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2018

## **Town of Durham Maine Annual Report 2018**

Durham, Me.

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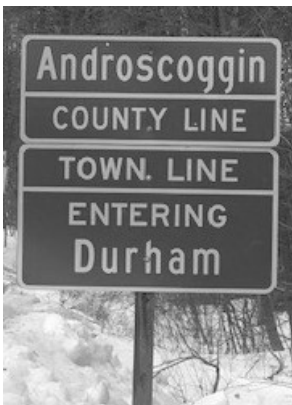
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# IMPORTANT PHONE NUMBERS



**For Fire, Police, Rescue or any Emergency in Durham Dial 911**

Androscoggin Sheriffs Department	911 (Emergency)
Androscoggin Sheriffs Department	784-7361 (Business)
Androscoggin County Commissioners	784-8390
Androscoggin Registry of Deeds	782-0191
Animal Control Officer	353-2500 x 340
Coastal Humane Society	725-5051
Codes Official	376-6558
Durham Fire & Rescue	911 (Emergency)
Durham Fire & Rescue (Non-Emergency)	353-2473
Durham Community School	353-9333
Durham EMA Director	353-2473
Durham Public Works	353-3281
Town Office	353-2561
Town Office (Fax)	353-5367
Game Warden Service	657-2345
General Assistance	353-2561 ext. 10 or ext. 12 (Hotline 1-800-442-6003)
Maine Department of Human Services	795-4300
Maine DOT	885-7000
Maine DEP	1-888-769-1036
Maine Poison Control	1-800-442-6305
Maine State Police	1-800-482-0730
Pine Tree Waste	1-800-360-5320



## **Durham Town Office**

**630 Hallowell Road  
Durham, ME 04222**

**Monday, Tuesday and Friday 8:30 am to 4:30 pm,  
Thursday 10:30 am to 6:30 pm,  
Closed Wednesday**

**Website: [www.durhamme.com](http://www.durhamme.com)**

**Facebook: [www.facebook.com/townofdurham](https://www.facebook.com/townofdurham)**



# 229th Annual Report Dedication

## ALICE C. FELLOWS

Alice Fellows was born at home, in the apartment over her father's general store in Roslyn, SD, in 1917.

Valedictorian of her High School class, she went to college in Aberdeen, SD with the intention of getting a BS in business (tuition was \$50/semester. Room and board was another \$50/semester). Her father died abruptly in January of her Sophomore year so she switched her classes so she could complete the requirements to become a "country" school teacher by that August (to teach in "town", one needed a BS).

At 19, she found herself boarding with a farm family, and teaching in a one room school house on the South Dakota prairie. She did not like teaching so after the first year, she used the money she had saved to put herself through a one year business course in Minneapolis, MN. She worked in TB Sanatoriums as a secretary in Minnesota and Utah.



Alice USMC-WR 1944

In 1943 Alice enlisted in the USMC-Women's Reserve, and was stationed at Marine HQ in the Navy Annex in Arlington, Virginia. She met her future husband, a fellow Marine named John Fellows, at a dance for service people.

After Alice was discharged in 1946, she worked in the Columbia University Admission Office in NYC. She married John in 1947, and the couple settled in Pleasant Valley, NY. Together they had three daughters. Alice also worked in the Student Accounts Office at Vassar College for many years, retiring in 1981.

Alice was active in her church, teaching Sunday School and singing in the choir. She served as Treasurer of the local library, and as an election clerk for many years. She also took care of her elderly mother-in-law for 22 years, before going back to work, which was an example of her selflessness and devotion to her family.

John and Alice moved to Maine in 1994, as John's health declined, to be near

two daughters. Alice gave tender loving care to her ailing husband in his last years, and was widowed in 2000.

She moved to Durham with her daughter in 2010, and has enjoyed getting to know the beautiful area and wonderful neighbors.

In 2015, Alice was recognized by the State of Maine for being a female Veteran, as well as, a WWII Veteran. In 2016, she was thrilled to go with the Maine Honor Flight to visit her old Washington DC stomping grounds, and was also honored with a Maine State Legislature Office Expression of Sentiment. Alice has three grown daughters and five grandchildren.



# *In Memoriam*

## **PARKER E. MORSE SR.**

February 8, 1936 - November 12, 2018

Parker Morse was known as Pat. He was also known and loved by a lot of folks near and far. He was a long-time resident of Durham. Pat was a member of the Durham Rod & Gun Club, A member of the Fire Department where he would train new members. Pat also did snowplowing privately and for the town, working for the Town of Durham road crew for many years.

He worked for Larrabee Construction driving a dump truck, as well as he worked many years for Copp Excavating. Pat enjoyed antique car shows and would go to the shows in Durham and elsewhere. During the Summer he could be found looking for moose crossing up North. Pat loved traveling in other states, frequently.

This happy go lucky man was a wonderful asset to the Town of Durham and is truly missed.



## **BARRY H. BALDWIN**

March 23, 1951 - August 4, 2018

Barry H Baldwin, 67, of Durham, Maine, passed away unexpectedly at his home on August 4, 2018. Barry was a self-made business man who ran a logging and excavation business. A man of many talents, he has trained as an electrician, worked as a sheepskin tanner, a mason, was a Selectman for the Town of Durham, and a businessman.

Barry was very proud of being from Durham, and was especially proud of Runaround Pond. Before he passed he had realized a lifelong dream of building a unique, off-the-grid home near Runaround Pond. Barry was a hard worker who lived life to the fullest.

He is missed by his family, friends and his ever present dog, Bruiser.



# Town Officers, Committees and Officials 2018

## Select Board

Kevin Nadeau, Chair 2020  
Mark Blake, Vice Chair 2019  
Richard George 2021  
Rob Pontau 2019  
Todd Beaulieu 2020

## Town Administrator/GA Admin Tax Collector/Treasurer

Ruth Glaeser

## Clerk/Registrar

Dep Tax Collector/Dep Treasurer  
Shannon Plourde

## Deputy Clerk/Dep Tax Collector

Dep Treasurer  
Pamela Cloutier

## Code Enforcement Officer

Robert Forrest

## Town Planner

George Thebargue

## Public Information Technician

Kathy Dion

## Meeting Secretary

Kathy Dion

## Animal Control Officer

Jeff Cooper

## Road Commissioner

Calvin Beaumier

## Public Works

Ron Dube  
John Johnston, Jr  
Brian Wilson  
Michael Rivera  
Thomas Griswold

## Emergency Management Director

Joseph Moore

## Fire Rescue Chief/Fire Warden

Joseph Moore  
Curtis Dimock, assistant

## Fire/EMS Office Manager

Diana Dimock, Captain

## Deputy Chiefs

Keith Russell, Jr

## EMS Deputy

John Faith

## Budget Committee

Neil Berry 2021  
Leigh Fisher 2021  
Michael Clark 2021  
Jill Gastonguay 2019  
Marc Farrin 2019  
Richard Emmons Jr. 2019  
Brian Pike 2020  
John Simoneau 2020  
Milton Simon 2020

## Board of Appeals

Terry Kirk 2019  
Barbara Schneider 2020  
Dean Clark 2020  
Milton Simon 2020  
Gary Wood 2019

## Cemetery

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

## Comprehensive Plan Committee

Kevin Nadeau, Chair  
Jake Atherton, Vice Chair  
Page Atherton, Secretary  
John Simoneau  
Juliet Caplinger  
Seren Sinisi  
Steve Sinisi  
Brian Lanoie

## Conservation Committee

Roberta Brezinski

## Eureka Committee

Anita Sellars  
Kathleen Lowe  
Linda Litchfield  
Martha Lewis  
Nancy Decker  
Pearl Scribner  
Elizabeth Fertig-Burd

## Historic District Commission

Page Atherton 2019  
Seth Koenig 2019  
Anita Sellars 2020  
Candace deCsipkes 2022  
Paula Erdman-Purdy 2022  
Linda Litchfield 2023  
Mary Fallon, alternate 2023

## Memorial Day Parade Committee

Chad Burke  
Joseph Howe

## Planning Board

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

## Scholarship Committee

Jonathan Pollock  
Kendra O'Connell  
Kristin Nam

## Telecommunications Committee

Alden Allen  
Geoffrey Leighton  
Kris Koenig  
Milton Simon  
Tammy Quimby

# 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 items the Board and Town staff acted on in 2018:

- Planned and executed the rebuilding of 5.5 miles of road in serious dis-repair.
- Appointed a Capital Improvement Plan Advisory Committee to draft a Capital Improvement Plan Policy to guide planning and investment for future capital expenses.
- Conducted a survey of Town residents during the November election to gauge interest in allowing commercial marijuana-related activities in Durham. As a result, the Board has asked the Planning Board to draft ordinances for the Town to vote on by the 2020 Town Meeting.
- Contracted with Lisbon to provide Animal Control Officer services.
- Consolidated emergency dispatch services to Androscoggin County for increased efficiency and improved response times.
- Met with Androscoggin County Sherriff and expressed desire for increased deputy presence and speed enforcement efforts.

Looking forward, it's worth noting that Durham has changed significantly in recent years. The Town now has a number of positions that did not exist several years ago, including a full-time Fire Chief, Public Works Commissioner, and Code Enforcement Officer, as well as a part-time Town Planner. These positions have no individual direct supervisor. The complexities of managing the day to day operations of our Town have increased greatly, but the organizational structure of our Town staff has not evolved to meet these new requirements. In 2019 the Board will explore this and potentially bring a proposal to the Town for a vote, with the goal of ensuring the Durham is well-positioned to manage future challenges and opportunities.

Other priorities for 2019 include continuing to work on needed road repairs, preparing a long-term Capital Improvement Plan, and overseeing the implementation of the Comprehensive Plan, once approved.

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 viewed live on Durham Public Access Channel 3 and can also be streamed live through our web site. Recordings of meetings are also available on our website. The Board welcomes and encourages public participation in our meetings.

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.



Respectfully Submitted,  
Durham Board of Selectmen  
Kevin Nadeau, Chairman  
Mark Blake, Vice-Chairman  
Todd Beaulieu  
Rich George  
Rob Pontau

## Durham Estimated Full Value Tax Rate Comparison

Each year, Maine Revenue Services determines the full equalized value of each municipality and subsequently calculates a full value tax rate. These tax rates are calculated in order to facilitate equitable comparisons between municipalities. This is the most current data available from the State of Maine.

General/Area	2016 Rank	2015 Rank	2014 Rank	2013 Rank	2012 Rank	2011 Rank	2010 Rank	2009 Rank	2008 Rank	2007 Rank	2006 Rank
Lewiston	23.66 1	23.42 1	23.06 1	22.98 1	22.21 1	21.27 1	20.18 1	19.32 1	18.20 1	16.89 2	16.13 2
Auburn	22.41 2	21.23 2	20.95 3	20.55 2	20.01 2	19.89 2	19.62 2	18.51 2	18.04 2	18.98 1	18.61 1
Lisbon	21.20 3	20.35 4	21.26 2	19.63 4	19.22 4	18.14 4	17.23 4	15.74 5	14.84 5	13.77 5	14.60 5
Bath	21.04 4	20.81 3	20.64 4	20.25 3	19.42 3	18.28 3	17.44 3	16.90 3	16.22 3	15.73 3	15.26 3
Brunswick	18.09 5	17.92 6	17.93 6	17.74 7	16.45 8	15.55 8	14.41 8	13.47 8	13.01 8	12.80 8	12.89 7
Cumberland	17.70 6	18.63 5	17.95 5	17.85 6	17.75 6	16.53 7	15.78 6	14.67 6	13.51 6	13.26 7	14.85 4
Topsham	17.36 7	17.33 7	17.11 8	16.72 8	16.63 7	16.69 6	15.66 7	14.36 7	13.27 7	13.33 6	12.73 8
Yarmouth	16.88 8	17.32 8	17.51 7	18.66 5	18.56 5	17.94 5	17.00 5	16.11 4	15.21 4	14.43 4	14.43 6
<b>Durham</b>	<b>16.49 9</b>	<b>16.08 10</b>	<b>15.65 10</b>	<b>14.23 14</b>	<b>12.82 15</b>	<b>12.38 14</b>	<b>12.25 14</b>	<b>11.58 13</b>	<b>10.33 14</b>	<b>9.59 14</b>	<b>9.77 12</b>
Pownal	15.99 10	15.95 11	15.27 11	15.21 10	15.62 10	14.33 11	12.98 11	12.49 11	10.86 12	10.71 12	9.57 13
North Yarmouth	15.74 11	16.08 10	16.41 9	15.92 9	15.88 9	14.55 9	13.61 10	12.51 10	11.50 11	11.75 10	11.21 10
Freeport	15.06 12	15.58 12	14.67 13	15.10 11	15.05 11	14.43 10	13.81 9	12.62 9	12.27 9	11.93 9	11.82 9
Gray	14.58 13	15.29 13	15.11 12	14.76 12	13.46 13	12.91 13	12.10 15	11.36 14	10.56 13	9.70 13	8.71 14
Falmouth	14.22 14	14.00 14	13.82 14	14.30 13	13.82 12	13.15 12	12.60 12	12.16 12	11.81 10	11.36 11	10.74 11
New Gloucester	13.46 15	13.70 15	13.66 15	12.91 15	12.87 14	12.06 15	12.34 13	10.66 15	9.64 15	8.46 15	7.99 15

Bordering Towns	2016 Rank	2015 Rank	2014 Rank	2013 Rank	2012 Rank	2011 Rank	2010 Rank	2009 Rank	2008 Rank	2007 Rank	2006 Rank
Auburn	22.41 1	21.23 1	20.95 2	20.55 1	20.01 1	19.89 1	19.62 1	18.51 1	18.04 1	18.98 1	18.61 1
Lisbon	21.20 2	20.35 2	21.26 1	19.63 2	19.22 2	18.14 2	17.23 2	15.74 2	14.84 2	13.77 2	14.60 2
Brunswick	18.09 3	17.92 3	17.93 3	17.74 3	16.45 4	15.55 4	14.41 4	13.47 4	13.01 4	12.80 4	12.89 3
Topsham	17.36 4	17.33 4	17.11 4	16.72 4	16.63 3	16.69 3	15.66 3	14.36 3	13.27 3	13.33 3	12.73 4
<b>Durham</b>	<b>16.49 5</b>	<b>16.08 5</b>	<b>15.65 5</b>	<b>14.23 7</b>	<b>12.82 7</b>	<b>12.38 7</b>	<b>12.25 7</b>	<b>11.58 7</b>	<b>10.33 7</b>	<b>9.59 7</b>	<b>9.77 6</b>
Pownal	15.99 6	15.95 6	15.27 6	15.21 5	15.62 5	14.33 6	12.98 6	12.49 6	10.86 6	10.71 6	9.57 7
Freeport	15.06 7	15.58 7	14.67 7	15.10 6	15.05 6	14.43 5	13.81 5	12.62 5	12.27 5	11.93 5	11.82 5

**Androscoggin County Average** 20.12

**State Weighted Average** 15.06

Source: Maine Revenue Services (for comparison purposes only)  
<http://maine.gov/revenue/propertytax/municipalities/fullvaluerates.pdf>  
 2016 Equalized Tax Rate derived by dividing 2016 Municipal Commitment by 2018 State Valuation with adjustments for Homestead and BETE Exemptions and TIFs  
 Full Value Tax Rates Represent Tax per \$1,000 of Value

## Durham Property Tax Mil Rate Breakdown by Category

This table summarizes the breakdown of Durham's property tax Mil Rate by category for each year back to 2000.

	Town	Town % of Total	School	School % of Total	County	County % of Total	Overlay	Overlay % of Total	Total Mil Rate	% Change
<b>2018</b>	3.96	20.12%	14.18	72.00%	1.38	6.99%	0.18	0.89%	19.70	4.51%
<b>2017</b>	3.27	17.37%	14.08	74.67%	1.23	6.55%	0.27	1.41%	18.85	0.27%
<b>2016</b>	3.40	18.10%	13.88	73.82%	1.16	6.19%	0.36	1.89%	18.80	8.05%
<b>2015</b>	2.60	14.95%	13.24	76.09%	1.14	6.54%	0.42	2.42%	17.40	4.50%
<b>2014</b>	2.90	17.40%	12.17	73.10%	1.12	6.70%	0.47	2.80%	16.65	11.37%
<b>2013</b>	2.47	16.50%	11.11	74.30%	1.09	7.30%	0.28	1.90%	14.95	11.99%
<b>2012</b>	2.00	15.00%	10.01	75.00%	1.07	8.00%	0.27	2.00%	13.35	1.91%
<b>2011</b>	2.10	16.00%	9.69	74.00%	1.05	8.00%	0.26	2.00%	13.10	0.38%
<b>2010</b>	2.61	20.00%	9.00	69.00%	1.04	8.00%	0.39	3.00%	13.05	Revaluation
<b>2009</b>	4.49	21.00%	14.74	69.00%	1.71	8.00%	0.43	2.00%	21.36	11.13%
<b>2008</b>	2.50	13.00%	14.61	76.00%	1.73	9.00%	0.38	2.00%	19.22	5.03%
<b>2007</b>	2.52	13.77%	13.18	72.02%	1.78	9.73%	0.82	4.48%	18.30	2.81%
<b>2006</b>	2.52	14.16%	12.84	72.13%	1.62	9.10%	0.82	4.61%	17.80	-8.72%
<b>2005</b>	3.28	16.82%	13.81	70.82%	1.63	8.36%	0.78	4.00%	19.50	0.00%
<b>2004</b>	3.03	15.54%	15.01	76.97%	1.46	7.49%	0.00	0.00%	19.50	4.84%
<b>2003</b>	2.83	15.22%	14.29	76.83%	1.48	7.96%	0.00	0.00%	18.60	5.68%
<b>2002</b>	2.75	15.63%	13.52	76.82%	1.33	7.56%	0.00	0.00%	17.60	5.07%
<b>2001</b>	3.10	18.51%	12.50	74.63%	1.15	6.87%	0.00	0.00%	16.75	7.03%
<b>2000</b>	2.79	17.83%	11.77	75.21%	1.09	6.96%	0.00	0.00%	15.65	

Source: Annual Town Property Tax Bill\*

\*2008 - 2010 Tax Bills mis-state the percentage breakdowns. Adjusted figures provided by Durham Town Office

# 2018 Transitions

## **Births**



There were Forty-Eight Births

in Durham in 2018.

Congratulations and Welcome!

## **Deaths**



**Residents that have left us in 2018. We send our condolences to the families and friends of these deceased individuals .**

Arsenault, Heidi Lynne

Baldwin, Barry H.

Butler, Thomas C. Sr.

Carpine, Michael J.

Condon, Carl Osborne

Dorrington, Robert Francis

Gilbert, Mark Edward

Good, Linda Rita

Hale, Cheryl A.

Higgins, Russell Dexter

Hunnewell, Patrick S.

Kakalis, George Angelo Jr.

Keith, Charles Forest

Levier, George Raymond Jr.

Morrison, Carleton D.

Morse, Parker Earl Sr.

Moss, Lawrence Stanley

Noreika, Jean Marian

Perry, Frances E.

Pinette, Patricia L.

Severy, Kenneth R.

Vosmus, Justin Thomas

## **Marriages**



Amsden, Paul Frederick to Zangeneh, Razieh 01/12/2018

Andreasen, Elizabeth Sarah to Tetu Noah Michael 11/10/2018

Applebee, Tyler Scott to Gerow Ashley Lynn 03/18/2018

Auger, Ashley Elizabeth to Fletcher, Jay William 09/02/2018

Baker, David Scott to Winn, Jonica Ann 03/03/2018

Beaulieu, Evan Matthew to Laverriere, Lindsey Lynn 10/06/2018

Bires, Jolene Margaret to Ozga, Michael Gerard 08/25/2018

Carr, Emily Lauren to Gosselin, Tyler Patrick 09/01/2018

Cummings, Christine to Williamson, John Peter 11/23/2018

Duplisea, Jessica Marie to Scranton, Rory Steven 06/16/2018

Erikson, Justice Lynn to Corfman, Beatrice Evelyn 09/15/2018

Higgins, Keith Richard to Parker, Christina Marie 09/01/2018

Jang, Young Suk to Xu, Zhenai 05/10/2018

Kempf, Daniel Arthur to Baker, Tanja Rabea 06/30/2018

Koteles, Mark Anthony Jr. to Melanson, Kate Conley 09/15/2018

Maddox, Jarrod Wade to Huynh, Jenny Lang 09/23/2018

Martin, Cindy Lee to Elwell, Matthew James 09/29/2018

McAllister, Amberlyn Lombard to Bishop, Darrin Scott 07/28/2018

Orcutt, John Nelson to Fryer, Julie Anne 09/30/2018

Ortiz, Alexa May to Roy, Joseph Merle 08/18/2018

Paquette, Devon Cushman to Phelan, Mark Andrew 10/13/2018

Peterson, Ellen Bishop Grant to Lord, Jerome Dominic 07/19/2018

Pfeffer, Eric Raymond to Pfeffer, Aimee Lynn 10/06/2018

Raulerson, Howard Benjamin to Meeks, Phillip Hoyt 05/31/2018

Sacco, Jennifer Leigh to Mitchell, Stephen Frederick, III 11/06/2018

Small, Chelsey Anne to Chambers, Patrick Scott 08/11/2018

Strickland, Jeromy Christopher to Bennett, Colby P. 07/21/2018

Walker, Katherine Carol to Briggs, Joshua Aaron 10/15/2018

Willis, Charmaine Noelle to Ward, Scott David 10/07/2018

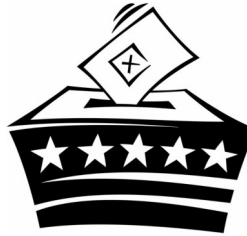
Young, Angie Corinne to Holbrook, Peter Allen 06/03/2018

# 2018 Town Clerk's Report

## ELECTIONS

Durham held elections on April 6, 2018, for the Municipal election, June 12, 2018, for the State Primary, State Referendum and the RSU#5 Budget Validation Referendum. November 6, 2018, was the General and Referendum election. Sixty five percent of Durham voters turned out for November's Election.

Voter registration is done all year long during office hours and at the polls on election days. Please bring with you identification and proof of Residency.



**Thank you to the all election workers who make elections go smoothly.**

### **REGISTERED VOTERS**

DEMOCRATIC	901
GREEN INDEP.	203
REPUBLICAN	1025
UNENROLLED	1357

## VITALS

Birth, Marriage and Death certificates can be obtained at the Town Office. Proof of Identity and lineage is required. We have access to those events which occurred in Durham or those which occurred while a resident of Durham. All certificates are \$15 for the first copy and \$6 for any additional copies in the same request. Marriage licenses are also available. Applying for a Marriage license is lengthy and both the Bride and Groom should be present. Licenses cost \$40, are valid as of the day obtained and for 90 days thereafter.

## DOG LICENSES ISSUED FOR 2018

FEMALE / MALE 419, SPAY/ NEUTER: 54, TOTAL = 473

All dogs are required to be registered by State Statute. Starting October 15th of that year, you may register your dog. Please bring with you the current rabies certificate and a copy of the spay/ neutering if it is new information. The cost has remained the same as previous years, \$6.00 for an altered dog and \$11.00 for and unaltered dog. Beginning February 1st a late fee of \$25.00 per dog will be added to the registration fee if it is a re-registration.

## 2018 ANNUAL GIVING TREE



This year the Durham Giving Tree was a HUGE success as it usually is! Durham Residents are asking for the giving tree tags right after Thanksgiving! We are overwhelmed at the interest, activity and warm hearts that the

Durham Residents share.

A special THANK YOU to all who helped make Smiles come alive on Christmas morning. For those of you that would like to fill out a request form for your little ones may come into the town office and do so. The applications are available mid November and the request will be purchased wrapped and available for pick up a week before Christmas.

