

Archives
35a.07
D96
1987



DURHAM – 1987 ANNUAL REPORT

Front Cover:

The Last Board of Selectmen: 1987

Left to right: Alden L. Winn, Mary S. Campbell,
Norman W. Stiles, Shirley A. Thompson,
Owen B. Durgin.

TABLE OF CONTENTS

Page
No.

TOWN ORGANIZATION

Officers and Committees	3
Valuation	9
Tax Rate	9
Durham Data	68
Property Owned by the Town	69
Town Meeting Minutes	56

INSERT

Agenda for 1988 Informational Town Meeting	
Auditor's Report	
Treasurer's Report	
Report of the Durham Town Council	

REPORTS

Budget Committee	11
Building Inspector/Code Enforcement Officer	50
Cocheco Valley Humane Society	54
Communications Center	66
Conservation Commission	55
Durham Ambulance Corps	22
Durham Public Library	52
Fire Commissioners	16
Fire Department	14
Forest Fire Warden & State Forest Ranger	17
Health Officer	20
Highway Department	30
Historic District Commission	48
Information Sheet	70
Lamprey Health Care	24
Lamprey Regional Solid Waste Cooperative	34
Ordinances Adopted by the Town in 1987	43
Parks & Recreation Committee	49
Planning Board	51
Police Department	26
Public Works Advisory Committee	32
Report of Trust Funds	18
Selectmen's Report	8
Sewer Policy Committee	36
Squamscott Home Health	21
Statement of Long Term Indebtedness	12

	Page No.
Strafford Regional Planning Commission	46
Swans	65
Town Clerk/Tax Collector	44
Tree Warden	37
Trustees of Trust Funds & Cemetery Comm.	19
Vital Statistics	38
Water Policy Committee	33
1975 Water Tower Const. Bond Issue	33
Welfare Officer - General Assistance Report	10



Town Office Staff:

Front Row: Suzanne Briggs, Kathie Lopez, Dianne Barbour, Paul McGann
 Second Row: Alma Tirrell, Anita Mundy, Thomas Perry, Hunter Rieseberg
 Third Row: Helen Mitchell, Marjorie Rawson
 Back Row: Marc Morin, David Walker, Paul Cowen

TOWN OFFICERS AND COMMITTEES

Expiration
of Term

SELECTMEN (All to expire 12/31/87)

Norman W. Stiles (Chairman)	1987
Owen B. Durgin	1987
Mary S. Campbell	1987
Shirley A. Thompson	1987
Alden L. Winn	1987

BUDGET COMMITTEE (All to expire 12/31/87)

Donald Sumner (Chairman)	1987
Ralph B. Bristol, Jr.	1987
Ruth H. Cunniff	1987
Lewis Newsky	1987
Clayton L. Follansbee	1987
Barbara R. Hancock	1987
Sarah P. Voll	1987
Robert Doty	1987
Thomas C. Christie	1987
Martha Smith	1987
John Lindsay	1987
Edward McNitt	1987
Alden L. Winn (Sel. Rep.)	1987

BUILDING INSPECTOR/CODE ENFORCEMENT OFFICER

Thomas Perry

CEMETERY COMMITTEE

Board of Selectmen
Trustees of Trust Funds

COMMUNICATIONS CENTER POLICY COMMITTEE

Patrick Miller, Chairman (UNH)	
Stephanie Thomas, UNH (Resigned)	
Charles W. Owens, UNH (Replacing Stephanie Thomas)	
John Carmichael, UNH	
David Walker, Town (Resigned)	
Marc Morin (Replacing David Walker)	
Durham/UNH Fire Chief Robert Wood	
Durham Police Chief Paul Gowen	
Director David Flanders, UNH (Resigned)	
Roger W. Beaudoin (Replacing David Flanders)	
Shirley A. Thompson (Rep. Sel.)	1987

CONSERVATION COMMISSION	
Dorothy Davis	1988
Ronald Willoughby	1989
John Hatch	1989
Stephen Roberts	1989
Michael Merenda	1989
Theodore Howard (Chairman)	1990
Shirley Thompson (Rep. Sel.)	1987

DIRECTOR OF CIVIL DEFENSE

David Walker (Resigned)	
Norman W. Stiles	1987

DOG OFFICER

Marc Labrie

DURHAM AMBULANCE CORPS

Scott C. Ellis, President

DURHAM DISTRICT COURT

William H. Shaheen, Justice	
Joseph E. Michael, Special Justice	
Paul Bruyere, Clerk of Court	
Raymond J. Bilodeau, Probation Officer (Resigned 12/87)	

DURHAM POLICE DEPARTMENT

Chief Paul Gowen
Captain Michael Golding
Captain Joseph McGann

FIRE CHIEF & FIRE WARDEN

Robert P. Wood, Chief
Mark A. Dellner (Deputy Chief)
William Cote (Deputy Chief)

FIRE COMMISSIONERS

Theodore Finnegan, Chairman	
Norman W. Stiles (Rep. Sel.)	1987
David Flanders (Rep. UNH) - Resigned	
Charles W. Owens (Replacing David Flanders)	

HEALTH OFFICER

Dr. Richard Blakemore	1989
-----------------------	------

HISTORIC DISTRICT COMMISSION

L. Franklin Heald, Chairman 1988
Jananne McNitt 1988
Maryanna Hatch (Resigned 12/31/87)
Mary S. Campbell (Rep. Sel.) 1987

Calvin Hosmer (Rep. Planning Board) 1988
Malcolm MacGregor 1990
Marie Polk 1990

JOINT TOWN/UNIVERSITY ADVISORY COMMITTEE

Town:

Norman W. Stiles 1987
Owen B. Durgin 1987
Mary S. Campbell 1987
Shirley A. Thompson 1987
Alden L. Winn 1987
Police Chief Paul Gowen
David Walker, Public Works Dir. (Resigned)
Marc Morin (Replacing David Walker)

U.N.H.

Charles Owens
J. Gregg Sanborn
Stephanie Thomas
Patrick Miller
Felix DeVito
David Flanders (Resigned)
Roger W. Beaudoin (Replacing David Flanders)
UNH Student Representative Warner Jonesk

At-Large Members:

Durham/UNH Fire Chief Robert Wood
Theodore Finnegan, Chairman of Fire Commissioners

KEEPER OF THE SWANS

Margery Milne

LAMPREY REGIONAL SOLID WASTE COOPERATIVE

Norman W. Stiles 1987

LIBRARIAN

Donald E. Vincent

PARKS & RECREATION COMMITTEE

Michael O'Neil, Chairman	1988
Walter Weiland	1988
Anthony Tagliaferro	1989
ASH (Sandy) Blitzer	1989
Roy Swanson	1990
Mary S. Campbell (Rep. Sel.)	1987

PLANNING BOARD

Scott Ramsay	1988
Michael Merenda	1988
Judith Spang	1989
Gary Lonsinger, Chairman	1990
Rebecca Frost (Resigned 12/31/87)	1990
Calvin Hosmer	1990

PUBLIC WORKS ADVISORY COMMITTEE

Calvin Hosmer	1988
Don L. Thompson	1989
Norman W. Stiles, Chairman (Sel. Rep.)	1987

PUBLIC WORKS DIRECTOR

David Walker (Resigned)
Marc Morin (Interim Director)

REPRESENTATIVES TO GENERAL COURT (District No. 4)

Francis Robinson
W. Kent Martling
James C. Chamberlin
Janet Wall
Charles Dingle
Robert F. Wilson

SEWER POLICY COMMITTEE

Herbert W. Jackson	
Don L. Thompson	
Patrick Miller (UNH Rep.)	
Paul Bishop (UNH Rep.)	
Owen B. Durgin (Sel. Rep.)	1987
Mary S. Campbell (Sel. Rep.)	1987

STRAFFORD REGIONAL PLANNING COMMISSION

Scott Ramsay (Rep. Planning Board)	
Mary S. Campbell (Sel. Rep.)	1987
Thomas Perry	

SUPERVISORS OF THE CHECKLIST

William Prince, Chairman
Joan W. Weeks
Elisabeth Maurice

TOWN BUSINESS MANAGER

Hunter F. Rieseberg

TOWN CLERK/TAX COLLECTOR

Linda L. Ekdahl 1990
Helen B. Mitchell (Deputy)

TOWN TREASURER

J. Jerrold Jackson
W. Kent Martling (Deputy Treasurer)

TRUSTEES OF THE TRUST FUNDS

Herbert W. Jackson, Chairman 1989
Malcolm Sandberg 1989
Richard Fitts 1990

WATER POLICY COMMITTEE

Norman W. Stiles, Chairman (Rep. Sel.) 1987
Owen B. Durgin (Sel. Rep.) 1987
Alden L. Winn (Sel. Rep.) 1987
Patrick Miller (UNH Rep.)

WELFARE OFFICER

Hunter F. Rieseberg

ZONING BOARD OF ADJUSTMENT

Alexander Amell, Chairman 1988
Charles Dingle 1990
Gordon L. Byers 1990
Edmund Vallery 1991
Lawrence W. O'Connell 1992
Douglas Clark (Alternate) 1989
Joseph Murdoch (Alternate) 1989
Malcolm Neuhoff (Alternate) 1990
Edward Smith (Alternate) 1991

SELECTMEN'S REPORT

The preparation and writing of this, the last report of the Durham Board of Selectmen, is in and of itself an historic event. We are impelled by a sense of history to pause and look to the past as well as to the future. We mentally review the past 256 town meetings and the challenges faced by the Selectmen who served the Town during those past years, our thoughts are directed toward the event scheduled to take place on January 4, 1988, when the new Town Council is sworn in as the governing body of the Town. The Council also will face a broad spectrum of municipal problems and challenges as it faces the future and addresses the needs of the Town and its citizens.

The year 1987 has been one of primary attention to the management by Town agencies to provide the necessary and expected services while holding the line on expenditures. In addition, the Board of Selectmen has purposely addressed and completed its many agenda items, except such as are controlled by time constraints or legal action, so as to effect an orderly and smooth transfer of Government without leaving the Council a large backlog of old business.

The financial condition of the Town is excellent -- our Bond Rating is AA, our bills are paid. Your Town officials managed to run a surplus of about \$376,306 for the year. A portion of this surplus (about \$212,000) was allocated by the Department of Revenue Administration to the reduction of the 1987 tax rate. Approximately \$100,000 is set aside in an overlay account for abatements, etc. The balance is retained as a general fund surplus. We cannot, however, take full credit for this. While good management and fiscal practices were very important, we also showed some unexpected revenue increases as well as some underexpenditures in the 1987 budgeted Town accounts.

At this writing, the Audit of the 1987 accounts is in progress. It is hoped the audit will be completed in time for this report.

Our water and sewer services continue to expand. The Board of Selectmen continue to see a need for an improved management system of our water supply and has initiated discussion of the development of a water district (more about this in another section of this Town Report).

The Town continues to pursue its application for a license to develop a low head hydroelectric potential at the Wiswall Dam site.

Data General Corporation has donated to the Town \$100,000 worth of computer equipment. A portion of this equipment was received in July and the balance in October. The equipment is on line and the Town staff is being trained

in its functions. The financial records are currently being both manually and computer maintained. This practice will continue.

A new five-year lease has been negotiated with the Administrative Office of the Courts, State of New Hampshire Court System, for the Durham District Court, with reasonable rent and escalator clauses. The Town has provided a disabled persons ramp and entrance, to be amortized in future rent payments by the State.

Finally, we wish to thank our Department Heads and professional staff for their effectiveness in managing the affairs of the Town.

Norman W. Stiles,
Chairman
Mary S. Campbell
Shirley A. Thompson
Owen B. Durgin
Alden L. Winn

VALUATION

Year	1985	1986	1987
Percent of Valuation	52	46	39
Land and Buildings	\$ 91,394,186	\$ 96,102,334	\$106,714,637
Electric Property	2,194,420	2,194,420	2,194,420
Sub-Total	<u>93,588,606</u>	<u>98,296,754</u>	<u>108,909,057</u>
Elderly, Blind, Handicapped & Solar Exemptions	- 116,890	- 119,190	- 104,700
TOTAL FOR TAXATION:	\$ 93,741,716	\$ 98,177,564	\$108,804,357

COMPARATIVE TAX RATE PER \$1,000 ASSESSED VALUATION

Year	1985	1986	1987
Town	\$ 16.77	\$ 15.65	\$ 15.11
County	5.29	4.41	5.05
School	<u>30.62</u>	<u>34.12</u>	<u>32.95</u>
TOTAL MILLAGE:	\$ 52.68	\$ 54.18	\$ 53.11

GENERAL ASSISTANCE

The year of 1987 proved to be a rather unusual but rewarding one in light of the general assistance provided by the Town of Durham. Given the continued reduction of aid from Federal programs, no increase in aid at the local level was required.

The types of aid afforded area residents using public funds are as follows:

Type of Aid	No. Persons	Amount
Food	3	\$ 169.05
Shelter	8	1,041.53
Medical	0	-0-
Other	<u>0</u>	<u>25.50</u>
TOTAL:	11	\$1,236.08

In addition to the persons and purposes above, the Town Offices also administrated funds on behalf of the One A Month Club (OAM). These funds are given to our offices to provide assistance to persons within the community who are in need of assistance but, for one or more reasons, are not otherwise eligible under state or local general assistance regulations.

While the year started with little demand for OAM funds, the latter part of the year provided several significant uses for these funds. OAM aid was provided in areas ranging from food and shelter to travel. In one of these cases, funds were used to facilitate the rejoining of long separated family members. None of these persons would have otherwise been eligible for aid through the General Assistance Program (publicly funded welfare).

The presence of OAM funds are greatly appreciated as are those who fund this program. It is a program unique to Durham and is certainly an indication of the community's willingness to assist those in need. It is a measure of Durham's humanity.

In the coming year, persons who feel that they may need assistance in areas such as food, fuel, shelter or medical needs should feel free to contact our offices for assistance.

REPORT OF THE BUDGET COMMITTEE

This is the last official report of the Durham Budget Committee to the citizens of Durham. The Budget Committee ceased to exist after December 31, 1987, having been discontinued by terms of the new Town Charter adopted by the voters at the 1987 Town Meeting.

Shortly after the 1987 Town Meeting the Committee members met and elected Donald M. Sumner as Chairman; Robert J. Doty as Vice Chairman and Barbara Hancock as Secretary. At that time the members understood their remaining function was to monitor the Town's income and expense statements until the end of the year.

Also, the Selectmen requested that the Committee assist them in the preparation of a preliminary budget for 1988 for use by the new Council when it took office on January 4, 1988. The Committee members consented to this request and, since November, have been meeting regularly with department heads and town committee members to review and act upon their proposed budgets.

When the new Council organized on January 4th. a Budget Subcommittee was appointed consisting of Donald M. Sumner, Sarah P. Voll and Owen B. Durgin, with Rebecca B. W. Frost as alternate. This Subcommittee was directed to meet with the Acting Administrator and the prior Budget Committee to complete the preparation of a preliminary budget for presentation to the Council for action prior to April 1, 1988.

Over the several decades of its existence, the Durham Budget Committee has provided a serious and dedicated service to the citizens of Durham. The time and effort given, voluntarily, by the hundreds of citizens who served on the Committee has served to contribute something of value towards making Durham a better place in which to live.

**TOWN OF DURHAM
STATEMENT OF LONG TERM INDEBTEDNESS
FOR THE TWELVE MONTHS ENDED
DECEMBER 31, 1987**

<u>Description</u>	<u>Issued</u>	<u>Rate</u>	<u>Maturity</u>	<u>Original Issue</u>
<u>BONDS:</u>				
Water Bond	04/01/75	6.40%	04/01/95	515,000
Sewer Bond	05/15/79	5.65%	05/15/94	1,680,000
Lamprey Regional Solid Waste Cooperative Incinerator Bond	05/15/79	5.70%	05/15/94	2,420,000
Lamprey Regional Solid Waste Cooperative Incinerator Bond	07/01/80	6.40%	07/01/93	450,000
Fire Department Truck Bond	07/01/80	6.40%	07/01/90	140,000
Sewer Bond	07/01/80	6.20%	07/01/90	100,000
Console/Grader Bond	06/16/87	5.86%	07/15/92	153,000
<u>NOTES:</u>				
Nada Morgan Gravel Pit Note	04/24/87	-0-	04/24/91	36,000
Fire Department Truck Note	09/18/84	7.60%	09/18/89	150,000
Water Note - Mill Road	09/18/84	7.60%	09/18/89	25,000
Sewer Note - Mill Road	09/18/84	7.60%	09/18/89	33,000
Fire Station Renovation Note	09/18/84	7.60%	09/18/89	290,000
Mill Road Reconstruction Note	04/02/85	7.25%	04/02/90	150,000
Copier Note	09/16/85	7.25%	09/16/88	9,000

TOTAL INDEBTEDNESS:

**TOWN OF DURHAM
STATEMENT OF LONG TERM INDEBTEDNESS
FOR THE TWELVE MONTHS ENDED
DECEMBER 31, 1987**

PRINCIPAL					INTEREST		
Balance January 1, 1987	Paid 1987	Balance December 31, 1987	Amount Due 1989 & 1988 Subsequent		Paid 1987	Amount Due 1989 & 1988 Subsequent	
225,000	25,000	200,000	25,000	175,000	13,600	12,000	39,200
880,000	110,000	770,000	110,000	660,000	46,613	40,397	111,870
1,280,000	160,000	1,120,000	160,000	960,000	68,400	59,280	164,160
240,000	35,000	208,000	35,000	170,000	15,360	13,120	32,000
50,000	15,000	35,000	15,000	20,000	3,200	2,240	1,920
40,000	10,000	30,000	10,000	20,000	2,480	1,860	1,860
-0-	-0-	153,000	38,000	115,000	-0-	9,625	17,010
20,000	4,000	16,000	4,000	12,000	-0-	-0-	-0-
90,000	30,000	60,000	30,000	30,000	6,841	4,560	2,281
15,000	5,000	10,000	5,000	5,000	1,139	759	380
19,800	6,600	13,200	6,600	6,600	1,505	1,004	501
174,000	58,000	116,000	58,000	58,000	13,224	8,816	4,408
120,000	30,000	90,000	30,000	60,000	7,612	5,437	4,350
6,000	3,000	3,000	3,000	-0-	435	217	-0-
<u>\$3,159,800</u>	<u>\$491,600</u>	<u>\$2,821,200</u>	<u>\$529,600</u>	<u>\$2,291,600</u>	<u>\$180,409</u>	<u>\$159,315</u>	<u>\$379,940</u>

DURHAM-UNH FIRE DEPARTMENT

During the first nine months of 1987, the Department responded to the following emergency incidents and service calls:

01/01/87 - 09/30/87

Responses (By Situation Found)	Total
Building Fires	28
Vehicle Fires	5
Other Fires	23
Emergency Medical Aids	153
Other Rescues	33
Hazardous Condition Calls	47
Service Calls	198
Good Intent Calls	57
Malicious False Alarms	69
Other False Alarms	323
All other calls	<u>1</u>
TOTAL CALLS	937

In April, Administrative Assistant Marcia Ransom resigned and Ms. Sheryl Simmons was hired as Administrative Assistant.

In May, Assistant Fire Chief Mark Dellner attended the Executive Development III program at the National Fire Academy in Maryland.

In June, Captain Russell Bassett resigned, having served for 10 years with the Department. Mr. Richard Miller was hired as Captain and brings a strong background of prior fire service experience to the Department.

