b>Unassigned:</b>			
General fund	1,285,202	-	1,285,202
Total assigned	1,285,202	-	1,285,202
<b>Total fund balance</b>	<b>\$ 4,276,165</b>	<b>7,589</b>	<b>4,283,754</b>

**TOWN OF DURHAM, MAINE**  
**Notes to Basic Financial Statements, continued**

**NET POSITION**

Net position represents the difference between assets, deferred outflows of resources, and liabilities and deferred inflows of resources. The net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds and adding back any school-related debt for which the Town no longer has the assets. The Town's net investment in capital assets was calculated as follows at December 31, 2019:

Capital assets	\$ 10,862,302
Accumulated depreciation	(2,057,978)
Bonds and notes payable	(7,642,065)
Unspent bond proceeds	707,814
Add back school related debt – assets transferred to RSU #5	<u>1,088,350</u>
<b>Total invested in capital assets net of related debt</b>	<b><u>\$ 2,958,423</u></b>

The school related debt has been added back in the calculation because the Town issued debt related to the new elementary school construction for the local share of debt. As required by the Reorganization Plan for the Regional School Unit (RSU), the Town retains the obligation for this debt. However, the related assets were transferred to the RSU in accordance with the agreement.

**RISK MANAGEMENT**

The Town is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions, and natural disasters, for which the Town either carries commercial insurance or participates in a public entity risk pool. Currently, the Town participates in several public entity and self-insured pools sponsored by the Maine Municipal Association. Based on the coverage provided by the pools, as well as coverage provided by commercial insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded at December 31, 2019.

**CONSTRUCTION COMMITMENT**

The Town has entered into a contract in connection with the reconstruction of four roads. The following is the construction commitment at December 31, 2019:

	Contract <u>Total</u>	Percentage <u>Complete</u>	Billed <u>to Date</u>	<u>Retainage</u>	Balance <u>Remaining</u>
2019 road reconstruction	\$ 2,356,168	62.27%	1,467,263	73,363	855,616

**TOWN OF DURHAM, MAINE**  
**Notes to Basic Financial Statements, continued**

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**NET PENSION LIABILITY**

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***General Information about the Pension Plan***

**Plan Description** - Employees of the Town are provided with pensions through the Maine Public Employees Retirement System Consolidated Plan for Local Participating Districts (PLD Plan), a cost-sharing multiple-employer defined benefit pension plan, administered by the Maine Public Employees Retirement System (MPERS). Benefit terms are established in Maine statute; in the case of the PLD Plan, an advisory group, also established by statute, reviews the terms of the plan and periodically makes recommendations to the Maine State Legislature to amend the terms. MPERS issues a publicly available financial report that can be obtained at [www.maineper.org](http://www.maineper.org).

**Benefits Provided** - The PLD Plan provides defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit. In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. For PLD members, normal retirement age is 60 (65 for new members to the PLD Plan on or after July 1, 2014).

The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. MPERS also provides disability and death benefits, which are established by contract under applicable statutory provisions.

**Contributions** - Employee contribution rates are defined by law or Board rule and depend on the terms of the plan under which an employee is covered. Employer contributions are determined by actuarial valuations. Town employees are required to contribute 7.25 – 8.00% of their annual pay. The Town's contractually required contribution rate for the year ended December 31, 2019, was 7.30 – 7.40% of annual payroll. This employer contribution rate is actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the Town were \$37,006 for the year ended December 31, 2019.

***Pension Liabilities, Pension Expense, and Deferred Outflows and Deferred Inflows of Resources Related to Pensions***

At June 30, 2019, the Town reported a liability of \$177,380 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating local districts, actuarially determined. At June 30, 2019, the Town's proportion was 0.058%.