## SERVICES PROVIDED BY THE TOWN

- Hunting, Fishing and other game related licenses, stamps or permits
- Snowmobiles, All Terrain Vehicles, Boats, Vehicle & Trailer registrations
  - Dog licenses
  - Marriage licenses and ceremonies
- Maine certified copies of Births, Marriages and Deaths
  - Burial permits
- Old and current Town Records
- Recording of all Town Meetings and supervision of Elections
- Voter registration and absentee voting
- Notary Public and Dedimus Justices services

**Respectfully Submitted;**

**Shannon Plourde, CMC**

# 2018 Treasurer's Report

Cash Balance January 1, 2018 \$3,157,039.00 Cash Balance December 31, 2018 \$3,996,259.00

## Income:

RE & PP TAX COMMITMENT	\$6,934,035.55	PHOTOCOPIES	\$404.60
AUTOMOBILE EXCISE	\$916,529.71	MAP SALES	\$2.00
BOAT EXCISE	\$5,368.30	JUNKYARD FEES	\$300.00
ANIMAL CONTROL	\$1,934.00	SNOWMOBILE FEES	\$2,164.74
CONDITIONAL USE PERMITS	\$4,400.00	TREE GROWTH / VE REIMBURSEMENT	\$16,698.47
MUNICIPAL REVENUE SHARING	\$201,860.61	MISCELLANEOUS	\$150.00
LOCAL ROADS ASSISTANCE PROGRAM	\$53,128.00	FD HYDRANTS & INSURANCE	\$48,272.22
BETE REIMBURSEMENT	\$3,070.00	APPEALS ADMIN FEES	\$280.00
HOMESTEAD REIMBURSEMENT	\$212,565.00	CABLE FRANCHISE FEES	\$44,151.48
SOLID WASTE USER FEES	\$19,770.00	GENERAL GRANT MATCH REIMB	\$195,000.00
BUILDING INSPECTION/PERMIT FEES	\$15,854.80	CAPITAL IMPROVEMENT INTEREST	\$19,393.78
ELECTRIC INSPECTION/PERMIT FEES	\$5,300.00	EUREKA RENTAL FEES	\$840.00
PLUMBING INSPECTION/PERMIT FEES	\$8,169.38	EUREKA FUNDRAISING	\$1,112.50
TOWN CLERK FEES	\$5,713.25		
REREGISTRATION FEES	\$14,360.00	Total Income	\$8,762,727.71
INTEREST COLLECTED ON OVERDUE TAXES	\$31,899.32		

Expenses \$8,619,931.09

## FIVE YEAR ANALYSIS

Real Estate Taxes Committed & Balance at Year End Comparison:

<u>Year</u>	<u>Commitment</u>	<u>Year End Balance</u>	<u>Percentage</u>
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%
2014	\$5,549,784.66	\$284,354.58	5.12%

Automobile Excise Tax Comparison:

<u>Year</u>	<u>Amount</u>	<u>% Increase</u>
2018	\$916,529.71	9.29%
2017	\$851,286.13	9.69%
2016	\$825,283.84	12.46%
2015	\$733,846.76	0.26%
2014	\$731,950.36	5.21%

## TRUST ACCOUNTS

January 1, 2018 to December 31, 2018

	<u>Balance</u>	<u>Interest</u>	<u>Deposits</u>	<u>Withdrawals</u>	<u>Balance</u>
	<u>1/1/2018</u>				<u>12/31/2018</u>
Cemetery Fund*	\$7,566.47	\$0.75			\$7,567.22
Restoration Fund	\$56,906.55	\$29.92	\$10,000.00		\$66,936.47
River Park Project	\$7,900.43	\$7.90			\$7,908.33
Scholarship Fund	\$17,330.12	\$1.65		\$1,000.00	\$16,331.77

\* Denotes Perpetual Care

John B Hasty	\$50.00	Marcine Russell	\$500.00	Emille Haskell	\$100.00
Harriet Novel	\$200.00	Kate Miller	\$150.00	John C. Merrill	\$50.00
Hattie White	\$600.00	Charles W. Thomas	\$100.00	Charles Harmon	\$200.00
L.O. Morse	\$200.00	Helen Trufant Loring	\$200.00	Mrs. Walter White	\$100.00
Burton C. Gee	\$100.00	Marjorie Taylor	\$200.00	Eve B. Butcher est.	\$200.00
A. Waterman	\$100.00	D. & A. Blakely	\$400.00		
<b>Total Perpetual:</b>					<b>\$3,450.00</b>

# 2018 Tax Receivables

ALLEN, KIMBERLY JANE	\$4,274.90	HARRINGTON, LINDA K	\$2,017.28
ANDERSON, JESSICA A.	\$3,465.23	HIGGINS, KEITH JR.	\$1,418.40
BAILEY, BENJAMIN H	\$3,321.42	HIGGINS, KEITH JR.	\$2,580.70
BAILEY, JOSHUA D.	\$3,309.60	HIGGINS, KEITH R., JR.	\$1,715.87
BAILEY, KENNETH D.	\$1,379.00	HINDERKS, SUSAN	\$2,748.15
BALDWIN, BARRY	\$72.89	HORIZONS DEVELOPMENT INC	\$1,901.05
BALDWIN, BARRY	\$809.67	HORIZONS DEVELOPMENT INC	\$1,641.01
BALDWIN, BARRY	\$614.64	HUNTINGTON, VINCENT W II	\$1,079.56
BALDWIN, BARRY	\$537.81	JENISON, DAGMAR	\$1,391.32
BALDWIN, BARRY	\$537.81	JOHNSON, TURE G.	\$5,458.87
BALDWIN, BARRY	\$549.63	JONES, ALISHA M	\$1,769.06
BALDWIN, BARRY	\$553.57	JORDAN, FRANCES G.	\$4,177.99
BALDWIN, BARRY H.	\$2,407.34	KING, GLENYS	\$248.40
BALDWIN, BARRY H.	\$173.36	KOENIG, NICHOLAS R.	\$1,026.37
BALDWIN, MARCUS A	\$210.79	KOENIG, TODD S & LORI A	\$5,171.25
BALFOUR, JAMES	\$3,701.63	LACASSE, MICHAEL R., JR.,	\$1,142.60
BALLOU, KATHRYN & JACOB	\$2,657.53	LAFLAMME, PHILIP A	\$2,789.52
BASSETT, STEPHEN	\$3,624.80	LAFLAMME, PHILIP A., SR., PR	\$1,028.34
BEAULIEU, JEAN	\$327.02	LANE, GARY & ROBERTA	\$1,477.47
BEAULIEU, JEAN	\$177.30	LANE, GARY P & JEAN L	\$3,063.35
BEAULIEU, PHILIP L & JEAN P JT	\$61.07	LEIGHTON, BEVERLY	\$1,357.33
BROOKS, THOMAS M	\$1,329.75	LIBBY, STEPHEN	\$595.33
BURPEE, BRIAN J. (LIFE ESTATE)	\$2,494.02	MACLEAN, PETER & DUPONT, GLADYS	\$2,287.17
BUTLER, JONATHAN S.	\$1,292.32	MAINE CUSTOM WOODLANDS, LLC	\$6,623.14
CHENARD, CHENSTON R., PR	\$613.69	MARGOLIS, DAVID	\$6,099.12
CHILL POINT PROPERTIES, LLC.	\$724.96	MASCHINO, GEORGE, SR. & ANGIE L.	\$6,857.57
CHILL POINT PROPERTIES, LLC.	\$979.09	MCKAY, JOLENE, P.R.	\$1,723.75
CLEVELAND, MICHELLE	\$929.84	MERRILL, DAWSON E & RITA L	\$4,749.67
COASTAL CONSTRUCTION SERVICES	\$969.24	MERRILL, RITA L.	\$1,331.72
CONDON, FREEMAN & CAROLEE	\$2,214.28	MERRILL, ROYCE E & JACQUELINE G	\$3,193.37
COSLET, JACQUELINE Y & MICHAEL S	\$2,621.95	MERRILL, ROYCE E & JACQUELINE G	\$3,039.71
CRAIG, PAUL E.	\$929.84	MERRILL, ROYCE E. & JACQUELINE C.	\$994.85
CUNNINGHAM, DALE B.	\$1,649.75	MILLIKEN, LANCE	\$2,765.88
DAIGLE, KENNETH M SR & JUNE M	\$151.36	MR. BALDWIN, LLC	\$279.74
DEWITT, KEVIN ANDREW(PARTY IN POSSESSION)	\$882.56	NELSON, RICHARD J & JO-ELLEN J	\$5,265.81
DISSELKAMP, JOSEPH PATRICK	\$765.99	NEWELL, RONALD E., JR.	\$2,254.12
DOYON, JAYCE	\$637.74	NEWELL, STEVEN D. II, PR	\$1,552.36
DROWN, KARON MORNEAULT	\$2,482.20	NYE, KENNETH A & JESSICA JANE	\$2,013.34
ELWELL, MATTHEW & LEONORA	\$374.30	ORCUTT, DOUGLAS E & CHERYLYNN	\$3,609.04
EMERSON, JOHN (HEIRS OF)	\$2,462.50	OSGOOD, DAVID & LINWOOD & GLENN & ARTHUR	\$518.83
EMERSON-MAINS, HEATHER L.	\$3,311.57	PASZKOWSKI, LINDA J.	\$2,180.79
FEELY, JEFFREY L & TINA M	\$2,718.60	PERRY, ANGELA	\$250.19
FEELY, TINA M.	\$2,758.00	PESSANT, MARCEL & MARTHA	\$2,326.57
FIGUR, JEANINE M, PR	\$2,741.23	PETERSON, TROY & LISA ANN	\$3,163.82
FRANK, RICHARD A.	\$1,296.26	PLANCHE, CINDY L. & TROY D.	\$2,115.84
FREEDOM HOME PROPERTIES, LLC	\$4,393.10	PLANCHE, TROY D & CINDY L	\$560.03
FREEMAN, EDWARD E & PATRICIA S	\$2,704.54	POWERS, PAULA MARIE	\$107.95
GARDINER, WILLIAM & JENNIFER	\$370.55	PRATT, EVONE	\$2,304.90
GIDDINGE, DAVID A	\$2,696.93	PURSER, JOHN R,JR.& DAVENPORT,DEBRA	\$1,516.90
GOULET, ANDREA	\$4,450.23	PYNCHON, PETER C & WANDA J	\$2,821.04
GOULET, ANDREA	\$197.00	RAUBESON, HEATHER A & RHONDA P & DEWITT, KEVIN	\$1,357.33
GRANHOLM, RONALD & BARBARA	\$2,828.92	RINES, RONALD	\$1,658.74
GRECO, GARY A	\$811.81	RIOUX, SCOTT	\$318.75
GRECO, GARY A	\$878.62	RODRIGUE, ANNIE	\$152.95
GREEAR, MATTHEW A.	\$4,475.84	SCAMMON, ROSE	\$2,184.73
HARKINS, SANDRA & SHAW,JOSEPH	\$1,459.77	SELLARS, DAVID & ANITA	\$2,545.24
HARRIMAN, ROBIN	\$2,080.32	SHOVE, MALCOLM	\$3,057.44

# 2018 Tax Receivables continued...

SHUTE, RICHARD L.	\$2,019.25	TUPPER, JACKSON II	\$2,214.28
SMALL, DEBRA M. & DONALD	\$2,129.57	TURGEON, BENJAMIN R.	\$1,359.71
SPENCER, LUCILLE W.	\$3,116.54	VEI, LLC	\$3,439.62
ST PIERRE, TAMMY	\$1,585.85	VERTILLA, FRANK	\$1,568.49
ST. AMAND, JAMES A.	\$801.79	WELCOME, THOMAS W & JEFFREY W	\$1,487.35
STEVENS, BETTY & CLEAVES, TIMOTHY	\$135.51	WHITE, DOROTHY E.	\$2,635.86
STICKNEY, HELEN E., TRUSTEE	\$1,890.44	WILLIAMS, BRANDON T.	\$1,187.91
THOMPSON, JEREMY & CATHERINE	\$539.78	WOODHOUSE, DEBRA R	\$1,690.26
TIBBETTS, SCOTT	\$1,778.91	WOODMAN, KATHY, PR	<u>\$1,111.08</u>
TREMPER, BEVERLY	\$2,458.56	<b>TOTAL</b>	<b>\$260,178.06</b>

## Personal Property Receivables

<b><u>Personal Property 2008-2009</u></b>	
Harkins, Sandra	<u>\$142.03</u>
<b>TOTAL</b>	<b>\$142.03</b>

<b><u>Personal Property 2010</u></b>	
Greco, Gary A	\$87.44
Harkins, Sandra	<u>\$97.88</u>
<b>TOTAL</b>	<b>\$185.32</b>

<b><u>Personal Property 2011</u></b>	
Greco, Gary A	\$87.77
Harkins, Sandra	<u>\$98.25</u>
<b>TOTAL</b>	<b>\$186.02</b>

<b><u>Personal Property 2012</u></b>	
Greco, Gary A	\$89.45
Harkins, Sandra	<u>\$100.12</u>
<b>TOTAL</b>	<b>\$189.57</b>

<b><u>Personal Property 2013</u></b>	
Bailey, Benjamin H	\$67.28
Greco, Gary A	\$65.78
Harkins, Sandra	<u>\$112.13</u>
<b>TOTAL</b>	<b>\$245.19</b>

<b><u>Personal Property 2014</u></b>	
Bailey, Benjamin H	\$74.93
Harkins, Sandra	\$124.87
Huntington's Truck Repair	<u>\$41.28</u>
<b>TOTAL</b>	<b>\$241.08</b>

<b><u>Personal Property 2015</u></b>	
Bailey, Benjamin H	\$78.30
Harkins, Sandra	\$130.50
Huntington's Truck Repair	<u>\$43.50</u>
<b>TOTAL</b>	<b>\$252.30</b>

<b><u>Personal Property 2016</u></b>	
AT&T Mobility LLC	\$571.52
Bailey, Benjamin H	\$94.00
Harkins, Sandra	\$141.00
Huntington's Truck Repair	<u>\$47.00</u>
<b>TOTAL</b>	<b>\$853.52</b>

<b><u>Personal Property 2017</u></b>	
AT&T Mobility LLC	\$503.30
Bailey, Benjamin H	\$94.25
Harkins, Sandra	\$141.38
Huntington's Truck Repair	<u>\$47.13</u>
<b>TOTAL</b>	<b>\$786.06</b>

<b><u>Personal Property 2018</u></b>	
AT&T Mobility LLC	\$2,511.75
Bailey, Benjamin	\$94.56
Baldwin, Barry	\$37.43
Harkins, Sandra	\$139.87
Huntington's Truck Repair	<u>\$47.28</u>
<b>TOTAL</b>	<b>\$2,830.89</b>

# Tax Lien Receivables

<b><u>1991-2009 Tax Lien Receivables</u></b>	
EMERSON, JOHN (HEIRS OF)	\$25,089.51
<b>TOTAL</b>	<b>\$25,089.51</b>

<b><u>2010 Tax Lien Receivables</u></b>	
EMERSON, JOHN (HEIRS OF)	\$2,350.31
HALE BROTHERS	\$87.27
<b>TOTAL</b>	<b>\$2,437.58</b>

<b><u>2011 Tax Lien Receivables</u></b>	
EMERSON, JOHN(HEIRS OF)	\$2,359.31
HALE BROTHERS	\$90.73
<b>TOTAL</b>	<b>\$2,450.04</b>

<b><u>2012 Tax Lien Receivables</u></b>	
EMERSON, JOHN(HEIRS OF)	\$2,585.24
HALE BROTHERS	\$67.38
<b>TOTAL</b>	<b>\$2,652.62</b>

<b><u>2013 Tax Lien Receivables</u></b>	
EMERSON, JOHN(HEIRS OF)	\$2,081.68
HALE BROTHERS	\$79.45
<b>TOTAL</b>	<b>\$2,161.13</b>

<b><u>2014 Tax Lien Receivables</u></b>	
EMERSON, JOHN (HEIRS OF)	\$2,322.98
HALE BROTHERS	\$23.31
<b>TOTAL</b>	<b>\$2,346.29</b>

<b><u>2015 Tax Lien Receivables</u></b>	
CUMMINGS, IDALYN A	\$138.82
EMERSON, JOHN(HEIRS OF)	\$2,295.06
HALE BROTHERS	\$24.36
<b>TOTAL</b>	<b>\$2,458.24</b>

<b><u>2016 Tax Lien Receivables</u></b>	
CUMMINGS, IDALYN A (ESTATE OF)	\$144.40
EMERSON, JOHN (HEIRS OF)	\$2,530.94
KOENIG, NICHOLAS R.	\$1,098.13
<b>TOTAL</b>	<b>\$3,773.47</b>

<b><u>2017 Tax Lien Receivables</u></b>	
AUBENS, CARROLL V., JR., PR	\$134.91
BAILEY, BENJAMIN H	\$3,383.32
CONDON, FREEMAN & CAROLEE	\$792.30
EMERSON, JOHN (HEIRS OF)	\$2,533.04
EMERSON-MAINS, HEATHER L.	\$3,399.89
FREEDOM HOME PROPERTIES, LLC	\$4,480.40
GRECO, GARY A	\$940.88
HARKINS, SANDRA & SHAW, JOSEPH	\$1,531.75
HARRIMAN, ROBIN (PARTY IN POSSESSION	\$2,148.86
HARRINGTON, FRED B & LINDA K	\$2,092.16
HORIZONS DEVELOPMENT INC	\$1,968.66
HORIZONS DEVELOPMENT INC	\$1,707.26
HUNTINGTON, VINCENT W II	\$655.46
JOHNSON, TURE G.	\$5,545.08
KOENIG, NICHOLAS R.	\$1,089.41
LACASSE, MICHAEL R., JR.,	\$1,206.24
LAFLAMME, PHILIP A	\$1,588.87
LAFLAMME, PHILIP A., SR., PR	\$428.55
LALUMIERE, SCOTT	\$3,040.73
MASCHINO, GEORGE, SR. & ANGIE L.	\$6,937.96
MCKAY, JOLENE, P.R.	\$1,792.44
MERRILL, DAWSON E & RITA L	\$4,812.37
MERRILL, RITA L.	\$1,396.35
MERRILL, ROYCE E & JACQUELINE G	\$3,247.93
MERRILL, ROYCE E & JACQUELINE G	\$3,079.60
MILLIKEN, LANCE	\$664.77
NELSON, RICHARD J & JO-ELLEN J	\$2,888.24
NEWELL, STEVEN D. II, PR	\$903.33
PETERSON, TROY & LISA ANN	\$3,244.70
PRATT, EVONE	\$2,243.44
PURSER, JOHN R,JR.& DAVENPORT,DEBRA N	\$1,569.37
PYNCHON, PETER C & WANDA J	\$2,878.53
RINES, RONALD	\$1,696.01
SCAMMON, ROSE	\$566.08
SELLARS, DAVID & ANITA	\$259.08
SHOVE, MALCOLM & BARBARA A.	\$3,117.96
SMALL, DEBRA M. & DONALD	\$1,527.36
WELCOME, THOMAS W & JEFFREY W	\$1,194.97
WOODMAN, KATHY, PR	\$1,181.23
<b>TOTAL</b>	<b>\$83,869.49</b>

# Town of Durham 2018 Payroll

<u>Employee</u>	<u>Gross Pay</u>	<u>Employee</u>	<u>Gross Pay</u>
Allen, Alden C	\$623.70	League, Rocky L	\$357.50
Allen, Elmer W	\$14,873.81	Lemont, Joseph D	\$6,738.64
Aube, John R	\$5,314.75	Levesque, Andrew L	\$23.19
Beaulieu, Todd P	\$1,920.00	Lewis, Paul E	\$3,231.15
Beaumier, Calvin L	\$60,169.00	Mason, Fred W	\$556.00
Benedict, Stephen D	\$1,825.39	McKechnie, Brea A	\$3,749.83
Blake, Mark L	\$1,920.00	McMahon, Cheryl A	\$2,142.26
Bradstreet, Anthony L	\$245.75	Merrill, Kevin A	\$2,618.76
Chesley, Duncan	\$104.50	Merrill, Lawrence A	\$6,292.61
Ciaranello, Jaison T	\$1,849.50	Merrill, Richard A	\$511.50
Cloutier, Pamela L	\$33,271.09	Merrill, Ryan M	\$762.50
Cook, Darryl L	\$30,299.33	Moore, Joseph C	\$52,208.22
Coslet, Kenneth C	\$168.44	Morrill, Beth S	\$495.00
Curtis, Catherine A	\$918.00	Morse, Parker	\$2,076.25
Cyr, Levi G	\$2,130.00	Nadeau, Kevin J	\$2,640.00
Daggett, Catherine A	\$608.75	Nay, Karina N	\$5,241.75
Davis, Cody J	\$624.00	Newton, Ryan T	\$50.00
Davis, Joshua A	\$39,560.58	Parker, Ronald H	\$3,425.69
Dimock, Curtis G Jr	\$8,824.44	Pierce, Peter J	\$650.00
Dimock, Diana M	\$23,140.25	Plourde, Shannon R	\$29,324.76
Dion, Kathleen L	\$6,094.50	Pontau, Robert A Jr	\$1,920.00
Dobson, Roxanna L	\$1,575.30	Primevara, Andrew I	\$1,767.88
Dobson, Timothy R.A.	\$1,479.50	Putnam, Rory S	\$106.25
Dube, Ronald J	\$50,595.36	Quigg, Michael C	\$8,952.00
Enman, Wayne S	\$242.50	Quimby, Tammy L	\$12,087.00
Enman, Wendy	\$578.00	Rivera, Michael S	\$18,767.38
Enman-Curtis, Korey H	\$9,572.85	Ross, Kathleen A	\$4,541.66
Faith, Alex J	\$30.00	Russell, Keith E Jr	\$3,441.33
Faith, John L	\$11,073.41	Ryan, Thomas A	\$7,762.00
Faith, Steven M	\$21,879.65	Salve, Adam M	\$10,162.21
Flynn, Ishmael J	\$10,971.25	Schafer, Carl W	\$3,323.70
Forrest, Robert S	\$38,757.75	Scribner, Kenneth P	\$9,994.29
Gagnon, Laura R	\$848.50	Sellers, Anita L	\$605.64
George, Richard W	\$1,920.00	Sherburne, Cheryl	\$440.00
Glaeser, Ruth S	\$46,274.14	Simon, Milton	\$2,800.00
Goodridge, Allison L	\$150.00	Simoneau, John C	\$1,200.00
Grover, Wesley C	\$200.00	Simonitis, Daniel J	\$1,090.99
Groves, Lisa P	\$181.25	Spring, Gerald J	\$500.50
Harris, Ashley M	\$940.00	St Michel, William J	\$32,394.43
Harris, Christopher S	\$1,564.72	St. Michel, Kathleen E	\$132.00
Harris, George H	\$7,866.60	Stewart-Cobb, Bonnie J	\$600.00
Hennessey, Kathleen L	\$549.26	Swinton, Nancy H	\$280.50
Herling, Quincy W	\$2,354.00	Temple, Aaron D	\$1,145.00
Herling, Sondra A	\$38.50	Thatcher, Kendra S	\$177.50
Higgins, Christopher JC	\$3,702.50	Thatcher, William R	\$4,310.00
Higgins, D. Priscilla	\$143.00	Thebarga, George N	\$9,152.00
Jabaut, Barbara V	\$544.50	Thibeault, Daniel J	\$859.20
Kennett, Ryan H	\$1,596.01	Toher, Jill S	\$37.36
LaCasse, Michael R Jr	\$484.07	Torregrossa, Anne M	\$500.00
Lacasse, Nathan M	\$22.00	Waterman, Jere L	\$793.50
Lane, Gary P	\$98.63	Wilson, Brian S Sr	\$38,885.56
Lanoie, Brian P	\$600.00	Wormald, Michael S	<u>\$900.00</u>
Larrabee, Aimee S	\$77.00		
Larrabee, Clifton H Jr	\$891.77	<b>TOTAL</b>	<b>\$755,512.04</b>
Larrabee, Lauren M	\$498.75		

# Town Forest Warden Report

## Burning Permits Issued in 2018

Slash.....	3
Campfire.....	1
Brush.....	66
Grass.....	2
On-line State Site.....	19
On-Line Wardens Report.....	788
<b>Total.....</b>	<b>879</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  
Or the Warden's Report website free for a 1 day permit

[www.maine.gov/burnpermit/](http://www.maine.gov/burnpermit/)  
[www.wardensreport.com](http://www.wardensreport.com)

### ***For permits please contact:***

Durham Fire & Rescue      353-2473

Respectfully Submitted,  
Joseph C. Moore  
Town Forest Warden



# Fire, Rescue & EMA Report



## Responses for 2018:

<u>Structure</u>		<u>Vehicle</u>	
Chimney	2	Accidents	42
Fires	6	Extrication	1
Alarms	<u>22</u>	Fires	<u>1</u>
<b>Total</b>	<b>30</b>	<b>Total</b>	<b>44</b>

<u>Forestry</u>		<u>Other</u>	
Unattended Burns	5	Wires Down	21
Grass	1	Mutual Aid	43
Woods	<u>1</u>	Public Assist	18
<b>Total</b>	<b>7</b>	Hazmat	2
		Smoke Investigation	<u>3</u>
		<b>Total</b>	<b>87</b>

**EMERGENCY NUMBER 9-1-1**

**Total Fire Department Responses 198**

**Total Rescue Responses 204**

In 2018 our requests for services stayed essentially the same at 402. The department's membership has been relatively stable this year with several former members returning. Along with the full implementation of per diem staffing program set forth by Retired Chief St. Michel, our response times and call availability are well within acceptable and expected margins. However, 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.