In July, the Fire Prevention Bureau, under the administration of Deputy Fire Chief William Cote, expanded, with the assignment of a full time fire inspector/firefighter to enable the Department to better answer the increasing fire safety needs of our community as we experience continued rapid growth.

In August, Local 2253, International Association of Firefighters, became certified as a collective bargaining unit representing the Captains and Firefighters of the Department.

In September, the Department reinstated the Firefighter Cadet program with UNH student Brad Clark selected as the Cadet for the current academic year. Call Firefighter Clark has been extremely active and, in addition living at the fire station and responding on calls when

available, has completed numerous special projects under the supervision of Assistant Chief Mark Dellner.

The Department's training program, under the coordination of Captain John Rines, has been improved with the purchase of a video camera that enables us to produce training programs in addition to recording actual incidents. The Department is continuing to expand its library of video tapes as well as exchanging materials with area fire departments. This program is proving to be extremely valuable as a training opportunity for our personnel.

The CALL Firefighting Force continues to be involved in a modular training program, involving self-study as well as classroom and practical training. Meetings are held on Monday evenings twice monthly.

A chimney and woodstove inspection program is available to all residents who request it.

I would like to express my sincere appreciation to all members of the Department for their personal efforts in continuing to provide the best possible fire protection to our community.

Respectfully submitted,

Robert P. Wood
Chief of Department



Call man Murell (Tommy) Thompson Receives honorary life membership in Durham/UNH Fire Dept. after 18 years of service.

DURHAM-UNH BOARD OF FIRE COMMISSIONERS

During 1987 the Board has met on a monthly basis with the Fire Department administration to review expenditures and provide direction for the Department's many programs and activities.

In September, David Flanders resigned as the University of New Hampshire's representative on the Board, having served for the past fifteen years.

The University appointed Dr. Charles Owens to the Board in October to replace Mr. Flanders.

The Board is currently reviewing the Memorandum of Agreement, which governs the operation of our joint Fire Department, and will be making recommendations to both the Town and University in early 1988 for updating of this important document.

The Board is appreciative of all cooperating agencies' support throughout the year and the fine efforts of our Department personnel in meeting the many challenges placed before them to ensure a proper level of fire safety throughout the community.

Theodore J. Finnegan
Chairman

Norman W. Stiles, Town of Durham
Charles W. Owens, University of New Hampshire



Durham flood of 1987 on Newmarket Road.

REPORT OF THE TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

Between July 1986 and June 1987 we experienced fewer fires than normal. The three leading causes of forest fires were again children, fires kindled without written permission of a Firest Fire Warden and debris burning. All causes are preventable, but only with your help.

Please help our Town and State forest fire officials with forest fire prevention. Contact your Forest Fire Warden for more information.

Enforcement of a state timber harvest regulation is the responsibility of State Forestry officials. Our state has excellent timber harvest regulations; however, your assistance is needed.

If you know of a logging operation and suspect a state timber harvest tax law may be violated, call your Forest Fire Warden, or Concord Forest Protection Headquarters at (603) 271-2217.

If you own forest land, you became responsible for the timber tax payment starting April 1, 1986. This is a change in the Timber Tax Law that will impact all forest landowners. Contact your Board of Selectmen for timber tax forms.

FOREST FIRE STATISTICS - 1987

Number Fires Statewide	403
Acres Burned Statewide	189
Cost of Suppression	\$44,682

District 5:

Number of Fires	88
Acres Burned	12
Cost of Suppression	\$16,975

Alfred E. Grimes
State Forest Ranger

Robert P. Wood
Town Forest Fire Warden

REPORT OF TRUSTEES OF TRUST FUNDS 1987

NAME OF TRUST FUND	PURPOSE OF FUND	HOW INVESTED	PRINCIPAL		INCOME		Balance End of Year		
			Balance Beginning Of Year	Changes in Funds	Income During Year	Expended During Year			
38 Separate Trust Funds Smith Town Improvement Fund	Cemetery Care	Common Trust Fund	14,399.26	1,447.46	15,846.72	7,414.17	1,629.06	2,272.98	6,770.25
Durham 250 Fund Smith Chapel	Town Improvement Town Improvement Cemetery Care	Common Trust Fund Common Trust Fund Common Trust Fund	5,000.00 4,140.85 5,627.12	299.98 438.27 127.54	5,299.98 4,579.12 5,754.66	8,676.99 2,242.19 254.60	1,002.08 472.93 503.58	-0- 2,205.00 552.73	9,679.07 510.12 205.45
TOTAL OF TRUSTS 100% IN COMMON TRUST FUND:			\$29,167.23	\$ 2,313.25	\$31,480.48	\$18,587.95	\$ 3,607.65	\$ 5,030.71	\$17,164.89
OTHER TRUST FUNDS:									
George Frost Olinthus Doe Town Cemetery	Education Care of Farm/ School Support Cemetery Care	Bonds/Common Trust Bonds/Common Trust Bonds/Common Trust	3,250.00 4,586.44 53,675.03	153.94 212.45 7,740.39	3,403.94 4,798.89 61,415.42	4,739.59 8,013.33 3,190.68	573.13 886.41 4,239.68	500.00 550.00 5,393.93	4,812.72 8,349.74 2,036.43
TOTAL OF ALL TRUSTS:			\$90,678.70	\$10,420.03	\$101,098.73	\$34,531.55	\$ 9,306.87	\$11,474.64	\$32,363.78
CAPITAL RESERVE FUNDS									
Capital Reserve Capital Reserve Capital Reserve Capital Reserve Capital Reserve Capital Reserve Capital Reserve	Highway Dept. Fire Department Incinerator Parks & Rec. Sewer Computer Equip. Property Reval.	Savings Account Savings Account Savings Account Savings Account Savings Account Savings Account Savings Account	367.66 5,837.94 4,839.01 4,400.00 1,025.33 4,248.00 30,000.00	-0- -0- -0- -0- -0- -0- -0-	367.66 5,837.94 4,839.01 4,400.00 1,025.33 4,248.00 30,000.00	1,811.46 14,661.58 10,767.65 3,266.58 3,913.15 289.84 223.08	127.05 1,195.15 909.87 446.97 287.92 264.56 1,762.05	-0- -0- -0- -0- -0- -0- -0-	1,938.51 15,856.73 11,677.52 3,713.55 4,201.07 554.40 1,985.13
TOTALS:			\$50,717.94	-0-	\$50,717.94	\$34,933.34	\$ 4,993.57	-0-	\$39,926.91

TRUSTEES OF THE TRUST FUNDS AND CEMETERY COMMITTEE

There were sixteen (16) burials in the Durham Cemetery in 1987, eight as full body burials, and eight as cremains. All of the cremains were placed in full graves. As in 1986, there were neither burials nor purchases in the special cremains sections. Six burial plots were sold, including two, 20-foot square, twelve grave lots. The others ranged from two-graves to six-graves each.

Persons contemplating permanent residency in Durham are urged to consider the purchase of a burial site, since when the emergency comes, the last thing the survivors need is another decision to make!

The Cemetery Committee has announced a revision of the former buy-back policy. The Committee will now pay full current market value for unused lots, or portions thereof, that could be appropriately resold. The Committee reserves the right to determine the suitability of any such proposal. Former policy only permitted repurchase at the original purchase rate.

The Cemetery Committee is pleased to report several new aspects of improved maintenance. Shrubbery and some of the big trees around the perimeter have been pruned (we urge citizens to do their own pruning to insure that it will be to their liking), the tool shed has been repaired and painted, and a new trash-compost bin installed. Potable water is now available at the hydrant near the tool shed, which replaced the old pump that was never primed. The new mower and grass cutting equipment have permitted better general care of the lawns.

The Trustees of the Trust Funds wish to thank the Durham Historical Society for the contribution of a \$400 trust fund for the James McDaniel graveyard on the Lee Hook Road. This beautiful little site is but a few feet from the ultimate southwest corner of the Town of Durham.

Thirty-one old, private graveyards remain untrusted, abandoned. Fortunately, several are maintained by owners of the surrounding property, some very nicely. The remainder, however, depend on monies voted annually by the Town to keep them from slipping into oblivion. Contributions of trust funds by public-spirited citizens are urgently needed, as these fragile old burial grounds are among the few tangible artifacts of often dramatic fragments of Durham history.

The limited timber harvest planned for the Doe Farm is still awaiting an interested contractor. A new locked gate has been installed at the entrance off Bennett Road, and a row of boulders placed along the edge of the B & M Railroad property which will hopefully discourage unauthorized vehicles from entering. Hikers, skiers, etc. are still

encouraged to explore this beautiful Town property. If vehicular passage is desired (recreational vehicles are not permitted), apply to one of the Trustees of the Trust Fund, or to the Public Works Department.

One of the stained glass windows in the Smith Chapel off Mill Pond Road has been broken for several years. It has been beautifully restored by the local artist, Randon Eddy. Thank you, Randon, for a superb job.

HEALTH OFFICER

This year the Durham Community Health Officer performed routine inspections of child care facilities and food establishments in the town. Increased numbers of citizen complaints were received and investigated regarding nuisance conditions associated with a local restaurant and with derelict and disgusting living conditions associated with (multiple) student housing, particularly from housing provided by absentee landlords and at least one fraternity.

The Health Officer will give closer attention in the coming year to routine restaurant inspections and to pressuring Town inhabitants (student or otherwise) and landlords (absentee or otherwise) to immediately correct unacceptable conditons impinging on the health of citizens. Suggestions are also solicited.

Richard Blakemore, PhD
Durham Community Health Officer

SQUAMSCOTT HOME HEALTH, INC.

Squamscott Home Health, Inc., a Medicare certified voluntary, non-profit home and community health agency, was chartered in 1909. The agency provides home care services to Southern Strafford County and Newmarket. Well child clinics and adult and elderly health clinics are held in Dover, Durham, Lee, Madbury and Newmarket. Services at these clinics are provided with no charge to the patient.

Home care services include: skilled nursing care; physical, occupational, and speech therapy as prescribed by the patient's physician and homemaker and home health aide services. Through community development funds granted by the City of Dover, Squamscott has implemented a Health and Human Resource Care Management Program. The goal of these services is to help enable individuals to remain in a home environment while receiving the medical and personal care they need.

These services are covered by Medicare, Medicaid and private insurance when eligibility criteria is met. In cases of medical necessity, when there is no insurance coverage, the patient is billed with a request that payments be made as able. Fees for medical services that cannot be paid in full by the recipient are supplemented by town funds, United Way and private donations.

Child health clinics are held on a regular basis to provide infants and children with physical exams, immunizations, height and weight assessments and screening for lead poisoning, anemia and tuberculosis. Nutritional and parental counseling is also given. Admission is determined by income eligibility criteria.

At the adult and elderly health clinics, nurses screen for potential health problems by taking blood pressure, checking weight and testing for diabetes. Instruction in appropriate diet, activity, medications and life style helps to prevent disease and disability. These screening and education sessions are conducted at various sites on a regular basis.

Flu shot clinics and cancer screening clinics were held this past year at various sites.

Further information about Squamscott Home Health, Inc. can be obtained by calling the office at 742-7921. The office is located at 89 Old Rochester Road in Dover.

DURHAM AMBULANCE CORPS

The Durham Ambulance Corps, founded in 1968 in memory of Dr. George G. McGregor, marks nearly twenty years of volunteer emergency ambulance service to the towns of Lee, Durham, Madbury and the University of New Hampshire, Durham campus. The Corps continues to provide the services free of charge to residents of these communities and their guests, responding to 537 calls and transporting 593 patients during 1987.

In February 1987, twelve members of the Corps completed the first EMT-D (defibrillator) course. Certification in this skill allows EMTs to "defibrillate" victims of cardiac arrest with electrical shock, in attempt to stimulate electrical activity within the heart. Studies have shown that cardiac arrest victims, in instances where bystander CPR is initiated immediately, can be resuscitated effectively with the use of electrical stimulus through defibrillation.

In addition, EMT-1 (intermediate) protocols were established with Wentworth-Douglass Hospital which allows those personnel certified as EMT-1 to establish intravenous therapy on patients in the field. This skill is especially important in cases of traumatic injury, where fluid placement through I.V. therapy is necessary to maintain circulation, and ultimately, life. Durham Ambulance Corps is currently comprised of 30 members, of which 19 are Emergency Medical Technicians (EMTs), 7 EMT-EOAs, 7 EMT-Ds, 2 EMT-1s, and 2 paramedics.

In March the Corps initiated its voluntary donation letter program, in which every resident (and their guests) transported from Durham, Lee, Madbury and UNH was sent a donation request. The request, designed in the format of a bill, provides the recipient with three alternatives: 1) submit the request to their insurance company for payment, 2) return the letter with a tax-deductible donation to the Corps, or 3) disregard the notice. The system, which provides for only one mailing, has proven quite successful. The Corps has already surpassed its initial goal for 1987, and anticipates increased response during 1988. The income generated from this new "billing" procedure directly reduces the total operating budget requests to the towns.

In mid-July the Corps took delivery of its new 1987 Ford Type III ambulance, replacing the aged 1980 ambulance. Because of its larger "box" size, the new ambulance allows for greater interior room, providing easier mobility of attendants and more organization of equipment. The vehicle also allows for storage of equipment in outside compartments for easy access.

The Corps continued this year to utilize a part-time paid administrative assistant to assist the Corps in daily secretarial and administrative functions. The position has proven extremely helpful in reducing the daily workload of the volunteer Executive Committee Members, who already devote many hours toward the daily operation and administration of the Corps, in addition to taking ambulance calls.

The Durham Ambulance Corps looks forward to celebrating its 20th anniversary in the spring of 1988, highlighted by an Anniversary Banquet on June 4, 1988, to be held at the New England Center.

The Corps also anticipates another Fund Drive during the fall of 1988, to raise money for the purchase of a new ambulance in 1990 to replace our existing 1983 ambulance. The average life of a frontline emergency ambulance is five years, and the Corps has planned for seven years service from the 1983 vehicle.

During 1988 the Corps will be looking more closely at Emergency Services in the Seacoast area. We will continue to encourage advanced training such as REMT-D, EMT-EOA, and EMT-1. However, the Corps realizes a need to further investigate means of establishing Advance Life support with full-time paramedic coverage to area towns. Paramedic training incorporates various modules such as EMT-D and EMT-1, as well as the use of advanced airway management and field drug therapy. This, we feel, can best be accomplished through hospital based regional ALS services.

Another concern of the Corps is the future of volunteerism in EMS. Despite active recruiting of both students and town residents, the Corps, along with volunteer organizations across the state, has experienced steady reductions in active membership. These decreases in staffing have led to difficulties in ambulance coverage, especially during daytime hours. This problem has forced many previously volunteer services to begin staffing paid attendants, either part-time or 24 hours per day. There are many possibilities and variations to establishing paid positions, depending on the service's needs. The Corps will be looking at various services throughout the state in evaluating its future needs for ambulance service.

The Durham Ambulance Corps is proud of its twenty years of service to Durham, Lee, Madbury and UNH, and looks forward to continuing to provide excellent emergency care to area residents.

Respectfully submitted,
Scott C. Ellis, President

Patrick D. Ahearn, Operations V. P.
Timothy M. Cullinan, Training Coordinator
Laurie A. Roberts, Secretary
Lorelei M. Gilman, Treasurer

LAMPREY HEALTH CARE

Lamprey Health Care will mark seventeen years of providing services in 1988.

Two medical offices, one in Newmarket and one in Raymond, provide general medical care, preventive health services, community outreach, social services and short term counseling with referral to mental health agencies.

Services also offered by Lamprey Health Care include Senior Citizen Transportation and Information and Referral Services for Rockingham County.

Lamprey Health Care's medical team consists of six physicians: Sarah Oxnard, MD, Pediatrician; Cynthia Rasmussen, MD, Obstetrician-Gynecologist; and four Family Practitioners, Edward Benoit, MD; Karen Brainard, MD; Paul Friedrichs, MD; and our newest member, Micki Kantrowitz, MD. Also on staff at Lamprey Health Care are Michael Lewis, Certified Physician's Assistant; Barbara Janeway, Nurse Practitioner; Anne Fawcett, Nurse Practitioner; and John Mark Blown, Nurse Practitioner. Registered and Licensed Practical Nurses round out the Medical Team.

The addition of physicians in recent years allows Lamprey Health Care to respond to the growing demand for services.

Under the direction of Dr. Rasmussen, Lamprey Health Care operates a prenatal program which includes prenatal, delivery and postpartum care along with nutritional counseling, prenatal and parenting classes and social services and/or referral.

Lamprey Health Care continues to operate the Senior Citizen Transportation Program. The transportation service enables senior citizens to remain independent, self-sufficient and active by providing the means to needed services, including medical, food shopping and recreational trips. Three of the five busses operated by Lamprey Health Care are equipped with hydraulic lifts to provide services to the handicapped. For further information, call 659-2424 or toll-free 1-800-582-7279.

Lamprey Health Care also operates The Rockingham County Info-Center which provides information and referral services to the residents of the county. Information is available to callers through a toll-free number on a wide range of subjects. The toll free number is 1-800-582-7214.

Tel-Med is a taped library of "non-diagnostic" health information designed to provide basic facts about certain diseases, conditions or health issues. The library contains 200 taped messages which are accessible 24 hours per day,

seven days a week by households with touch tone phones, and Monday - Friday from 8:00 a.m. to 4:00 p.m. by households with rotary dial. The numbers to reach Tel-Med are 433-3232 and 433-3242 and 659-7514 and 659-7516. The Tel-Med program is funded by The Foundation for Seacoast Health of Portsmouth. For more information or for a brochure of Tel-Med tapes you may call toll-free at 1-800-582-7214.

Lamprey Health Care wishes to express its appreciation to the town of Durham for its support.

Ann H. Peters
Executive Director



Presentation of Boston Post Cane to Durham's Oldest citizen Elsie M. Brown.

DURHAM POLICE DEPARTMENT

Our overall activities are down significantly this year - this is due to low self-initiated activity caused by our manpower shortages. We have, however, been kept busy with several major investigations throughout the year. During the summer we experienced two back-to-back rape incidents, involving three victims and there have been a series of sex-related incidents reported (i.e., exposures, suspicious activity, harrassment). We were successful with two major burglary investigations which resulted in indictments of two persons currently pending trial.

We are also pleased to report that the \$15,000 allocated for substance abuse investigations has resulted in arrests of several person(s) for dealing in the sale of illegal drugs with several similar drug investigations on-going. We have been working with the cooperation of the New Hampshire Attorney General's Drug Task Force, the New England State Police Information Network, and State and municipal police agencies. In addition, we have effected felony arrests for illegal distribution of alcohol impacting alcohol abuse by minors in our community. Although efforts began in April, after the allocation of funds for this endeavor, we feel that during this relatively short time frame we have made significant in-roads, which we hope will ultimately lead to the arrests of person(s) involved in the sale and distribution of all categories of illegal drugs - "the hard drug dealers."

Personnel turnover has slowed; however, we did lose two seasoned officers this past year - Sergeant Bradley Loomis and Officer Richard Donovan. Both have been appointed Chiefs of Police in New Hampshire communities - Sergeant Loomis in Ossipee and Officer Donovan in Sugar Hill. We all extend our best wishes for their success with their new jobs.

Our purchase of two cruisers this past year has already shown benefits. Vehicle maintenance costs have been reduced by approximately \$5,000, and the downtime (period when cruisers are out of service due to maintenance) has also been significantly cut. We anticipate further cuts in maintenance costs when we trade our two remaining high-mileage vehicles.