**TOWN OF DURHAM, MAINE**  
**Notes to Basic Financial Statements, continued**

**NET PENSION LIABILITY, CONTINUED**

For the year ended December 31, 2019, the Town recognized a net pension expense of \$76,368. At December 31, 2019, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 21,002	-
Changes of assumptions	8,983	-
Net difference between projected and actual earnings on pension plan investments	-	44,431
Changes in proportion and differences between Town contributions and proportionate share of contributions	5,356	-
Town contributions subsequent to the measurement date	18,424	-
<b>Total</b>	<b>\$ 53,765</b>	<b>44,431</b>

An amount of \$18,424 is reported as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended December 31:</u>	
2020	\$ 11,909
2021	(18,574)
2022	(2,397)
2023	(28)

**Actuarial Assumptions** - The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary Increases	2.75% to 9.00% per year
Investment return	6.75% per annum, compounded annually
Cost of living benefit increases	1.91% per annum

For active members and non-disabled retirees, the mortality rates were based on the RP2014 Total Dataset Healthy Annuitant Mortality Table, for males and females. For all recipients of disability benefits, the RP2014 Total Dataset Disabled Annuitant Mortality Table, for males and females, was used.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period June 30, 2012 through June 30, 2015.



**TOWN OF DURHAM, MAINE**  
**Notes to Basic Financial Statements, continued**

**NET PENSION LIABILITY, CONTINUED**

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2019 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Public equities	30.0%	6.0%
US government	7.5%	2.3%
Private equity	15.0%	7.6%
Real estate	10.0%	5.2%
Infrastructure	10.0%	5.3%
Natural resources	5.0%	5.0%
Traditional credit	7.5%	3.0%
Alternative credit	5.0%	4.2%
Diversifiers	10.0%	5.9%
<b><u>Total</u></b>	<b><u>100%</u></b>	

**Discount Rate** - The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from participating local districts will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** - The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 6.75%, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75%) or 1 percentage-point higher (7.75%) than the current rate:

	1% Decrease <u>(5.75%)</u>	Current Discount Rate <u>(6.75%)</u>	1% Increase <u>(7.75%)</u>
Town's proportionate share of the net pension liability	\$ 404,059	177,380	(34,658)

**Pension Plan Fiduciary Net Position** - Detailed information about the pension plan's fiduciary net position is available in the separately issued MPERS financial report.

**Payables to the Pension Plan** - None as of December 31, 2019.

**TOWN OF DURHAM, MAINE**  
**Notes to Basic Financial Statements, continued**

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**NEW ACCOUNTING PRONOUNCEMENT AND RESTATEMENT**

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The Town has implemented GASB Statement No. 84, *Fiduciary Activities*, which provides new criteria for identifying and reporting fiduciary funds. As part of that implementation, funds that were previously reported as private-purpose trusts are now reported either as a permanent fund (cemetery fund) or reported as part of the General Fund. The effect is that beginning fund balance for the General Fund has been restated on exhibit A-2 and statement 6, and governmental funds have been restated on statement 4. The statements for fiduciary funds have been removed from the financial statements. In addition, the beginning net position for governmental activities on statement 2 has been restated.

The following is a summary of the effect of the restatements:

	General Fund Fund Balance (Ex. A-2)	Cemetery Fund Fund Balance (Stmt. 4)	Governmental Activities Net Position (Stmt. 2)
Fund balance/net position as previously reported	\$ 4,491,475	-	6,042,713
Restoration fund	66,936	-	66,936
Scholarship fund	16,332	-	16,332
River Park fund	7,908	-	7,908
Cemetery fund	-	7,567	7,567
<b>Fund balance, net position as restated</b>	<b>\$ 4,582,652</b>	<b>7,567</b>	<b>6,141,457</b>

**TOWN OF DURHAM, MAINE**  
**Required Supplementary Information**

**Schedule of Town's Proportionate Share of the Net Pension Liability**  
**Maine Public Employees Retirement System Consolidated Plan**

	Last 10 Fiscal Years*				
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015**</u>
Town's proportion of the net pension liability	0.0580%	0.0572%	0.0545%	0.0471%	0.0374%
Town's proportionate share of the net pension liability	\$ 177,380	156,524	223,262	250,050	119,183
Town's covered payroll	486,281	453,563	430,673	386,029	281,807
Town's proportion share of the net pension liability as a percentage of its covered payroll	36.48%	34.51%	51.84%	64.77%	42.29%
Plan fiduciary net position as a percentage of of the total pension liability	90.62%	91.14%	86.43%	81.60%	88.27%