Crews working at a structure fire on Swamp Road



Coming in as a new chief following a seasoned and experienced professional such as Chief St. Michel was no easy task. Despite the fact that there have been bumps and expected issues, I took the helm of an organized department which serves this community well. My main focus this year was to manage programs and plans already in place, such as the per diem EMS staffing while looking for ways to begin to focus and improve services while not overextending members of a voluntary force that have lives and jobs and responsibilities on top of the commitment they make to their community by being here. Training continues to be a significant and ongoing process, with three members completing their Firefighter 1&2 certifications while three other members have either achieved or advanced their EMS licensure. Other programs we have worked to implement included the successful transition to the sheriff's office for consolidated dispatch services, improved vehicle maintenance plans and more effective and supported critical EMS responses.

In 2019, thanks to the hard work of our apparatus committee and the generosity of the townspeople, we will be putting a new engine and a new ambulance into operation that will serve the town for a long time to come. We also intend to streamline and improve our responses as well as increase the role of the per diem staffing to provide the most value for the money that the town puts forth to provide this protection for its citizens. We will also be expanding our community outreach, education and recruiting.

In keeping with tradition, I would like to recognize the Department's 2018 overachievers. Fire Officer of the Year was Chief William St. Michel, Firefighter of the Year was FF1 Zeke Harris, EMS Provider of the Year was Chaplain/EMT-B Ron Parker, Rookie of the Year was EMT Joe Lemont, Fire Police of the Year was Marissa Dobson and Explorer of the Year was Lauren Larrabee.

In closing I would like to thank the hiring board and the select board for their trust in giving me the opportunity to serve this community as Fire Chief. I would especially like to thank the members of the Durham Fire Rescue Department who have welcomed me and my family as if we had always lived here. It is an honor and a privilege to lead such a dedicated group of neighbors keeping watch over their community. Be safe.

Respectfully Submitted,

Joseph C. Moore  
Fire & Rescue Chief  
Durham, Maine



Deputy Chief Russell receiving the departments  
first ever Life Saving Award

# Road Commissioner's Report

I would like to start by thanking Durham's citizens for another year of support. We appreciate the many compliments and thanks we at the department have received over the past year. Another year has passed, but not without considerable improvements to Durham's roadway infrastructure. In 2018 the Durham Public Works Department undertook an extremely ambitious work load that included paving, surfacing, shouldering, ditching and reconstructing 10.66 miles of Durham's roadway network, involving:

## Maintenance Paving (4.91 Miles):

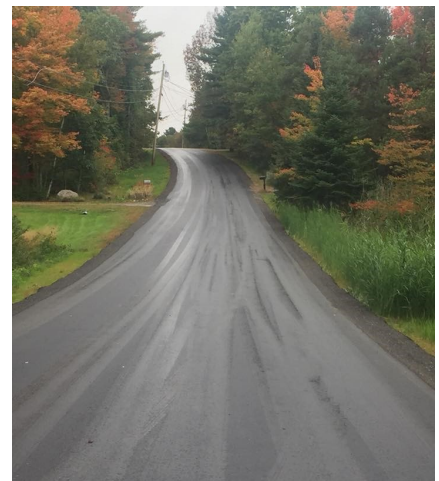
- Bowie Hill - .5 miles (From Davis Rd to Copp's pit)
- Aurora Drive- .29 Miles (From Newell Brook Rd to End)
- Brianna Drive- .45 Miles (From Hallowell Road to End)
- Dewitt Hill Road- .58 Miles (Royalsborough Road to End)
- Soper Road East- .56 Miles (From Pinkham Brook Road to Brunswick Town Line)
- Soper Road West- .40 Miles (From Meadow Road to Pinkham Brook Road)
- Swamp Road – 2.13 Miles (From Newell Brook Road to Meadow Road)

## Scope of Maintenance Paving

**Bowie Hill Road:** Starting at Davis Road and ending at Copp's Pit (.5 miles), in 2017 the asphalt over the entire road width and length was pulverized. Reclaimed asphalt was then added where needed to gain an effective profile of a 3% cross-slope. Afterward, the roadway was injected with a liquid asphalt to add additional support to the road base. That section was then paved with 2.5 inches of 19 mm binder pavement before it was shouldered with reclaimed asphalt. To complete the project, we placed 1.5 inches of 9.5 mm surface pavement in 2018.

**Aurora Drive, Brianna Drive, and Dewitt Hill Road:** Drainage rehabilitation as needed - Shimmied ruts and overlaid with Hot Mix Asphalt

**Soper Road East, Soper Road West, and Swamp Road:** Shimmied ruts and Chipsealed with liquid asphalt emulsion and 3/8" chip stone



Maintenance Paving—Dewitt Hill Rd

## Road Bond Project (5.75 Miles):

At Town Meeting in 2018, the citizens of Durham voted in favor of a road bond allowing us to rebuild approximately half of the twelve miles of roads that were in desperate need of rehabilitation. With these funds we were able to complete the following roads:

- Davis Road: 1.79 miles (From Runaround Pond Road to Pavement Change)
- Shiloh Road: 1.5 miles (From Pinkham Brook Road to Brunswick Town Line)
- Country Lane: .44 miles (From Cedar Pond Road to End)
- Old Brunswick Road: 2.02 miles (From Royalsborough Road Quaker Meeting House Road)

## Scope of Bond Work:

The asphalt was pulverized over the entire road width and length. All of the cross culverts were replaced as well as driveway culverts as needed. Areas where the base was unsuitable were box cut. Various amounts of reclaimed asphalt were added to gain an effective profile of a 3% cross-slope. In some areas, the roadway was injected with liquid asphalt to add additional support to the road base (Davis Road from Bowie Hill to Runaround Pond Road). Those sections were then paved with 2.5 inches of 19mm binder pavement before shouldering it with reclaimed asphalt. These roads will be finished this paving season 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.



**Auburn Pownal Road Grant:** In 2017, Public Works applied for two separate grants from the Maine Department of Environmental Protection agency to replace four, five-foot diameter culverts on Auburn Pownal Road. We were pleasantly surprised to be awarded a non-matching grant for both crossings at a total of \$190,000. Last Fall we completed this



project. The new structures consist of open bottom arched multi-plates, allowing for a natural gravel bottom for fish spawning and passage. This spring/ summer we will be back to look at the finished product and address any concerns with pavement transitions and erosion control issues.

**Winter Roads:** As of February 25th, 2019, we have responded to 43 winter weather related events using 1611 tons of road salt and 1200 yards of winter sand.

### **In 2019 we will be focusing on:**

- Ditching and culvert replacements in connection with a very aggressive maintenance overlay paving program that will include approximately 3 Miles of roadway.
- In order to rebuild the remaining roads in Durham that are in a failed state the department will need another 2.1-million-dollar road bond. We understand Digging out of this situation and bringing the roads back into working condition is costly.; however, we can assure you that a plan is in place to ensure that the roads never fall into this condition again.

I would like to thank the Durham citizens once again for another year of support. 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.

Calvin Beaumier, Road Commissioner

## **BOARD OF ASSESSORS 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

### **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.

##### **Veteran's Exemption**

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

- 1 Have their permanent residence in Durham on April 1<sup>st</sup>
- 2 Are a veteran who was honorably discharged
- 3 Served during a recognized war period in the U.S. Armed Forces
- 4 Are 62 or older or an unremarried widow/widower of a qualifying veteran
- 5 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.

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 1<sup>st</sup>. 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.

- 1 Ordinary Open Space – 20% reduction
- 2 Permanently Protected – 30% reduction
- 3 Forever Wild – 20% reduction
- 4 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/ptfcsupply.htm>.

# Comprehensive Plan Committee Report

The 2018 Comprehensive Plan to be voted on (and hopefully approved!) at this year's Town Meeting represents the culmination of a nearly three-year effort to develop a plan that will guide the growth and development of Durham for the next 10 to 20 years. The Plan represents the input of hundreds of residents and community organizations and provides the roadmap for managing our future growth in a manner that is consistent with what citizens value most about our Town.

While this planning process is nearing conclusion, the hard work of implementing the Plan is just beginning. The Plan provides goals and policies, but the detailed work related to potential ordinance changes that are consistent with the goals and policies remains. Other efforts such as re-establishing the Conservation Commission, developing a long-term plan for the Union Church, or the creation of a Farming and Forestry Advisory Board will require engagement and effort from people in the community with interest and expertise in these areas in order to meet the goals of the Plan. Without citizen involvement, many goals of the Plan will not be accomplished.

The Comprehensive Plan Committee wishes to thank the many people and organizations that contributed their time, thoughts and ideas to this process. We would also like to thank Jessa Berna and the staff at Greater Portland Council of Governments for their assistance with the detailed analysis required in the Plan's Inventory and Analysis section, as well as with many of the Maps included in the Plan. Finally, we specifically want to express our profound appreciation for the work of George Theborge, our Town Planner. His experience and guidance in developing the Future Land Use Plan and our Goals and Policies was invaluable.

Respectfully,  
Durham Comprehensive Plan Committee



Kevin Nadeau, Chairman  
Jake Atherton, Vice-Chairman  
Page Atherton, Secretary  
Juliet Caplinger  
Brian Lanoie  
John Simoneau  
Seren Sinisi  
Steve Sinisi

# COMPREHENSIVE PLAN EXECUTIVE SUMMARY

## 1. How is this Comprehensive Plan organized?

This 2018 Comprehensive Plan is intended to update and replace the version adopted at Town Meeting in 2002. It follows requirements of the *Maine Growth Management Act* (30-A M.R.S.A. §§ 4312- 4350) and the *Maine Comprehensive Plan Review Criteria Rule* (07-105 CMR 208). The Plan is organized to facilitate review by the State Department of Conservation, Agriculture, and Forestry for consistency with Maine’s growth management laws. More importantly, it is organized to enable the citizens of Durham to easily access key information needed to understand, process, and decide the future direction of our community. This plan explores important land use issues and casts a vision for what we want Durham to be as a community in the next decade and beyond.

There are two main policy components that citizens should focus on to understand how the recommendations of this plan were developed and the direction recommended in it. **Section 1—Vision and Future Land Use Plan contained in Volume I** tracks the planning and public participation process that led to this Comprehensive Plan proposal and the vision it is intended to accomplish for Durham’s future.

Section 1 also includes an analysis of the key land use issues we are facing and the general actions needed to preserve and protect the special qualities of our community. Finally, Section 1 presents a Future Land Use Plan that divides the community into areas that will be allowed and encouraged to develop at general rural densities and other “critical rural” areas that need special consideration because of the presence of high concentrations of important natural and cultural resources.

While Section 1 presents the vision for preserving and improving the rural character of Durham, **Section 2 — Goals, Policies, and Strategies also in Volume I** sets out the path and process for accomplishing the community’s vision for our future. This executive summary presents the main conclusions that led to the recommendations of this Comprehensive Plan and the policies that will be pursued upon its adoption at Town Meeting.

**Volume II contains the background data and administrative sections.**

## 2. What are the main conclusions that led to its recommendations?

As presented in the call out boxes of Section 1, the main findings and conclusions of this Comprehensive Plan are as follows:

- ◆ The Comprehensive Plan is a look back at how the community has developed, current trends, and anticipated changes for goals and policies to effectively manage growth and invest public resources wisely.
- ◆ The Comprehensive Plan is being updated to legally support the Town’s land use ordinances and more importantly, to explore whether policies are adequate to ensure future development doesn’t degrade our natural resources or cause problems for neighbors.
- ◆ The Comprehensive Plan Committee (CPC) was formed in May of 2016 and organized that summer.
- ◆ An initial citizen survey was distributed at the November election.
- ◆ In January of 2017, the CPC conducted a community visioning session with a professional facilitator.
- ◆ In the spring of 2017, CPC members met with 9 Durham stakeholder groups.

### Vision Statement

- ◆ Looking to the future, we, the citizens of Durham, Maine, want to plan the future of our town with hopes of improving upon the rural qualities we value, heightening engagement within our small community, and increasing opportunities for active lifestyles. These goals all contribute to the overarching vision to see Durham grow while it remains a stable and secure community.

### Key Land Use Issues

- ◆ Based on its research and public input, the Comprehensive Plan Committee identified 3 general and 3 specific land use is-

- ◆ **General Issues**—1) Preserving Rural Character, 2) Preserving Farming and Forestry, & 3) Balancing Private Property Rights with Public Interests.
- ◆ **Specific Issues**—1) Road Standards, 2) Fire Protection Water Supplies, & 3) Back Lot Development.

### **Future Land Use Survey Questions**

- ◆ The CPC prepared an on-line citizen survey asking questions about past experiences with development and potential requirements for future growth.
- ◆ Three alternative growth management scenarios were presented in the survey:
  - a. Focus growth on smaller lots in a central location.
  - b. Allow growth across town on larger lots.
  - c. Roll back regulations to make development easier.

### **Future Land Use Survey Results**

- ◆ A fairly strong majority (55%) favored allowing growth to occur across town on larger lots over concentrating growth on smaller lots in some areas (27%) or rolling back regulations on all development (19%).
- ◆ The survey input indicated strong support for commercial farming (90%) and forestry (75%). There is also fairly strong support for increasing regulatory protections for natural resources (72%), existing property owners (66%), and public safety (66%) when development occurs.

### **Future Land Use Plan Forum**

- ◆ On October 12, 2018 the CPC hosted a public forum at the Durham Community School to provide opportunity for in-depth discussion of growth management issues.
- ◆ Participants were asked for input on three important questions:
  1. What parts of Durham should be kept natural?
  2. What parts should develop at rural densities?
  3. What areas should be suburban with smaller lots?

### **Future Land Use Plan Forum Input Summary**

- ◆ Three themes that arose from small group discussions were:
  1. Preserving Rural Character;
  2. Preserving farming and forestry; and,
  3. Respecting property rights.
- ◆ None of the 3 growth management scenarios drew consensus support, but there was considerable interest in keeping the rate of growth ordinance intact and reviewing Resource Protection restrictions.

### **State Requirements for Future Land Use Plans**

- ◆ The Town must designate one or more growth areas where 75% of future growth is expected to occur and the Town must provide the capital investment to support that development.
- ◆ The Town is exempt from the requirement to designate growth areas if: 1) there are severe physical limitations, 2) there has been minimal growth, or 3) there is no village or densely populated area.
- ◆ Towns that claim an exemption from this requirement cannot have a rate of growth ordinance.

## Request for Exemption for Growth Areas & Repeal of Rate of Growth Ordinance

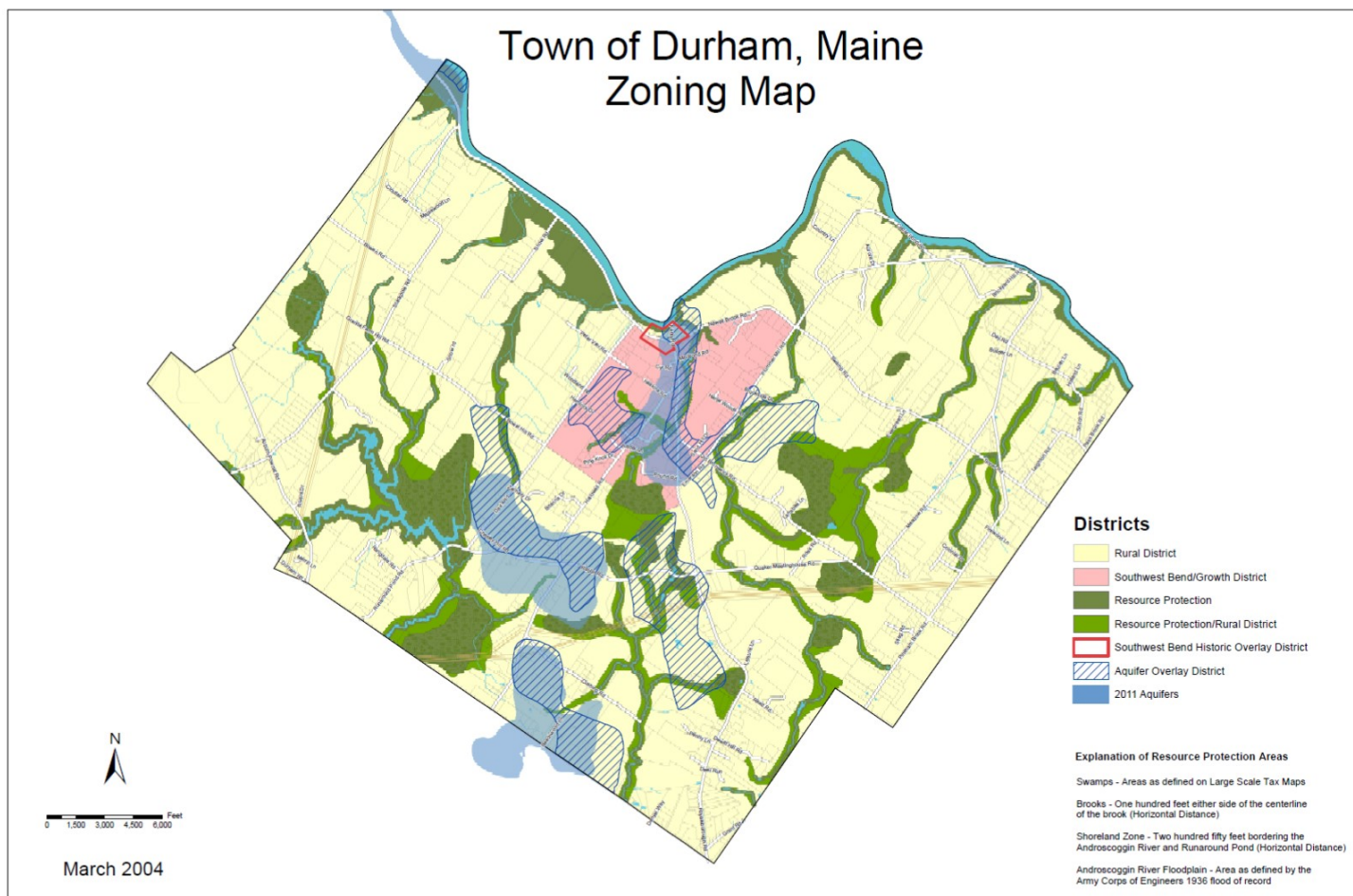
- ◆ Based on the lack of need for a cap on housing starts and the lack of financial capacity to support a growth area, the Town is seeking exemption from the requirement to designate growth areas.
- ◆ Based on lack of need for a cap on housing starts and the State requirements for rate of growth ordinances, this comprehensive plan update will seek repeal of the existing Durham rate of growth ordinance.
- ◆ Based on the potential for housing development conditions to change, this comprehensive plan update will include an addendum with a process for enacting a rate of growth ordinance if one is needed.

## The Future Land Use Plan

- ◆ The Future Land Use Plan is a summary of how we want our town to grow over the next 20 years and a road map for how we will get there.
- ◆ Durham's existing 2002 Land Use Plan and the 2018 Future Land Use Plan proposed by this Comprehensive Plan update are presented on the following two pages:

## Existing Land Use Plan & Zoning Districts

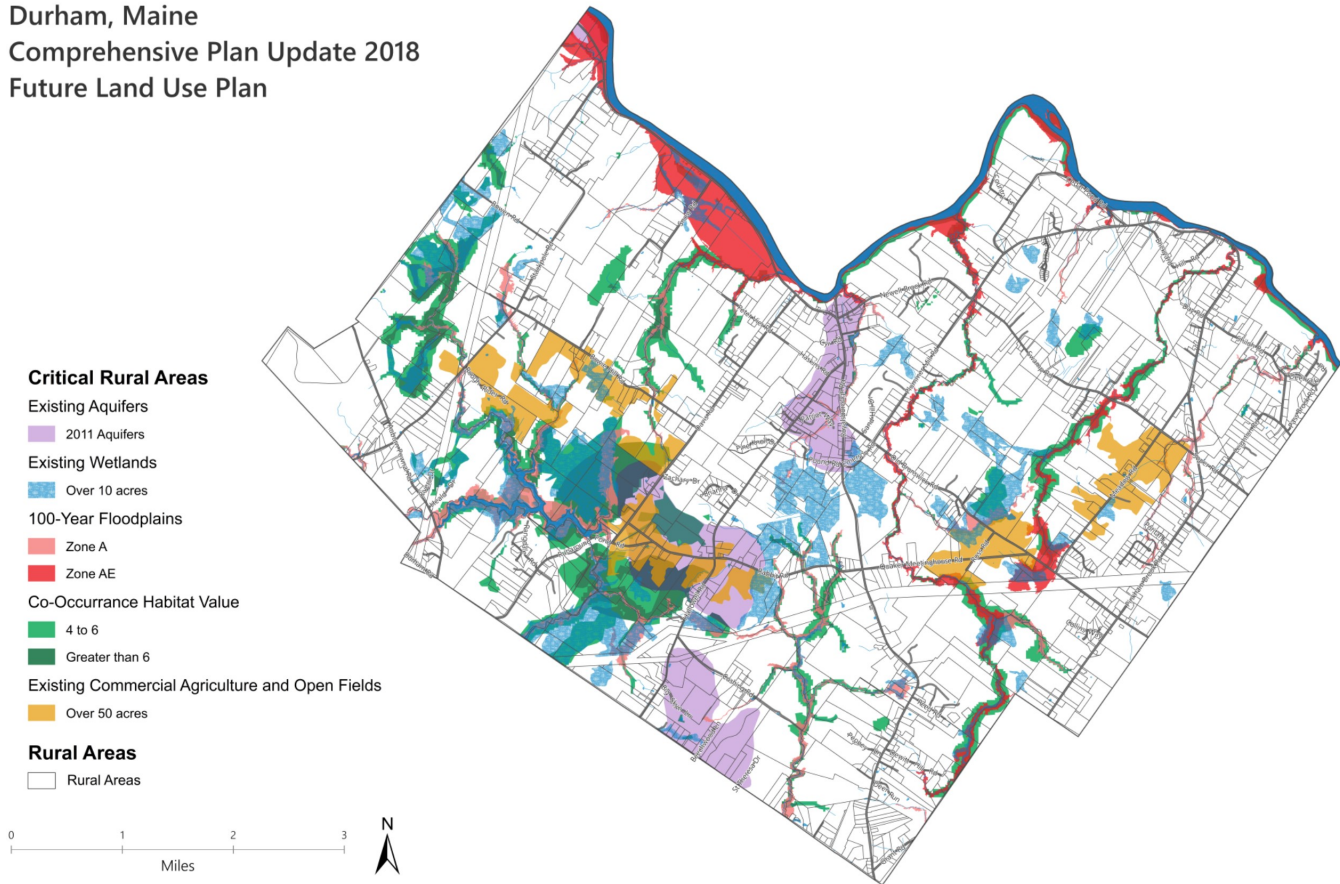
The current Durham Land Use Plan is contained in the Official Zoning Map. Per recommendations of the 2002 Comprehensive Plan, that map was amended in 2004 to establish the Southwest Bend Growth District in the center of town as a designated growth area. The rest of the town was separated into Rural and Resource Protection Districts as indicated on the Zoning Map. Finally, two overlay districts for aquifer protection and historic preservation were established as indicated on the Map.