As we prepare for the transition to the new form of government, I have reported the following concerns to the incoming members of the Town Council:

The acquisition of a building designed to meet the needs of a police department. Moving the police from their crowded quarters would also free-up space for use by both the Accounting and Public Works Departments.

Maintenance of our recently-adopted fleet replacement policy.

Fulfilling staffing needs - a problem for police departments throughout the State during periods of low unemployment. Consideration should be given to a pay rate adjustment to make us more competitive in the job market - particularly with our counterparts in the State's southern tier.

In closing, all the members of the police department will work to provide efficient and effective police services to our rapidly growing community. We wish the new Town Council a smooth transition and a most successful year.

DEPARTMENT OF POLICE
Paul W. Gowen, Chief



Mr. Norman Stiles hands Police Chief Paul Gowen keys for two new Police cruisers.

1987 JUVENILE REPORT

The Juvenile Annual Report relates to those crimes where the juvenile offender was known, apprehended, and processed. Information is also contained in this report relative to investigations where juveniles may have been the victims of abuse and/or neglect.

Breakdown of Juvenile Cases

<u>Violation Classification</u>	<u>Parent Conference</u>	<u>Court Diversion</u>	<u>Juvenile Court</u>	<u>Adult Court</u>	<u>M/V Action</u>	<u>Admin. Action</u>	<u>Total</u>
Criminal Trespass	11		18			4	33
Theft	1		1				2
Receiving Stolen Property			2				2
Shoplifting	1		1				2
Disorderly Conduct	2						2
Criminal Mischief			1				1
Reckless Conduct	1						1
Simple Assault	1		1				2
False Information to Officer	1						1
Abuse/Neglect Complaints			2			1	3*
Uncontrollable	2						2
Runaways	5		2				7
Missing Person	6						6
Aid to Other Police Departments						5	5
Possession of Alcohol	1			4		1	6
Protective Custody	30						30
Transportation of Alcohol					1		1
Miscellaneous M/V Violations	2			4			6
TOTALS	64	0	27	8	1	13	113

* Referred to New Hampshire Division of Children and Youth Services for joint investigation.

1987 ACTIVITY REPORT

	<u>1985</u>	<u>1986</u>	<u>1987</u>
Aid to Citizens	1247	1849	1288
Aid to Other Agencies	2611	2169	2029
Aid to Officers	1750	1800	1549
Development Checks	2166	2295	1923
Parking Tickets	3850	5560	4397
Building Checks	1211	1234	893
House Checks	5662	5171	2066
Escorts	374	342	327
Radar Checks	1270	1611	1587
Warnings Issued:			
Motor Vehicles	2331	2417	2433
Criminal	235	251	226
Bicycles	12	2	4
Pedestrians	6	8	10
Citations Issued	1831	2512	1812
Motor Vehicle Arrests	83	139	133
Criminal Arrests	327	317	421
Other Department Arrests	21	39	9
Complaints	2992	2751	2537
Accidents	374	372	350
Criminal Investigations	<u>1277</u>	<u>1149</u>	<u>478</u>
TOTAL	30530	31988	24472

HIGHWAY DEPARTMENT

During 1987 the Durham Highway Department completed a variety of tasks throughout the community. These tasks can be broken into four categories.

1. From January through March, our main function is Snow and Ice Removal supplemented with Equipment Maintenance and Residential Tree Removal Programs.
2. In April and May we correct any damage due to our snow and ice control efforts, sign repairs, sweep all streets and sidewalks, paint cross-walks, grade dirt roads and clean the downtown area in preparation for Memorial Day.
3. June to November is our construction season. This past year we installed new curbing and overlaid the two metered parking lots on Pettee Brook Lane. Also, we resurfaced approximately seven and a half miles of road which included Packers Falls Road, Durham Point Road, Thompson Lane, Mill Pond Road, Back River Road and Wednesday Hill Road. The Public Works Department also began construction on Emerson Road. During the summer of 1987 we installed an underground drainage system. In 1988 this project will be complete with the overlay of the road and installation of sloped granite curbing.
4. The fourth category, from Mid-November to December, is our winter preparation for snow and ice control. This includes installing snow plows and screening of sand for winter abrasive application.

In 1987 the Town purchased a new Blanchette Snowblower. This will replace a 1968 Sicard Snowblower which because of its overuse is becoming a maintenance problem.

Other functions of the Department include dog control, refuse collection, traffic control signs, centerline striping and sidewalk painting, maintenance of Town street lighting system, operation of Durham Point disposal area, providing fuel facilities for the Police, Fire, school buses and ambulances, street drainage and other activities requested by the Board of Selectmen and Town Committees.

On behalf of the Public Works Department, I wish to thank the residents of the Town for their continued support and input to our programs and offer our assistance with any problems or concerns you may have.

PUBLIC WORKS DIRECTOR



Damage from 1987 flood on Bennett Road.

PUBLIC WORKS ADVISORY COMMITTEE REPORT

This long-established Committee serves in an advisory capacity to the Board of Selectmen and the Director of Public Works for annual operation of the Public Works Department, long-range goals, capital equipment planning and purchases, as well as specific Public Works and allied issues.

During the 1987 year, the Committee performed its mandated functions in the following basic areas:

- A. Ongoing review of the 1987 budget and work program for the highway operation of the Public Works Department.
- B. Development of the 1988 budget and work program for the highway operations of the Public Works Department.
- C. Capital equipment planning and purchases.
- D. Ongoing discussions with the Public Works Director regarding long-range goals, as well as specific Public Works issues and priorities.
- E. Review of budgetary constraints and their impact on the operation and efficiency of the Public Works Department.
- F. Review and analysis of various bid quotations as assigned by the Board of Selectmen, i.e., major capital equipment, major building repairs, paving bids, fuel oil requirements, etc.
- G. Review and evaluation of annual tree removal program.
- H. Together with the Director of Public Works, the members of the Committee reviewed the network of Town roads, streets and sidewalks, including current projects.

The Committee is impressed with the efforts and dedication of the Public Works Department Interim Director, staff and employees.

Respectfully submitted,

PUBLIC WORKS ADVISORY COMMITTEE

WATER POLICY COMMITTEE

Under the terms of the UDAG grant received by the Town of Durham the Town was authorized to develop a well site owned by it in the Town of Lee. Knowing that the addition of another source of water to the existing system would create management problems, the Town and University of New Hampshire engaged the firm of King-Main-Herdman to review the current operation of the water system and recommend a management organization for the new system. Their recommendation as the least costly to the current participants was the formation of a public water district.

The Water Policy Committee has met many times this year working out the details of the implementation of such a water district. Initially it was felt that the appropriate route would be to create a regional district including Lee and Madbury. As things have turned out, it appears that the district should be limited to the Town of Durham only.

The existing RSAs had not considered the particular situation that exists in Durham in which the Town and University share in different ways the capital and operating costs of municipal infrastructure. Because of unavoidable delays in securing legal advice with regard to these unique problems and the time scale involved in the creation of a Village District, which is what according to the N.H. RSAs such a district would have been, it has not been possible to complete its creation. It is, however, a step which needs to be taken and the details of its resolution are passed on to the newly elected Town Council.

1975 WATER TOWER CONSTRUCTION BOND ISSUE

Original Issue \$515,000.00, April 1, 1975.

Payable in 20 Years.

Interest 6.4% due april 1 and October 1.

Annual principal payment \$30,000.00,
due April 1, 1976, 1977, 1978

Annual principal payment \$25,000.00 due April 1, 1979

Final payment April 1, 1995

Principal and Interest paid by Water Dept. Revenues.

YEAR	PRINCIPAL	INTEREST	TOTAL
1975	\$-----	\$-16,480.00	\$-16,480.00
1976	30,000.00	32,000.00	62,000.00
1977	30,000.00	30,000.00	60,000.00
1978	30,000.00	28,160.00	58,160.00
1979	25,000.00	26,400.00	51,400.00
1980	25,000.00	24,800.00	49,800.00
1981	25,000.00	23,200.00	48,200.00
1982	25,000.00	21,600.00	46,600.00
1983	25,000.00	20,000.00	45,000.00
1984	25,000.00	18,400.00	43,400.00
1985	25,000.00	16,800.00	41,800.00
1986	25,000.00	15,200.00	40,200.00
1987	25,000.00	13,600.00	38,600.00
1988	25,000.00	12,000.00	37,000.00
1989	25,000.00	10,400.00	35,400.00
1990	25,000.00	8,800.00	33,800.00
1991	25,000.00	7,200.00	32,200.00
1992	25,000.00	5,600.00	30,600.00
1993	25,000.00	4,000.00	29,000.00
1994	25,000.00	2,400.00	27,400.00
1995	25,000.00	800.00	25,800.00
	\$515,000.00	\$337,920.00	\$852,920.00

LAMPREY REGIONAL SOLID WASTE COOPERATIVE

The Directors of the Lamprey Regional Solid Waste Cooperative are pleased to continue to report that the incinerator/energy recovery plant located on the campus of the University of New Hampshire is operating on a continuous twenty-four hour, seven day a week schedule.

The day-to-day operation is carried out under the supervision of the Cooperative's Administrator, under the general supervisory control of the three member Operations Committee from the Joint Board of Directors. The plant personnel, in addition to the Administrator, includes two mechanics, a truck driver, two daily shifts of 12 hours each involving 8 persons plus daily clean-up crew, and the secretary. This organization operates the incinerator system, maintains records and coordinates with the University's heating plant staff to monitor the boiler and steam production elements of the plant. The Cooperative's organization also handles the collection of refuse from the transfer stations of four communities, and handles the ash removal and its transfer to landfill sites.

The most pressing problem that faced the Cooperative this year was selecting and permitting an ash landfill for the residue from our incineration process. After looking at sites in all of the Cooperative's member communities, a site in Somersworth was selected with the approval of the Somersworth City Council, with a few stipulations -- the largest of which was that we conduct a test program to forecast the results of mixing the ash with Somersworth's sludge from its Waste Water Treatment plant.

The Cooperative entered into an agreement with the Environmental Research Group, which is affiliated with the University of New Hampshire, to perform such tests. The results have been excellent and could be considered a minor breakthrough in environmental engineering. Mixing the sewer sludge with the ash from the incinerator makes a much more environmentally sound product than either of the two elements by themselves. The final report should be finished by the middle of January 1988 and a copy of the final report will be sent to each town in the Cooperative.

While the testing with the Environmental Research Group has been ongoing, the Cooperative has been proceeding with the permit process with the State of New Hampshire. To date, some fifteen test borings have been made on the site, ninety-five percent of the hydrological work has been completed and one hundred percent of the design of the landfill for submittal to the state with the application has been completed. Hopefully, by the time you read this report the State of New Hampshire will have issued the permit to construct the facility.

The tipping fee for this year will remain the same as last. One thing should be noted -- last year (1986), the Cooperative processed 37,863 tons of rubbish from member communities and this year (1987) processed 39,883 tons for a 5.33% increase. The member communities are asked to examine methods of reducing their waste stream. As a side note, each person on the average generates about 3.0 pounds of rubbish per day, which equates to about eleven hundred pounds per year. Therefore, if 100 people move into your community in one year, the community's rubbish bill is going to be \$2,225 higher, based on this year's tipping fee of \$41 per ton.

Joint Board of Directors
Joseph B. Moriarty, Vice-Chairman



Damage from 1987 Flood on Route 108.

SEWER POLICY COMMITTEE

The Sewer Policy Committee had a very quiet year with one meeting devoted to the budget and a second a public hearing required by the Durham Sewer Ordinance on the application of Charles White to extend the sewer line at his own cost to his property on Route 108 by the Route 4 By-pass. The plans submitted by Mr. White's organization were in order and the extension was approved subject to some approvals required from the state. Construction has now been completed.



Water Storage tank on Beech Hill Road.

1988

INFORMATIONAL TOWN MEETING

TUESDAY, MARCH 8, 1988



Agenda

Report of the Durham Council

Report of the Town Treasurer

1987 Audit Report

1988 INFORMATIONAL TOWN MEETING
TUESDAY, MARCH 8, 1988
Oyster River High School Gymnasium
7:00 P.M.

AGENDA

INTRODUCTION OF PUBLIC OFFICIALS

1988 Town Council

Members present from: Oyster River School Board
N. H. General Court/Strafford
County Delegation

REMARKS

Norman W. Stiles, former Chairman, Board of Selectmen

State of the Town

Maryanna Hatch, Chairman, Durham Town Council

Projections for 1988

KNOW YOUR TOWN

Brief (2 min.) reports on current & proposed activities
with equal time for comments/questions from public.

Acting Administrator - Norman W. Stiles
Business Manager - Hunter Rieseberg
Town Treasurer - Jerrold Jackson
Town Clerk/Tax Collector - Linda Ekdahl
Acting Director of Public Works - Marc Morin
Police Chief - Paul Gowen
Fire Chief - Robert Wood
Town Boards/Committees:
Planning Board
Conservation Commission
Parks & Recreation Committee
Historic District Commission

PUBLIC HEARING - 8:15 P.M. - Proposed Budget for 1988

CURRENT CONCERNS

UNH-Town of Durham Committee
Lamprey Regional Cooperative

OTHER BUSINESS

ADJOURN (10:30 P.M.)

REPORT OF THE DURHAM TOWN COUNCIL

Durham's first Town Council is much indebted to the 1987 Board of Selectmen for its considerable efforts in effecting a smooth and orderly transition to a Council/Administrator form of government on January 4, 1988. Until a full-time Administrator is hired, Mr. Norman Stiles, former Chairman of the Board of Selectmen and one of the nine newly-elected Councilors, has agreed to serve as Acting Administrator for up to six months, or until the search is completed. This is a full-time, compensated position and Mr. Stiles will return to his seat on the Council as soon as an Administrator is appointed and in place. At this writing, interviews are scheduled and the Council will report on the progress of the search at Town Meeting.

The Council is further grateful to the members of the former Budget Committee who have generously given of their time and expertise in meeting with a sub-committee of the Council to complete the budget proposed for 1988 in time for hearing at the March Informational Town Meeting. The Council will then adopt the final budget prior to April 1, 1988. This is a one-time occurrence in that the Charter requires, from here on, that all budgets proposed for a new year be approved by the end of the preceding calendar year.

High on the Council agenda for the remainder of the year is the development of an Administrative Code, a Financial Advisory Committee, a Capital Improvement Plan and a review of Town boards and committees. The cooperative interaction of the Town of Durham with the University of New Hampshire is of primary concern and decisions regarding our water supply and treatment facilities and the disposal of our solid waste cannot be delayed.

Without anticipating the unexpected, this will be a year of intense involvement if the Council is to successfully guide the Town of Durham toward more effective, and responsive, governance. The Council needs to hear from you, the citizens of Durham, and looks forward to a constructive exchange of ideas on March 8 at this, our first, Informational Town Meeting.

TOWN TREASURER

	<u>Balance As of 12/31/86</u>	<u>Received</u>	<u>Disbursed</u>	<u>Balance 12/31/87 (Including In- transit Deposits)</u>
GENERAL FUND:	905,462.66	23,427,642.08	22,737,403.13	1,595,701.61
PAYROLL:	938.34	757,379.86	756,887.36	1,430.84
WATER MAINTENANCE:	57,454.36	473,329.10	286,419.36	244,364.10
WATER CAPITAL:	61,126.94	147,846.59	131,500.00	77,473.53
SEWER MAINTENANCE:	72,471.86	515,319.75	441,759.34	146,032.27
SEWER CAPITAL:	35,374.58	12,114.73	25,327.55	22,161.76
PARKING:	102,944.87	168,927.35	129,592.91	142,279.31
FEDERAL REVENUE SHARING:	103,556.22	4,234.38	82,925.69	24,864.91
WATER TREATMENT:	19,524.46	-0-	17,624.46	1,900.00
	17,624.46	840.20	-0-	18,464.66
	-0-	1,634.61	1,634.61	-0-
URBAN DEVELOPMENT:	40.00	15,900.00	15,900.00	40.00
ROAD RESTORATION:	2,497.23	122.69	703.95	1,915.97
BANK OF NEW ENGLAND:	1,595.40	1.39	1,596.79	-0-
DEVELOPER ESCROW ACCOUNTS:				
On Deposit as of 12/31/87				235,983.22

Carri • Plodzik • Sanderson
Professional Association

accountants & auditors

A. Bruce Carri, CPA
Stephen D. Plodzik, PA
Robert E. Sanderson, PA
F. J. J. Mercier, Jr., CPA
Edward T. Perry, CPA
Arnold G. Martineau, CPA

193 North Main Street
Concord, New Hampshire 03301
Telephone: 603-225-6996

January 21, 1988

To the Members of the Town Council
Town of Durham
Durham, New Hampshire

We have examined the financial statements of the Town of Durham for the year ended December 31, 1987 and have issued our report thereon dated January 18, 1988. In connection with our examination, we reviewed and tested the Town's systems of internal accounting control and operating procedures to the extent we considered necessary to evaluate the systems as required by generally accepted government auditing standards. The purpose of our review of these systems was not to express an opinion on internal accounting control, and it would not necessarily disclose all weaknesses in the system.

In the following paragraphs, we present our comments and recommendations for improving specific aspects of the Town's systems and procedures. We also refer you to the Appendix to this letter which explains the purpose of our review, its limitations, and the professional standards involved.

Typically, a report of this type places a greater emphasis on findings of a critical nature. Therefore, to put our comments and recommendations in proper perspective, it should be noted that the weaknesses observed are not necessarily the result of poor management. Oftentimes, they are due to factors outside the control of the Town's personnel, such as organizational restrictions, budgetary limitations, or inadequate software systems.

Overall, we wish to commend management and staff for the excellent work that they have done in bringing the Town's accounting system up-to-date, and the internal accounting controls have been improved to a much more acceptable condition.

Recommended Accounting Practices

1. There appears to be a need for stronger control over the refunding of tax overpayments. At present, the Tax Collector prepares and sends to the Accounting Department, a list of overpayments to be refunded. There is however, no follow-up communication between the two departments to verify refunds. We recommend that the Accounting Department furnish the Tax Collector with lists of refund checks paid, so that the Tax Collector can compare these lists to her accounting records to insure that all overpayments are refunded in a timely fashion.

TOWN OF DURHAM

COMMENTS AND RECOMMENDATIONS

JUNE 30, 1987

2. Fixed charges for the Water Department, Sewer Department, and Parking Fund are paid during the year by the General Fund and reimbursed at the end of each year by the respective funds. Management has informed us that they plan on transferring these advances monthly, or at least quarterly, beginning in 1988. We fully concur with this decision which will eliminate the excessive receivable and payable balances at year's end.

General Fixed Asset Accounting

In general, accounting for fixed assets provides information for estimating the amount of insurance needed, monitors asset utilization, provides a safeguard over the asset, and allows for depreciation to be estimated when applicable. The Town does not maintain records for its investment in property, plant and equipment.

Fixed asset accounting should be considered when determination of applications to be automated is made. Generally accepted accounting principles require that adequate fixed asset records be maintained.

In closing, we wish to thank the administration and staff for their courtesy and assistance during the course of our examination.

If, after you have had an opportunity to review our comments and recommendations, you have any questions or need assistance in modifying or implementing any procedures, we would be happy to meet with you to discuss them.