\* *Only five years of information available.*

\*\* *The amounts presented for each fiscal year were determined as of the period ended on the prior June 30th.*

**TOWN OF DURHAM, MAINE**  
**Required Supplementary Information, Continued**

**Schedule of Town Contributions**  
**Maine Public Employees Retirement System Consolidated Plan**

Last 10 Fiscal Years\*

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015**</u>
Contractually required contribution	\$ 37,006	34,077	28,212	26,046	18,264
Contributions in relation to the Contractually required contribution	(37,006)	(34,077)	(28,212)	(26,046)	(18,264)
<b><u>Contribution deficiency (excess)</u></b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Town's covered payroll	\$ 503,517	476,878	418,004	429,576	386,029
Contributions as a percentage of covered payroll	7.35%	7.15%	6.75%	6.06%	4.73%

\* Only five years of information available.

\*\* In 2014, employer contributions were offset by IUUAL credits.

**TOWN OF DURHAM, MAINE**  
**Notes to Required Supplementary Information**

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**Changes of Benefit Terms** - None

**Changes of Assumptions** - The following are changes in actuarial assumptions used in the most recent valuations:

	<u>2018</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Discount rate	6.750%	6.875%	7.125%	7.250%
Inflation rate	2.75%	2.75%	3.50%	N/A
Salary increases	2.75% to 9.00%	2.75% to 9.00%	3.50% to 9.50%	N/A
Cost of living increase	1.91%	2.20%	2.55%	3.12%

Mortality rates:

In 2015, mortality rates were based on the RP2000 Combined Mortality Table projected forward to 2015 using Scale AA.

In 2016, and going forward, mortality rates were based on the RP2014 Total Data Set Health Annuitant Mortality Table.

\*This schedule is intended to show information for ten years, but only the years in which a change occurred have been displayed. Additional years' information will be displayed as it becomes available.

**TOWN OF DURHAM, MAINE**  
**General Fund**  
**Comparative Balance Sheets**  
**December 31, 2019 and 2018**

	<b>2019</b>	<b>2018</b>
<b>ASSETS</b>		
Cash	\$ 4,505,893	3,996,259
Receivables:		
Taxes	309,206	291,709
Tax liens	93,631	94,875
Due from other governments	63,050	112,467
RSU #5 debt service payments	1,088,350	1,197,185
Prepaid expenditures	-	479,724
<b>Total assets</b>	<b>\$ 6,060,130</b>	<b>6,172,219</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>		
Liabilities:		
Accounts payable	314,850	121,134
Accrued wages and benefits	15,288	7,466
Taxes paid in advance	10,477	8,959
<b>Total liabilities</b>	<b>340,615</b>	<b>137,559</b>
Deferred Inflows of Resources:		
Unavailable revenue - property taxes	355,000	346,000
Unavailable revenue - RSU #5 debt service payments	1,088,350	1,197,185
<b>Total deferred inflows of resources</b>	<b>1,443,350</b>	<b>1,543,185</b>
Fund Balances:		
Nonspendable	-	479,724
Restricted	35,416	21,932
Committed	1,654,606	595,289
Assigned	1,300,941	2,199,551
Unassigned	1,285,202	1,194,979
<b>Total fund balances</b>	<b>4,276,165</b>	<b>4,491,475</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 6,060,130</b>	<b>6,172,219</b>

**TOWN OF DURHAM, MAINE**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual - Budgetary Basis**  
**For the year ended December 31, 2019**  
**(with comparative totals for year ended December 31, 2018)**