## Proposed Future Land Use Plan

Based on the research contained in this comprehensive plan update and the public participation process, the Comprehensive Plan Committee is recommending a new Future Land Use Plan to accomplish the vision of Durham as a rural, engaged, active, and stable community. This plan eliminates the current designated growth area and treats the whole town as rural. Rural areas are further distinguished as “Critical Rural Areas” based on preserving and protecting natural and cultural resources that are critical to our vision and the future of the community.

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



### 3. What policies will be set in motion with adoption of the new Future Land Use Plan?

Based on research of community conditions and trends and input from citizens, Section 1 of this comprehensive plan update casts a vision for the future of Durham that will improve upon our rural qualities, heighten public engagement, and increase opportunities for active lifestyles to contribute to an overarching vision of a stable and secure community.

Section 2 is an action plan for seeing that vision continue and become reality over the next decade and more as the Town faces future challenges and opportunities. Section 2 sets out general goals, desired policies, and specific implementation strategies (actions) that will carry out recommendations of the Future Land Use Plan in Section 1 and will address issues identified in the Section 3 inventory and analysis of the following topical areas important to our future as a community:

- A. Historical and Archaeological Resources;
- B. Water Resources;
- C. Natural Resources;
- D. Agriculture and Forest Resources;
- E. Economy;
- F. Housing;
- G. Recreation;
- H. Transportation:

- I. Public Facilities & Services; and,
- J. Fiscal Capacity.

This Executive Summary provides goals and proposed policies for each topical area. For the proposed strategies, responsibilities, and time frames to accomplish those policies, see Section 2.

## A. Historic and Archaeological Resources

**Comprehensive Plan Goal: To preserve and protect historic and archaeological resources in Durham.**

### **HISTORIC & ARCHAEOLOGICAL POLICIES**

1. To promote the maintenance and restoration of historic structures and properties.
2. To seek funding to preserve sites on the National Historic Register and repair or maintain other historic sites in town.
3. To assure that before historic structures are altered or demolished or archaeological sites are disturbed, their values are fully assessed.
4. To update the Town's ordinances to protect significant historic and archaeological resources in the community with recognition of the need for reasonable and flexible treatment of property owners.
5. To improve communication and public education on the presence and importance of historic and archaeological resources in Durham.

## B. Water Resources

**Comprehensive Plan Goal: To protect the quality and manage the quantity of water resources, including aquifers, great ponds, streams, and rivers.**

### **WATER RESOURCES POLICIES**

1. To protect current and potential drinking water sources.
2. To protect significant surface water resources from pollution, both point and non-point sources, and improve water quality where needed.
3. To raise public awareness about the potential negative impacts of land use activities, including non-point source pollution, on Durham's water resources and about reasonable and appropriate measures to protect water quality.
4. To cooperate with neighboring communities and regional/local advocacy groups to protect water resources.

## C. Natural Resources

**Comprehensive Plan Goal: To protect critical natural resources, including without limitation, wetlands, wildlife and fisheries habitat, shorelands, scenic vistas, and unique natural areas.**

### **NATURAL RESOURCES POLICIES**

1. To conserve critical natural resources in the community.
2. To prohibit development in flood plain areas to protect human life and property and to preserve natural habitats.
3. To protect identified rare and endangered plant and animal species habitats from degradation.
4. To preserve and protect areas with a significant level of natural resources that overlap and provide multiple ecological benefits and opportunities for outdoor recreation.
5. To coordinate with local groups, neighboring communities, and regional and state resource agencies to protect shared critical natural resources.

## D. Agriculture and Forest Resources

**Comprehensive Plan Goal: To safeguard agricultural and forest resources from development which threatens those resources.**

### **AGRICULTURE & FOREST POLICIES**

1. To support farming and forestry and encourage their economic viability.

2. To consider farming and its infrastructure an untapped part of the Town's economic base. Agriculture will be encouraged and supported as a form of economic development.
3. To promote locally grown food production and consumption.
4. To protect agricultural and forestry industries from incompatible development.
5. To safeguard lands identified as prime farmland or capable of supporting commercial agriculture.

## E. Economy

**Comprehensive Plan Goal: Promote an economic climate that increases job opportunities and overall economic well-being.**

### ECONOMY POLICIES

1. To support the type of economic development activity the community desires, reflecting the community's role in the region.
2. To consider farming and its infrastructure an untapped part of the Town's economic base. Agriculture will be encouraged and supported as a form of economic development.
3. To continue to allow home-based businesses that fit into the character of rural residential neighborhoods.
4. To maintain the quality of life of residents as the Town pursues economic development opportunities.
5. To support regional efforts to improve telecommunications infrastructure needed to support hi-tech, information based companies.
6. To maintain and improve access by Durham residents to regional job opportunities.

## F. Housing

**Comprehensive Plan Goal: To encourage and promote affordable, decent housing opportunities which are consistent with the other goals of this plan.**

### HOUSING POLICIES

1. To maintain the quality, energy efficiency, and affordability of the existing housing stock.
2. To allow a greater diversity of housing options.
3. To support efforts to develop affordable workforce housing.
4. To support development of housing for the elderly and disabled.

## G. Recreation

**Comprehensive Plan Goal: To promote and protect the availability of outdoor recreation opportunities for all Durham citizens, including access to surface waters.**

### RECREATION POLICIES

1. To preserve open space and expand existing trail networks for recreational use as appropriate.
2. To maintain public access to the Androscoggin River, Runaround Pond and Chandler Brook areas for boating, fishing, and swimming, and work with nearby property owners to address concerns.
3. To maintain/upgrade existing recreational facilities as necessary to meet current and future needs.
4. To improve identification and development of recreational resources.

## H. Transportation

**Comprehensive Plan Goal: To plan for, finance, maintain, and develop an efficient transportation system to accommodate anticipated growth and economic development.**

### TRANSPORTATION POLICIES

1. To promote fiscal prudence by maximizing the efficiency of Town roads and the state or state-aid highway network.
2. To prioritize community and regional needs associated with safe, efficient, and optimal use of transportation systems.

3. To promote public health, protect natural and cultural resources, and enhance livability by improving the efficiency of the transportation system.
4. To meet the diverse transportation needs of residents (including children, the elderly and disabled).

## I. Public Facilities & Services

**Comprehensive Plan Goal: To plan for, finance and develop an efficient system of public facilities and services to accommodate anticipated growth and economic development.**

### **PUBLIC FACILITIES & SERVICES POLICIES**

1. To efficiently meet identified public facility and service needs.
2. Improve the efficiency of operations and control costs of services delivered by the Public Works Department.
3. Improve the efficiency of operations and control costs of Public Safety services.
4. Improve the efficiency of operations and control costs of solid waste and recycling services.

## J. Fiscal Capacity

**Comprehensive Plan Goal: To plan for, finance and develop an efficient system of public facilities and services to accommodate anticipated growth and economic development.**

### **FISCAL CAPACITY POLICIES**

1. To finance existing and future facilities and services in a cost effective manner to maintain a stable property tax burden in an accountable and transparent manner.

### **3. What are the other sections of the Comprehensive Plan update about?**

As stated previously, the first two sections of the update contain the important policy sections that will drive change in the coming years. The remaining sections provide background data, analysis, and maps that support the findings, conclusions, and recommendations of this Comprehensive Plan update:

**Section 3 — Inventory and Analysis** contains an analysis of data provided to the Town by the State Department of Conservation, Agriculture, and Forestry that must be reviewed and referenced in updating our Comprehensive Plan. This data covers each of the topical areas for which the Comprehensive Plan update provides recommended goals, policies, and strategies. The Greater Portland Council of Governments prepared this section that reviews the State data and local Durham conditions and trends. The findings in Section 2 summarize the Section 3 data for each topical area.

**Section 4 — Public Participation** contains the full results of the various public participation opportunities provided during this Comprehensive Plan update. Section 1 contains a summary of the results of the public participation process. The full tabulations of surveys and other public input are provided in Section 4.

**Section 5 — Regional Coordination and Periodic Evaluation** addresses State requirements for working with surrounding Towns in the region to coordinate policies and strategies for shared systems like road networks that cross town boundaries and to review implementation and changing conditions in Town.

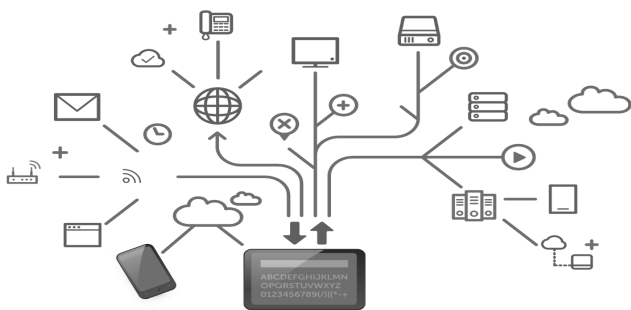
**Appendix 1 — Maps** contains the maps provided by the State that contain additional information upon which the Comprehensive Plan update goals, policies, and strategies are based.

**Appendix 2 — Request for Exemption for Growth Areas** provides an analysis of development densities in Durham to support our request for exemption from the State’s requirement to designate one or more growth areas and adopt policies and financial plans to concentrate future growth and development in those limited areas while restricting growth elsewhere in Town.

**Appendix 3 — Municipal Certification** is a required statement signed by the Board of Selectmen verifying that the Comprehensive Plan update was approved by the voters at Town Meeting.

**Addendum 1 — Process for Updating the Comprehensive Plan and Adopting a Rate of Growth Ordinance** is a “safety valve” that allows the Town to claim exemption from the requirement to designate growth areas while setting a clear policy and process for adopting a rate of growth ordinance if one is ever needed.

# TELECOMMUNICATIONS REPORT



Telecommunications in the town of Durham continues to evolve and grow as our community does. We use the franchise fees (collected from Comcast for the broadcasting of our local cable channel DCTV-3—Channel 3 for cable subscribers) for all of the Town’s communications needs. This year we have branched out to further utilize our website, local channel and social media outlets for meetings, forums, and the dissemination of public information, as well as all general Town business. Our goal is to benefit the community and inform the citizens in the most efficient, and cost effective, ways possible.

Durham’s telecommunications are done by a team of Administrators, the Board of Selectmen, the Telecommunications Committee, and the Public Information Technician (PIT), who meet regularly and coordinate efforts to provide information and telecommunication services in a timely and concise manner. We would like to welcome our new PIT, Kathy Dion, who brings insight and experience to the Town of Durham, and has proved herself to be a valuable asset.

In 2018 we worked to have the capability to live stream meetings and events. The 2018 Town Meeting was live streamed, and we had over 100 people tune in online to watch the meeting while it was in progress. We will be doing the same with the 2019 Town Meeting on Saturday, April 6. This service allows citizens access to watch the meeting live, when they may not be able to attend in person. This helps include all citizens of the Town in watching the meeting in progress, and the service we stream from ([Town Hall Streams](#)) also allows citizens to go back and review the meetings after they have been broadcast.

This year the Telecommunications Committee and PIT were also able to put grant funds to use by purchasing a flat screen television for the Eureka Center to be used for meetings and community events. This is an invaluable tool, and has increased the Center’s technical capabilities for citizens that use the facility. We were also able to leverage the funds to install and/or upgrade new televisions in the Town Office, provide new desktop and laptop computers for communications needs, and provide continuity of services for the people of Durham.

In 2019 we plan to revive the Durham Telecommunications Committee as an advisory think tank for Information Technology and communications needs now and in the future. There is a wide world of information and new technology out there these days that we hope to put to good use for our citizens to make communications more efficient, two-way communicative and user-friendly for all.

To that end, we are putting out a call to local IT professionals to join the Telecommunications Committee or attend the meetings to advise and provide input on systems, equipment, new processes, telecommunication tools, web, social media and the vast array of other resources that are at our fingertips right now. We want to engage Durham residents as thoroughly and thoughtfully as we can for the benefit of the entire community. We are looking for new members to help us accomplish all of these goals. You can apply by contacting the Town Clerk and/or by filling out a membership form on the Town website at: [www.durhamme.com](http://www.durhamme.com).

You can see Telecommunications for the Town of Durham at work through all of the resources that we currently utilize: the town website, weekly News Blast (you can sign up for this on the home page of the town’s website, or by emailing the PIT at [publicinfo@durhamme.com](mailto:publicinfo@durhamme.com)), local cable channel, and social media ([www.facebook.com/townofdurham](https://www.facebook.com/townofdurham)). The Telecommunications Committee and PIT always welcome citizen input on the needs of the town and what more we can be doing. Organizations can also email information about upcoming events and announcements to be broadcast or posted at any time. These can be emailed to: [publicinfo@durhamme.com](mailto:publicinfo@durhamme.com).

Next year will bring about even more new and exciting communications. We’re excited to continue to work for the people of Durham to meet all of their communication needs.

# Animal Control

## Durham 2018 Humane Law Enforcement Calls For Service

	Lisbon	Sabattus	Bowdoin	Durham
Animal Related Issues	55	19	9	9
Missing Animals	44	18	5	4
Cat Complaints	44	33	7	1
Cruelty	10	5	1	1
Dog Bites	9	7	4	0
Barking Dog	22	1	2	1
Dangerous Dog	2	1	0	1
Loose Dog	150	36	34	6
Injured Animal	13	0	1	1
Rabid Animal	13	0	1	1
Wildlife	119	15	10	0
Assist Other Agency	61	34	0	0
Total Calls	542	169	74	25
Total Combined Calls	810			

The Town of Durham Contracts with Midcoast Humane Society formally Coastal Humane Society. All animals picked up will be transported to CHS.

**Claiming your dog:** When claiming your dog be prepared to bring a copy of your dog's license. In addition, the shelter may charge a fee along with the \$50.00 Town of Durham Impound fee. The State of Maine requires all dogs be licensed by January 1<sup>st</sup> of every year. If you have not licensed your dog please bring a copy of the dog(s) rabies certificate with you to the Town Office.

**Surrendered Animals:** If a residence of the Town of Durham find they can no longer care for their dog(s) or cat(s) they can surrender them to the Midcoast Humane Society.

**Midcoast Humane Society:**  
**Monday, Tuesday & Thursday 12-4 p.m.**  
**Friday, Saturday & Sunday 12-6 p.m.**  
**30 Range Road**  
**Brunswick, ME 04011**  
**207-725-5051**

Respectfully,

Jeffrey D. Cooper Humane Officer  
Lisbon Police Department  
Tel. 207-353-2500  
Fax: 207-353-3006

Hours of Operation: Tuesday thru Saturday 08:00 am to 4:00 pm (After Hours Emergency Only)

# Durham Eureka Community Center



The Committee is delighted to report that the Center is being utilized by several different town groups plus three scouting groups on a regular schedule. Cribbage is still offered and well attended every Tuesday morning. Rentals have increased, averaging more than one a month this past year. Our committee has grown by a few new members and volunteers.

We are always looking to grow, come join us.

The two-day plant sale was our best so far. We did not offer pick up on Bulky Waste day this year, we will need more volunteer drivers to continue that fund raising service.



All the rental money and 10% of the fund-raisers go toward the operations of the building to offset the amount of tax dollars we need for operations for a year.

Ninety percent (90%) of the fundraiser money goes into the center's capital account, which is all fundraised money, no tax dollars.

With the money from the capital account that the town voted on last town meeting we purchased and installed a commercial dishwasher and a new hot water tank.

Thanks to the Telecommunication Committee grant, we now have a 54 inch TV with laptop hookup, and a DVD, Blu-ray player. We also want to thank the Fire Department for their grants for a generator and air conditioning units. We are now listed as a warming and cooling shelter. Many thanks to Girl Scout Troop 2306 who built and filled the flower planters placed around the building.

We, the committee, want to thank our volunteers and every one of the town employees that have helped us this past year.

Respectfully submitted,

Durham Eureka Community Center Committee

# PLANNING BOARD REPORT

**Conditional Use Permits Issued: 4**

**Subdivisions Approved: 2**

In 2018 the Planning Board did not make any revisions to Durham's Land Use Ordinance. Several members of the Planning Board are on the Comprehensive Plan Committee. When a Comprehensive Plan is approved by the Town the Planning Board will start to develop revisions to the Land Use Ordinance to align with the plan. These Ordinance revisions should be ready to be presented at April Town Meeting in 2020.

The Planning Board has continued to monitor state legislation and proposed rules related to legalizing recreational use, retail sale and taxation of marijuana. Following a straw poll during the November election the Board of Selectmen requested that the Planning Board begin composing opt in ordinances for the four legal marijuana categories; retail stores, agricultural operations, manufacturing and testing facilities. These ordinances should be ready to present at the Town for a binding vote on or before the April Town Meeting in 2020. The town would not be regulating the personal use of recreational marijuana, but will be regulating marijuana business it will permit to operate in the town.

In 2018 the Planning Board welcomed Associate Member Wesley Grover and has maintained a full board with two alternates for the entire year.

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.

Respectfully submitted,

John Simoneau

Chairman, Planning Board

## CODE ENFORCEMENT REPORT

### Total Permits for 2018

Sub-surface wastewater: 34

Building: 70

Conditional Use: 9

Electrical: 81

Internal Plumbing: 46

### Breakdown for 2018

New Homes: 16

Additions: 11

Mobile Homes: 3

Garages: 14

Accessory Apartments: 8

Generators: 16

Buildings demolished: 1

Solar Arrays: 7

# Durham Historic District Commission

The Durham Historic District Commission continued to build off of a successful 2017 with more outreach and educational events in 2018. Highlights include our free Historic Homes of Durham event in June, which filled the Durham Community School cafeteria as guest speaker Paul Baines talked about the different architecture styles used in homes in the town's history and historian Tia Wilson spoke about the various neighborhoods that built up around Durham over the decades.

Videos of those 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).

The year 2018 also saw the conclusion of our survey and inventory of all the currently standing homes in town built up through 1900, providing Durham with an important catalog of some of the most historic structures in our community.

In April, the commission partnered with the Durham Historical Society to invite author and cider-maker David Buchanan to the Eureka Center to give a talk about the long-lost apples of Maine and provide tastings of the hard ciders he develops using rediscovered and heirloom apples. The event sold out, and the commission looks forward to organizing more educational events in 2019 as well.

The 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.

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 Durham Historic District Commission ordinance was updated and affirmed by town voters most recently in 2016.



Chair Candy deCsipkes

Vice Chair Linda Litchfield

Secretary Seth Koenig

Paula Erdmann-Purdy

Mary Fallon

Page Atherton

Anita Sellars

# Cemetery Committee Report

This year we had the pleasure of welcoming two new members to our Committee. Natasha Skelton and Lindsey Lopes volunteered to serve with our group. Welcome, Natasha and Lindsey!

We met in May and had our election of officers. We also awarded the yearly mowing contract of ten (10) cemeteries to Yankee Yardworks of Durham, ME.

Members of the Committee inspected all of the cemeteries under our jurisdiction. Three cemeteries were in need of work. They were: Littlefield, Garrish and Strout. In October Committee members and their families visited those sites and performed the work.

No cemetery gravesites were sold this year.

Our major project this year was the restoration of Littlefield Cemetery. The work was performed by Cemetery Restorations of Newcastle, ME. We were very pleased with the quality of the restoration. A retaining wall still needs to be repaired at this cemetery.

We would like to remind all of those doing family research that all known graves in Durham have been photographed and digitally entered into FindAGrave.com. This was a tremendous undertaking and our committee owes Tia Wilson a great deal of thanks for completing this project.

We would like to thank those individuals and groups who help maintain our cemeteries. Special thanks to the Acacia Masonic Lodge, Boy Scout Troop #145 and Mr. William Sylvester.



Respectfully submitted,  
Phil Baker  
Linda Bowie, Vice Chair  
Joe Donovanick, Chair  
Jennifer Fitzpatrick  
Lindsey Lopes  
Natasha Skelton  
Dick Thompson  
Tia Wilson

# Durham Historical Society

The Durham Historical Society's 2018 calendar year was highlighted by two events. The Antique Apples - Hard Cider Tasting, which took place in April and the Shiloh Tour and Historical Talk, which took place in October, were both huge successes! Both events were sold out and raised nearly \$1,000 total for the restoration of the Union Church/Old Town Hall. A special thanks to Rev. Ron Parker, Linda Craig and Jeff Wakemen for their knowledge and willingness to present during the Shiloh Tour and to David Buchanan, Author of "Taste, Memory", who shared samplings of his cider and his knowledge behind antique apples. The Society also teamed up with the Historic District Commission during the Historic Homes of Durham presentation that was held in June. At this event, Paul Baines shared his knowledge of Durham's historical structures and Tia Wilson, the Chair of the Society gave a brief talk on the history of the town.



On another exciting note, both the Union Church and the West Methodist Church were featured in a Stephen King documentary for Hulu called "The Search for Castle Rock." The short 24 minute documentary features Tia Wilson of the Durham Historical Society, and can be found on youtube at <https://www.youtube.com/watch?v=FmYuYEJD0eQ>.

The Society is now proud to mention that they have acquired their much needed 501(c)(3), which will entitle them to apply for grants and other assistance to help them raise funds for the Union Church. This is a huge milestone for the Society and will open many doors for them.

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

As always, the Society is 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 - Co-Chair

Rita Merrill - Treasurer

# RSU 5 Report

Dear Citizens,

There are many exciting things happening in RSU5. The track and field project is completed. The students and community are enjoying the new facility. The new track and field was only made possible by the support of many community members. Thanks to all who came out for the grand opening on May 18 and participated in the fun run with Joan Benoit Samuelson around the track.

We want to thank all residents for the passage of our current budget. This was only the second time since the formation of the RSU that all three towns passed the budget. The adopted budget for 2018-19 is \$33,058,024. This budget adds some needed support positions, as well as an increase to the capital improvement line.

We are fortunate and thankful for the individuals willing to volunteer and serve on the RSU5 Board of Directors. In 2017/18, Board members representing Durham were Candace deCispkes, Jen Galletta, and School Board Chair Michelle Ritcheson; members representing Freeport were Jeremy Clough, John Morang, Maddy Vertenten, Lindsay Sterling, Valy Steverlynck, and Sarah Woodward; and members representing Pownal were Kathryn Brown and Naomi Ledbetter. Naomi is no longer serving on the Board and Erica Giddinge has replaced her. For the first time, we had two student representatives on the Board: Junior Ben Morang and Senior Carter Jedrey-Irvin. The Board established three key priorities for the past year: implementation of proficiency based teaching and learning, improved teacher/administrator effectiveness, and creating a new strategic plan to guide the district over the next five to seven years. These goals were successfully completed, although the strategic planning goal is a two year goal. We hope to have a completed plan by the end of this upcoming year. These Board goals aim to ensure every student has an engaging, student-centered education, and graduate college and career ready.

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 1947 students during 2017-18, which was an increase of 64 students from the previous year. In June, 106 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 centered on youth and adults. Our programs include the Laugh and Learn Childcare Program, adult enrichment classes, and youth recreation programs.