Very truly yours,



CARRI PLODZIK SANIERSON
Professional Association

TOWN OF DURHAM

TABLE OF CONTENTS

DECEMBER 31, 1987

PAGE(S)

AUDITOR'S REPORT ON FINANCIAL PRESENTATION 1

GENERAL PURPOSE FINANCIAL STATEMENTS

EXHIBIT

A Combined Balance Sheet - All Fund Types and Account Groups 2
B Combined Statement of Revenues, Expenditures and Changes in Fund
Balances - All Governmental Fund Types and Expendable Trust Funds. 3
C Combined Statement of Revenues, Expenditures
and Changes in Fund Balances - Budget and
Actual - General and Special Revenue Fund Types. 4
D Statement of Revenues, Expenditures and Changes
in Fund Balance - All Nonexpendable Trust Funds. 5
E Statement of Changes in Financial
Position - All Nonexpendable Trust Funds 6

NOTES TO THE FINANCIAL STATEMENTS. 7 - 16

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS

EXHIBIT

GENERAL FUND

A-1 Statement of Estimated and Actual Revenues 17 - 18
A-2 Statement of Appropriations, Expenditures and Encumbrances 19 - 20
A-3 Statement of Changes in Unreserved - Undesignated Fund Balance 21

SPECIAL REVENUE FUNDS

B-1 Combining Balance Sheet. 22
B-2 Combining Statement of Revenues,
Expenditures and Changes in Fund Balances. 23
*Statements of Revenues,
Expenditures and Changes in Fund Balance*
B-3 Federal Revenue Sharing Fund. 24
B-4 Parking Fund. 25
B-5 Conservation Commission 26
B-6 Urban Development Action Grant. 27
B-7 Sewer Department. 28
B-8 Water Department. 29

CAPITAL PROJECTS FUNDS

C-1 Combining Balance Sheet. 30
C-2 Combining Statement of Revenues,
Expenditures and Changes in Fund Balances. 31

TRUST AND AGENCY FUNDS

D-1 Combining Balance Sheet. 32
D-2 Statement of Changes in Assets
and Liabilities - Agency Fund. 33

TOWN OF DURHAM

TABLE OF CONTENTS

DECEMBER 31, 1987

PAGE

SINGLE AUDIT ACT
AUDITOR'S REPORTS AND SCHEDULE

AUDITOR'S REPORT ON INTERNAL CONTROLS (ACCOUNTING AND ADMINISTRATIVE) - BASED ON A STUDY AND EVALUATION MADE AS A PART OF AN EXAMINATION OF THE GENERAL PURPOSE FINANCIAL STATEMENTS AND THE ADDITIONAL TESTS REQUIRED BY THE SINGLE AUDIT ACT . . . 34 -

AUDITOR'S REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS RELATED TO NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS IN CIRCUMSTANCES IN WHICH THE RECIPIENT RECEIVED NO MAJOR PROGRAM FUNDING . . .

AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

SCHEDULE
I Schedule of Federal Financial Assistance

NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE.

TOWN OF DURHAM, NEW HAMPSHIRE

PURPOSE AND LIMITATIONS OF REVIEW

The purpose of our study and evaluation was to determine the nature, timing and extent of the auditing procedures necessary for expressing an opinion on the Town's financial statements. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole.

The management of the Town is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted government accounting principles.

Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study and evaluation made for the limited purpose described in the first paragraph would not necessarily disclose all material weaknesses in the system. Accordingly, we do not express an opinion on the system of internal accounting control of the Town taken as a whole. However, our study and evaluation disclosed conditions that we believe result in more than a relatively low risk that errors or irregularities in amounts that would be material in relation to the financial statements of the Town may occur and not be detected within a timely period.

These conditions are described in the preceding report and were considered in determining the nature, timing, and extent of the audit tests to be applied in our examination of the 1987 financial statements. This report does not affect our report on these financial statements dated January 18, 1988.

The preceding report is intended solely for the use of management and should not be used for any other purpose.

AUDITOR'S REPORT ON FINANCIAL PRESENTATION

To the Members of the Town Council
Town of Durham
Durham, New Hampshire

We have examined the general purpose financial statements of the Town of Durham as of and for the year ended December 31, 1987, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Asset Group of Accounts, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known.

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly the financial position of the Town of Durham at December 31, 1987, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements and schedule listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Durham. Such information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.



CARRI PLODZIK SANDERSON
Professional Association

January 18, 1988

EXHIBIT A
TOWN OF DURHAM
Combined Balance Sheet - All Fund Types and Account Groups
December 31, 1987

<u>ASSETS</u>	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
Cash and Equivalents	\$1,597,637	\$576,427	\$120,001
Investments, At Cost			
<u>Receivables (Net of</u>			
<u>Allowance For Uncollectibles)</u>			
Taxes	717,367		
Accounts	10,819	11,609	
User Fees		73,905	
Due From Other Governments	32,373	270,103	
Due From Other Funds	639,618		
Due From Others			
Amount To Be Provided For			
Retirement of General Long-term Debt			
TOTAL ASSETS	<u>\$2,997,814</u>	<u>\$932,044</u>	<u>\$120,001</u>
<u>LIABILITIES</u>			
<u>AND FUND EQUITY</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 104,384	\$ 1,714	\$
Yield Tax Security Deposits	40		
Due To Other Governments	2,034,935		
Due To Other Funds		639,618	
Due To Developers			
General Obligation Bonds Payable			
Notes Payable			
Total Liabilities	<u>2,139,359</u>	<u>641,332</u>	
<u>Fund Equity</u>			
<u>Fund Balances</u>			
Reserved For Encumbrances	95,245	4,180	
Reserved For Endowments			
<u>Unreserved</u>			
Designated For Capital Acquisition			
Undesignated	763,210	286,532	120,001
Total Fund Equity	<u>858,455</u>	<u>290,712</u>	<u>120,001</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$2,997,814</u>	<u>\$932,044</u>	<u>\$120,001</u>

Fiduciary Fund Types Trust and Agency	Account Groups General Long- Term Debt	Totals (Memorandum Only)	
		December 31, 1987	December 31, 1986
\$365,592 96,415	\$	\$2,659,657 96,415	\$1,661,628 93,715
		717,367	644,154
		22,428	26,021
		73,905	204,709
		302,476	204,444
		639,618	739,011
			336,772
	<u>2,821,200</u>	<u>2,821,200</u>	<u>3,159,800</u>
<u>\$462,007</u>	<u>\$2,821,200</u>	<u>\$7,333,066</u>	<u>\$7,070,254</u>
\$	\$	\$ 106,098 40	\$ 114,258
		2,034,935	1,931,304
237,899		639,618	739,011
	2,476,000	237,899	165,881
	345,200	2,476,000	2,889,000
<u>237,899</u>	<u>2,821,200</u>	<u>345,200</u>	<u>270,800</u>
		<u>5,839,790</u>	<u>6,110,254</u>
133,463		99,425	27,076
		133,463	125,211
90,645		90,645	85,651
<u>224,108</u>		<u>1,169,743</u>	<u>722,062</u>
		<u>1,493,276</u>	<u>960,000</u>
<u>\$462,007</u>	<u>\$2,821,200</u>	<u>\$7,333,066</u>	<u>\$7,070,254</u>

The accompanying notes are
an integral part of these financial statements.

EXHIBIT B
TOWN OF DURHAM
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For the Fiscal Year Ended December 31, 1987

	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<u>Revenues</u>			
Taxes	\$5,916,364	\$	\$
Intergovernmental Revenues	1,072,386	272,031	
Licenses and Permits	350,702		
Charges For Services	446,307	263,017	16,450
Miscellaneous	352,280	105,906	6,453
<u>Other Financing Sources</u>			
Proceeds of Long-Term Note	153,000		
Operating Transfers In	24,997		
<u>Total Revenues and Other Sources</u>	<u>8,316,036</u>	<u>640,954</u>	<u>22,903</u>
<u>Expenditures</u>			
General Government	589,720		
Public Safety	961,915		
Highways, Streets, Bridges	678,451	16,250	
Sanitation	264,799		
Health	28,074		
Welfare	1,236		
Culture and Recreation	103,169		
<u>Debt Service</u>			
Principal	454,169	37,431	
Interest	272,262	16,451	
Capital Outlay	145,388	20,258	
Public Service Enterprises		483,513	
<u>Other Uses</u>			
<u>Operating Transfers Out</u>			
Interfund Transfers		24,997	
Intergovernmental Transfers	4,361,780		
<u>Total Expenditures and Other Uses</u>	<u>7,860,963</u>	<u>598,900</u>	
<u>Excess of Revenues and Other Sources</u>			
<u>Over Expenditures and Other Uses</u>	455,073	42,054	22,903
<u>Fund Balances - January 1</u>	<u>403,382</u>	<u>248,658</u>	<u>97,098</u>
<u>Fund Balances - December 31</u>	<u>\$ 858,455</u>	<u>\$290,712</u>	<u>\$120,001</u>

<u>Fiduciary</u> <u>Fund Type</u> <u>Expendable</u> <u>Trust</u>	<u>Totals</u> <u>(Memorandum Only)</u>	
	<u>December 31,</u>	<u>December 31,</u>
	<u>1987</u>	<u>1986</u>
\$	\$5,916,364	\$5,619,403
	1,344,417	1,013,234
	350,702	382,449
	725,774	1,087,781
4,994	469,633	219,276
	153,000	
	<u>24,997</u>	<u>121,407</u>
<u>4,994</u>	<u>8,984,887</u>	<u>8,443,550</u>
	589,720	505,941
	961,915	875,331
	694,701	631,988
	264,799	199,420
	28,074	10,878
	1,236	2,595
	103,169	88,324
	491,600	497,133
	288,713	366,055
	165,646	225,196
	483,513	427,031
	24,997	112,926
	<u>4,361,780</u>	<u>4,017,690</u>
	<u>8,459,863</u>	<u>7,960,508</u>
4,994	525,024	483,042
<u>85,651</u>	<u>834,789</u>	<u>351,747</u>
<u>\$90,645</u>	<u>\$1,359,813</u>	<u>\$ 834,789</u>

The accompanying notes are
an integral part of these financial statements.

EXHIBIT C
TOWN OF DURHAM
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
General and Special Revenue Fund Types
For the Fiscal Year Ended December 31, 1987

	<u>General Fund</u>		Variance Favorable (Unfavorable)
	<u>Budget</u>	<u>Actual</u>	
<u>Revenues</u>			
Taxes	\$5,872,736	\$5,916,364	\$ 43,628
Intergovernmental Revenues	827,891	1,072,386	244,495
Licenses and Permits	336,200	350,702	14,502
Charges For Services	439,384	446,307	6,923
Miscellaneous	392,000	352,280	(39,720)
<u>Other Financing Sources</u>			
Proceeds of Long-Term Note	153,000	153,000	
Operating Transfers In	25,190	24,997	(193)
<u>Total Revenues and Other Sources</u>	<u>8,046,401</u>	<u>8,316,036</u>	<u>269,635</u>
<u>Expenditures</u>			
General Government	700,174	589,720	110,454
Public Safety	1,049,851	961,915	87,936
Highways, Streets, Bridges	764,000	678,451	85,549
Sanitation	327,966	264,799	63,167
Health	28,690	28,074	616
Welfare	5,000	1,236	3,764
Culture and Recreation	106,862	103,169	3,693
<u>Debt Service</u>			
Principal	454,169	454,169	
Interest	333,985	272,262	61,723
Capital Outlay	153,000	145,388	7,612
Public Service Enterprises			
<u>Other Uses</u>			
<u>Operating Transfers Out</u>			
Interfund Transfers			
Intergovernmental Transfers	4,361,780	4,361,780	
<u>Total Expenditures and Other Uses</u>	<u>8,285,477</u>	<u>7,860,963</u>	<u>424,514</u>
<u>Excess of Revenues and</u>			
<u>Other Sources Over (Under)</u>			
<u>Expenditures and Other Uses</u>	(239,076)	455,073	694,149
<u>Fund Balances - January 1</u>	<u>403,382</u>	<u>403,382</u>	
<u>Fund Balances - December 31</u>	<u>\$ 164,306</u>	<u>\$858,455</u>	<u>\$694,149</u>

Special Revenue Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$	\$	\$	\$5,872,736	\$5,916,364	\$ 43,628
25,190	272,031	246,841	853,081	1,344,417	491,336
639,795	263,017	(376,778)	336,200	350,702	14,502
	105,906	105,906	1,079,179	709,324	(369,855)
			392,000	458,186	66,186
			153,000	153,000	
			25,190	24,997	(193)
<u>664,985</u>	<u>640,954</u>	<u>(24,031)</u>	<u>8,711,386</u>	<u>8,956,990</u>	<u>245,604</u>
			700,174	589,720	110,454
			1,049,851	961,915	87,936
	16,250	(16,250)	764,000	694,701	69,299
			327,966	264,799	63,167
			28,690	28,074	616
			5,000	1,236	3,764
			106,862	103,169	3,693
30,830	37,431	(6,601)	484,999	491,600	(6,601)
14,946	16,451	(1,505)	348,931	288,713	60,218
	20,258	(20,258)	153,000	165,646	(12,646)
594,019	483,513	110,506	594,019	483,513	110,506
25,190	24,997	193	25,190	24,997	193
<u>664,985</u>	<u>598,900</u>	<u>66,085</u>	<u>4,361,780</u>	<u>4,361,780</u>	
			8,950,462	8,459,863	490,599
	42,054	42,054	(239,076)	497,127	736,203
<u>248,658</u>	<u>248,658</u>		<u>652,040</u>	<u>652,040</u>	
<u>\$248,658</u>	<u>\$290,712</u>	<u>\$ 42,054</u>	<u>\$ 412,964</u>	<u>\$1,149,167</u>	<u>\$736,203</u>

The accompanying notes are
an integral part of these financial statements.

EXHIBIT D
TOWN OF DURHAM
Statement of Revenues, Expenditures and Changes in Fund Balance
All Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1987

	<u>Fiduciary Fund Type Nonexpendable Trust Funds</u>	<u>Total (Memorandum Only) December 31, 1986</u>
<u>Operating Revenues</u>		
New Funds	\$ 7,720	\$ 3,780
Miscellaneous		<u>305</u>
<u>Total Operating Revenues</u>	<u>7,720</u>	<u>4,085</u>
<u>Operating Expenses</u>		
Cemeteries	8,220	7,805
Town Improvements	2,205	
Care of Doe Farm	550	1,000
Support of Schools	500	500
Miscellaneous	<u>12</u>	<u>366</u>
<u>Total Operating Expenses</u>	<u>11,487</u>	<u>9,671</u>
<u>Operating Income (Loss)</u>	(3,767)	(5,586)
<u>Nonoperating Revenues</u>		
Interest and Dividend Income	9,319	14,564
Capital Gains	<u>2,700</u>	
<u>Total Nonoperating Revenues</u>	<u>12,019</u>	<u>14,564</u>
<u>Net Income</u>	8,252	8,978
<u>Fund Balance - January 1</u>	<u>125,211</u>	<u>116,233</u>
<u>Fund Balance - December 31</u>	<u>\$133,463</u>	<u>\$125,211</u>

The accompanying notes are
an integral part of these financial statements.

EXHIBIT E
 TOWN OF DURHAM
 Statement of Changes in Financial Position
 All Nonexpendable Trust Funds
 For the Fiscal Year Ended December 31, 1987

	<u>Fiduciary Fund Type Nonexpendable Trust Funds</u>	<u>Total (Memorandum Only) December 31, 1986</u>
<u>Sources of Working Capital</u>		
<u>Operations</u>		
Net Income	<u>\$8,252</u>	<u>\$ 8,978</u>
 <u>Elements of Net Increase</u>		
<u>(Decrease) In Working Capital</u>		
Cash	\$5,552	\$13,725
Investments	<u>2,700</u>	<u>(4,747)</u>
 <u>Net Increase In Working Capital</u>	 <u>\$8,252</u>	 <u>\$ 8,978</u>

The accompanying notes are
an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1987

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies employed in the preparation of these financial statements.

A. *Fund Accounting*

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this fund type are the Federal Revenue Sharing, Conservation Commission, Parking, Urban Development Action Grant, Sewer Department and Water Department Funds.

Capital Projects Funds - Transactions related to resources obtained and used for the acquisition, construction, or improvement of capital facilities are accounted for in Capital Projects Funds. Such resources are derived principally from proceeds of long-term notes or bonds and from Federal and State grants.

FIDUCIARY FUNDS

Trust and Agency Funds - Trust and Agency Funds are used to account for the assets held in trust or as an agent for others by the Town. The Nonexpendable and Expendable Trust Funds (which include Capital Reserve Funds) and Developers Performance Bond Funds are shown in this fund type.

TOWN OF DURHAM

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1987

B. *Account Groups (Fixed Assets and Long-Term Liabilities)*

All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by other municipal entities in the State, the Town does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. This account group is not a fund. It is concerned only with the measurement of financial position and not results of operations. Since they do not affect net current assets, such long-term liabilities are not recognized as governmental fund type liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

C. *Basis of Accounting*

The accounts of the General, Special Revenue, Capital Projects, Expendable Trust, and Agency Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, sources of financial resources and assets are recognized when measurable and available to finance operations during the year. Uses of financial resources and liabilities are recognized when obligations are incurred from receipt of goods and services, when assessments are made by the State or, in the case of judgments and claims against the Town, when there is a probability that such judgments and claims will result in liabilities, the amounts of which can be reasonably estimated. Exceptions to this general rule include: 1) accumulated unpaid vacation and sick pay, and 2) principal and interest on general long-term debt which is recognized when due. All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting.

TOWN OF DURHAM

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1987

D. Budgetary Accounting

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. State Statutes require balanced budgets but provide for the use of beginning general fund unreserved fund balance to achieve that end. In 1987, the beginning fund balance was applied as follows:

Unreserved Fund Balance	
Used To Reduce Tax Rate	\$212,000
Beginning Fund Balance -	
Reserved For Encumbrances	<u>27,076</u>
Total Use of Beginning Fund Balance	<u>\$239,076</u>

E. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at December 31, 1987 and are carried forward to supplement appropriations of the subsequent year.

The General Fund reserve for encumbrances at December 31, 1987 is detailed in Exhibit A-2 and totals \$95,245.

The Special Revenue Funds reserve for encumbrances is detailed as follows:

Water Department Fund	<u>\$4,180</u>
-----------------------	----------------

F. Cash and Investments

At year end, the carrying amount of the Town's deposits was \$2,659,657 and the bank balance was \$2,809,495. Of the bank balance, \$559,299 was covered by Federal depository insurance and \$2,250,196 was uninsured.

State Statutes authorize the Town to invest excess funds in the custody of the Treasurer, in obligations of the United States Government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire, or in certificates of deposit of banks incorporated under the laws of the State of New Hampshire, or in national banks located within this State or the State of Massachusetts. These financial statements report investments in certificates of deposit and savings bank deposits under the caption Cash and Equivalents.

TOWN OF DURHAM

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1987

The Town is further authorized to invest Trust Funds in obligations of political subdivisions and stocks and bonds, as they are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept separate and not intermingled with Trust Funds. Capital Reserve Funds may be invested only in savings bank deposits of New Hampshire banks, or in United States or State of New Hampshire bonds or notes.