	2019					2018 Actual
	Original budget	Adjustments	Total appropriation	Actual	Variance positive (negative)	
Revenues:						
Taxes:						
Property taxes	\$ 7,235,279	-	7,235,279	7,235,284	5	6,929,096
Supplemental taxes	-	-	-	-	-	11,339
Change in unavailable taxes	-	-	-	(9,000)	(9,000)	(20,000)
Excise taxes	916,529	-	916,529	952,183	35,654	916,530
<b>Total taxes</b>	<b>8,151,808</b>	<b>-</b>	<b>8,151,808</b>	<b>8,178,467</b>	<b>26,659</b>	<b>7,836,965</b>
Intergovernmental revenue:						
State Revenue Sharing	218,027	-	218,027	271,483	53,456	201,861
Homestead exemption	234,322	-	234,322	234,322	-	229,978
BETE	4,335	-	4,335	14	(4,321)	3,070
Public roads assistance (LRAP)	53,128	-	53,128	54,580	1,452	53,128
Grant revenues	-	-	-	6,247	6,247	195,000
Tree growth/veteran's reimbursement	19,768	-	19,768	17,004	(2,764)	16,698
General assistance	-	-	-	360	360	-
<b>Total intergovernmental revenue</b>	<b>529,580</b>	<b>-</b>	<b>529,580</b>	<b>584,010</b>	<b>54,430</b>	<b>699,735</b>
Charges for services:						
Agent fees	14,360	-	14,360	16,261	1,901	14,360
Solid waste user fees	19,770	-	19,770	20,689	919	19,770
Inspection fees	29,323	-	29,323	27,967	(1,356)	29,324
Town Clerk fees	5,713	-	5,713	5,433	(280)	5,713
Snowmobile/boat registration	-	-	-	7,467	7,467	7,533
Conditional use permit fee	4,400	-	4,400	300	(4,100)	4,400
Fire Department hydrants and insurance	-	-	-	32,116	32,116	48,272
Cable TV franchise fees	54,234	-	54,234	43,948	(10,286)	44,151
<b>Total charges for services</b>	<b>127,800</b>	<b>-</b>	<b>127,800</b>	<b>154,181</b>	<b>26,381</b>	<b>173,523</b>
Other revenues:						
Other revenue	1,976	-	1,976	9,147	7,171	6,014
<b>Total other revenues</b>	<b>1,976</b>	<b>-</b>	<b>1,976</b>	<b>9,147</b>	<b>7,171</b>	<b>6,014</b>
Interest:						
Interest on property taxes	31,899	-	31,899	38,775	6,876	31,899
Interest income	-	-	-	23,553	23,553	19,842
<b>Total interest</b>	<b>31,899</b>	<b>-</b>	<b>31,899</b>	<b>62,328</b>	<b>30,429</b>	<b>51,741</b>
<b>Total revenues</b>	<b>8,843,063</b>	<b>-</b>	<b>8,843,063</b>	<b>8,988,133</b>	<b>145,070</b>	<b>8,767,978</b>

**TOWN OF DURHAM, MAINE**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual - Budgetary Basis, Continued**

		<b>2019</b>				<b>Variance</b>	<b>2018</b>
		<b>Original</b>	<b>Adjustments</b>	<b>Total</b>	<b>Actual</b>	<b>positive</b>	<b>Actual</b>
		<b>budget</b>		<b>appropriation</b>		<b>(negative)</b>	
Expenditures:							
Current:							
General government:							
15	Administration expenses	\$ 378,781	-	378,781	373,745	5,036	352,012
22	Animal control	15,003	-	15,003	14,502	501	13,084
23	Assessing	21,150	-	21,150	20,159	991	20,344
28	General assistance	2,000	-	2,000	514	1,486	277
30	Planning board/appeals	46,654	-	46,654	30,775	15,879	27,941
Total general government		463,588	-	463,588	439,695	23,893	413,658
Public safety:							
13	Fire and rescue	486,725	-	486,725	454,228	32,497	372,530
N/A	EMS staffing	-	-	-	-	-	112,922
11/12	Fire/rescue capital	76,400	-	76,400	73,184	3,216	88,421
N/A	Fire department quint loan	-	-	-	-	-	33,004
Total public safety		563,125	-	563,125	527,412	35,713	606,877
Public works:							
15	Public works	1,240,101	-	1,240,101	1,189,905	50,196	1,165,783
10	Public works capital	220,000	-	220,000	194,927	25,073	50,000
N/A	Public works road bond	-	-	-	-	-	403,551
Total public works		1,460,101	-	1,460,101	1,384,832	75,269	1,619,334
31	Solid waste disposal	210,710	-	210,710	210,572	138	204,221