There is no better investment than creating an educated populace. Through the collective efficacy of our staff, parents, students and community members, we believe we can provide an education to our students that results in improved student achievement throughout the District. 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 in our mission to “provide our students with a world-class education that will challenge minds, engage creativity, develop self-discipline, and advance inherent strengths!”

Sincerely,

Dr. Becky Foley

Superintendent of Schools

## DURHAM 2019 MUNICIPAL BUDGET OVERVIEW

	<u>2018</u>	<u>2018</u>	<u>2019</u>	<u>Percent</u>		<u>2019</u>	<u>2019</u>
	<u>Budget</u>	<u>Expended</u>	<u>Select Board Budget Recommendation</u>	<u>Inc/Dcr</u>	<u>INC/DCR</u>	<u>Appropriate</u>	<u>Raise</u>
<b>Department Item</b>							
Administration	\$369,080	\$352,012	\$375,931	\$6,851	1.86%	\$101,919	\$274,012
Administration Capital Projects	\$12,200	\$8,190	\$0	(\$12,200)	-100.00%	\$0	\$0
Animal Control	\$13,110	\$13,084	\$15,003	\$1,893	14.44%	\$1,934	\$13,069
Assessing	\$20,300	\$20,344	\$21,150	\$850	4.19%	\$0	\$21,150
Cemeteries	\$10,780	\$10,566	\$8,650	(\$2,130)	-19.76%	\$0	\$8,650
Conservation	\$2,200	\$2,200	\$2,200	\$0	0.00%	\$2,200	\$0
Debt Service							
Quint Bond	\$33,004	\$33,003	\$20,180	(\$12,824)	-38.86%	\$20,180	\$0
Fire Truck Bond	N/A	N/A	\$58,894	\$58,894	100.00%	\$29,447	\$29,447
Building Bond	\$91,120	\$91,119	\$91,120	\$0	0.00%	\$0	\$91,120
Equipment Bond	\$141,524	\$141,523	\$141,524	\$0	0.00%	\$0	\$141,524
2016 Road Bond	\$170,909	\$170,909	\$168,992	(\$1,917)	-1.12%	\$0	\$168,992
2018 Road Bond	N/A	N/A	\$251,860	\$251,860	100.00%	\$0	\$251,860
Donations	\$2,100	\$2,100	\$2,100	\$0	0.00%	\$0	\$2,100
Eureka Center	\$4,931	\$4,838	\$6,739	\$1,808	36.65%	\$840	\$5,899
Eureka Center Capital Projects	\$6,000	\$5,672	\$0	(\$6,000)	-100.00%	\$0	\$0
Fire-Rescue-EMA	\$363,717	\$372,530					
Addl EMS Staffing	\$120,608	\$112,922					
<b>Total Fire Operating Budget</b>	<b>\$484,325</b>	<b>\$485,452</b>	<b>\$484,325</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$484,325</b>
Fire Department - Capital Reserve	\$55,000	\$55,000	\$55,000	\$0	0.00%	\$0	\$55,000
Fire Department - Capital Expenses	\$35,000	\$33,421	\$21,400	(\$13,600)	-38.86%	\$21,400	\$0
General Assistance	\$2,000	\$277	\$2,000	\$0	0.00%	\$2,000	\$0
Parks & Recreation	\$10,300	\$8,426	\$9,050	(\$1,250)	-12.14%	\$9,050	\$0
Planning Board/Appeals	\$30,672	\$27,941	\$46,599	\$15,927	51.93%	\$4,680	\$41,919
Public Works	\$1,240,660	\$1,128,192	\$1,231,986	(\$8,674)	-0.70%	\$969,657	\$262,329
Public Works - Capital Fund	\$50,000	\$50,000	\$0	(\$50,000)	-100.00%	\$0	\$0
Roads - Capital Expenses	\$0	\$0	\$220,000	\$220,000	100.00%	\$220,000	\$0
Solid Waste	\$204,226	\$204,221	\$210,710	\$6,484	3.17%	\$19,770	\$190,940
Telecommunications	\$52,544	\$40,617	\$54,234	\$1,690	3.22%	\$54,234	\$0
Municipal Capital (Union Church)	\$10,000	\$10,000	\$0	(\$10,000)	-100.00%	\$0	\$0
Grant Matching	\$0	\$0	\$10,000	\$10,000	100.00%	\$10,000	\$0
Raise Pool	\$0	\$0	\$15,000	\$15,000	100.00%	\$0	\$15,000
Sheriff Details for speeding	\$0	\$0	\$3,600	\$3,600	100.00%	\$3,600	\$0
Select Board Contingency Fund	\$0	\$0	\$35,000	\$35,000	100.00%	\$35,000	\$0
<b>TOTALS:</b>	<b>\$3,051,985</b>	<b>\$2,899,108</b>	<b>\$3,563,248</b>	<b>\$511,262</b>	<b>16.75%</b>	<b>\$1,505,911</b>	<b>\$2,057,337</b>

### Estimated Tax Impact (for informational purposes only)

2018 Taxable Valuation	\$351,407,600
2018 MIL Rate	19.70

Municipal MIL Rate Impact (Estimated)				
	2018	2019	\$ Var to LY	% Var to LY
Total Municipal Budget	\$3,051,985	\$3,563,248	\$511,262	16.8%
Less Appropriated Funds*	\$1,204,979	\$1,505,911	\$300,932	25.0%
Less State Sourced Deductions**	\$420,672	\$420,672	\$0	0.0%
Municipal Assessment	\$1,426,334	\$1,636,664	\$210,330	14.7%
Municipal MIL Rate Impact	4.06	4.66	0.60	14.7%
Additional Taxes per \$100,000 valuation	\$59.85			

\*From Revenue and Capital Reserve accounts

\*\*2019 Amount TBD

# Administration Budget

	2018	2018	2019		Percent
	Budget	Actual	Budget	INC/DCR	INC/DCR
<b><u>Personnel</u></b>					
Chairman, Selectmen Salary	\$2,640	\$2,640	\$2,640	\$0	0.00%
Meetings Secretary	\$3,295	\$1,871	\$3,000	(\$295)	-8.95%
Town Clerk Salary	\$36,550	\$31,748	\$36,550	\$0	0.00%
Deputy Treasurer/Coll/Clerk	\$33,600	\$33,271	\$33,600	\$0	0.00%
Selectmen Salaries	\$7,680	\$7,680	\$7,680	\$0	0.00%
Code Enforcement Salary	\$38,272	\$38,758	\$40,112	\$1,840	4.81%
Administrative Assistant Salary	\$46,758	\$46,274	\$46,758	\$0	0.00%
<b><u>Support &amp; Benefits</u></b>					
Town Clerk Health	\$21,326	\$21,326	\$22,151	\$825	3.87%
Deputy Treasurer Health	\$10,559	\$10,558	\$10,926	\$367	3.48%
Code Enforcement	\$9,604	\$9,603	\$9,851	\$247	2.57%
Administrative Assistant Health	\$9,604	\$9,603	\$9,851	\$247	2.57%
FICA(with MPERS)	\$11,815	\$12,244	\$12,707	\$892	7.55%
Medicare	\$2,448	\$2,165	\$2,448	\$0	0.00%
<b>Subtotal</b>	<b>\$234,151</b>	<b>\$227,741</b>	<b>\$238,274</b>	<b>\$4,123</b>	<b>1.76%</b>
<b><u>Insurances</u></b>					
General Insurance	\$36,175	\$33,073	\$35,700	(\$475)	-1.31%
Workers Compensation	\$2,428	\$3,014	\$2,939	\$511	21.05%
<b><u>Computers &amp; Networking</u></b>					
Computer Hardware	\$2,000	\$1,126	\$2,000	\$0	0.00%
Trio/Harris Software	\$17,140	\$14,490	\$18,250	\$1,110	6.48%
Equipment Lease	\$2,405	\$2,245	\$2,250	(\$155)	-6.44%
<b><u>Operating Expenses</u></b>					
Publications	\$400	\$667	\$600	\$200	50.00%
Furnishings/Equipment	\$150	\$102	\$150	\$0	0.00%
Office Supplies	\$4,200	\$4,177	\$4,200	\$0	0.00%
Selectmen's Discretionary	\$150	\$96	\$150	\$0	0.00%
<b>Subtotal</b>	<b>\$65,048</b>	<b>\$58,990</b>	<b>\$66,239</b>	<b>\$1,191</b>	<b>1.83%</b>
<b><u>General Services</u></b>					
Supplies	\$400	\$224	\$400	\$0	0.00%
Security	\$348	\$240	\$765	\$417	119.83%
Generator Maintenance	\$600	\$0	\$300	(\$300)	-50.00%
FICA	\$132	\$109	\$132	\$0	0.00%
MEDICARE	\$29	\$26	\$29	\$0	0.00%
Propane	\$1,500	\$1,121	\$2,500	\$1,000	66.67%
Maintenance/Repairs	\$1,000	\$754	\$1,000	\$0	0.00%
Telephone	\$2,450	\$2,424	\$2,450	\$0	0.00%
Janitorial	\$1,989	\$1,766	\$1,989	\$0	0.00%
<b><u>Electricity</u></b>					
Town Buildings	\$1,855	\$1,939	\$2,100	\$245	13.21%
Streetlights	\$1,554	\$1,530	\$1,600	\$46	2.96%
<b><u>Union Church</u></b>					
Security	\$450	\$240	\$250	(\$200)	-44.44%
Electricity	\$200	\$184	\$200	\$0	0.00%
Telephone	\$408	\$405	\$408	\$0	0.00%
<b>Subtotal</b>	<b>\$12,915</b>	<b>\$10,962</b>	<b>\$14,123</b>	<b>\$1,208</b>	<b>9.35%</b>

### Administration Budget continued

<b><u>Election Services</u></b>					
Election Payroll	\$7,000	\$5,664	\$4,500	(\$2,500)	-35.71%
Election Expenses	\$2,850	\$3,494	\$2,850	\$0	0.00%
Fica	\$455	\$237	\$279	(\$176)	-38.68%
Medicare	\$102	\$79	\$65	(\$37)	-36.03%
<b><u>Professional Services</u></b>					
Legal Expenses	\$8,000	\$8,978	\$10,000	\$2,000	25.00%
Audit Expenses	\$11,500	\$11,500	\$11,800	\$300	2.61%
MMA Dues	\$4,102	\$4,102	\$4,705	\$603	14.70%
GPCOG	\$6,157	\$6,157	\$7,696	\$1,539	25.00%
<b><u>Office Expenses</u></b>					
Dues/Training/Mileage	\$6,200	\$5,648	\$6,200	\$0	0.00%
Tax Billing	\$2,000	\$2,069	\$2,100	\$100	5.00%
Liens/Discharges	\$3,300	\$2,318	\$2,500	(\$800)	-24.24%
Postage	\$4,300	\$4,005	\$4,000	(\$300)	-6.98%
Advertising	\$1,000	\$68	\$600	(\$400)	-40.00%
<b>Subtotal</b>	<b>\$56,966</b>	<b>\$54,318</b>	<b>\$57,295</b>	<b>\$329</b>	<b>0.58%</b>
<b>Total Administration Budget</b>	<b>\$369,080</b>	<b>\$352,012</b>	<b>\$375,931</b>	<b>\$6,851</b>	<b>1.82%</b>

### Animal Control Budget

	2018	2018	2019		Percent
Department Item	Budget	Actual	Budget	INC/DCR	INC/DCR
Salary (Contract)	\$7,000	\$7,642	\$9,500	\$2,500	35.71%
FICA	\$455	\$282	\$0	(\$455)	-100.00%
Medicare	\$101	\$66	\$0	(\$101)	-100.00%
Workers Comp	\$151	\$93	\$0	(\$151)	-100.00%
Supplies	\$300	\$0	\$0	(\$300)	-100.00%
Training	\$100	\$0	\$0	(\$100)	-100.00%
Emergency vet services			\$500	\$500	100.00%
Coastal Humane	\$5,003	\$5,002	\$5,003	\$0	0.00%
<b>Animal Control Budget</b>	<b>\$13,110</b>	<b>\$13,084</b>	<b>\$15,003</b>	<b>\$1,893</b>	<b>14.44%</b>

### Assessing Budget

	2018	2018	2019		Percent
Department Item	Budget	Actual	Budget	INC/DCR	INC/DCR
Contract	\$18,000	\$18,000	\$18,000	\$0	0.00%
Tax Mapping	\$1,700	\$1,985	\$2,500	\$800	47.06%
Transfer Deed Copies	\$500	\$359	\$500	\$0	0.00%
Postage/Office Supplies	\$100	\$0	\$150	\$50	50.00%
<b>Assessing Budget</b>	<b>\$20,300</b>	<b>\$20,344</b>	<b>\$21,150</b>	<b>\$850</b>	<b>4.19%</b>

### Cemeteries Budget

	2018	2018	2019		Percent
Department Item	Budget	Actual	Budget	INC/DCR	INC/DCR
Mowing Contract	\$3,500	\$3,500	\$4,000	\$500	14.29%
Equipment & Materials	\$200	\$0	\$100	(\$100)	-50.00%
Flags/Holders	\$500	\$486	\$250	(\$250)	-50.00%
Projects/Restoration	\$6,580	\$6,580	\$4,300	(\$2,280)	-34.65%
<b>Cemeteries Budget</b>	<b>\$10,780</b>	<b>\$10,566</b>	<b>\$8,650</b>	<b>(\$2,130)</b>	<b>-19.76%</b>

### Conservation Budget

	2018	2018	2019		Percent
Department Item	Budget	Actual	Budget	INC/DCR	INC/DCR
Dues	\$200	\$200	\$200	\$0	0.00%
University of Maine 4-H Club	\$2,000	\$2,000	\$2,000	\$0	0.00%
<b>Conservation Budget</b>	<b>\$2,200</b>	<b>\$2,200</b>	<b>\$2,200</b>	<b>\$0</b>	<b>0.00%</b>

Debt Service Budget					
	2018	2018	2019		Percent
Bond	Budget	Actual	Budget	INC/DCR	INC/DCR
<b>Public Works:</b>					
Building Bond 2014	\$91,120	\$91,119	\$91,120	\$0	0.00%
Equip Bond 2014	\$141,524	\$141,523	\$141,524	\$0	0.00%
Road Bond 2016	\$170,909	\$170,909	\$168,992	(\$1,917)	-1.12%
Road Bond 2018			\$251,860	\$251,860	100.00%
<b>Total Public Works</b>	<b>\$403,553</b>	<b>\$403,551</b>	<b>\$653,496</b>	<b>\$249,943</b>	<b>61.94%</b>
<b>Fire Department:</b>					
Quint Bond	\$33,004	\$33,004	\$20,180	(\$12,824)	-38.86%
Fire Truck 2018	\$0	\$0	\$58,894	\$58,894	100.00%
<b>Total Fire Department</b>	<b>\$33,004</b>	<b>\$33,004</b>	<b>\$79,074</b>	<b>\$46,070</b>	<b>139.59%</b>
<b>Debt Service Budget</b>	<b>\$436,557</b>	<b>\$436,555</b>	<b>\$732,570</b>	<b>\$296,013</b>	<b>67.81%</b>
Donations Budget					
	2018	2018	2019		Percent
Department Item	Budget	Actual	Budget	INC/DCR	INC/DCR
Community Concepts	\$500	\$500	\$700	\$200	40.00%
LACO	\$500	\$500	\$700	\$200	40.00%
Oasis Free Clinic	\$500	\$500	\$0	(\$500)	-100.00%
Promise Ed Center/Andro Head Start	\$100	\$100	\$0	(\$100)	-100.00%
Seniors Plus	\$500	\$500	\$700	\$200	40.00%
<b>Donations Budget</b>	<b>\$2,100</b>	<b>\$2,100</b>	<b>\$2,100</b>	<b>\$0</b>	<b>0.00%</b>
Eureka Community Center Budget					
	2018	2018	2019		Percent
Department Item	Budget	Actual	Budget	INC/DCR	INC/DCR
Electricity	\$600	\$557	\$610	\$10	1.67%
Propane	\$1,400	\$960	\$1,400	\$0	0.00%
Maintenance Repairs	\$1,200	\$1,851	\$3,000	\$1,800	150.00%
Cleaning	\$1,326	\$1,243	\$1,326	\$0	0.00%
FICA	\$86	\$71	\$83	(\$3)	-3.70%
Medicare	\$19	\$17	\$20	\$1	4.02%
Supplies	\$300	\$139	\$300	\$0	0.00%
<b>Eureka Community Ctr Budget</b>	<b>\$4,931</b>	<b>\$4,838</b>	<b>\$6,739</b>	<b>\$1,808</b>	<b>36.65%</b>

# Fire Department Operating and EMS Combined Budget

	2018	2018	2019		Percent
	Budget	Actual	Budget	INC/DCR	INC/DCR
<b><u>Personnel</u></b>					
Fire/Rescue Chief Salary	\$78,358	\$82,522	\$62,000	(\$16,358)	-20.88%
<i>Labor</i>	<i>\$100,594</i>	<i>\$105,922</i>			
<i>Labor EMS</i>	<i>\$91,400</i>	<i>\$89,647</i>			
Total Labor	\$191,994	\$195,569	\$220,660	\$28,666	14.93%
<b>Subtotal</b>	<b>\$270,352</b>	<b>\$278,090</b>	<b>\$282,660</b>	<b>\$12,308</b>	<b>4.55%</b>
<b><u>Support &amp; Benefits</u></b>					
Health Insurance	\$18,085	\$18,085	\$22,805	\$4,720	26.10%
<i>FICA / MERS</i>	<i>\$12,023</i>	<i>\$12,437</i>			
<i>FICA / MERS EMS</i>	<i>\$5,941</i>	<i>\$5,558</i>			
Total FICA/MERS	\$17,964	\$17,995	\$18,332	\$368	2.05%
<i>Medicare</i>	<i>\$2,595</i>	<i>\$2,665</i>			
<i>Medicare EMS</i>	<i>\$1,325</i>	<i>\$1,300</i>			
Total Medicare	\$3,920	\$3,965	\$4,100	\$180	4.59%
Insurance	\$947	\$947	\$1,100	\$153	16.16%
<i>Workers Comp</i>	<i>\$20,089</i>	<i>\$19,029</i>			
<i>Workers Comp EMS</i>	<i>\$19,355</i>	<i>\$16,417</i>			
Total Workers Comp	\$39,444	\$35,446	\$30,985	(\$8,459)	-21.45%
<b>Subtotal</b>	<b>\$80,360</b>	<b>\$76,438</b>	<b>\$77,322</b>	<b>(\$3,038)</b>	<b>-3.78%</b>
<b><u>Operating Expenses</u></b>					
Utilities	\$5,040	\$5,381	\$5,500	\$460	9.13%
Propane	\$5,085	\$4,233	\$5,700	\$615	12.09%
Building Maintenance	\$4,729	\$4,882	\$5,450	\$721	15.25%
Equipment Maintenance	\$45,250	\$53,332	\$45,050	(\$200)	-0.44%
Training	\$7,700	\$7,027	\$8,000	\$300	3.90%
Amb Intercept (EMS Mngmnt)	\$4,600	\$3,620	\$4,000	(\$600)	-13.04%
Diesel	\$5,400	\$5,561	\$5,400	\$0	0.00%
Dues	\$3,842	\$2,938	\$2,300	(\$1,542)	-40.14%
Chief's Expenses	\$2,600	\$1,531	\$0	(\$2,600)	-100.00%
Prevention	\$700	\$997	\$1,500	\$800	114.29%
<i>Personal Safety</i>	<i>\$17,098</i>	<i>\$14,583</i>			
<i>Personal Safety EMS</i>	<i>\$2,387</i>	<i>\$0</i>			
Total Personal Safety	\$19,485	\$14,583	\$11,730	(\$7,755)	-39.80%
Dispatch	\$25,007	\$21,853	\$24,713	(\$294)	-1.18%
<i>Supplies</i>	<i>\$3,975</i>	<i>\$4,987</i>			
<i>Supplies EMS</i>	<i>\$200</i>	<i>\$0</i>			
Total Supplies	\$4,175	\$4,987	\$5,000	\$825	19.76%
<b>Subtotal</b>	<b>\$133,613</b>	<b>\$130,924</b>	<b>\$124,343</b>	<b>(\$9,270)</b>	<b>-6.94%</b>
<b>Fire/Rescue/EMA Budget</b>	<b>\$484,325</b>	<b>\$485,453</b>	<b>\$484,325</b>	<b>\$0</b>	<b>0.00%</b>

## Fire Department Capital Budget

	2018	2018	2019		Percent
Department Item	Budget	Actual	Budget	INC/DCR	INC/DCR
Reserve Account	\$55,000	\$55,000	\$55,000	\$0	0.00%
Fire Capital Expenses	\$35,000	\$33,421	\$21,400	(\$13,600)	-38.86%
<b>Fire Department Capital Budget</b>	<b>\$90,000</b>	<b>\$88,421</b>	<b>\$76,400</b>	<b>(\$13,600)</b>	<b>-15.11%</b>

## General Assistance Budget

	2018	2018	2019		Percent
Department Item	Budget	Expended	Budget	INC/DCR	INC/DCR
<b>General Assistance Budget</b>	<b>\$2,000</b>	<b>\$277</b>	<b>\$2,000</b>	<b>\$0</b>	<b>0.00%</b>

## Parks and Recreation Budget

	2018	2018	2019		Percent
Department Item	Budget	Actual	Budget	INC/DCR	INC/DCR
<b>Run-Around Park</b>					
Sanitation	\$800	\$490	\$800	\$0	0.00%
Park Maintenance	\$400	\$150	\$300	(\$100)	-25.00%
<b>Subtotal</b>	<b>\$1,200</b>	<b>\$640</b>	<b>\$1,100</b>	<b>(\$100)</b>	<b>-8.33%</b>
<b>River Park</b>					
Park Maintenance	\$100	\$29	\$700	\$600	600.00%
Electricity	\$200	\$186	\$200	\$0	0.00%
<b>Subtotal</b>	<b>\$300</b>	<b>\$215</b>	<b>\$900</b>	<b>\$600</b>	<b>200.00%</b>
<b>War Memorial Park</b>					
Flag Upkeep/Main/Projects	\$5,500	\$4,303	\$500	(\$5,000)	-90.91%
Electricity	\$200	\$184	\$200	\$0	0.00%
<b>Subtotal</b>	<b>\$5,700</b>	<b>\$4,487</b>	<b>\$700</b>	<b>(\$5,000)</b>	<b>-87.72%</b>
<b>Recreation</b>					
Memorial Day Parade	\$500	\$484	\$750	\$250	50.00%
<i>Tri Town Penguins</i>	<i>\$1,100</i>		<i>\$1,100</i>		0.00%
<i>Durham Softball</i>			<i>\$3,000</i>		100.00%
<i>Youth Baseball</i>	<i>\$1,500</i>		<i>\$1,500</i>		0.00%
Recreational Organizations Total	\$2,600	\$2,600	\$5,600	\$3,000	115.38%
<b>Subtotal</b>	<b>\$3,100</b>	<b>\$3,084</b>	<b>\$6,350</b>	<b>\$3,250</b>	<b>104.84%</b>
<b>Parks and Recreation Budget</b>	<b>\$10,300</b>	<b>\$8,426</b>	<b>\$9,050</b>	<b>(\$1,250)</b>	<b>-12.14%</b>