Investments in all instances are stated at cost or, in the case of donated investments, at market value at the time of bequest or receipt. Investments at year end are as follows:

	<u>Carrying Amount</u>
Virginia Electric Power Bonds	\$ 9,525
National Securities Fund	7,504
Decatur Income Fund	19,329
Carolina Power and Light Company Bonds	4,087
AT&T Bonds	6,000
US Treasury Notes	<u>49,970</u>
<u>Total</u>	<u>\$96,415</u>

G. *Accumulated Unpaid Vacation and Sick Pay*

Accumulated unpaid vacation and sick pay is not accrued in the governmental funds using the modified accrual basis of accounting. Employees may accumulate up to 80 days sick leave (90 days for Police Officers Association members) at a rate of 12 days per year. Vacation is granted in varying amounts based on length of service. Vacation pay accumulation does not exceed a normal year's allowance. Accumulated sick leave is indeterminable.

H. *Taxes Collected For Others*

The property taxes collected by the Town include taxes levied for the Oyster River Cooperative School District and Strafford County which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

I. *Property Taxes*

The National Council on Governmental Accounting, Interpretation 3, referring to property tax revenue recognition, requires disclosure if property taxes receivable, which are to be collected beyond a period of 60 days subsequent to year's end, are recognized on the balance sheet and not reserved. In accordance with the practice followed by other municipal entities in the State of New Hampshire, the Town of Durham annually recognizes, without reserve, all taxes receivable at the end of the fiscal year. The Town feels this practice of accrual is justified, as it more appropriately matches the liability to the school district

TOWN OF DURHAM

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1987

entity at December 31 with collections which are intended to finance these payments through June 30 of the following year.

Annually, the Town establishes and raises through taxation an amount for abatements and refunds of property and resident taxes, known as overlay. All abatements and refunds are charged to this account. The amount raised in 1987 was \$99,567 and expenditures amounted to \$55,575.

As prescribed by law, the tax collector sells at tax sale all uncollected property taxes in the following year after taxes are due. The purchaser at tax sale has a priority tax lien on these properties and accrues interest at 18% per annum. Delinquent taxpayers must redeem property from tax sale purchasers.

Property is sold to the party who will accept a lien for the least undivided interest in the property for payment of taxes and related costs due. If property is not redeemed within the two-year redemption period, the property is tax-deeded to the lien holder.

J. *Interfund Transactions*

During the course of normal operations, the Town has numerous transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental fund financial statements reflect such transactions as transfers.

K. *Interfund Receivable and Payable Balances*

Individual fund interfund receivable and payable balances at December 31, 1987 were as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$639,618	\$
Special Revenue Funds	<u> </u>	<u>639,618</u>
<u>Totals</u>	<u>\$639,618</u>	<u>\$639,618</u>

NOTE 2 - CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions of the Town for the fiscal year ended December 31, 1987.

TOWN OF DURHAM

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1987

	<u>General Obligation Debt</u>
Long-Term Debt Payable January 1, 1987	\$3,159,800
New Debt Incurred	153,000
Long-Term Debt Retired	(491,600)
Long-Term Debt Payable December 31, 1987	<u>\$2,821,200</u>

Bonds payable at December 31, 1987 are comprised of the following individual issues:

General Obligation Bonds

\$515,000 1975 Water Bonds due in annual installments of \$25,000 through April 1, 1995; interest at 6.40% (This issue is being serviced by the Water Department.)	\$ 200,000
\$1,680,000 1979 Sewer Bonds due in annual installments of \$115,000 in 1985 and \$110,000 through May 15, 1994; interest at 5.65%	770,000
\$2,420,000 1979 Lamprey Regional Solid Waste Cooperative Incinerator Bonds due in annual installments at \$160,000 through May 15, 1994; interest at 5.70%	1,120,000
\$100,000 1980 Sewer Bonds due in annual installments of \$10,000 through July 1, 1990; interest at 6.20% (This issue is being serviced by the Sewer Department, less 2/3 of 25%, which is reimbursed by the University of New Hampshire.)	30,000
\$450,000 1980 Lamprey Regional Solid Waste Cooperative Incinerator Bonds due in annual installments of \$35,000 through 1992 and \$30,000 on July 1, 1993; interest at 6.40%	205,000
\$140,000 1980 Fire Department Truck Bonds due in annual installments of \$15,000 through 1988 and \$10,000 through July 1, 1990; interest at 6.40%	35,000

TOWN OF DURHAM

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1987

\$290,000 1984 Fire Station Bonds due in annual installments of \$58,000 through September 18, 1989; interest at 7.60%	<u>116,000</u>
--	----------------

<u>Total General Obligation Bonds</u>	<u>\$2,476,000</u>
---------------------------------------	--------------------

Notes payable at December 31, 1987 are comprised of the following individual issues:

Notes

\$9,000 1985 Copier Note due in annual installments of \$3,000 through April 2, 1988; interest at 7.25%	\$ 3,000
---	----------

\$150,000 1985 Mill Road Reconstruction Note due in annual installments of \$30,000 through April 2, 1990; interest at 7.25%	90,000
--	--------

\$36,000 1982 Gravel Pit Note to Nada B. Morgan due in annual installments of \$4,000 through April 24, 1991; interest-free note	16,000
--	--------

\$208,000 1984 notes comprised of a \$150,000 Fire Truck Note, a \$33,000 Sewer Note, and a \$25,000 Water Note due in a total annual installments of \$41,600 through September 18, 1989; interest at 7.60% (The Sewer and Water Notes are serviced by the respective departments. The University of New Hampshire reimburses 2/3 of the three combined issues.)	83,200
---	--------

\$153,000 1987 note for capital equipment due in annual installments of \$38,000 in 1988, \$30,000 through July 1991 and a final payment of \$25,000 in July 1992; interest rate varies between 5.40% and 6.30%	<u>153,000</u>
---	----------------

<u>Total Notes</u>	<u>345,200</u>
--------------------	----------------

<u>Total Long-Term Debt</u>	<u>\$2,821,200</u>
-----------------------------	--------------------

The annual requirements to amortize all debt outstanding as of December 31, 1987, including interest payments, are as follows:

TOWN OF DURHAM

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1987

Annual Requirements To Amortize Long-Term Debt

Fiscal Year Ending <u>December 31</u>	General Obligation Debt		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1988	\$ 529,600	\$159,317	\$ 688,917
1989	513,600	125,830	639,430
1990	414,000	93,970	507,970
1991	364,000	70,678	434,678
1992	355,000	49,673	404,673
1993-1994	<u>645,000</u>	<u>39,790</u>	<u>684,790</u>
<u>Totals</u>	<u>\$2,821,200</u>	<u>\$539,258</u>	<u>\$3,360,458</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit.

NOTE 3 - DEFINED BENEFIT PENSION PLAN

Most Town of Durham full-time employees participate in the New Hampshire Retirement System, a multiple-employer public employee retirement system. The payroll for employees covered by the system for the year ended December 31, 1987 was \$866,628; the Town's total payroll was \$1,083,545.

All Town full-time employees are eligible to participate in the system. Employees who retire before age 65 are entitled to a retirement benefit equal to approximately fifty percent of the employee's average final compensation. After attainment of age 65, the payment by the Retirement System is reduced by the amount of the individual's Social Security entitlement payments. The system also provides death and disability benefits which are established by State Statute.

Covered employees other than police and fire personnel are required by State Statute to contribute 4.6% of their salary to the plan; police and firemen contribute 9.3%. The Town is required by the same statute to contribute a percentage of the employee's salary, based on an actuarial valuation of the entire State plan performed June 30, 1983. These contributions represented 7.74% through June 30, 1987 and 4.80% thereafter for police. For all other employees, the contribution was 1.21% through June 30 and 2.94% thereafter. The contribution requirements for the year ended December 31, 1987 were \$97,130, which consisted of \$39,488 from the Town and \$57,642 from employees.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the system's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among retirement systems and employers. The State retirement system does not

TOWN OF DURHAM

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1987

make separate measurements of assets and pension benefit obligations for individual employers. According to plan administrators, the pension benefit obligation at June 30, 1986 for the system as a whole, determined through an actuarial valuation performed as of June 30, 1985, was \$552,050,000. The system's net assets available for benefits on that date (valued at market) were \$568,786,602, leaving no unfunded pension benefit obligation. The percentage that the Town of Durham has in relation to the entire plan cannot be determined.

NOTE 4 - TRUST FUNDS

The principal amount of all Nonexpendable Trust Funds is restricted either by law or by terms of individual bequests in that only income earned may be expended. The Town's Nonexpendable and Expendable Trust Funds at December 31, 1987 are detailed as follows:

<u>Purpose</u>	<u>Nonexpendable</u>	
	<u>Principal</u>	<u>Income</u>
Perpetual Care	\$ 83,017	\$ 9,012
Town Improvements	9,879	10,189
Support of Schools	3,404	4,813
Support of Doe Farm/Schools	<u>4,799</u>	<u>8,350</u>
<u>Total Nonexpendable</u>	<u>\$101,099</u>	<u>\$32,364</u>
	<u>Expendable</u>	
<u>Capital Reserve Funds</u>		
Highway Equipment	\$ 2,306	
Fire Department Equipment	21,695	
Incinerator	16,517	
Parks and Recreation Department	8,114	
Sewer Department	5,226	
Computer Equipment	4,802	
Property Revaluation	<u>31,985</u>	
<u>Total Expendable</u>	<u>90,645</u>	
<u>Total All Trust Funds</u>	<u>\$224,108</u>	

NOTE 5 - LITIGATION

There is currently litigation pending involving Public Service Company of New Hampshire vs. Town of Durham. Public Service is attempting to assert its entitlement to a net book value property appraisal and is seeking refunds on its 1981 and 1982 property taxes in the amount of \$78,224 plus interest which at December 31, 1987 accrued to approximately \$30,000; for a total of \$108,224. Similarly, Public Service is seeking abatements on its 1986 and 1987 taxes, but the amounts for these two years have not been determined.

TOWN OF DURHAM

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1987

Town Counsel advises that it is impossible to predict the outcome of this case at present.

There are other various claims and suits pending against the Town which arise in the normal course of the Town's activities. In the opinion of Counsel, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the Town.

EXHIBIT A-1
TOWN OF DURHAM
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 1987

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Taxes</u>			
Property and Inventory	\$5,755,236	\$5,773,901	\$ 18,665
Resident	34,000	35,960	1,960
Yield	3,000	2,842	(158)
Land Use Change	45,000	65,050	20,050
Interest and Penalties on Taxes	35,500	38,611	3,111
Total Taxes	<u>5,872,736</u>	<u>5,916,364</u>	<u>43,628</u>
<u>Intergovernmental Revenues</u>			
<u>State</u>			
Shared Revenue	156,439	156,439	
Business Profits Tax	294,086	294,086	
Highway Block Grant	117,972	117,972	
State Aid Water Pollution Projects	136,225	145,585	9,360
<u>Federal Grants</u>			
EPA Grant	123,169	269,618	146,449
Urban Development Action Grant		88,686	88,686
Total Intergovernmental Revenues	<u>827,891</u>	<u>1,072,386</u>	<u>244,495</u>
<u>Licenses and Permits</u>			
Motor Vehicle Permit Fees	325,000	339,309	14,309
Dog Licenses	2,200	2,126	(74)
Business Licenses, Permits and Fees	9,000	9,267	267
Total Licenses and Permits	<u>336,200</u>	<u>350,702</u>	<u>14,502</u>
<u>Charges For Services</u>			
Income From Departments	100,000	79,281	(20,719)
Rent of Town Property	26,100	30,228	4,128
Lamprey Regional Cooperative and UNH Bond Reimbursements	313,284	336,798	23,514
Total Charges For Services	<u>439,384</u>	<u>446,307</u>	<u>6,923</u>
<u>Miscellaneous Revenues</u>			
Interests on Deposits	100,000	129,206	29,206
Payment in Lieu of Taxes	13,500	26,500	13,000
Other Miscellaneous	278,500	196,574	(81,926)
Total Miscellaneous Revenues	<u>392,000</u>	<u>352,280</u>	<u>(39,720)</u>

EXHIBIT A-1 (Continued)
TOWN OF DUREAM
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 1987

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Other Financing Sources</u>			
Proceeds of Long-term Notes	153,000	153,000	
<u>Operating Transfers In</u>			
<u>Special Revenue Funds</u>			
Revenue Sharing Fund	25,190	24,937	(253)
Urban Development Action Grant Fund		60	60
Total Other Financing Sources	<u>178,190</u>	<u>177,997</u>	<u>(193)</u>
<u>Total Revenues</u>	8,046,401	<u>\$8,316,036</u>	<u>\$269,635</u>
<u>Fund Balance Used To Reduce Tax Rate</u>	<u>212,000</u>		
<u>Total Revenues and Use of Fund Balance</u>	<u>\$8,258,401</u>		

EXHIBIT A-2
TOWN OF DURHAM
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1987

	<u>Encumbered</u> <u>From 1986</u>	<u>Appropriations</u> <u>1987</u>
<u>General Government</u>		
Town Officers' Salaries	\$	\$ 38,783
Town Officers' Expenses		262,498
Election and Registration Expenses		2,219
Cemeteries		10,938
General Government Buildings		81,373
Reappraisal of Property		4,340
Planning and Zoning		46,936
Legal Expenses		10,000
Insurance		83,520
Revaluation		60,000
Overlay		99,567
Total General Government		700,174
<u>Public Safety</u>		
Police Department	1,000	652,846
Fire Department		228,830
Civil Defense		10
Building Inspection		32,361
Probation Department		35,773
Communications Center		84,031
Police Dept. Special Investigation		15,000
Total Public Safety	1,000	1,048,851
<u>Highways, Streets, Bridges</u>		
Town Maintenance		196,244
General Highway Department Expenses	26,076	507,926
Street Lighting		33,754
Total Highways, Streets, Bridges	26,076	737,924
<u>Sanitation</u>		
Solid Waste Disposal		308,060
Garbage Removal		19,906
Total Sanitation		327,966
<u>Health</u>		
Health Department		751
Hospitals and Ambulances		26,849
Animal Control		1,080
Vital Statistics		10
Total Health		28,690

<u>Expenditures Net of Refunds</u>	<u>Encumbered To 1988</u>	<u>(Over) Under Budget</u>
\$ 42,436	\$	(\$ 3,653)
258,392	825	3,281
2,093		126
10,321	225	392
73,469	1,207	6,697
4,792		(452)
40,845		6,091
11,277		(1,277)
73,868		9,652
16,652	43,348	
<u>55,575</u>		<u>43,992</u>
<u>589,720</u>	<u>45,605</u>	<u>64,849</u>
585,958		67,888
227,705		1,125
		10
27,953		4,408
32,948		2,825
76,917		7,114
<u>10,434</u>	<u>1,890</u>	<u>2,676</u>
<u>961,915</u>	<u>1,890</u>	<u>86,046</u>
157,166		39,078
484,447	43,297	6,258
<u>36,838</u>	<u>489</u>	<u>(3,573)</u>
<u>678,451</u>	<u>43,786</u>	<u>41,763</u>
241,134	191	66,735
<u>23,665</u>		<u>(3,759)</u>
<u>264,799</u>	<u>191</u>	<u>62,976</u>
413		338
26,849		268
812		10
<u>28,074</u>		<u>616</u>

EXHIBIT A-2 (Continued)
TOWN OF DURHAM
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1987

	<u>Encumbered</u> <u>From 1986</u>	<u>Appropriations</u> <u>1987</u>
<u>Welfare</u>		
General Assistance	_____	_____ 5,000
<u>Culture and Recreation</u>		
Library		30,500
Parks and Recreation		75,212
Patriotic Purposes		150
Conservation Commission		_____ 1,000
Total Culture and Recreation	_____	_____ 106,862
<u>Debt Service</u>		
Principal of Long-term Bonds and Notes		454,169
Interest Expense - Long-term Bonds and Notes		163,985
Interest Expense - Tax Anticipation Notes		_____ 170,000
Total Debt Service	_____	_____ 788,154
<u>Capital Outlay</u>		
Communications Center Equipment		70,000
Public Works Grader		_____ 83,000
Total Capital Outlay	_____	_____ 153,000
<u>Operating Transfers Out</u>		
<u>Intergovernmental Transfers</u>		
School District Assessment		3,799,208
County Tax Assessment		_____ 562,572
Total Operating Transfers Out	_____	_____ 4,361,780
<u>Total Appropriations</u>	<u>\$27,076</u>	<u>\$8,258,401</u>

<u>Expenditures Net of Refunds</u>	<u>Encumbered To 1988</u>	<u>(Over) Under Budget</u>
<u>1,236</u>	<u>3,764</u>	<u> </u>
30,500		
72,084	9	3,119
150		
435		565
<u>103,169</u>	<u>9</u>	<u>3,684</u>
454,169		
163,958		27
108,304		61,696
<u>726,431</u>	<u> </u>	<u>61,723</u>
62,388		7,612
83,000		
<u>145,388</u>	<u> </u>	<u>7,612</u>
3,799,208		
562,572		
<u>4,361,780</u>	<u> </u>	<u> </u>
<u>\$7,860,963</u>	<u>\$95,245</u>	<u>\$329,269</u>

EXHIBIT A-3
TOWN OF DURHAM
General Fund
Statement of Changes in Unreserved - Undesignated Fund Balance
For the Fiscal Year Ended December 31, 1987

<u>Unreserved - Undesignated</u>		
<u>Fund Balance - January 1</u>	\$376,306	
 <u>Deductions</u>		
Unreserved Fund Balance		
Used To Reduce 1987 Tax Rate	<u>212,000</u>	\$164,306
 <u>Additions</u>		
<u>1987 Budget Summary</u>		
Revenue Surplus (Exhibit A-1)	\$269,635	
Unexpended Balance		
of Appropriations (Exhibit A-2)	<u>329,269</u>	
1987 Budget Surplus		<u>598,904</u>
 <u>Unreserved - Undesignated</u>		
<u>Fund Balance - December 31</u>		<u>\$763,210</u>



Raymond J. Bilodeau served as Durham's Probation Officer for thirteen years. Ray resigned in 1987 to assume a position with the State of New Hampshire under the new reorganization program. We thank Ray for a job well done!