**TOWN OF DURHAM, MAINE**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual - Budgetary Basis, Continued**

		2019					2018
		Original budget	Adjustments	Total appropriation	Actual	Variance positive (negative)	Actual
Expenditures, continued:							
Current, continued:							
Community services:							
24	Cemeteries	\$ 8,650	-	8,650	4,130	4,520	10,566
25	Conservation	2,200	-	2,200	2,200	-	2,200
26	Community service agencies	2,000	-	2,000	2,000	-	2,100
27	Eureka Center	6,774	11,914	18,688	15,846	2,842	10,510
29	Parks and recreation	9,050	-	9,050	7,769	1,281	8,426
32	Telecommunications	54,779	-	54,779	48,865	5,914	40,617
Total community services		83,453	11,914	95,367	80,810	14,557	74,419
N/A	Education	5,121,576	-	5,121,576	5,044,166	77,410	4,984,016
N/A	County tax	512,777	-	512,777	512,777	-	483,570
Unclassified:							
N/A	Overlay/abatements	30,342	-	30,342	1,382	28,960	10,600
20	Grant expenditures	7,500	-	7,500	9,105	(1,605)	12,184
Total unclassified		37,842	-	37,842	10,487	27,355	22,784
19	Debt service	732,570	-	732,570	732,561	9	5,874
N/A	Capital outlay	-	2,945,289	2,945,289	2,715,384	229,905	1,602,752
Total expenditures		9,185,742	2,957,203	12,142,945	11,658,696	484,249	10,017,505
Excess (deficiency) of revenues over (under) expenditures		(342,679)	(2,957,203)	(3,299,882)	(2,670,563)	629,319	(1,249,527)
Other financing sources (uses):							
Bond proceeds		-	2,350,000	2,350,000	2,350,000	-	2,480,000
Budgeted use of carryforward balances		316,111	607,203	923,314	-	(923,314)	-
Utilization of prior year surplus		26,568	-	26,568	-	(26,568)	-
Transfers to other funds		-	-	-	-	-	(10,000)
Total other financing sources (uses)		342,679	2,957,203	3,299,882	2,350,000	(949,882)	2,470,000
Net change in fund balances - budgetary basis		-	-	-	(320,563)	(320,563)	1,220,473
Reconciliation to GAAP:							
Disbursements from committed fund balances					(26,465)	-	-
Activity in restricted fund balances					(119)	-	123
Change in encumbrances					(21,840)	-	14,751
Transfers to committed fund balance					62,500	-	105,000
Net change in fund balance - GAAP basis					(306,487)	-	1,340,347
Fund balance, beginning of year, restated					4,582,652	-	3,151,128
<b>Fund balance, end of year</b>		<b>\$</b>	<b>-</b>	<b>-</b>	<b>4,276,165</b>	<b>-</b>	<b>4,491,475</b>

# NOTES

## **2020 HOLIDAY CLOSINGS**

**New Year's Day on *Wednesday, January 1, 2020***

**Martin Luther King Day on *Monday, January 20, 2020***

**President's Day on *Monday, February 17, 2020***

**Patriot's Day on *Monday, April 20, 2020***

**Memorial Day on *Monday, May 25, 2020***

**Independence Day on *Friday, July 3, 2020***

**Labor Day on *Monday, September 7, 2020***

**Indigenous Peoples Day on *Monday, October 12, 2020***

**Veteran's Day on *Wednesday, November 11, 2020***

**Thanksgiving Day on *Thursday, November 26, 2020***

**Thanksgiving Friday on *Friday, November 27, 2020***

**Christmas Eve on *Thursday, December 24, 2020***

**Christmas Day on *Friday, December 25, 2020***



Durham Public Works Bulky Waste Day



Ben LaFlamme's completed Pavilion Eagle Scout Project at Durham River Park



Fence at Runaround Pound built by Nathan Abbott as his Eagle Scout Project 2019

*See You at Town Meeting on  
Saturday April 4, 2020  
at the  
Durham Community School*



Cemetery Committee at Littlefield Cemetery doing clean-up



Sparky LOVES our Open House



Local landmark. Best wishes Shannon!