## Planning Board, Appeals and Historic District Commission Budget

	2018	2018	2019		Percent
Department Item	Budget	Actual	Budget	INC/DCR	INC/DCR
<b>Personnel</b>					
Salary (Planning Board)	\$4,500	\$3,250	\$6,000	\$1,500	33.33%
Planning Board Secretary	\$2,700	\$1,694	\$2,880	\$180	6.67%
Planner			\$18,000	\$18,000	100.00%
<b>Support &amp; Benefits</b>					
FICA	\$468	\$874	\$1,667	\$1,199	256.20%
Medicare	\$104	\$204	\$389	\$285	274.04%
Workers Comp			\$663	\$663	100.00%
<b>Operating Expenses</b>					
Advertising	\$200	\$247	\$300	\$100	50.00%
Training	\$1,200	\$846	\$2,200	\$1,000	83.33%
Supplies	\$500	\$1,576	\$2,000	\$1,500	300.00%
Postage	\$1,500	\$670	\$1,000	(\$500)	-33.33%
Legal	\$2,000	\$1,928	\$4,000	\$2,000	100.00%
Comprehensive Plan	\$17,500	\$16,652	\$0	(\$17,500)	-100.00%
Ordinance Review	\$0	\$0	\$7,500	\$7,500	100.00%
<b>Planning Board Etc. Budget</b>	<b>\$30,672</b>	<b>\$27,941</b>	<b>\$46,599</b>	<b>\$15,927</b>	<b>51.93%</b>

## Public Works Operating Budget

	2018	2018	2019		Percent
Department Item	Budget	Actual	Budget	INC/DCR	INC/DCR
<b><u>Personnel</u></b>					
Road Commissioner Salary	\$60,448	\$60,169	\$60,448	\$0	0.00%
Labor	\$260,785	\$212,727	\$234,400	(\$26,385)	-10.12%
Overtime Labor			\$24,000	\$24,000	100.00%
Janitorial Labor	\$1,989	\$1,439	\$1,690	(\$299)	-15.03%
Unemployment	\$0	\$3,999		\$0	0.00%
<b>Subtotal</b>	<b>\$323,222</b>	<b>\$278,334</b>	<b>\$320,538</b>	<b>(\$2,684)</b>	<b>-0.83%</b>
<b><u>Support &amp; Benefits</u></b>					
FICA	\$22,625	\$19,348	\$23,700	\$1,075	4.75%
Medicare	\$4,687	\$3,685	\$4,648	(\$39)	-0.83%
Health Ins	\$88,468	\$71,130	\$96,610	\$8,142	9.20%
Workers Comp	\$28,345	\$26,253	\$27,245	(\$1,100)	-3.88%
<b>Subtotal</b>	<b>\$144,125</b>	<b>\$120,417</b>	<b>\$152,203</b>	<b>\$8,078</b>	<b>5.60%</b>
<b><u>General Roads</u></b>					
Utilities-Electricity/Heat	\$14,310	\$16,479	\$17,045	\$2,735	19.11%
Communication (Vehicles/Equipment)	\$1,200	\$980		(\$1,200)	-100.00%
Equipment Maintenance	\$38,000	\$44,392	\$38,000	\$0	0.00%
Rental Equipment	\$11,000	\$4,722	\$10,000	(\$1,000)	-9.09%
Facility Maintenance	\$9,978	\$11,960	\$9,978	\$0	0.00%
Training/Professional Development	\$700	\$695	\$1,000	\$300	42.86%
Signs	\$5,000	\$3,439	\$3,500	(\$1,500)	-30.00%
Safety Equipment	\$3,000	\$2,804	\$3,000	\$0	0.00%
Administrative (Supplies)	\$3,000	\$3,625	\$3,500	\$500	16.67%
Minor Equipment	\$3,500	\$2,183	\$3,000	(\$500)	-14.29%
Fuel Account (Gasoline and Deisel)	\$46,000	\$36,657	\$40,000	(\$6,000)	-13.04%
Uniforms	\$1,700	\$1,616	\$2,000	\$300	17.65%
Professional Services	\$20,000	\$10,584	\$20,000	\$0	0.00%
Traffic Control	\$12,000	\$0	\$3,100	(\$8,900)	-74.17%
<b>Subtotal</b>	<b>\$169,388</b>	<b>\$140,137</b>	<b>\$154,123</b>	<b>(\$15,265)</b>	<b>-9.01%</b>
<b><u>Materials/Repairs</u></b>					
Tree Cutting	\$4,000	\$300	\$4,000	\$0	0.00%
Operational Supplies (Material)	\$44,925	\$37,470	\$38,922	(\$6,003)	-13.36%
Culverts/Drains	\$7,000	\$6,911	\$7,000	\$0	0.00%
Erosion Control	\$2,500	\$2,402	\$2,500	\$0	0.00%
Roads (Paving)	\$368,500	\$321,582	\$368,500	\$0	0.00%
<b>Subtotal</b>	<b>\$426,925</b>	<b>\$368,665</b>	<b>\$420,922</b>	<b>(\$6,003)</b>	<b>-1.41%</b>
<b><u>Winter Roads (Public Works)</u></b>					
Liquid De-icers	\$18,000	\$18,083	\$20,000	\$2,000	11.11%
Sand	\$9,000	\$7,896	\$9,000	\$0	0.00%
Salt	\$115,000	\$115,114	\$120,000	\$5,000	4.35%
Plow Blades	\$9,000	\$2,660	\$9,000	\$0	0.00%
Winter Equipment Maintenance	\$25,000	\$75,689	\$25,000	\$0	0.00%
Weather Technology	\$1,000	\$1,198	\$1,200	\$200	20.00%
Weather Meteorology	\$0	\$0	\$0	\$0	0.00%
<b>Subtotal</b>	<b>\$177,000</b>	<b>\$220,639</b>	<b>\$184,200</b>	<b>\$7,200</b>	<b>4.07%</b>
<b>Public Works Operating Budget</b>	<b>\$1,240,660</b>	<b>\$1,128,192</b>	<b>\$1,231,986</b>	<b>(\$8,674)</b>	<b>-0.70%</b>

## Public Works Capital Budget

	2018	2018	2019		Percent
Department Item	Budget	Actual	Budget	INC/DCR	INC/DCR
Plow Truck	\$0	\$0	\$220,000	\$220,000	100.00%
Auburn Pownal Culvert	\$83,693	\$37,590	\$0	\$0	-100.00%
<b>Public Works Capital Budget</b>	<b>\$83,693</b>	<b>\$37,590</b>	<b>\$220,000</b>	<b>\$220,000</b>	<b>262.87%</b>

## Solid Waste Budget

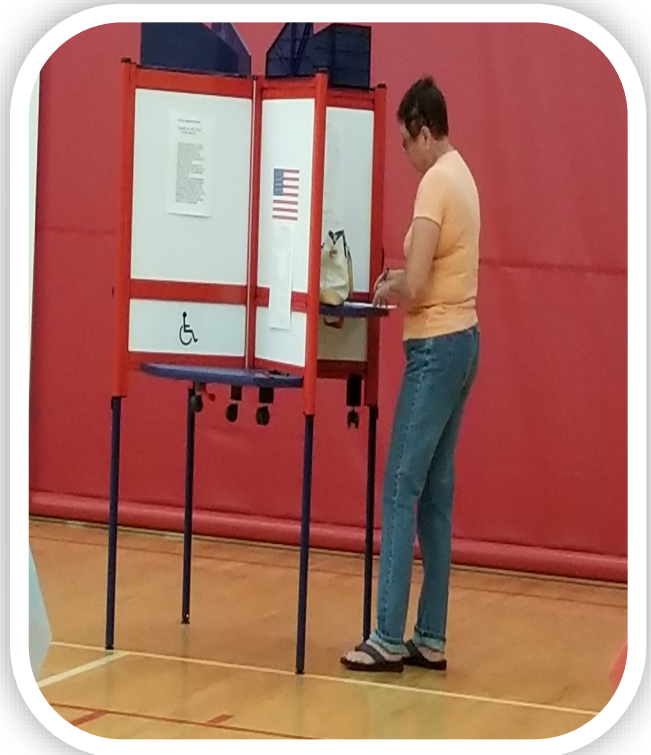
	2018	2018	2019		Percent
Department Item	Budget	Actual	Budget	INC/DCR	INC/DCR
Hauler Contract	\$204,226	\$204,221	\$208,310	\$4,084	2.00%
Trash Tags	\$0	\$0	\$2,400	\$2,400	100.00%
<b>Solid Waste Budget</b>	<b>\$204,226</b>	<b>\$204,221</b>	<b>\$210,710</b>	<b>\$6,484</b>	<b>3.17%</b>

## Telecommunications Budget

	2018	2018	2019		Percent
Department Item	Budget	Actual	Budget	INC/DCR	INC/DCR
<b><u>Personnel</u></b>					
Salary - Secretary	\$432	\$36	\$432	\$0	0.00%
Public Information Technician	\$18,720	\$10,316	\$20,592	\$1,872	10.00%
Meetings Tech	\$2,163	\$624	\$0	(\$2,163)	-100.00%
<b><u>Support &amp; Benefits</u></b>					
FICA	\$1,385	\$680	\$1,304	(\$81)	-5.85%
Medicare	\$310	\$159	\$306	(\$4)	-1.29%
Workers Comp	\$57	\$99	\$100	\$43	75.44%
<b><u>Operating Expenses</u></b>					
Access Channel Expenses	\$3,000	\$3,000	\$3,000	\$0	0.00%
Emails for Committee	\$2,040	\$2,518	\$3,000	\$960	47.06%
IT Support	\$9,928	\$12,544	\$13,000	\$3,072	30.94%
Postage/Supplies	\$1,250	\$265	\$500	(\$750)	-60.00%
Technology Hardware	\$4,666	\$4,371	\$4,000	(\$666)	-14.27%
Tehnology Software	\$3,843	\$1,424	\$2,500	(\$1,343)	-34.95%
Town Reports/Printing	\$2,500	\$2,713	\$2,500	\$0	0.00%
Training	\$500	\$120	\$500	\$0	0.00%
Website Expense	\$1,750	\$1,750	\$2,500	\$750	42.86%
<b>Telecommunications Budget</b>	<b>\$52,544</b>	<b>\$40,617</b>	<b>\$54,234</b>	<b>\$1,690</b>	<b>3.22%</b>



Larry and Scott assisting on Election Day 2018



Election Day 2018

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 Durham Community School, 654 Hallowell Road, Durham, Maine on Friday, April 5, 2019 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 on Saturday, April 6, 2019 at 9:00 a.m.; then and there to act upon Articles 3 through 45 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 6, 2019***

**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.

**Article 4** To see if the Town will vote to appropriate from undesignated fund balance \$44.00 to add to the 2018 Assessing budget.

**Article 5** To see if the Town will vote to appropriate from undesignated fund balance \$8,813.37 to add to the 2018 Fire Department Operations budget.

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**COMPREHENSIVE PLAN AND ORDINANCES**

**Article 6** To see if the Town will vote in favor of approving the Town of Durham 2018 Comprehensive Plan update, such approval is conditional on the following criteria:

1. Review and approval by the State of Maine Department of Conservation, Agriculture, and Forestry, for consistency with the goals and guidelines of the Growth Management Act (30-A M.R.S.A. §§ 4312- 4350), and that the plan includes all of the applicable required elements of the Maine Comprehensive Plan Review Criteria Rule (07-105 CMR 208).
2. Inclusion of only non-substantive changes requested by the Department of Conservation, Agriculture, and Forestry which may include; update of content to satisfy the State's guidelines and update or addition of statistical information and maps.
3. Final adoption by the Durham Board of Selectmen of any non-substantive changes required by the Department of Conservation, Agriculture, and Forestry to obtain a letter of consistency.

**Article 7** To see if the Town will vote to repeal the 2004 Growth Management and Establishment of Districts Ordinance of the Town of Durham, Maine that limits the rate of growth as required to qualify for exemption from Growth Management Act requirements to designate growth areas and adopt plans, policies, and funding strategies to create a densely developed Town center.

**Article 8** To see if the Town will vote to adopt Addendum 1 to the 2019 Durham Comprehensive Plan to lay out a process for updating the Comprehensive Plan and considering a legally enforceable rate of growth ordinance if the rate of new residential building permits exceeds the growth rate cap established in the 2004 Growth Management and Establishment of Districts Ordinance or the number of subdivision lots approved by the Planning Board in any year exceeds 100 lots.

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### CAPITAL IMPROVEMENT ARTICLES

**Article 9** To see if the Town of Durham will vote: (1) to approve a road construction and paving project, including all engineering and associated costs therewith (the "Project"); and (2) to appropriate an amount of **\$2,100,000** for the Project; and (3) to fund the appropriation, authorize the Treasurer and the Chairman of the Board of Selectmen to issue general obligation bonds of the Town of Durham (including temporary notes in anticipation of the sale thereof) in an aggregate principal amount not to exceed **\$2,100,000**; and (4) to authorize and delegate to the Treasurer and the Chairman of the Board of Selectmen the discretion to fix the date(s), maturity(ies), interest rate(s), denomination(s), place(s) of payment, form and other detail of said general obligation bonds, including execution and delivery of said general obligation bonds and to provide for the sale thereof as well as the negotiation and execution of any loan agreement necessary with any party.

### TOWN OF DURHAM FINANCIAL STATEMENT

**Total Town Indebtedness**

A.	Bonds Outstanding	\$5,986,527
B.	Bonds Authorized and Unissued*	\$250,000
C.	Bonds to be issued if this vote is approved	\$2,100,000
	Total	\$8,336,527
	*Ambulance bond approved at Town Meeting in 2018	

**Costs** At an estimated average interest rate of 2.59 percent and an estimated 10 year maturity, the estimated costs of these bonds will be:

Principal:	\$2,100,000
Interest:	\$315,859
Total Debt Service	\$2,415,859

**Validity** The validity of the bonds or the voters' ratification of the bonds may not be affected by any errors in the above estimate. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

Ruth Glacser  
/s Treasurer

**Selectmen Recommend**

**Budget Committee: No Recommendation**

- Article 10** 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.

***Selectmen and Budget Committee Recommend: \$220,000***

Transfer \$220,000 from Designated Fund Balance (*Public Works Capital Fund*)

- Article 11** To see what sum of money the Town will vote to raise and/or appropriate to spend on Fire Department Capital Expenses (*Turn-Out Gear and Breathing Apparatus Air Bottles*).

***Selectmen and Budget Committee Recommend: \$21,400***

Transfer \$21,400 from Designated Fund Balance (*Fire Department Capital Reserve Fund*)

- Article 12** To see what sum of money the Town will vote to raise and/or appropriate for Fire Department Capital Reserve Fund.

***Selectmen and Budget Committee Recommend: \$55,000***

Raise \$55,000

#### **EXPENSE BUDGET ARTICLES**

- Article 13** To see what sum of money the Town will vote to raise and/or appropriate for the Durham Fire and Rescue Operating Budget (this includes the Fire Department Per Diem Budget which was voted as a separate article in 2017 and 2018).

***Selectmen and Budget Committee Recommend: \$484,325***

Raise \$484,325

- Article 14** To see what sum of money the Town will vote to raise and/or appropriate for the Public Works Operating Budget.

***Selectmen and Budget Committee Recommend: \$ 1,231,986***

Transfer from designated funds:		<b>\$969,657</b>
	<i>Auto Excise</i>	<i>\$916,529</i>
	<i>LRAP</i>	<i>\$53,128</i>
<b>Raise</b>		<b>\$262,329</b>
<b>Total Public Works Budget</b>		<b>\$1,231,986</b>

- Article 15** To see what sum of money the Town will vote to raise and/or appropriate for Administration Expenses.

***Selectmen Recommend: \$375,931***

***Budget Committee Recommend: \$374,931***

\*see detail next page

\*administration detail from Article 15

	Select Board Recommendation	Budget Committee Recommendation
<b>Transfer from Designated Funds:</b>	<b>\$101,919</b>	<b>\$130,887</b>
<i>Building permits</i>	<i>\$15,854</i>	<i>\$15,854</i>
<i>Electrical permits</i>	<i>\$5,300</i>	<i>\$5,300</i>
<i>Plumbing permits</i>	<i>\$8,169</i>	<i>\$8,169</i>
<i>Vehicle Re-registrations</i>	<i>\$14,360</i>	<i>\$14,360</i>
<i>Delinquent tax interest</i>	<i>\$31,899</i>	<i>\$31,899</i>
<i>Tax exemption reimbursement</i>	<i>\$19,768</i>	<i>\$19,768</i>
<i>Town Clerk fees</i>	<i>\$5,713</i>	<i>\$5,713</i>
<i>**Miscellaneous revenues</i>	<i>\$856</i>	<i>\$856</i>
<i>Telecommunications</i>	<i>\$0</i>	<i>\$11,900</i>
<i>Undesignated Funds</i>	<i>\$0</i>	<i>\$17,068</i>
<b>Raise</b>	<b>\$274,012</b>	<b>\$244,044</b>
<b>Total Administration Budget</b>	<b>\$375,931</b>	<b>\$374,931</b>

**Article 16** To see what sum of money the Town will vote to raise and/or appropriate for Sheriff's details aimed at reducing speed on roads in the Town of Durham.

**Selectmen Recommend: \$3,600**

Transfer \$3,600 from undesignated funds

**Budget Committee Recommend: \$0**

**Article 17** To see what sum of money the Town will vote to authorize the Board of Selectman to appropriate from undesignated funds (estimated balance on December 31, 2018: \$1,203,892) as they deem advisable to meet unanticipated expenses and emergencies that occur during the 2019 budget year.

**Selectmen Recommend: \$35,000**

Transfer \$35,000 from undesignated funds

**Budget Committee Recommend: \$0**

**Article 18** To see if the Town will vote to authorize the Board of Selectmen to transfer an amount not to exceed 1% of the total town budget between budget categories as they deem advisable to meet unanticipated expenses and emergencies that occur during fiscal year 2019.

**The Selectmen recommend passage of this article.**

**Article 19** To see what sum of money the Town will vote to raise and/or appropriate for the Town of Durham's annual debt service.

**Selectmen and Budget Committee Recommend: \$ 732,570**

<b>Transfer from designated funds:</b>	<i>Fire Capital Improvement Fund</i>	<b>\$49,627</b>
<b>Raise</b>		<b>\$682,943</b>
<b>Total Debt Repayment Budget</b>		<b>\$732,570</b>

**2019 Bond Payments**

Bond	Payment	Total
Building Bond 2014	5 of 15	\$ 91,120
Equip Bond 2014	5 of 10	\$ 141,524
Quint Bond	6 of 6	\$ 20,180
Road Bond 2016	3 of 7	\$ 168,992
Fire Truck 2018	1 of 10	\$ 58,894
Road Bond 2018	1 of 10	\$ 251,860
<b>Total</b>		<b>\$ 732,570</b>

**Article 20** To see what sum of money the Town will vote to raise and/or appropriate for the Matching Grants Fund.

**Selectmen Recommend: \$10,000**

Transfer \$10,000 from undesignated funds

**Budget Committee Recommend: \$7,500**

Transfer \$7,500 from undesignated funds

**Article 21** 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.

**Selectmen and Budget Committee Recommend: \$15,000**

Raise \$15,000

**Article 22** To see what sum of money the Town will vote to raise and/or appropriate for Animal Control.

**Selectmen and Budget Committee Recommend: \$ 15,003**

Transfer from designated funds:	Animal Control	\$1,934
Raise		<u>\$13,069</u>
Total Animal Control Works Budget		\$15,003

**Article 23** To see what sum of money the Town will vote to raise and/or appropriate for Assessing.

**Selectmen and Budget Committee Recommend: \$21,150**

Raise \$21,150

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

**Selectmen and Budget Committee Recommend: \$8,650**

Raise \$8,650

**Article 25** To see what sum of money the Town will vote to raise and/or appropriate for Conservation.

**Selectmen and Budget Committee Recommend: \$2,200**

Transfer \$2,200 from designated fund (Recreation)

**Article 26** To see what sum of money the Town will vote to raise and/or appropriate for Social and Community Service Agencies.

**Selectmen Recommend: Raise \$2,100**

**Budget Committee Recommend: Raise \$2,000**

	Select Board Recommendation	Budget Committee Recommendation
Androscoggin Home Care & Hospice	\$0	\$500
Community Concepts	\$700	\$500
LACO	\$700	\$500
Seniors Plus	\$700	\$500
	\$2,100	\$2,000

**Article 27** To see what sum of money the Town will vote to raise and/or appropriate for Eureka Community Center.

**Selectmen Recommend: \$6,739**

**Budget Committee Recommend: \$5,840**

	Select Board Recommendation	Budget Committee Recommendation
Transfer from designated funds: Eureka Rentals	\$840	\$840
Raise	\$5,899	\$5,000
Total Eureka Budget	\$6,739	\$5,840

**Article 28** To see what sum of money the Town will vote to raise and/or appropriate for General Assistance.

**Selectmen and Budget Committee Recommend: \$2,000**

Transfer \$2,000 from undesignated funds

**Article 29** To see what sum of money the Town will vote to raise and/or appropriate for Parks and Recreation.

**Selectmen Recommend: \$9,050**

Transfer \$9,050 from designated funds: *Recreation Fund*

**Budget Committee Recommend: \$7,500**

Transfer \$7,500 from designated funds: *Recreation Fund*

**Article 30** To see what sum of money the Town will vote to raise and/or appropriate for Planning Board/Appcals/Historic District Commission.

**Selectmen and Budget Committee Recommend: \$ 46,599**

Transfer from designated funds:	<b>\$4,680</b>
Conditional Use Permits	\$4,400
Appeals Administration Fees	\$280
Raise	<b>\$41,919</b>
Total Planning Board/Appeals/Historic District Commission Budget	<b>\$46,599</b>

**Article 31** To see what sum of money the Town will vote to raise and/or appropriate for Solid Waste.

**Selectmen and Budget Committee Recommend: \$ 210,710**

Transfer from designated funds:	<i>Solid Waste Tags</i>	<b>\$19,770</b>
Raise		<b>\$190,940</b>
Total Solid Waste Budget		<b>\$210,710</b>

**Article 32** To see what sum of money the Town will vote to raise and/or appropriate for Telecommunications.

**Selectmen and Budget Committee Recommend: \$54,234**

Transfer \$54,234 from designated funds (*Telecommunications*)

**Article 33** To see if the Town will vote to raise \$10,000 for the Union Church Renovation Fund.

**The Selectmen recommend this article not pass.**

**PROPERTY TAX LEVY LIMIT**

- Article 34** 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 \$1,436,327*

.....

**BUSINESS ARTICLES**

- Article 35** To see if the town will vote to appropriate an amount not to exceed 5% of the total 2019 Net Assessment for Commitment to pay tax abatements and applicable interest granted during the 2019 fiscal year.
- Article 36** 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 37** 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 38** 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 39** 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 40** 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 after first offering the property to the previous owners for payment of all taxes due, fees, and interest, and, if not paid by previous owners by date demanded, advertising for sealed bids stating the lowest bid acceptable and on such terms as they deem advisable and to execute quit-claim deeds thereon, and allow the Selectmen to authorize the Treasurer to waive automatic lien foreclosures when it is in the best interest of the Town.
- Article 41** 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 42** 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.

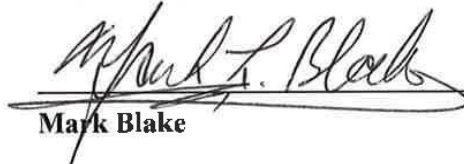
- Article 43** To see if the Town will authorize the Board of Selectmen to resolve any disputes with parties having an interest adverse to that of the Town which do not involve the expenditure of public funds or where there are sufficient funds in budgeted accounts to allow payment of any claim which is to be settled.
- Article 44** 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 2019 annual budget during the period from January 1, 2020 to the close of the 2020 annual town meeting.
- Article 45** 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 26<sup>th</sup> day of February, 2019:

Board of Selectmen



Kevin Nadeau



Mark Blake



Todd Beaulieu



Rob Pontau



Richard George



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

PAUL R. LePAGE

GOVERNOR

Dear Citizens of Maine:

For the past eight years as your Governor, my priority has been to make Maine prosperous. I am proud to say that my administration has had some success, but there is more that can be done.

Mainers experienced strong, record-setting economic growth in 2018, setting so many new records: a record-high number of employers; a record-high number of private-sector jobs; record-high revenues for the state; record-low unemployment; and the fastest net-earnings growth in New England. Our poverty rate declined to the lowest since 2005 with the fewest number of children in poverty in 17 years. Maine's future is the brightest it has been in decades: there's more new businesses, more money in your paycheck, and better opportunities for our children. And that's what it's all about: the future of our state.