EXHIBIT B-1
TOWN OF DURHAM
Special Revenue Funds
Combining Balance Sheet
December 31, 1987

<u>ASSETS</u>	<u>Federal Revenue Sharing</u>	<u>Parking Fund</u>	<u>Conservation Commission</u>
Cash and Equivalents	\$24,865	\$142,279	\$14,902
<u>Receivables (Net of Allowance For Uncollectibles)</u>			
Sewer/Water Rents Accounts		312	
Due From Other Governments			
Due From Other Funds			
Due From Others			
TOTAL ASSETS	<u>\$24,865</u>	<u>\$142,591</u>	<u>\$14,902</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$	\$	\$
Due To Other Funds	<u>24,937</u>	<u>25,290</u>	<u> </u>
Total Liabilities	<u>24,937</u>	<u>25,290</u>	<u> </u>
<u>Fund Balances</u>			
Reserved For Encumbrances			
<u>Unreserved</u>			
Undesignated	(72)	<u>117,301</u>	<u>14,902</u>
Total Fund Balances	(72)	<u>117,301</u>	<u>14,902</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$24,865</u>	<u>\$142,591</u>	<u>\$14,902</u>

Urban Development Action Grant	Sewer Department	Water Department	Totals	
			December 31, 1987	December 31, 1986
\$40	\$146,032	\$248,309	\$576,427	\$354,328
	31,235	42,670	73,905	204,709
	8,593	2,704	11,609	6,994
	270,103		270,103	153,964
				105
				<u>216,516</u>
<u>\$40</u>	<u>\$455,963</u>	<u>\$293,683</u>	<u>\$932,044</u>	<u>\$936,616</u>
\$	\$ 1,387	\$ 327	\$ 1,714	\$ 24,755
	<u>393,203</u>	<u>196,188</u>	<u>639,618</u>	<u>663,203</u>
	<u>394,590</u>	<u>196,515</u>	<u>641,332</u>	<u>687,958</u>
		4,180	4,180	
<u>40</u>	<u>61,373</u>	<u>92,988</u>	<u>286,532</u>	<u>248,658</u>
<u>40</u>	<u>61,373</u>	<u>97,168</u>	<u>290,712</u>	<u>248,658</u>
<u>\$40</u>	<u>\$455,963</u>	<u>\$293,683</u>	<u>\$932,044</u>	<u>\$936,616</u>

EXHIBIT B-2
TOWN OF DURHAM
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended December 31, 1987

	<u>Federal Revenue Sharing</u>	<u>Parking Fund</u>	<u>Conservation Commission</u>
<u>Revenues</u>			
Intergovernmental Revenues	\$ 1,928	\$	\$
Local Sources	2,306	43,974	776
User Charges	<u> </u>	<u>17,235</u>	<u> </u>
<u>Total Revenues</u>	<u>4,234</u>	<u>61,209</u>	<u>776</u>
<u>Expenditures (Exhibits B-3 through B-8)</u>		24,750	
<u>Other Uses</u>			
Operating Transfers Out	24,937		
Residual Equity Transfer Out	<u> </u>	<u> </u>	<u> </u>
<u>Total Expenditures and Other Uses</u>	<u>24,937</u>	<u>24,750</u>	<u> </u>
<u>Excess of Revenues Over (Under)</u>			
<u>Expenditures and Other Uses</u>	(20,703)	36,459	776
<u>Fund Balances - January 1</u>	<u>20,631</u>	<u>80,842</u>	<u>14,126</u>
<u>Fund Balances (Deficit) - December 31</u>	<u>(\$ 72)</u>	<u>\$117,301</u>	<u>\$14,902</u>

Urban Development Action Grant	Sewer Department	Water Department	Totals Year Ended	
			December 31, 1987	December 31, 1986
\$	\$270,103	\$	\$272,031	\$307,113
	22,448	36,402	105,906	92,204
<u> </u>	<u>93,194</u>	<u>152,588</u>	<u>263,017</u>	<u>462,343</u>
<u> </u>	<u>385,745</u>	<u>188,990</u>	<u>640,954</u>	<u>861,660</u>
	394,115	155,038	573,903	708,690
			24,937	82,926
<u>60</u>	<u> </u>	<u> </u>	<u>60</u>	<u> </u>
<u>60</u>	<u>394,115</u>	<u>155,038</u>	<u>598,900</u>	<u>791,616</u>
(60)	(8,370)	33,952	42,054	70,044
<u>100</u>	<u>69,743</u>	<u>63,216</u>	<u>248,658</u>	<u>178,614</u>
<u>\$ 40</u>	<u>\$ 61,373</u>	<u>\$ 97,168</u>	<u>\$290,712</u>	<u>\$248,658</u>

EXHIBIT B-3
TOWN OF DURHAM
Special Revenue Fund - Federal Revenue Sharing Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1987

<u>Revenues</u>	
Entitlement Payments	\$ 1,928
Interest	<u>2,306</u>
<u>Total Revenues</u>	 \$ 4,234
<u>Expenditures</u>	
Health Agencies	\$11,390
Public Works Salaries	5,500
General Assistance	5,000
Auditing Services (Monitoring)	2,000
"Hatch" Map	500
Miscellaneous	<u>547</u>
<u>Total Expenditures</u>	 <u>24,937</u>
<u>Excess of Revenues</u>	
<u>Over (Under) Expenditures</u>	(20,703)
<u>Fund Balance - January 1</u>	 <u>20,631</u>
<u>Fund Balance (Deficit) - December 31</u>	 <u>(\$ 72)</u>

EXHIBIT B-4
TOWN OF DURHAM
Special Revenue Fund - Parking Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1987

Revenues

Parking Meter Fees	\$14,315
Parking Fines	36,430
Parking Permit Fees	2,920
Interest	<u>7,544</u>

Total Revenues

\$ 61,209

Expenditures

Salaries and Benefits	\$ 8,872
Computer Services	4,513
Capital Outlay	8,500
Printing Expenses	1,322
Postage	919
Repairs and Maintenance	255
Uniforms	<u>369</u>

Total Expenditures

24,750

Excess of Revenues Over Expenditures

36,459

Fund Balance - January 1

80,842

Fund Balance - December 31

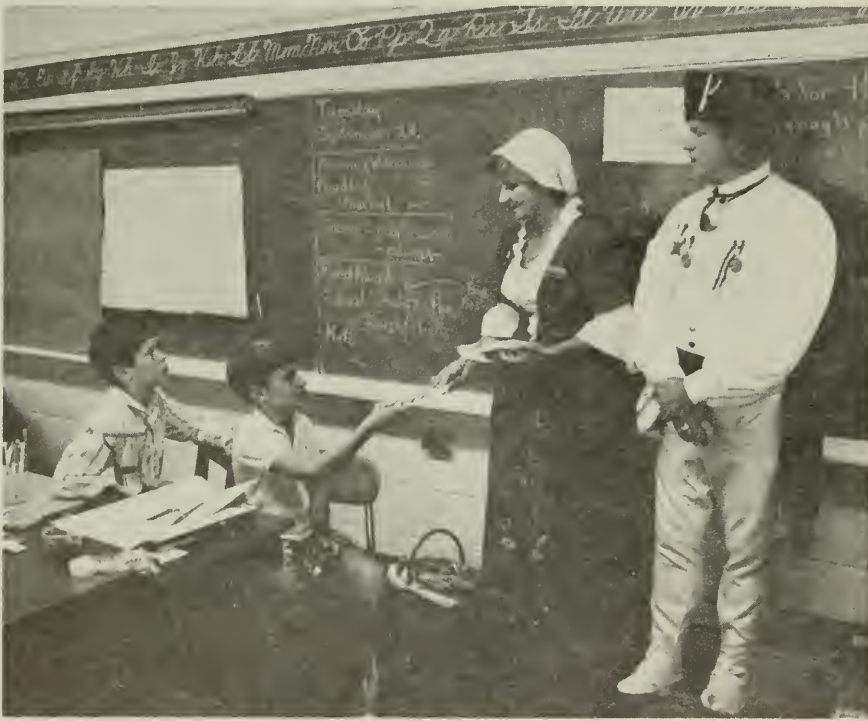
\$117,301

EXHIBIT B-5
TOWN OF DURHAM
Special Revenue Fund - Conservation Commission
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1987

<u>Revenues</u>	
Interest	\$ 776
<u>Fund Balance - January 1</u>	<u>14,126</u>
<u>Fund Balance - December 31</u>	<u>\$14,902</u>

EXHIBIT B-6
TOWN OF DURHAM
Special Revenue Fund - Urban Development Action Grant
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1987

<u>Uses of Funds</u>	
Residual Equity Transfer Out	(\$ 60)
<u>Fund Balance - January 1</u>	<u>100</u>
<u>Fund Balance - December 31</u>	<u>\$ 40</u>



Durham having been designated a Bicentennial Community, Marney & Don Sumner distribute copies of the U. S. Constitution to Oyster River School children.

EXHIBIT B-7
TOWN OF DURHAM
Special Revenue Fund - Sewer Department
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1987

<u>Revenues</u>		
User Charges	\$ 93,194	
Dumping Fees	1,612	
UNH Reimbursement of Expenses	270,103	
Service and Repairs	9,762	
Interest	5,176	
Other Revenues	<u>5,898</u>	
<u>Total Revenues</u>		\$385,745
<u>Expenditures</u>		
Salaries and Benefits	\$145,236	
Chemicals and Supplies	49,461	
Composting Project	19,753	
Heat and Utilities	84,148	
New Equipment	6,184	
Insurance	21,420	
Repairs and Maintenance	27,858	
Vehicle Expense	12,493	
Newington Service Contract	2,894	
Dues and Courses	891	
Miscellaneous Expenses	1,444	
<u>Dover Road Pump Station</u>		
Utilities	9,969	
Repairs and Replacement	1,384	
<u>Oyster River Pump Station</u>		
Utilities	314	
Repairs and Replacement	654	
<u>Old Concord Road Pump Station</u>		
Utilities	729	
Repairs and Replacement	136	
<u>Debt Service</u>		
Principal	7,435	
Interest	<u>1,712</u>	
<u>Total Expenditures</u>		<u>394,115</u>
<u>Excess of Revenues</u>		
<u>Over (Under) Expenditures</u>		(8,370)
<u>Fund Balance - January 1</u>		<u>69,743</u>
<u>Fund Balance - December 31</u>		<u>\$ 61,373</u>

EXHIBIT B-8
TOWN OF DURHAM
Special Revenue Fund - Water Department
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1987

Revenues

User Charges	\$152,588
Hydrant Rentals	20,538
Service and Repairs	8,795
Interest	6,834
Miscellaneous	<u>235</u>

Total Revenues

\$188,990

Expenditures

Salaries and Benefits	\$ 15,150
Water Purchased	44,674
Repairs and Maintenance	22,043
Materials	8,399
Insurance	8,235
Water Meters	5,574
Legal Fees	3,425
Chemicals	2,803
<u>Debt Service</u>	
Principal	29,996
Interest	<u>14,739</u>

Total Expenditures

155,038

Excess of Revenues Over Expenditures

33,952

Fund Balance - January 1

63,216

Fund Balance - December 31

\$ 97,168

EXHIBIT C-1
 TOWN OF DURHAM
 Capital Projects Funds
 Combining Balance Sheet
 December 31, 1987

<u>ASSETS</u>	<u>Waste Treatment Facility</u>	<u>Sewer Projects</u>
Cash and Equivalents	\$20,365	\$22,162
Due From Other Governments		
Due From Other Funds	_____	_____
TOTAL ASSETS	<u>\$20,365</u>	<u>\$22,162</u>
<u>LIABILITIES</u>		
<u>AND FUND BALANCES</u>		
<u>Liabilities</u>		
Due To Other Funds	\$	\$
<u>Fund Balances</u>		
<u>Unreserved</u>		
Undesignated	<u>20,365</u>	<u>22,162</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$20,365</u>	<u>\$22,162</u>

<u>Water Projects</u>	<u>Totals</u>	
	<u>December 31, 1987</u>	<u>December 31, 1986</u>
\$77,474	\$120,001	\$116,026
		50,480
		<u>6,400</u>
<u>\$77,474</u>	<u>\$120,001</u>	<u>\$172,906</u>
\$	\$	\$ 75,808
<u>77,474</u>	<u>120,001</u>	<u>97,098</u>
<u>\$77,474</u>	<u>\$120,001</u>	<u>\$172,906</u>

EXHIBIT C-2
 TOWN OF DURHAM
 Capital Projects Funds
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Fiscal Year Ended December 31, 1987

	<u>Waste Treatment Facility</u>	<u>Sewer Projects</u>
<u>Revenues</u>		
Local Sources	\$ 841	\$ 8,915
 <u>Expenditures</u>	 _____	 _____
 <u>Excess of Revenues Over Expenditures</u>	 841	 8,915
 <u>Fund Balances - January 1</u>	 <u>19,524</u>	 <u>13,247</u>
 <u>Fund Balances - December 31</u>	 <u>\$20,365</u>	 <u>\$22,162</u>

<u>Water Projects</u>	<u>Totals Year Ended</u>	
	<u>December 31, 1987</u>	<u>December 31, 1986</u>
\$13,147	\$ 22,903	\$64,506
_____	_____	<u>24,450</u>
13,147	22,903	40,056
<u>64,327</u>	<u>97,098</u>	<u>57,042</u>
<u>\$77,474</u>	<u>\$120,001</u>	<u>\$97,098</u>

EXHIBIT D-1
TOWN OF DURHAM
Trust and Agency Funds
Combining Balance Sheet
December 31, 1987

<u>ASSETS</u>	<u>Nonexpendable Trust Funds</u>	<u>Capital Reserve Funds</u>
Cash and Equivalents	\$ 37,048	\$90,645
Investments, At Cost	<u>96,415</u>	<u> </u>
TOTAL ASSETS	<u>\$133,463</u>	<u>\$90,645</u>
<u>LIABILITIES AND FUND BALANCES</u>		
<u>Liabilities</u>		
Due To Developers	\$ _____	\$ _____
<u>Fund Balances</u>		
Reserved For Endowments	133,463	
<u>Unreserved</u>		
Designated For Capital Acquisitions		<u>90,645</u>
Total Fund Balances	<u>133,463</u>	<u>90,645</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$133,463</u>	<u>\$90,645</u>

<u>Agency Funds</u>	<u>Totals</u>	
	<u>December 31, 1987</u>	<u>December 31, 1986</u>
\$237,899	\$365,592	\$283,028
<u> </u>	<u>96,415</u>	<u>93,715</u>
<u>\$237,899</u>	<u>\$462,007</u>	<u>\$376,743</u>
<u>\$237,899</u>	<u>\$237,899</u>	<u>\$165,881</u>
	133,463	125,211
<u> </u>	<u>90,645</u>	<u>85,651</u>
<u> </u>	<u>224,108</u>	<u>210,862</u>
<u>\$237,899</u>	<u>\$462,007</u>	<u>\$376,743</u>

EXHIBIT D-2
 TOWN OF DURHAM
 Agency Fund
 Statement of Changes in Assets and Liabilities
 For the Fiscal Year Ended December 31, 1987

<u>Developers Performance Bond Fund</u>	<u>Balance January 1, 1987</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 1987</u>
<u>ASSETS</u>				
Cash and Equivalents	<u>\$165,881</u>	<u>\$522,541</u>	<u>\$450,523</u>	<u>\$237,899</u>
<u>LIABILITIES</u>				
Due To Developers	<u>\$165,881</u>	<u>\$522,541</u>	<u>\$450,523</u>	<u>\$237,899</u>

AUDITOR'S REPORT ON INTERNAL CONTROLS (ACCOUNTING AND ADMINISTRATIVE) - BASED ON A STUDY AND EVALUATION MADE AS A PART OF AN EXAMINATION OF THE GENERAL PURPOSE FINANCIAL STATEMENTS AND THE ADDITIONAL TESTS REQUIRED BY THE SINGLE AUDIT ACT

To the Members of the Town Council
Town of Durham
Durham, New Hampshire

We have examined the general purpose financial statements of the Town of Durham for the year ended December 31, 1987, and have issued our report thereon dated January 18, 1988. As part of our examination, we made a study and evaluation of the internal control systems, including applicable internal administrative controls, used in administering Federal financial assistance programs to the extent we considered necessary to evaluate the systems as required by generally accepted auditing standards, the standards for financial and compliance audits contained in the *Standards for Audit of Governmental Organizations, Programs, Activities, and Functions*, issued by the U.S. General Accounting Office, the Single Audit Act of 1984, and the provisions of OMB Circular A-128, *Audits of State and Local Governments*. For the purpose of this report, we have classified the significant internal accounting and administrative controls used in administering Federal financial assistance programs in the following categories:

Accounting Controls

- Budgeting Cycle
- Payroll Cycle
- Expenditure (other than payroll) Cycle
- Data Processing Cycle
- Revenue Cycle
- Financial Reporting Cycle

Controls Used in Administering Federal Programs

- Political Activity
- Davis-Bacon Act
- Civil Rights
- Cash Management
- Federal Financial Reports

The management of the Town of Durham is responsible for establishing and maintaining internal control systems used in administering Federal financial assistance programs. In fulfilling that responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of internal control systems used in administering Federal financial assistance programs are to provide management with reasonable, but not absolute, assurance that, with respect to Federal financial assistance programs, resource use is consistent

Town of Durham
Auditor's Report on Internal Controls

with laws, regulations, and policies; resources are safeguarded against waste, loss and misuse; and reliable data are obtained, maintained, and fairly disclosed in reports.

Because of inherent limitations in any system of internal accounting and administrative controls used in administering Federal financial assistance programs, errors or irregularities may nevertheless occur and not be detected.

Also, projection of any evaluation of the systems to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study included all of the applicable control categories listed in the first paragraph. Such study and evaluation included the significant internal accounting and administrative controls used in administering the following nonmajor Federal financial assistance program:

State and Local Government Fiscal Assistance
General Revenue Sharing

During the year ended December 31, 1987, the Town of Durham expended 100% of its Federal financial assistance under this nonmajor Federal financial assistance program.

With respect to internal control systems used in administering this nonmajor Federal financial assistance program, our study and evaluation included considering the types of errors and irregularities that could occur, determining the internal control procedures that should prevent or detect such errors and irregularities, determining whether the necessary procedures are prescribed and are being followed satisfactorily, and evaluating any weaknesses.

With respect to the internal control systems used solely in administering the other nonmajor Federal financial assistance programs of the Town of Durham, our study and evaluation was limited to a preliminary review of the systems to obtain an understanding of the control environment and the flow of transactions through the accounting system. Our study and evaluation of the internal control systems used solely in administering these nonmajor Federal financial assistance programs of the Town of Durham did not extend beyond this preliminary review phase.

Our study and evaluation was more limited than would be necessary to express an opinion on the internal control systems used in administering the Federal financial assistance programs of the Town of Durham. Accordingly, we do not express an opinion on the internal control systems used in administering the Federal financial assistance programs of the Town of Durham.

However, our study and evaluation and our examination disclosed no condition that we believe to be a material weakness in relation to a Federal financial assistance program.

*Town of Durham
Auditor's Report on Internal Controls*

This report is intended solely for the use of management and the applicable state and Federal agencies and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Town of Durham, is a matter of public record.

Paul J. Murrin, J. CPA

January 18, 1988

CARRI PLODZIK SANDERSON
Professional Association



*AUDITOR'S REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS RELATED
TO NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS IN CIRCUMSTANCES
IN WHICH THE RECIPIENT RECEIVED NO MAJOR PROGRAM FUNDING*

To the Members of the Town Council
Town of Durham
Durham, New Hampshire

We have examined the general purpose financial statements of the Town of Durham for the year ended December 31, 1987, and have issued our report thereon dated January 18, 1988. Our examination was made in accordance with generally accepted auditing standards; the standards for financial and compliance audits contained in the *Standards for Audit of Governmental Organizations, Programs, Activities, and Functions*, issued by the U.S. General Accounting Office; the Single Audit Act of 1984; and the provisions of OMB Circular A-128, *Audits of State and Local Governments*; and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The management of the Town of Durham is responsible for the Town's compliance with laws and regulations. In connection with the examination referred to above, we selected and tested transactions and records from nonmajor Federal financial assistance programs to determine the Town's compliance with laws and regulations, noncompliance with which we believe could have a material effect on the allowability of program expenditures.

The results of our tests indicate that, for the transactions and records tested, the Town of Durham complied with the laws and regulations referred to above. Our testing was more limited than would be necessary to express an opinion on whether the Town of Durham administered those programs in compliance in all material respects with laws and regulations, noncompliance with which we believe could have a material effect on the allowability of program expenditures; however, with respect to the transactions that were not tested by us, nothing came to our attention to indicate that the Town of Durham had violated laws and regulations.