We have brought stability to state finances and implemented pro-business, pro-growth policies across state government. The incoming administration is taking on a state government that is vastly improved—both structurally and financially—from the one I inherited. Therefore, I have suggested to the new administration that now is the time to cut taxes by an additional 20 percent.

My administration lowered taxes by 20 percent for more than half-a-million Mainers. Cutting taxes for our families has proven to be an excellent policy decision. Despite this cut, we are seeing higher revenue in almost every tax category—sales and use tax, individual income tax, and corporate income tax. We must always remember that the revenue we receive in taxes is due to the hard work of Maine's people. Democrats stated they want to use surplus money to fully fund revenue sharing at 5 percent, rather than the 2 percent the towns have received for the past 6 years. **However, there is no guarantee your local government will cut your property taxes by one penny—never mind dollar-for-dollar—if revenue sharing is increased.**

The people of Maine and the municipal balance sheets would be better off if the state cut income taxes and allowed municipalities to collect property taxes or service fees from non-profits to supplement the local property taxes. Everyone should contribute to the operation of local community governments.

I encourage you to pay attention to what happens in your municipality and in Augusta. So many good people have worked much too hard to achieve our current prosperity. We must avoid letting politicians drive Maine's finances and its economy back into the ground. I promise you that I will be watching.

Sincerely,

A handwritten signature in black ink that reads "Paul R. LePage".

Paul R. LePage  
Governor

PHONE: (207) 287-3531 (Voice)

888-577-6690 (TTY)

FAX: (207) 287-1034

[www.maine.gov](http://www.maine.gov)

Dear Friends,

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our state have placed in me and welcome this opportunity to share some key accomplishments from this past year.

As Chairman of the Senate Aging Committee, I worked to help ensure the well-being of our seniors. The *SeniorSafe Act* I authored became law last year and is empowering banks, credit unions, and other financial institutions to better protect seniors from financial fraud.

Following extensive committee investigations of prescription drug pricing, additional legislation I crafted became law, ending the egregious practice of pharmacy “gag clauses” that prevented pharmacists from informing patients on how to pay the lowest possible price.

This year, I was also successful in securing an extra \$425 million for Alzheimer’s research—the largest funding increase ever—bringing the total to \$2.34 billion. Additionally, the bipartisan *BOLD Act* I authored will create public health infrastructure to combat Alzheimer’s by promoting education, early diagnosis, and improved care management.

More than 40 million Americans—including 178,000 Mainers—are caregivers for parents, spouses, children, and other loved ones with disabilities or illnesses, such as Alzheimer’s. The *RAISE Family Caregivers Act* I authored was signed into law last year, giving caregivers more resources and training to better balance the full-time job of caregiving. Another law I wrote will help grandparents who are raising grandchildren, largely due to the opioid addiction crisis.

In addition to helping seniors, a major accomplishment over the past year is the increased federal investment in biomedical research that is leading to progress in the fight against numerous devastating diseases. Congress has boosted funding for the National Institutes of Health by \$7 billion in just the last three years, bringing total funding to more than \$39 billion.

One of my highest priorities as Chairman of the Transportation Appropriations Subcommittee is to improve our nation’s crumbling infrastructure and ensure that Maine’s needs are addressed. Since the Better Utilizing Investments to Leverage Development (BUILD) Transportation Grants program, formerly known as TIGER, was established in 2009, I have secured \$160 million for vital transportation projects throughout Maine.

Congress also delivered a Farm Bill last year, which includes many important provisions that will help the agriculture industry in Maine and across the country. Specifically, I secured provisions that will strengthen support for young farmers, improve local farm-to-market efforts, and increase funding for organic research.

Congress took decisive action to address the opioid addiction epidemic. In addition to appropriating \$8.5 billion in federal funding last year, Congress enacted the *SUPPORT for Patients and Communities Act*, a comprehensive package that embraces the multi-pronged approach I have long advocated for this epidemic: prevention, treatment, recovery, and enforcement to stop drug trafficking.

Maine plays a key role in ensuring a strong national defense. In 2018, Congress provided funding for five ships to be built at Bath Iron Works, which will help to keep our nation safe and provide our skilled shipbuilders a steady job. I also secured more than \$162 million for infrastructure projects at Portsmouth Naval Shipyard to support their important work to overhaul Navy submarines.

A Maine value that always guides me is our unsurpassed work ethic. In December 2018, I cast my 6,834<sup>th</sup> consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Maine in the United States Senate. 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 2019 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) 224-6344  
Web site: <http://www.King.Senate.gov>

## United States Senate

WASHINGTON, DC 20510

January 3, 2019

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

Dear Friends,

As I travel Maine, I hear from people who live in every corner of our state. I hear about their achievements, their successes, their work to improve their communities – I hear about the hope they have for our state. I also hear about our challenges, and all the work we have left to do. As I see it, that's my job: to listen to you, act where I can to build on what's good, and work on the tough parts. As 2018 comes to a close, I wanted to take a moment to share an update on some of the work we're doing in Washington to lift up the accomplishments of Maine people and make progress on the challenges they face.

From Portland to Presque Isle, from Milo to Camden, I hear about the pain that the opioid epidemic is inflicting on Maine communities. I've met with Maine people in recovery, family members of those struggling with substance use disorders, treatment providers, and law enforcement officials to learn about their experiences with this terrible disease, and everyone agrees that in order to fully respond to these problems, we need a stronger federal effort to end the opioid epidemic. Fortunately, some help is on the way – in October, we overwhelmingly passed a sweeping, bipartisan opioids bill. I've pushed hard for this type of legislation and was proud to have provisions I've advocated for included in the bill. These priorities have been guided by the voices of Maine people, and we'll keep working to confront this tragic problem.

I've also worked to strengthen the future of our forest economy. Maine's forests have powered our state's economy for generations, especially in our rural communities. So, when rapid shifts in the market led to the closure of many pulp and paper mills and biomass power plants, it required a collaborative approach to support future growth in this important industry. That's why, together with the other members of the state's Congressional delegation, I pushed to establish the Economic Development Assessment Team (EDAT). This integrated, multiagency effort aims to foster innovation and commercialization in Maine's forest economy, and we're already seeing the benefits: in recent months, several forest industry businesses have announced significant investments into Maine operations, and in September 2018, the Forest Opportunity Roadmap (FOR)/Maine released an action plan to make sure this industry, and the rural communities it supports, can continue to thrive for generations to come.

As I close this letter, please allow me to express my gratitude to each of you – for your dedication to our state, and to one another. It's often said that Maine is like a big small town (with very long streets)—that's because at our heart, we're one big community. It's not only a pleasure to serve you— it's a pleasure to know you. Thank you for being the reason Maine is so special. Mary and I hope that 2019 will be a good year for you, your family, your community, and our great State.

Best,



Angus S. King  
United States Senator

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*Senator Jeff Timberlake*  
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Augusta, ME 04333-0003  
(207) 287-1505

Dear Friends and Neighbors:

First, let me thank you for electing me to represent you in Augusta. I am honored to get to serve you in the Maine Senate. It has been a privilege serving as a State Representative over the last eight years. I will continue to work tirelessly on your behalf, making sure your interests are heard and well represented in the Maine Legislature.

In November, the Senate Republican caucus elected me to serve as the assistant leader during the 129th Legislature. Additionally, I will be serving as a member of the Government Oversight Committee. I look forward to serving in my leadership role and the responsibility of serving on the Government Oversight Committee.

During my time in the legislature, I have been encouraged to see the significant progress that has occurred. The State of Maine closed the fiscal year that ended on June 30, 2018 with a budget surplus of more than \$126 million and a 'rainy day fund' totaling more than \$274 million, allowing our state to have a better borrowing capacity and long-term financial stability. Following years of budget shortfalls and high spending, the significance of these economic achievements cannot be overstated. Maine's unemployment is at an all-time low, and the state's jobless rate has been below four percent for a record 31 consecutive months.

Perhaps the most significant action the 128th Legislature took was passing tax conformity. With the passage of that legislation, we ensured that Maine citizens would not see their tax burden increase as a result of the federal changes to the tax code. Additionally, the tax conformity legislation included a \$300 child credit and increased the property tax fairness credit. I am incredibly proud that both sides of the aisle could come together to benefit the Maine people.

The 129th Legislature has many challenges of its own. The top priorities this session include finding a way to provide affordable and accessible healthcare to all Mainers, tackling the opioid crisis, education reform and funding, and lowering property taxes.

Again, thank you for entrusting me to represent you in Augusta. Please 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,

Jeffrey Timberlake  
State Senator

*Fax: (207) 287-1527 \* TTY (207) 287-1583 \* Message Service 1-800-423-6900 \* Web Site: [legislature.maine.gov/senate](http://legislature.maine.gov/senate)*



**Braden Sharpe**

34 Harlee Woods Rd

Durham, ME 04222

Phone: (207) 407-3045

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

**HOUSE OF REPRESENTATIVES**

**2 STATE HOUSE STATION**

**AUGUSTA, MAINE 04333-0002**

**(207) 287-1400**

**TTY: (207) 287-4469**

Dear Durham Residents,

It is an honor to serve as your State Representative. Over the next two years, I will be working hard on your behalf to provide responsive constituent services, be your advocate in the State House and advance legislation that improves life in our district and in our state.

Over the coming months, we expect to take up over 2,000 separate pieces of legislation covering a wide variety of topics. Top priorities include expanding health care coverage, bringing relief from the opioid crisis, expanding access to renewable energy, reducing student debt, dealing with the effects of climate change, repairing our roads and bridges, increasing protections for workers and consumers, getting prescription drug costs under control, protecting the independence of seniors and making sure we are caring for our neighbors with disabilities.

We will also be balancing the state budget for the next two years and will work to do so in a way that restores revenue sharing funds for all Maine towns and respects the mandate of the voters to properly fund public education.

This year I am serving on the Criminal Justice and Public Safety Committee. We oversee policy relating to the Maine Criminal, Juvenile and Bail Codes, criminal law, sentencing, the Criminal Law Advisory Commission, the Department of Public Safety, law enforcement, the Maine Criminal Justice Academy, victims' rights and more.

Whether we are dealing with the above issues or any other topic, I will continue to work with all of my colleagues, regardless of party affiliation, to make sure we're doing the best work we can for the people of our district and all the people of Maine.

Please contact me if I can be of any help or if you want to discuss or testify on any legislation. My email is [Braden.Sharpe@legislature.maine.gov](mailto:Braden.Sharpe@legislature.maine.gov). My phone number is 207-407-3045. I also send out e-newsletters from time to time. Let me know if you would like to receive them.

Respectfully,

A handwritten signature in black ink, appearing to read "Braden Sharpe".

Braden Sharpe

State Representative

**TOWN OF DURHAM, MAINE**  
**Annual Financial Report**  
**For the Year Ended December 31, 2018**

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## 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, 2018, 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, 2018, 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 February 27, 2019, 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 "Remya Kristen Ouellette". The signature is written in a cursive, flowing style.

February 27, 2019  
South Portland, Maine

**TOWN OF DURHAM, MAINE**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2018**

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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 and fiduciary funds of the Town of Durham.

- The total assets for all governmental activity equal \$12,376,836.
- The total net position is \$6,042,713. Net position includes \$1,415,275 in net investment in capital assets, \$21,932 in restricted net position and \$4,605,506 in unrestricted net position.
- For the reporting period, the Town had an increase in the fund balance for total governmental funds (from statement 4) of \$1,340,347.
- The Town General Fund unassigned fund balance increased by \$15,479.

## **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 – Most of the Town's basic services are reported here, including the General Government, Public Safety, Public Works, Community Services, 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 two kinds of funds, governmental and fiduciary, which use the following accounting methods:

- *Governmental Funds* – Most of 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.
- *Fiduciary Funds* - The Town is the trustee, or *fiduciary*, for trust funds. These assets, because of a trust arrangement, can be used only for the trust beneficiaries. All of the Town's fiduciary activities are reported in the separate *Statements of Fiduciary Net Position* and *Changes in Fiduciary Net Position*. We exclude these activities from the Town's other financial statements because the Town cannot use these assets to finance its operations. The Town is responsible for ensuring that the assets reported in these funds are used for their intended purposes. Fiduciary funds are reported using the accrual method of accounting.

**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 2018 and 2017, RSU #5 debt service payments are shown as receivables under the current & other assets.

	<b>Governmental Activities</b>	
	<b>2018</b>	<b>2017</b>
Current and other assets	\$ 6,172,219	4,935,907
Capital assets, net	6,204,617	4,817,822
<b>Total assets</b>	<b>12,376,836</b>	<b>9,753,729</b>
Deferred outflows of resources related to pensions	66,865	83,159
Long-term liabilities	6,157,684	4,258,907
Other liabilities	204,279	160,066
<b>Total liabilities</b>	<b>6,361,963</b>	<b>4,418,973</b>
Deferred inflows of resources related to pensions	39,025	16,866
Net investment in capital assets	1,415,275	2,157,671
Restricted	21,932	40,691
Unrestricted	4,605,506	3,202,687
<b>Total net position</b>	<b>\$ 6,042,713</b>	<b>5,401,049</b>

Seventy six percent (76%) of the Town's net position is unrestricted that may be used to meet the government's ongoing obligations to citizens and creditors. The \$1,415,275 is invested in capital assets, net of accumulated depreciation and related debt (which does not include school-related debt) and the remaining \$21,932 represents a resource that is subject to external restrictions on how it 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.

		<b>Governmental Activities</b>	
		<b>2018</b>	<b>2017</b>
<b>REVENUES</b>			
Program Revenues:			
Charges for services	\$	173,523	193,275
Operating grants and contributions		54,200	60,383
Capital grants and contributions		195,000	-
General revenues:			
Property taxes		6,934,435	6,545,367
Interest and costs on taxes		31,899	35,880
Excise taxes		916,530	851,286
Grants and contributions not restricted to specific programs:			
State revenue sharing		201,861	185,089
Homestead and BETE exemption		233,048	185,488
Other		16,698	17,717
Unrestricted investment earnings		19,842	8,382
Miscellaneous		6,014	39,454
Total revenues		<u>8,783,050</u>	<u>8,122,321</u>
<b>EXPENSES</b>			
General government		837,725	844,819
Public safety		592,042	438,167
Public works		1,347,382	1,270,717
Solid waste disposal		204,221	200,497
Community services		70,967	75,396
Education		4,984,016	4,872,678
Interest on debt		105,033	90,585
Total expenses		<u>8,141,386</u>	<u>7,792,859</u>
Change in net position	\$	<u><b>641,664</b></u>	<u><b>329,462</b></u>

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

The Statement of Activities indicates that the total revenues exceeded expenses by \$641,664 whereas revenues exceeded expenses by \$329,462 in the year 2017 (a 94.8% increase).

**Revenues by Major Source**

Property taxes amounted to 79.0% of revenue in FY 2018 compared to 80.6% in FY 2017. Investment income increased from \$8,382 to \$19,842. Overall, revenues were up \$660,729 or 8.13%. The total increase in revenue from property taxes this past year was \$389,068 or 5.94%.

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

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## **Expenses**

Total expenses increased by \$348,527 or 4.47%. The education budget increased by \$111,338. Taking this into account, actual municipal expenses increased in 2018 by \$237,189. This was due in large part to additional public safety coverage and an increase in the amount the Town spent to maintain roads.

## **General Fund Budgetary Highlights**

The Town does not budget revenues, but utilizes revenues from the prior year and raises the remainder through property taxes. As shown in Exhibit 6, actual revenues exceeded budgeted by \$84,769 and actual expenditures were under appropriations by \$1,324,523.

General Government was under spent by \$22,243. An injury resulted in a few months without a Town secretary; the receipt of worker's compensation and liability insurance dividends reduced expenditures; and an upgrade to our software system was postponed, which were a few things that contributed to this amount.

The Public Works operating budget was underspent by \$74,879. The economy and shortage of qualified plow/truck drivers made it a challenge to keep a full public works staff which contributed to \$48,058 (in labor) and \$17,338 (in health insurance) of the unspent appropriation. In addition, the Town was unable to complete the last paving project of the year, Colonial Drive, due to weather and scheduling difficulties leaving \$46,918 unspent in paving. Other line items were purposely underspent to offset high unexpected equipment repair costs due to aging dump/plow trucks.

In the summer of 2017, the Town had a special meeting to vote on funds for the replacement of two culverts on Auburn Pownal Road. The culverts were completed in 2018 and we received \$95,000 each from two stream crossing grants awarded by the Maine Department of Environmental Protection. Of the \$100,000 appropriated in 2017, the Town spent \$53,897. The remaining \$46,103 was returned to the Public Works Capital Fund.

The municipal budget for the year 2018 was \$3,051,985. County Tax Assessment (\$483,570) and RSU #5 Assessment for the 2018 calendar year (\$4,984,017) and the overlay (\$61,579) are part of the Tax Commitment and therefore, not included in the original budget. The only adjustments to the original budget in FY 2018 were the carryover of \$83,693 for the Auburn Pownal Culvert, originally appropriated in 2017, the carryover of \$12,184 grant proceeds received in 2017, and the current year bond issuances of \$2,480,000, and related expenditures.

## **Capital Assets**

During the year, the Town utilized funds from the 2018 Road Bond for 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) and Country Lane (.44 miles - entire length). These roads will be completed and capitalized in 2019. The culverts on Auburn Pownal Road were completed and capitalized. Additional projects were undertaken during the year that fell below the Town's capitalization threshold and therefore, were not capitalized.

## **Long-term Debt Activity**

Net bonded debt as of December 31, 2018 stood at \$5,986,527. This equated to 1.70% of assessed value and to \$1,556 bonded debt per capita. The ratio of debt service to general governmental expenditures was 4.47% on December 31, 2018 compared to 5.33% on December 31, 2017.

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

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**Looking Forward**

The Town will bring an updated Comprehensive Plan before voters for approval in 2019. The next step will be for the Town to make Durham's Land Use Ordinances consistent with the Comprehensive Plan.

In 2018, the Select Board created an ADHOC committee to write a Capital Improvement Policy. The policy will be completed this spring.

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 31, 2019. The Budget Committee met twice the first week in February to vote on their recommendations. The Select Board proposed budget shows a 16.8% (\$511,264) increase over last year's budget. This increase includes the purchase of a new dump truck/snow plow financed through capital funds, a combining of the additional Fire/EMS coverage approved at Town Meeting in 2017 and 2018 with the Fire Department operational budget, an addition to the Fire/EMS capital fund, the first payment on the 2018 Road Bond and the first bond payment on the replacement of Fire Engine 22. The Board of Selectmen is not recommending any significant use of unassigned fund balance this year to offset taxes as the balance is now close to recommended amounts. The Board will look at an unassigned fund balance policy this year to clarify what level the balance should be and when it is appropriate for the Town to utilize these funds. The warrant will also include a question regarding a possible road bond of \$2,100,000.

**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, 2018**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash	\$ 3,996,259
Receivables:	
Taxes	291,709
Tax liens	94,875
Due from other governments	112,467
RSU #5 debt service payments	1,197,185
Prepaid expenditures	479,724
Nondepreciable capital assets	1,645,894
Depreciable capital assets, net	4,558,723
<b>Total assets</b>	<b>12,376,836</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows of resources related to pensions	66,865
<b>Total deferred outflows of resources</b>	<b>66,865</b>
<b>LIABILITIES</b>	
Accounts payable	121,134
Accrued wages	7,466
Accrued interest	66,720
Taxes paid in advance	8,959
Noncurrent liabilities:	
Due within one year	694,462
Due in more than one year	5,463,222
<b>Total liabilities</b>	<b>6,361,963</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows of resources related to pensions	39,025
<b>Total deferred inflows of resources</b>	<b>39,025</b>
<b>NET POSITION</b>	
Net investment in capital assets	1,415,275
Restricted - donations and grants	21,932
Unrestricted	4,605,506
<b>Total net position</b>	<b>\$ 6,042,713</b>

*See accompanying notes to the basic financial statements.*

**TOWN OF DURHAM, MAINE**  
**Statement of Activities**  
**For the year ended December 31, 2018**

Functions/programs	Expenses	Charges for services	Program Revenues		Net (expense) revenue and changes in net position
			Operating grants and contributions	Capital grants and contributions	Primary Government Governmental activities
Primary government:					
Governmental activities:					
General government	\$ 837,725	105,481	-	-	(732,244)
Public safety	592,042	48,272	-	5,000	(538,770)
Public works	1,347,382	-	53,128	190,000	(1,104,254)
Solid waste disposal	204,221	19,770	-	-	(184,451)
Community services	70,967	-	1,072	-	(69,895)
Education	4,984,016	-	-	-	(4,984,016)
Interest on debt	105,033	-	-	-	(105,033)
Total governmental activities	8,141,386	173,523	54,200	195,000	(7,718,663)
<b>Total primary government</b>	<b>\$ 8,141,386</b>	<b>173,523</b>	<b>54,200</b>	<b>195,000</b>	<b>(7,718,663)</b>

## General revenues:

Property taxes	6,934,435
Interest and costs of taxes	31,899
Excise taxes	916,530
Grants and contributions not restricted to specific programs:	
State Revenue Sharing	201,861
Homestead and BETE exemption	233,048
Other	16,698
Unrestricted investment earnings	19,842
Miscellaneous	6,014
<b>Total general revenues</b>	<b>8,360,327</b>
Change in net position	641,664
Net position - beginning	5,401,049
<b>Net position - ending</b>	<b>\$ 6,042,713</b>

*See accompanying notes to the basic financial statements.*

**TOWN OF DURHAM, MAINE**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2018**

	<b>General Fund</b>
<b>ASSETS</b>	
Cash	\$ 3,996,259
Receivables:	
Taxes	291,709
Tax liens	94,875
Due from other governments	112,467
RSU #5 debt service payments	1,197,185
Prepaid expenditures	479,724
<b>Total assets</b>	<b>6,172,219</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	
Liabilities:	
Accounts payable	121,134
Accrued wages	7,466
Taxes paid in advance	8,959
<b>Total liabilities</b>	<b>137,559</b>
Deferred Inflows of Resources:	
Unavailable revenue - property taxes	346,000
Unavailable revenue - RSU #5 debt service payments	1,197,185
<b>Total deferred inflows of resources</b>	<b>1,543,185</b>
Fund Balances:	
Nonspendable	479,724
Restricted	21,932
Committed	595,289
Assigned	2,199,551
Unassigned	1,194,979
<b>Total fund balances</b>	<b>4,491,475</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.	6,204,617
Other long-term assets are not available to pay for current period expenditures and, therefore, are unavailable in the funds.	1,543,185
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds.	
Bonds payable	(5,986,527)
Net pension liability with deferred inflows and outflows of resources	(128,684)
Accrued compensated absences	(14,633)
Accrued interest	(66,720)
<b>Net position of governmental activities</b>	<b>\$ 6,042,713</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, 2018**

	<b>General Fund</b>
Revenues:	
Property taxes	\$ 6,920,435
Excise taxes	916,530
Intergovernmental revenues	699,735
Charges for services	173,523
Other revenues	7,086
Interest	51,741
Total revenues	8,769,050
Expenditures:	
Current:	
General government	411,180
Public safety	518,873
Public works	1,151,510
Solid waste disposal	204,221
Community services	70,967
Education	4,984,016
County tax	483,570
Unclassified	18,109
Capital outlay	1,613,828
Debt service	442,429
Total expenditures	9,898,703
Excess (deficiency) of revenues over (under) expenditures	(1,129,653)
Other financing sources:	
Bond proceeds	2,480,000
Transfers to other funds	(10,000)
Total expenditures	2,470,000
Net change in fund balance	1,340,347
Fund balance, beginning of year	3,151,128
<b>Fund balance, end of year</b>	<b>\$ 4,491,475</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, 2018**

Net change in fund balances - total governmental funds (from Statement 4)	\$ 1,340,347
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. This is the amount by which capital outlay (\$1,652,958) exceeded depreciation expense (\$266,163) in the current period.	1,386,795
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. This is the change in accrued interest (\$13,413) and accrued compensated absences (\$14,841).	1,428
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	14,000
Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which bond proceeds (\$2,480,000) exceeded bond payments (\$499,644).	(1,980,356)
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 \$1,197,185 with principal amounts paid off during the year totaling \$148,835.	(148,835)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. This is the change in the net pension liability and related deferred inflows and outflows of resources.	28,285
<b>Change in net position of governmental activities (see Statement 2)</b>	<b>\$ 641,664</b>

*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, 2018**

	Original Budget	Final Budget	Actual	Variance with final budget positive (negative)
Revenues:				
Taxes	\$ 7,774,017	7,774,017	7,836,965	62,948
Intergovernmental revenues	492,676	687,676	699,735	12,059
Charges for services	174,494	174,494	173,523	(971)
Other revenues	11,141	11,141	6,014	(5,127)
Interest	35,881	35,881	51,741	15,860
Total revenues	8,488,209	8,683,209	8,767,978	84,769
Expenditures:				
Current:				
General government	435,901	435,901	413,658	22,243
Public safety	607,329	607,329	606,877	452
Public works	1,694,213	1,694,213	1,619,334	74,879
Solid waste disposal	204,226	204,226	204,221	5
Community services	88,855	88,855	74,419	14,436
Education	4,984,017	4,984,017	4,984,016	1
County tax	483,570	483,570	483,570	-
Unclassified	60,840	73,024	22,784	50,240
Debt service	-	5,874	5,874	-
Capital outlay	12,200	2,765,019	1,602,752	1,162,267
Total expenditures	8,571,151	11,342,028	10,017,505	1,324,523
Excess (deficiency) of revenues over (under) expenditures	(82,942)	(2,658,819)	(1,249,527)	1,409,292
Other financing sources (uses):				
Bond proceeds	-	2,480,000	2,480,000	-
Budgeted use of carryforward balance	57,200	140,893	-	(140,893)
Budgeted use of restricted grant balances	-	12,184	-	(12,184)
Utilization of prior year surplus	35,742	35,742	-	(35,742)
Transfers to other funds	(10,000)	(10,000)	(10,000)	-
Total other financing sources (uses)	82,942	2,658,819	2,470,000	(188,819)
Net change in fund balance - budgetary basis	-	-	1,220,473	1,220,473
Reconciliation to GAAP:				
Activity in restricted fund balances			123	
Change in encumbrances			14,751	
Transfers to assigned fund balance			105,000	
Net change in fund balance - GAAP basis			1,340,347	
Fund balance, beginning of year			3,151,128	
<b>Fund balance, end of year</b>			<b>\$ 4,491,475</b>	

*See accompanying notes to the basic financial statements.*

**TOWN OF DURHAM, MAINE**  
**Statement of Net Position**  
**Fiduciary Funds**  
**December 31, 2018**

		Private-purpose Trusts
<hr/>		
<b>ASSETS</b>		
Cash	\$	98,743
<b>Total assets</b>		<b>98,743</b>
<hr/>		
<b>NET POSITION</b>		
Held in trust		98,743
<b>Total net position</b>	<b>\$</b>	<b>98,743</b>
<hr/>		

*See accompanying notes to the basic financial statements.*

**TOWN OF DURHAM, MAINE**  
**Statement of Changes in Net Position**  
**Fiduciary Funds**  
**For the year ended December 31, 2018**

	<b>Private-purpose Trusts</b>
<b>ADDITIONS</b>	
Investment earnings:	
Interest	\$ 40
Total additions	40
<b>DEDUCTIONS</b>	
Trust expenses	1,000
Total deductions	1,000
Other financing sources (uses):	
Transfer in	10,000
Total other financing sources (uses)	10,000
Change in net position	9,040
Net position - beginning of year	89,703
<b>Net position - end of year</b>	<b>\$ 98,743</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 and fiduciary funds, even though the latter are excluded from the government-wide financial statements. 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 fund:

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.

Additionally, the Town reports the following fund type:

Fiduciary funds account for assets held by the Town in a trustee capacity or as an agent on behalf of others. The Town's fiduciary funds include the following fund type:

Private-purpose trust funds are used to report trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

**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, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements 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.

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

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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**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.

**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.

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

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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**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 capitalized 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.

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 and liabilities 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.

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

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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**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. 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 has 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**

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**Deposits**

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*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, 2018, the Town reported deposits of \$4,095,002 with a bank balance of \$4,343,398. Of the Town's bank balances of \$4,343,398, none was exposed to custodial credit risk as it was covered by FDIC or additional insurance.

Deposits have been reported as follows:

Reported in governmental funds	\$ 3,996,259
Reported in fiduciary funds	98,743
<b>Total deposits</b>	<b><u>\$ 4,095,002</u></b>

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**PROPERTY TAX**

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Property taxes for the current year were committed on June 19, 2018 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 95% 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 \$61,579 for the year ended December 31, 2018.

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>2018</u>	<u>2017</u>
Assessed value	\$ 351,407,600	347,225,900
Tax rate (per \$1,000)	19.70	18.85
Commitment	6,922,730	6,545,208
Supplemental taxes assessed	50,680	159
	6,973,410	6,545,367
Less:		
Collections and abatements	6,712,172	6,301,998
<b>Current year taxes receivable at end of year</b>	<b><u>\$ 261,238</u></b>	<b><u>243,369</u></b>
Due date	August 6, 2018	August 21, 2017
Interest rate on delinquent taxes	8.00%	7.00%
Collection rate	96.25%	96.28%

**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, 2018 was as follows:

	Balance December 31, <u>2017</u>	<u>Increases</u>	<u>Decreases</u>	Balance December 31, <u>2018</u>
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 246,332	-	-	246,332
Construction in process	16,307	1,614,537	231,282	1,399,562
Total capital assets not being depreciated	262,639	1,614,537	231,282	1,645,894
Capital assets, being depreciated:				
Land improvements	17,771	-	-	17,771
Buildings and building improvements	1,711,303	-	-	1,711,303
Infrastructure	2,241,301	231,282	-	2,472,583
Vehicles and equipment	2,303,003	38,421	-	2,341,424
Total capital assets being depreciated	6,273,378	269,703	-	6,543,081
Less accumulated depreciation for:				
Land improvements	1,990	445	-	2,435
Buildings and building improvements	419,125	33,595	-	452,720
Infrastructure	277,694	69,048	-	346,742
Vehicles and equipment	1,019,386	163,075	-	1,182,461
Total accumulated depreciation	1,718,195	266,163	-	1,984,358
Total capital assets being depreciated, net	4,555,183	3,540	-	4,558,723
<b>Governmental activities capital assets, net</b>	<b>\$ 4,817,822</b>	<b>1,618,077</b>	<b>231,282</b>	<b>6,204,617</b>

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

General government	\$ 15,231
Public safety	55,060
Public works, including depreciation of infrastructure assets	195,872

**Total depreciation expense – governmental activities** **\$ 266,163**

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**CHANGES IN LONG-TERM LIABILITIES**

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Long-term liability activity for the year ended December 31, 2018 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	\$ 223,262	-	66,738	156,524	-
Accrued compensated absences	29,474	-	14,841	14,633	-
Bonds payable	4,006,171	2,480,000	499,644	5,986,527	694,462
<b>Governmental activity</b>					
<b>    long-term liabilities</b>	<b>\$ 4,258,907</b>	<b>2,480,000</b>	<b>581,223</b>	<b>6,157,684</b>	<b>694,462</b>

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

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**LONG-TERM DEBT**

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Bonds and notes payable at December 31, 2018 are comprised of the following:

<u>General obligation bonds</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	768,230
2014 public works equipment	1,150,000	3.96%	2024	735,644
2014 quint bond	183,236	2.23%	2020	19,754
2016 road paving bond	1,100,000	Varies	2023	785,714
2018 road paving bond	2,000,000	Varies	2028	2,000,000
2018 fire truck	480,000	3.90%	2028	480,000
2009 school projects*	2,176,696	Varies	2029	1,197,185
<b>Total</b>				<b>\$ 5,986,527</b>

\*RSU 5 will reimburse the Town of Durham for all of the Durham School Department bonds payable when the debt service payments are due. The Town has recorded a receivable of \$1,197,185, which is the outstanding amount of bonds payable related to the School Department.

The annual requirements to amortize these loans are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 694,462	195,240	889,702
2020	683,234	177,567	860,801
2021	692,206	156,654	848,860
2022	701,501	134,215	835,716
2023	711,179	114,848	826,027
2024-2028	2,318,650	295,001	2,613,651
2029	185,295	9,546	194,841
<b>Totals</b>	<b>\$ 5,986,527</b>	<b>1,083,071</b>	<b>7,069,598</b>

Long-term liabilities are liquidated by the General Fund.

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**OVERLAPPING DEBT AND OTHER CONTINGENCIES**

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**Overlapping Debt**

The Town's proportionate share of Regional School Unit No. 5's debt of \$18,847,838 is \$4,037,207 (21.42%) as of June 30, 2018, which is the most readily available information. This debt service is included in the annual assessments to the Town.

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

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**STATUTORY DEBT LIMIT**

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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, 2018, the Town was in compliance with these limitations.

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**FUND BALANCES**

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At December 31, 2018, fund balances in the General Fund were assigned to future periods as follows:

Resources assigned for future budgeted expenditures:

Public works:

Excise taxes	\$ 916,530
URIP	53,128

General government:

State municipal revenue sharing	110,140
Building permit fees	15,856
Electrical permit fees	5,300
Plumbing permits	8,170
Vehicle registration agent fees	14,360
Delinquent tax interest	31,899
Tax exemption reimbursements	19,769
Town clerk fees	5,713
Miscellaneous revenues	857
Municipal building	29,959
Animal control	1,935
Planning	4,680
Title searches	9,900
Town office reserve	25,897
Emergency funds	6,953
Perambulation	5,300
Solid waste	19,770

Telecommunications:

Franchise fees	95,531
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Parks and recreation:

State park fees	1
Recreation	13,489
Old Home Days	509

Capital improvements:

Bridge account	98,248
Fire/rescue capital	213,925
Public works capital	460,299

Eureka community center:

Eureka rentals	840
Eureka capital fundraising	3,766
Eureka capital fundraising	1,000

Future appropriations	25,827
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<b>Total General Fund assigned fund balance</b>	<b>\$ 2,199,551</b>
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**TOWN OF DURHAM, MAINE**  
**Notes to Basic Financial Statements, continued**

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**FUND BALANCES, CONTINUED**

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In addition, the General Fund reported certain balances that were restricted by outside, third parties for their use as follows:

Grants	\$ 10,637
Heating assistance donations	10,862
Historic District Commission	310
Jackson – Tupper Memorial Fund	123
<b>Total General Fund restricted fund balance</b>	<b><u>\$ 21,932</u></b>

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**NET POSITION**

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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, 2018:

Capital assets	\$ 8,188,975
Accumulated depreciation	(1,984,358)
Bonds payable	(5,986,527)
Add back school related debt – assets transferred to RSU #5	1,197,185
<b>Total invested in capital assets net of related debt</b>	<b><u>\$ 1,415,275</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 new 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.

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**RISK MANAGEMENT**

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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, 2018.

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

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**MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM**

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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.mainebers.org](http://www.mainebers.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 8.0% of their annual pay. The Town's contractually required contribution rate for the year ended December 31, 2018, was 7.0 – 7.3% 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 \$34,077 for the year ended December 31, 2018.

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

At June 30, 2018, the Town reported a liability of \$156,524 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, 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, 2018, the Town's proportion was 0.0572%.

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

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**MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM, CONTINUED**

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For the year ended December 31, 2018, the Town recognized a net pension expense of \$5,792. At December 31, 2018, 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	\$ -	1,229
Changes of assumptions	24,982	-
Net difference between projected and actual earnings on pension plan investments	-	37,796
Changes in proportion and differences between Town contributions and proportionate share of contributions	24,967	-
Town contributions subsequent to the measurement date	16,916	-
<b>Total</b>	<b>\$ 66,865</b>	<b>39,025</b>

An amount of \$16,916 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, 2019.

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>	
2019	\$ 42,024
2020	4,381
2021	(25,712)
2022	(9,769)

**Actuarial Assumptions** - The total pension liability in the June 30, 2018 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, 2018 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**

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**MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM, CONTINUED**

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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, 2018 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:

	<u>1% Decrease (5.75%)</u>	<u>Current Discount Rate (6.75%)</u>	<u>1% Increase (7.75%)</u>
Town's proportionate share of the net pension liability	\$ 368,907	156,524	(41,995)

**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, 2018.

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

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**CONSTRUCTION COMMITMENT**

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The Town has entered into a contract in connection with the reconstruction of four roads. The following is the construction commitment at December 31, 2018:

	<u>Contract Total</u>	<u>Percentage Complete</u>	<u>Billed to Date</u>	<u>Retainage</u>	<u>Balance Remaining</u>
Road reconstruction	\$ 1,922,084	70.38%	1,352,685	67,634	637,033

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

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

Last 10 Fiscal Years\*

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

\* Only four 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**

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

Last 10 Fiscal Years\*

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

\* Only four 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, 2018 and 2017**

	<b>2018</b>	<b>2017</b>
<b>ASSETS</b>		
Cash	\$ 3,996,259	3,157,039
Receivables:		
Taxes	291,709	276,300
Tax liens	94,875	110,523
Due from other governments	112,467	46,025
RSU #5 debt service payments	1,197,185	1,346,020
Prepaid expenditures	479,724	-
<b>Total assets</b>	<b>\$ 6,172,219</b>	<b>4,935,907</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>		
Liabilities:		
Accounts payable	121,134	65,555
Accrued wages and benefits	7,466	10,115
Taxes paid in advance	8,959	31,089
<b>Total liabilities</b>	<b>137,559</b>	<b>106,759</b>
Deferred Inflows of Resources:		
Unavailable revenue - property taxes	346,000	332,000
Unavailable revenue - RSU #5 debt service payments	1,197,185	1,346,020
<b>Total deferred inflows of resources</b>	<b>1,543,185</b>	<b>1,678,020</b>
Fund Balances:		
Nonspendable	479,724	-
Restricted	21,932	40,691
Committed	595,289	-
Assigned	2,199,551	1,930,937
Unassigned	1,194,979	1,179,500
<b>Total fund balances</b>	<b>4,491,475</b>	<b>3,151,128</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 6,172,219</b>	<b>4,935,907</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, 2018**  
**(with comparative totals for year ended December 31, 2017)**

	2018				Variance positive (negative)	2017 Actual
	Original budget	Adjustments	Total appropriation	Actual		
Revenues:						
Taxes:						
Property taxes	\$ 6,922,730	-	6,922,730	6,929,096	6,366	6,545,208
Supplemental taxes	-	-	-	11,339	11,339	159
Change in unavailable taxes	-	-	-	(20,000)	(20,000)	44,000
Excise taxes	851,287	-	851,287	916,530	65,243	851,286
Total taxes	7,774,017	-	7,774,017	7,836,965	62,948	7,440,653
Intergovernmental revenue:						
State Revenue Sharing	187,400	-	187,400	201,861	14,461	185,089
Homestead exemption	229,978	-	229,978	229,978	-	183,642
BETE	3,060	-	3,060	3,070	10	1,846
Urban Rural Initiative Program	54,520	-	54,520	53,128	(1,392)	54,520
Grant revenues	-	195,000	195,000	195,000	-	-
Tree growth/veteran's reimbursement	17,718	-	17,718	16,698	(1,020)	17,717
Total intergovernmental revenue	492,676	195,000	687,676	699,735	12,059	442,814
Charges for services:						
Agent fees	13,986	-	13,986	14,360	374	13,986
Solid waste user fees	19,889	-	19,889	19,770	(119)	19,889
Inspection fees	37,439	-	37,439	29,324	(8,115)	37,439
Town Clerk fees	5,132	-	5,132	5,713	581	5,131
Snowmobile/boat registration	8,276	-	8,276	7,533	(743)	6,713
Conditional use permit fee	-	-	-	4,400	4,400	1,700
Fire Department hydrants and insurance	33,004	-	33,004	48,272	15,268	57,871
Cable TV franchise fees	52,544	-	52,544	44,151	(8,393)	46,322
State park fees	4,224	-	4,224	-	(4,224)	4,224
Total charges for services	174,494	-	174,494	173,523	(971)	193,275
Other revenues:						
Sale of tax acquired property	-	-	-	-	-	28,433
Other revenue	11,141	-	11,141	6,014	(5,127)	11,021
Total other revenues	11,141	-	11,141	6,014	(5,127)	39,454
Interest:						
Interest on property taxes	35,881	-	35,881	31,899	(3,982)	35,880
Interest income	-	-	-	19,842	19,842	8,382
Total interest	35,881	-	35,881	51,741	15,860	44,262
Total revenues	8,488,209	195,000	8,683,209	8,767,978	84,769	8,160,458

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

		2018					2017 Actual
		Original budget	Adjustments	Total appropriation	Actual	Variance positive (negative)	
Expenditures:							
Current:							
General government:							
17	Administration expenses	\$ 369,819	-	369,819	352,012	17,807	325,665
22	Animal control	13,110	-	13,110	13,084	26	8,378
23	Assessing	20,300	-	20,300	20,344	(44)	20,115
29	General assistance	2,000	-	2,000	277	1,723	275
31	Planning board/appeals	30,672	-	30,672	27,941	2,731	14,610
Total general government		435,901	-	435,901	413,658	22,243	369,043
Public safety:							
14	Fire and rescue	363,717	-	363,717	372,530	(8,813)	319,900
15	EMS staffing	120,608	-	120,608	112,922	7,686	58,437
9/12	Fire/rescue capital	90,000	-	90,000	88,421	1,579	-
18	Fire department quint loan	33,004	-	33,004	33,004	-	33,003
Total public safety		607,329	-	607,329	606,877	452	411,340
Public works:							
16	Public works	1,240,660	-	1,240,660	1,165,783	74,877	1,097,021
13	Public works capital	50,000	-	50,000	50,000	-	-
19-21	Public works road bond	403,553	-	403,553	403,551	2	405,287
Total public works		1,694,213	-	1,694,213	1,619,334	74,879	1,502,308
32	Solid waste disposal	204,226	-	204,226	204,221	5	200,497

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

		2018					
		Original budget	Adjustments	Total appropriation	Actual	Variance positive (negative)	2017 Actual
Expenditures, continued:							
Current, continued:							
Community services:							
24	Cemeteries	\$ 10,780	-	10,780	10,566	214	3,523
25	Conservation	2,200	-	2,200	2,200	-	2,100
26	Community service agencies	2,100	-	2,100	2,100	-	3,000
27-28	Eureka Center	10,931	-	10,931	10,510	421	4,086
22	Parks and recreation	10,300	-	10,300	8,426	1,874	13,256
33	Telecommunications	52,544	-	52,544	40,617	11,927	46,387
Total community services		88,855	-	88,855	74,419	14,436	72,352
N/A	Education	4,984,017	-	4,984,017	4,984,016	1	4,872,678
N/A	County tax	483,570	-	483,570	483,570	-	428,412
Unclassified:							
N/A	Overlay/abatements	60,840	-	60,840	10,600	50,240	6,691
N/A	Grant expenditures	-	12,184	12,184	12,184	-	10,000
Total unclassified		60,840	12,184	73,024	22,784	50,240	16,691
N/A	Debt service	-	5,874	5,874	5,874	-	-
N/A	Capital outlay	12,200	2,752,819	2,765,019	1,602,752	1,162,267	34,125
Total expenditures		8,571,151	2,770,877	11,342,028	10,017,505	1,324,523	7,907,446
Excess (deficiency) of revenues over (under) expenditures							
		(82,942)	(2,575,877)	(2,658,819)	(1,249,527)	1,409,292	253,012
Other financing sources (uses):							
	Bond proceeds	-	2,480,000	2,480,000	2,480,000	-	-
	Budgeted use of carryforward balances	57,200	83,693	140,893	-	(140,893)	-
	Budgeted use of restricted grant balances	-	12,184	12,184	-	(12,184)	-
	Utilization of prior year surplus	35,742	-	35,742	-	(35,742)	-
	Transfers to other funds	(10,000)	-	(10,000)	(10,000)	-	-
Total other financing sources (uses)		82,942	2,575,877	2,658,819	2,470,000	(188,819)	-
Net change in fund balances - budgetary basis		-	-	-	1,220,473	1,220,473	253,012
Reconciliation to GAAP:							
	Disbursements from committed fund balance				-		(339,335)
	Activity in restricted fund balances				123		2,819
	Change in encumbrances				14,751		11,076
	Transfers to assigned fund balance				105,000		10,000
Net change in fund balance - GAAP basis					1,340,347		(62,428)
Fund balance, beginning of year					3,151,128		3,213,556
Fund balance, end of year		\$			4,491,475		3,151,128

TOWN OF DURHAM, MAINE  
Private-purpose Trust Funds  
Combining Statement of Net Position  
December 31, 2018  
(with comparative totals for December 31, 2017)

		Cemetery Fund	Scholarship Fund	Restoration Fund	River Park Project	Totals	
						2018	2017
<b>ASSETS</b>							
Cash	\$	7,567	16,332	66,936	7,908	98,743	89,703
<b>Total assets</b>	<b>\$</b>	<b>7,567</b>	<b>16,332</b>	<b>66,936</b>	<b>7,908</b>	<b>98,743</b>	<b>89,703</b>
<b>NET POSITION</b>							
Held in trust		7,567	16,332	66,936	7,908	98,743	89,703
<b>Total net position</b>	<b>\$</b>	<b>7,567</b>	<b>16,332</b>	<b>66,936</b>	<b>7,908</b>	<b>98,743</b>	<b>89,703</b>

**TOWN OF DURHAM, MAINE**  
**Private-purpose Trust Funds**  
**Combining Statement of Changes in Net Position**  
**For the year ended December 31, 2018**  
**(with comparative totals for the year ended December 31, 2017)**

	Cemetery Fund	Scholarship Fund	Restoration Fund	River Park Project	Totals	
					2018	2017
Additions:						
Interest	\$ 1	2	29	8	40	38
Total additions	1	2	29	8	40	38
Deductions:						
Trust expenses	-	1,000	-	-	1,000	1,000
Total deductions	-	1,000	-	-	1,000	1,000
Other financing sources (uses):						
Transfer in	-	-	10,000	-	10,000	-
Total other financing sources (uses)	-	-	10,000	-	10,000	-
Change in net position	1	(998)	10,029	8	9,040	(962)
Net position, beginning of year	7,566	17,330	56,907	7,900	89,703	90,665
<b>Net position, end of year</b>	<b>\$ 7,567</b>	<b>16,332</b>	<b>66,936</b>	<b>7,908</b>	<b>98,743</b>	<b>89,703</b>

## **2019 HOLIDAY CLOSINGS**

<b>New Year's Day</b>	<b>Tuesday, January 1, 2019</b>
<b>Martin Luther King Day</b>	<b>Monday, January 21, 2019</b>
<b>President's Day</b>	<b>Monday, February 18, 2019</b>
<b>Patriot's Day</b>	<b>Monday, April 15, 2019</b>
<b>Memorial Day</b>	<b>Monday, May 27, 2019</b>
<b>Independence Day</b>	<b>Thursday, July 4, 2019</b>
<b>Labor Day</b>	<b>Monday, September 2, 2019</b>
<b>Columbus Day</b>	<b>Monday, October 14, 2019</b>
<b>Veteran's Day</b>	<b>Monday, November 11, 2019</b>
<b>Thanksgiving Day</b>	<b>Thursday, November 28, 2019</b>
<b>Thanksgiving Friday</b>	<b>Friday, November 29, 2019</b>
<b>Christmas Eve</b>	<b>Tuesday, December 24, 2019</b>
<b>Christmas Day</b>	<b>Wednesday, December 25, 2019</b>