January 18, 1988



CARRI PLODZIK SANDERSON
Professional Association

*AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE*

To the Members of the Town Council
Town of Durham
Durham, New Hampshire

We have examined the general purpose financial statements of the Town of Durham for the year ended December 31, 1987, and have issued our report thereon dated January 18, 1988. Our examination of such general purpose financial statements was made in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in the *Standards for Audit of Governmental Organizations, Programs, Activities, and Functions*, issued by the U. S. General Accounting Office and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Our examination was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

January 18, 1988



CARRI PLODZIK SANDERSON
Professional Association

SCHEDULE I
 TOWN OF DURHAM
 Schedule of Federal Financial Assistance
 For the Fiscal Year Ended December 31, 1987

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantors Number</u>
<u>Department of the Treasury</u> <u>State and Local</u> <u>Government Fiscal Assistance</u> General Revenue Sharing	21.300	303009002
<u>Department of Housing</u> <u>and Urban Development</u> Urban Development Action Grant	14.221	86-00-B004
<u>Environmental Protection Agency</u> <u>Passed Through State Water Supply</u> <u>and Pollution Control Commission</u> Durham Wastewater Treatment Facility	66.418	C330161-03
Interceptor Sewers and Pump Station Grant	66.418	C330161-04
<u>Totals</u>		

*These revenues actually represent reimbursements of expenditures made prior to 1984 which were not recognized as receivables in previous years due to the reconstruction of the Town's records, and the uncertainty of collectibility at December 31, 1986. This was noted in the previous year's audit report, under Note 7 to the financial statements.

Accrued (Deferred) Grant Revenues January 1, 1987	Revenues			Expenditures		Accrued (Deferred) Grant Revenues December 31, 1987
	Federal	State	Local	Federal	Non Federal	
\$20,631	\$ 1,928	\$	\$2,306	\$24,937	\$	(\$72)
	88,686*					
	235,195*					
	<u>34,423*</u>	<u>8,119*</u>				
<u>\$20,631</u>	<u>\$360,232</u>	<u>\$8,119</u>	<u>\$2,306</u>	<u>\$24,937</u>	<u>\$-0-</u>	<u>(\$72)</u>

TOWN OF DURHAM

NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

DECEMBER 31, 1987

NOTE 1 - Scope of Audit

All operations related to the Town of Durham Federal grant programs (Schedule I) are included in the scope of the OMB Circular A-128, *Audits of State and Local Governments* (the single audit).

The Town received Department of the Treasury General Revenue Sharing, Department of Housing and Urban Development and Environmental Protection Agency Funds during the calendar year ending December 31, 1987.

The Town is not required to, nor does it have, a cognizant agency for the single audit.

Compliance testing of all general requirements, as described in the Compliance Supplement, was performed.

NOTE 2 - Period Audited

Single audit testing procedures were performed for the Town of Durham Federal grant transactions during the year ended December 31, 1987.

NOTE 3 - Summary of Significant Accounting Policies

Accounting policies and financial reporting practices permitted for towns in New Hampshire are prescribed by the New Hampshire Department of Revenue Administration and in general follow generally accepted accounting principles for State and Local governments. The significant accounting policies followed by the Town of Durham are as follows:

Basis of Presentation

The accompanying Schedule of Federal Financial Assistance includes the Federal and State grant transactions and project income of the Town.

The receipts and proceeds from Federal grants are recorded on the modified accrual basis, whereby revenue is recognized when it becomes available and measurable. Disbursements of Federal grant funds are recorded on the accrual basis.



TREE WARDEN

The Town of Durham received its 9th consecutive Tree City Award on Arbor Day. Durham is the leading community in the State regarding this award.

The Tree Warden, with assistance from the Highway Department, removed approximately 120 dead or decaying trees over the winter months. This program is done yearly and I offer my assistance to anyone with a dead tree or problem which is causing a hazard to public property.

The Town also has a Residential Tree Planting Program and if interested in this you may call the Tree Warden at the Town Office for more information.

I am looking forward to 1988 with great anticipation.

Michael Lynch
Tree Warden



Dedication of Stolworthy Wildlife Sanctuary.

VITAL STATISTICS

BIRTHS REGISTERED IN THE TOWN OF DURHAM FOR THE YEAR ENDING DECEMBER 31, 1987

<u>Date of Birth</u>	<u>Place of Birth</u>	<u>Name of Child</u>	<u>Sex</u>	<u>Name of Father</u>	<u>Name of Mother</u>
January 1	Exeter	Hannah Reva Sloat	F	Barry Fisher Sloat	Phyllis M. Richard
January 2	Exeter	Kathryn Louisa Seiler	F	David Edward Seiler	Linda Kay Vogel
January 5	Dover	Kaitlin Marie Foley	F	Burns Edward Foley	Diane Marie Spaulding
January 27	Dover	Amy Beth Gregg	F	Bradford Gregg	Mary Joan Bristol
February 17	Exeter	Sarah Catherine Pillemer	F	Karl Andrew Pillemer	Clare Ann McMillan
February 20	Portsmouth	Caitlin Elizabeth Setear	F	James Stanley Setear	Elizabeth Ann Hendrickson
February 24	Portsmouth	Sarah Anne Hirsch	F	Paul Thomas Hirsch	Cynthia Ann Staples
March 2	Exeter	Jordan Varnarine Ziegler	F	James Cornwall Ziegler	Sandra Gail Fanny
March 4	Exeter	Daniel Joseph Sharbaugh	M	Jerry Lee Sharbaugh	Kathleen Ann Palmer
March 13	Exeter	Jean-Pierre LaTourette	M	Jean LaTourette	Myleta Eng
March 16	Portsmouth	Courtney Eliese Smith	F	Jeffrey George Smith	Heather Eliese Mihok
April 6	Durham	Elizabeth Arlene Potts	F	Kenneth Selby Potts	Rinda Millette
April 9	Dover	James Michael Long	M	James Allen Long	Anne Betts
April 12	Dover	Michelle Rita Heydary	F	Mohammad Ghaedy Heydary	Kobra Sanaee Tabalvandani
April 23	Exeter	Anne Katherine Tregoea	F	Timothy James Tregoea	Diane Kay Phyllides
April 29	Dover	Stephanie Helen Keesey	F	Kevin Robert Keesey	Kathleen Lee Tonner
May 4	Dover	Rita Rizk Wadid Rizkalla	F	Rizk Wadid Rizkalla	Hoda Barsoum Labib
May 5	Dover	Sloane Isabel Curry	F	Michael Joseph Curry	Jaylyn Hardcastle
May 12	Exeter	Lindsey Marie Roy	F	Michael Paul Roy	Joy Lynn Cudworth
May 14	Dover	James Hafner Farrell	M	John Hinton Farrell	Julianne Hafner
May 19	Durham	Naomi Rebekah McDougall	F	Paul Gregory Jones	Claire Rebecca McDougall
June 12	Rochester	Charity Anne Somerville	F	Scott Whiting Somerville	Marcia Lawrence
June 22	Dover	Alissa Katherine Howard	F	Theodore Edward Howard	Lynne Cooper
June 30	Dover	James Burton Cody	M	Kenneth Blake Cody	Jamie Burton
July 20	Portsmouth	David Stephen Baker	M	Harvey Baker	Jane Elling Zacharias
July 27	Portsmouth	Paul Mellingier Garbe	M	Gregory Paul Garbe	Luanne Mellingier Diddun
July 29	Portsmouth	Heather Marie Demele	F	Patrick Paul Demele	Kelly Marie Scott
July 31	Dover	Kathryn Amanda Farrell	F	Robert Joseph Farrell	Jacqueline Prentice
August 3	Dover	(Baby Boy) Brown	M	Scott Francis Brown	Sarah Duke Bower
August 3	Dover	(Baby Girl) Brown	F	Scott Francis Brown	Sarah Duke Bower
August 6	Dover	Sophie Rollins Valena	F	Edward Joseph Valena	Dale Rollins
August 7	Dover	Gina Marie Sparrow	F	John Edward Sparrow	Lorraine Marie Hamm
August 7	Exeter	Ashley Lynn LaRoche	F	Raymond A. LaRoche, Jr.	Wanda Jean Hayes
August 10	Dover	Shane Merritt Cox	M	Blaine Merritt Cox	Cynthia Ann Radcliff

August 19	Dover	Brittany Erika Blinn	F	Roger Joseph Blinn, III	Kathleen Mary Riordan
August 30	Dover	Sarah Louisa DeLorge	F	Joseph Alphonse DeLorge	Candice Marie Kelly
September 5	Rochester	Jason Daniel Serrano	M	Daniel Charles Serrano	Patricia Ann Handlin
October 20	Portsmouth	Kyle William Towle	M	William Prescott Towle	Darlene Lynn McKinnon
October 26	Dover	Seth Michael Urban	M	Michael John Urban	Jan Lammers
November 5	Exeter	Tyler Jason Borrer	M	Donald Richard Borrer	Corine Marie Vaillancourt
November 7	Dover	Taylor Smith Hills	M	David Emery Hills	Antoinette Mori
December 5	Exeter	Mark Andrew Crockett	M	David Mark Crockett	Mary Margaret Voorhees
December 7	Dover	Matthew Lawrence Johnson	M	David Lawrence Johnson	Beth Louise Whitaker
December 20	Dover	Lisa Gail Kipersztok	F	Simon Kipersztok	Micki Alice Kantrowitz

MARRIAGES REGISTERED IN THE TOWN OF DURHAM FOR THE YEAR ENDING IN DECEMBER 31, 1987

<u>Date of Marriage</u>	<u>Place of Marriage</u>	<u>Name and Surname Bride and Groom</u>	<u>Residence of Each at Time of Marriage</u>	<u>Name and Designation of Officiant</u>
January 29	Durham	Theodore W. Laing Adrienne M. McGovern	Durham Durham	Linda L. Ekdahl Justice of the Peace
February 21	Greenland	George W. Hilton, Jr. Sharon E. Holleran	Newmarket Durham	Kendra G. Kersey Justice of the Peace
March 14	Durham	Richard J. Callan Shirley M. Durkee	Lee Durham	Albert W. Snow Priest
March 20	Durham	Jeffrey A. Cook Suzanne M. Bogle	Durham Durham	Linda L. Ekdahl Justice of the Peace
April 26	Portsmouth	Raymond J. Henry Stefanie L. Wittner	Bronx, New York Durham	J. Donald Silva Pastor
May 2	Durham	William J. McCarthy Mary A. Grass	Rockville, Maryland Rockville, Maryland	Frederick J. Pennett, Jr. Roman Catholic Priest
May 19	Goffstown	Robert K. Koch Leokadia Waitrowska	Durham Derry	Charlotte L. Couret Justice of the Peace
May 20	Durham	Scott D. Shaw Cynthia A. Shappell	Keene Durham	John W. Lynes Senior Minister
May 23	Portsmouth	Richard W. Diehl Janet M. Murphy	Durham Dover	Henry Cooley Minister
June 7	Meredith	Steven J. Caffrey Lois E. Arnold	Durham Durham	Andrew M. Gilman Minister
June 14	Gonic	Richard T. Holmes Jacqueline Moulton	Gonic (Rochester) Durham	Jesse R. Smith Pastor
June 15	Durham	Stephen J. Nelson Denise Y. Marcoux	Durham Burnham, Maine	David P. Morley Pastor

June 19	Durham	David R. MacLean	Belmont, Massachusetts	Linda L. Ekdahl
June 20	Durham	Monica G. Rivadeneira	Methuen, Massachusetts	Justice of the Peace
June 25	Durham	Daniel A. Gagnon	Dover	John W. Lynes
June 27	Durham	Karin G. Gerhard	Durham	Senior Minister
June 30	Durham	El-Hachemi Aliouche	Durham	Michele M. Catalano
July 4	North Hampton	Christine M. Charest	Laconia, N. H.	Justice of the Peace
July 4	Portsmouth	Michael A. Gass	Durham	William Hamilton
July 11	Durham	Cristina M. Dolcino	Durham	Catholic Priest
July 11	Durham	Yichun Wang	Durham	Alexander Winston
July 18	Durham	Yonghong Cheng	Shanghai, China	Clergyman
July 18	Durham	Charles A. Moreno	Durham	W. Murray Kenney
July 25	Durham	Laurie A. Zullo	Dover	Retired Rector
July 25	Durham	John A. Theail	Durham	James C. Wideman
July 25	Durham	Kathryn A. Porelle	Exeter	Minister
July 25	Durham	Christopher L. Franklin	Durham	Charles D. Schladenhauffen
July 25	Durham	Michele A. Barstow	Durham	Deacon
July 25	Durham	Dennis M. Munroe	Newmarket	Katherine M. Mulhern
July 25	Durham	Alexandra A. Chaltas	Durham	Pastor
July 25	Durham	Herbert W. Jackson	Durham	Alexander Winston
July 25	Durham	Helen P. Shimer	Durham	Clergyman
July 25	Durham	Thomas J. Murray, III	Eliot, Maine	Albert W. Snow
July 25	Durham	Hope W. Washington	Eliot, Maine	Priest
July 25	Durham	Eric D. Cook	Durham	John W. Lynes
July 25	Durham	Stephanie A. Woods	Vinton, Virginia	Senior Minister
July 25	Durham	Roy A. Schettini	Durham	Linda L. Ekdahl
July 25	Durham	Susan Schettini	Durham	Justice of the Peace
August 1	Rye	James D. Kelsey	Durham	Linda L. Ekdahl
August 22	Durham	SHari J. Peterson	E. Hartford, Connecticut	Justice of the Peace
August 29	Durham	William C. Geddes	Ramsey, New Jersey	Robert A. Geddes
August 29	Durham	Suzanne D. Ozaroff	Great Neck, New York	Minister
August 29	Portsmouth	James B. Champlin	Brighton, Massachusetts	Edward L. Mark
August 29	Durham	Linda H. MacCracken	Brighton, Massachusetts	Minister
August 29	Durham	Michael F. Corbly	Portsmouth	Madelene S. Langelier
August 29	Durham	Roxanne Wentworth	Durham	Justice of the Peace
August 29	Durham	Eugene E. Tillock	Durham	David P. Day
August 29	Durham	Ina L. Merrill	Somerville, Massachusetts	Ordained Pastor
September 12	Durham	R. Peter Wittmann	Durham	John Francis Upham, III
September 13	Durham	Betsy S. Davis	Durham	Pastor
September 13	Durham	Michael A. Christie	Topsham, Maine	John K. Hammon
September 19	Portsmouth	Lisa A. Ford	Topsham, Maine	Retired Minister
		William J. Cohen	Hoboken, New Jersey	Bradley F. Kidder
		Susan L. Goodman	Hoboken, New Jersey	Justice of the Peace
		Jeffrey J. Cathcart	Durham	Dean C. Hountalas
		Keri Genimatas	Portsmouth	Priest/Pastor

September 25	Portsmouth	Charles Bradford Allen	Durham	John Curtis Lombard
September 26	Durham	Susan A. Grant	Durham	Reverend
September 27	Portsmouth	Kenneth J. Kerr	Durham	Kenneth H. Kerr
October 10	Durham	Diane C. Scott	Portsmouth	Justice of the Peace
October 24	Durham	Robert Wilson Wyrick	Durham	Robert H. Malm
October 30	Durham	Kathleen L. Otash	Portsmouth	Priest
October 30	Durham	Michael A. Starobin	New York, New York	Joseph E. Michael, Jr.
October 31	Durham	Hannah M. Murray	New York, New York	Justice of the Peace
November 7	Dover	Pascal J. Somosierra	Columbus, Ohio	David P. Morley
November 7	Durham	Suzanne Martin	Durham	Pastor
November 21	Lee	Richard L. Furnelli, Jr.	Durham	Vicki A. Chapman
November 23	Dover	Lisa M. Turner	Newmarket	Justice of the Peace
December 5	Durham	Michael R. Schuitz	Brighton, Massachusetts	J. Donald Silva
December 7	Durham	Bernardine M. Clark	Brighton, Massachusetts	Justice of the Peace
December 13	Durham	Samuel R. Lush	State College, Pennsylvania	John W. Lynes
December 19	Durham	Frederica W. Brown	State College, Pennsylvania	Senior Minister
December 31	Durham	John Boborchuk	Durham	Ronald E. Staley
		Louise R. DeForge	Dover	Minister
		Michael G. Grace	Acton, Massachusetts	John W. Lynes
		Andrea J. Bartlett	Durham	Senior Minister
		Newell H. Whitford	Durham	John Rea Chapman
		Rhonda L. Stubbs	Durham	Minister of the Gospel
		Bobby J. Tucker	Durham	Joan M. Haskins
		Katherine E. G. Iacovelli	Durham	Justice of the Peace
		Marc A. Tremblay	Durham	John M. Blackadar
		Lori J. Carpenter	Dover	United Methodist Pastor
		David S. Stevens, Jr.	Durham	Carol E. Salava
		Happy L. Benson	Durham	Justice of the Peace
		James W. Rusch	Hollis	Ann L. Shine
		Carrie A. Wimmer	Durham	Justice of the Peace
		Robert A. Kullen	Durham	John W. Lynes
		Catherine M. Derrick	Durham	Senior Minister
		King W. Pfeiffer	South Bend, Indiana	Linda L. Ekdahl
		Karola Luft	Durham	Justice of the Peace

DEATHS REGISTERED IN THE TOWN OF DURHAM FOR THE YEAR ENDING DECEMBER 31, 1987

<u>Date of Death</u>	<u>Place of Death</u>	<u>Name and Surname of Deceased</u>	<u>State of Birth</u>	<u>Occupation</u>
January 5	Dover	Patricia Rachel Winn	Indiana	Housewife
January 9	Exeter	Harriet Fogg	Maine	Diagnostician
February 15	Exeter	Nancy Lou Funk	Indiana	Housewife
March 26	Boston, Massachusetts	Nobel K. Peterson	Kansas	Professor
March 28	Durham	Valters Andreas Vittands	Latvia	Chemist
April 10	Rochester	Elsie Marie Brown	Germany	Salesperson
April 16	Dover	Guy C. Marshall	New Jersey	Physician
May 4	Dover	Lorus J. Milne	Canada	Professor & Author
May 13	Dover	Beatrice Mason	Massachusetts	Housewife
May 19	Portsmouth	Charles J. Flanigan	New Hampshire	Financial Analyst
June 7	Dover	George F. Monahan	Maine	Doctor
June 13	Dover	Jessie Flechtner	Massachusetts	Homemaker
July 13	Portsmouth	Donald Harthorn Burnett	Massachusetts	Pilot
July 15	Portsmouth	Matthew J. Sanchez	New York	Engineer
July 19	Durham	Lindol French, Jr.	New Hampshire	Manager/Insurance Co.
August 7	Exeter	Frances G. Ronan	Massachusetts	Teacher
August 10	Dover	Alison S. Draper	Ohio	Housewife
September 13	Dover	Pauline Ruth Elms	Massachusetts	Housewife
September 20	Rochester	John Roswell Gifford	Massachusetts	Science Teacher
November 3	Dover	Rita I. Verrier	Massachusetts	Housewife
November 21	Dover	George F. H. Griewank	Indiana	Schoolteacher
December 7	Exeter	Paul David Matusow	New York	Ophthalmologist
December 17	Dover	Dorothy Martin Shirley	Massachusetts	Librarian
December 20	Durham	Anna Mary Vreeland	New Jersey	Housewife

ORDINANCES ADOPTED BY THE TOWN IN 1987

ORDINANCES ADOPTED BY 1987 TOWN MEETING ACTION:

Article 13, "Wetlands Conservation District" as amended.
 Adoption of 1984 BOCA Basic Building Code.
 Article 12, "Cluster Development" as amended.
 Article 1.4, "Structure" as amended.

ORDINANCES ADOPTED BY THE BOARD OF SELECTMEN:

Number	Type	Location	Date Enacted
87-01	Traffic	Technology Drive & Old Concord Road	7/13/87
87-02	Traffic	Cold Springs Road & Bennett Road	7/13/87
87-03	Traffic	Palmer Drive & Sunnyside Road	7/13/87
87-04	Traffic	Carriage Trail & Packers Falls Road	7/13/87
87-05	Traffic	Woodside Drive & Madbury Road	7/13/87
87-06	Traffic	Daisy Drive & Canney Road	7/13/87
87-07	Traffic	Kelsey Drive & Lee Hook Road	7/13/87
87-08	Traffic	Tall Pines Road (formerly Folsom Road) & Lee Hook Road	7/13/87
87-09	Speed	Mill Road	8/10/87
87-10	Parking	Woodside Drive	8/10/87
87-11	Parking	Coe Drive	8/31/87
87-12	Parking	Beard's Landing	8/31/87
87-13	Limited & Restricted Parking	Main Street (between Pettee Brook Lane & Madbury Road Inter.)	9/21/87
87-14	Amended Restricted Parking	Garden Lane	11/23/87
87-15	Restricted Parking	Madbury Road	12/21/87
LANDFILL REGULATIONS AND PERMIT PROCESS		Entire Town	12/14/87

SUMMARY OF TAX SALE ACCOUNTS

Fiscal Year Ended December 31, 1987

-DR.-

-----Tax Sales on Account of Levies Of:-----

	1986	1985	1984
Balance of Unredeemed Taxes As of January 1, 1987	\$ 0	\$29,617.50	\$10,382.45
Taxes Sold to Town During Year	92,691.80	0	0
Interest Collected After Sale	1,523.06	1,595.77	4,823.42
Redemption Costs	26.68	17.10	71.31
TOTAL DEBITS	\$94,241.54	\$31,230.37	\$15,277.18

-CR.-

Remittances to Treasurer During Year:

Redemptions	\$39,576.11	\$12,973.78	\$10,382.45
Interest & Costs After Sale	1,549.74	1,612.87	4,894.73
Abatements Made During Year	0	0	0
Deeded to Town During Year	0	0	0
Unredeemed Taxes - December 31, 1987	53,115.69	16,643.72	0
TOTAL CREDITS	\$94,241.54	\$31,230.37	\$15,277.18

TOWN CLERK

Fiscal Year Ended December 31, 1987

Motor Vehicle Permit Fees	\$339,309.00
Title Application Fees	1,348.00
Marriage License Fees	940.00
Vital Statistics Copies	192.00
U.C.C. Recording Fees	950.00
U.C.C. Termination Fees	329.00
Dog License Fees	2,126.25
Miscellaneous Fees	89.50
	\$345,283.75

Cars Registered - 5,313
Dogs Registered - 483

TAX COLLECTOR
Fiscal Year Ended December 31, 1987

-DR.-

	-----Levies Of:-----		
	1987	1986	1985
<u>Uncollected Taxes - As of December 31, 1987:</u>			
Property Taxes	\$ 0	\$595,274.15	\$ 0
Resident Taxes	0	8,780.00	110.00
<u>Taxes Committed to Collector:</u>			
Property Taxes	5,755,740.83	0	0
Resident Taxes	34,390.00	0	0
Land Use Change Taxes	65,050.00	0	0
Yield Taxes	2,842.02	0	0
<u>Added Taxes:</u>			
Property Taxes	17,992.07	167.95	0
Resident Taxes	1,110.00	450.00	0
<u>Overpayments:</u>			
Property Taxes	11,239.04	1,640.51	0
Resident Taxes	60.00	30.00	0
<u>Interest Collected on Delinquent Taxes</u>			
	2,284.19	27,578.27	0
<u>Penalties Collected on Delinquent Taxes</u>			
	214.00	466.00	11.00
TOTAL DEBITS	\$5,890,922.15	\$634,386.88	\$121.00

-CR.-

<u>Remittances To Treasurer During Fiscal Year:</u>			
Property Taxes	\$5,135,998.95	\$593,595.43	\$ 0
Resident Taxes	26,010.00	4,550.00	110.00
Land Use Change Taxes	56,800.00	0	0
Yield Taxes	2,821.59	0	0
Interest Collected on Delinquent Taxes	2,284.19	27,578.27	0
Penalties Collected on Delinquent Taxes	214.00	466.00	11.00
<u>Abatements Made During Year:</u>			
Property Taxes	19,306.00	3,487.18	0
Resident Taxes	0	4,590.00	0
<u>Uncollected Taxes - As of December 31, 1987:</u>			
Property Taxes	629,666.99	0	0
Resident Taxes	9,550.00	120.00	0
Land Use Change Taxes	8,250.00	0	0
Yield Taxes	20.43	0	0
TOTAL CREDITS	\$5,890,922.15	\$634,386.88	\$121.00

STRAFFORD REGIONAL PLANNING COMMISSION

Fiscal Year 1987 was a year of transition for the Strafford Regional Planning Commission. Significant staff changes were made during this year as several previous employees moved on while several new employees arrived. Despite this transition, work carried on as usual at SRPC. Numerous local planning contracts were executed and regional work was more plentiful than ever.

In addition to the preparation of the annual Transportation Improvement Program (TIP), required in urbanized areas to insure that various projects are eligible for federal funding, regional work impacting the Town of Durham included several transportation reports prepared for the COAST bus system, the UNH Kari-Van system, and the Seacoast Metropolitan Planning Organization (SMPO) of which Durham is a member. Among these reports were an analysis of the accessibility of COAST buses and bus stops to elderly or disabled patrons, an analysis of potential Park and Ride lots (to be used in conjunction with the COAST system throughout the Seacoast region, and an analysis of the impact of free fare service on COAST and Kari-Van Ridership. Also completed over the last year were a report detailing various issues confronting the trucking industry in the Seacoast region and an analysis of the NH Route 108 corridor in Dover, a facility that impacts many people traveling between Durham and Dover. Assistance was also given to the UNH student senate in designing new routes for the UNH shuttle system.

Aside from this transportation related work, a number of other projects were completed during FY 1986-1987. Guidelines for the preparation of water resource protection components to be included in local Master Plans, as suggested in the recently enacted Chapter 167 of the State RSA's, were developed by SRPC and are currently in the process of final review at the Office of State Planning. This report can be used by communities like Durham to guide the preparation of Water Resource Protection Chapters for their Master Plans. A complete series of land use maps for all rural communities in the Strafford Region was also completed during the last year.

Development of the SRPC regional database began last year and will continue in the upcoming year. This database will eventually include primary population projections for each community in the Strafford Planning Region, as well as information about migration, building permits and various transportation data including accident histories for each community and information about traffic volumes at various locations throughout the Seacoast region.

Along with the ongoing work mentioned above, numerous other studies of interest to Durham are planned for FY 1987-1988. Among these planned studies are analyses of the difference in municipal fees currently levied on development

in each Strafford region community and an assessment of the current state of housing and affordable housing in the Seacoast region. A project that is currently underway at SRPC is an evaluation of critical resources along the Cocheco River and along the Strafford County portion of Great Bay. This information will be used to identify lands that could potentially be acquired by the NH Land Trust. This information will also prove useful in preparing the water resource protection components mentioned earlier and in assessing the impact of new developments along Great Bay. SRPC is also making plans to conduct workshops on the current state of planning regulations in the State for local planning board and other municipal officials. The first of these workshops is expected to be held in the spring of 1988.

The upcoming year should prove to be very challenging for SRPC. Our numerous regional activities should prove very useful to Durham, and as always, we welcome any special inquiries with which we might be of assistance from Durham residents and officials. We appreciate the support shown by the Town of Durham and look forward to working for Durham and the entire Strafford planning region in 1988.

Paul B. Smith
Executive Director, SRPC



Damage from 1987 Flood on Bennett Road.

HISTORIC DISTRICT COMMISSION

In the 1986 Town Report the Historic District Commission was concerned with two major issues: the proposal to build condominiums on the oldest property in the district, the 1649 Frost-Sawyer Homestead; and the plans of the State Highway Department to double the width of Route 108 through the district and replace the bridge over the Oyster River.

The same two major issues were still the concern of the Commission in 1987, except with slight changes.

Ownership of the Frost-Sawyer Homestead changed hands, but the proposal to finance the restoration of the Homestead by construction of condominiums remained. An abutter asked the Zoning Board of Adjustment to rule on the fact that the Commission had not engaged professional consultants in its consideration of the proposal, as the zoning ordinance allows. Responding to the ZBA's ruling that the Commission engage such professional consultants in its decision on the proposal, the Commission asked the 1987 Town Meeting and received approval for an appropriation of \$4,500 to finance a study of the property by an architectural historian, a landscape architect, and an archaeologist. Their extensive report was submitted in April and will become an important addition to the Durham Historic Association's Museum on one of Durham's historic properties.

In early December the Commission conducted a public hearing on the new owners' plans for restoration of the Homestead and barn, as well as the planned condominiums. At that meeting abutters continued their objection to the condominiums. A decision by the Commission will be made within the 45-day period allowed by the zoning ordinance.

Widening of Route 108 from the Oyster River bridge to Bennett Road was not approved by the Governor and Council on the basis of the public hearing in Durham where more than 200 residents objected. But replacement of the bridge was recommended and highway engineers have now proposed a bridge, scheduled for construction in 1989, more than double the width of the present historic span.

The cost of replacing the bridge will be borne mostly with Federal funds, thus Federal guidelines must apply. However, the Commission is opposed to such a wide structure in the town's historic district and has appealed to the Advisory Council on Historic Preservation, a Federal agency, and to the National Trust for Historic Preservation, a private organization of concerned citizens. Both have volunteered their assistance to the Commission.

L. Franklin Heald, Chairman

PARKS AND RECREATION

The Parks & Recreation Department had a very busy and successful year in 1987, receiving a Beautification Award for the plantings in the Downtown area.

We are very excited about the coming year when we will be rebuilding the Jackson's Landing Skating Rink with a new surface and side boards. We will also be offering basketball at the Father Lawless Playing Fields.

We wish to thank all the volunteers who dedicated their time and energy to the Oyster River Youth Association. This program continues to grow and improve with each passing year.

The Parks & Recreation Committee would like to extend an invitation to all interested residents to attend any of the committee's meetings throughout the coming year.

Parks & Recreation Committee



1649 Frost-Sawyer Homestead, The oldest house in Durham's Historic District.

BUILDING INSPECTOR REPORT

<u>TOTAL PERMITS PROCESSED:</u>	<u>1986</u>	<u>1987</u>
Total Permits Processed	179	166
Denied	7	3
Permits Withdrawn	2	0
Permits On-Hold	3	3
Net Permits Granted	167	160

BREAKDOWN:

Residential Construction (Houses)	58	46
-Multifamily	6	3
-Additions, family rooms, porches, garages	69	69
Commercial Construction (new businesses, renovations to existing businesses)	18	15
Other Construction:		
-Signs	5	8
-Demolition	3	5
-Other	8	14

TOTAL PERMITS VALUATION:

1986:	\$9,318,790.00
1987:	\$7,378,248.00

PLANNING BOARD

This past year has proven to be very interesting and challenging for the Planning Board. During 1987, the Board acted upon forty-one applications, twelve of which were for new subdivisions creating sixty new building lots. Currently, there are two subdivision proposals before the Board which have the potential of creating one hundred and ten new building lots.

In 1987 the Town adopted a new Wetlands Ordinance. The intent of this Ordinance is to protect fragile areas that, if developed, would have an adverse effect on the environment. It is the duty of the Board to administer this and all new ordinances in order to protect the integrity of the Town.

The main goal of the Planning Board is to ensure that development in Durham is done in accordance with the rules and regulations of the Town and State. In addition, the Board is charged with maintaining the integrity of the Town. In pursuit of these goals, the Board seeks participation by residents during the Planning process. Meetings are held the first and third Wednesday of the month and your attendance is encouraged. Anyone having planning or zoning questions should contact the planning staff during normal business hours at the Town Office.

PLANNING BOARD



State Highway Engineers have plans to replace Oyster River Bridge.

DURHAM PUBLIC LIBRARY

Throughout the year in the Children's Room there were story times for pre-schoolers and toddlers, and now this Fall also for infants (6-23 months). Attendance at the toddlers' and infants' groups is high, but attendance at the pre-school group is at an all-time low. We continue to experiment with time slots to find one which does not conflict with day care, nursery school, kindergarten, etc.

There were also several series of film programs for both pre-schoolers and school children. Attendance at pre-school programs is high because day cares, etc., bring their children; after-school films are poorly attended. Craft programs were offered during school vacation weeks and in the summer.

Librarians Carol Lincoln and Karen Littlefield visited all classes, K-3, in the Oyster River and Mast Way elementary schools in clown and ringmaster costumes to promote "The Greatest Show in Durham" summer program and to tell stories. As a result, more than 50 children joined the summer reading program. Other activities offered were Little Red Wagon, puppeteer Beth Katz of the Red Rug Puppet theatre, a clown workshop, and a juggling workshop as well as story times, crafts and movies. Reading Rainbow books were again borrowed from the elementary schools for the summer.

Carol Lincoln resigned in August. The position was re-evaluated and changed to a full-time Library Assistant. Lorraine Martin began working in the Children's Room in October, just in time to be involved in the Haunted House.

The Haunted House was scarier than ever this year, with new displays and the assistance of several middle school students. Almost 400 children went through it, pre-schoolers in the morning and school children in the afternoon. Some members of the newly formed Durham Friends of the Library helped in setting up and in providing refreshments.

The Durham Friends, though still struggling to get a larger membership, has already made a significant accomplishment. In its efforts to address the problem of public parking for Library patrons, members wrote letters and made telephone calls to University officials. This, and complaints made to the University by townspeople about parking for the Haunted House, has resulted in 10 spaces being coned in T-Hall parking lot for patrons coming to storytime and morning movies. This is some progress, but there is more to be done. The Browse Room Committee conducted a telephone survey in November to ascertain how well the Library was or was not serving the Town's needs. At this writing (December) the results are not ready, but parking was a major complaint. Anyone interested in joining

the Friends, a library support group, may call Karen Littlefield in the Children's Room (862-2747) or Friends' President, Barbara Dee.

Karen served a second term as Secretary of CHILIS (Children's Librarian Section of N. H. Library Association) and attended CHILIS Board meetings and conferences. She continued to be an active member of a local story-sharing group. She did a summer bed time storytime at Portsmouth Public Library, a pre-school storytime at Nottingham Public Library, and told stories to a State Library Public Library Techniques class in story-telling taught by Marge Chasteen of the Oyster River Middle School Library. Karen also participated in "Career Day" at the Nottingham School, and met regularly with the Oyster River School librarians.

A pass to the Children's Museum of Portsmouth was available throughout the year. The delivery of books to Bagdad Wood and Church Hill Apartments continued. There were many library tours for visiting school classes during the year.

Respectfully submitted,

Karen Littlefield
Children's Community
Services Librarian

	<u>1986</u>	<u>1987*</u>
Volumes in University Library	900,269	911,607
Number of Periodicals and Serials	6,379	8,052
 DURHAM PUBLIC LIBRARY:		
Children's books added	351	171
Adults books added	557	268
Discards	-283	-82
	<u>22,379</u>	<u>22,736</u>
 <u>Circulation</u>		
Children's Books	20,089	18,758
Youth Books	2,859	2,384
	<u>22,948</u>	<u>21,142</u>
 <u>Registration</u>		
Adults (Resident)	825	754
ORSD	529	345
	<u>1,354</u>	<u>1,099</u>

* January thru November 1987

COCHECO VALLEY HUMANE SOCIETY

Cocheco Valley Humane Society received many animals in 1987. These animals were given up by their owners, brought in as strays by animal control officers, given up as a result of an unwanted litter or seized by the shelter as a result of a cruelty investigation. Overall, we received 3570 animals. Of these, 524 were stray dogs of which 62.02% were reclaimed by their owners. Of the remaining animals, 45.05% were adopted. Figures from the American Humane Society show that the national averages for incoming, adoption and reclaimed strays are much lower. The national rate of reclaimed strays is 29.11% and the national adoption rate for humane societies such as ours is 21.47%.

In 1987 we received 362 more animals than in 1986. The increase was primarily in the dogs that we received. Our cat intake figures (a decrease of 4.5% over 1986) indicate that our mandatory spaying and neutering policies are having an effect on the numbers of unwanted kittens being born. Our increase in dogs (an increase of 30.51% over 1986) is not a result of more puppies being born but of adult dogs relinquished by their owners for many reasons. The two most common reasons being a lack of time to care for a dog and the unavailability of rental housing which allows dogs.

There were many improvements made at the shelter in 1987. We constructed 10 new kennels for dogs, built an animal treatment room, poured new concrete floors in both of our kennels, purchased new cages for the isolation of sick cats and cages for cats in foster homes. New screens and storm doors and a covered walkway into the entrance of the shelter were built. Our staff was increased, allowing us to do more education in public schools and day care centers, giving us more time to spend with cruelty investigations, more time to develop volunteer programs and, most importantly, more time to give to the animals in our care. One of the most important volunteer programs to get off the ground this past year was the Pet Therapy Program. Five area nursing homes are now being visited on a regular basis with animals from CVHS.

All of the towns that make up Strafford County were asked to support our shelter in 1987. Only four of these communities chose to support us. Durham was one of them. Following the Town of Durham's lead, we have received commitments from a total of eight towns for the year 1988. We invite all citizens of Durham to visit the Cocheco Valley Humane Society, located on County Farm Road in Dover in 1988.

DURHAM CONSERVATION COMMISSION

The Conservation Commission accomplished two major tasks which contribute to the conservation and protection of Durham's natural resources, launched a new initiative with neighboring towns' Conservation Commissions, and continued its busy job of advising the State Wetland's Board on dredge and fill permit applications.

A new zoning ordinance governing use of wetlands in Durham was accepted by the Town's voters in March. This ordinance, supported by the Commission, makes use of the most up-to-date soil science methods available for land use planning. Since the positive vote on the ordinance, the Commission has coordinated its efforts on dredge and fill permits with development review activities of the Planning Board. Many developers are now meeting with the Conservation Commission during the early phases of their planning to see how conservation issues can be successfully addressed.

A second major accomplishment was the official establishment of the Marion J. Stolworthy Wildlife Sanctuary adjacent to the Oyster River Elementary School. This 3.5 acre parcel, generously donated by E. Howard Stolworthy in memory of his wife, provides several acres of open space and wildlife habitat in a fairly heavy developed part of town.

In conjunction with the Conservation Commissions of Lee, Madbury and Newmarket, the Durham Commission is cooperating in a regional effort to conserve open space and protect important river corridors from potentially harmful development. We expect that effort to continue in 1988.

The Commission continues to review dredge and fill permits to provide advice to the State Wetlands Board. While there have been several large projects seeking such permits, the most frequent activity under review was large dock construction along the Oyster River and Great Bay.

Members of the Commission in 1987 were: Dorothy Davis, Ronald Willoughby, Stephen Roberts, John Hatch, Theodore Howard, Michael Merenda (Planning Board representative) and Shirley Thompson (Selectmen's representative). Durham residents interested in participating in the Commission and its efforts should contact the Chairman.

Theodore E. Howard
Chairman

MINUTES OF TOWN MEETING

MARCH 10, 1987

TOWN OF DURHAM, NEW HAMPSHIRE

The meeting was called to order at 8 a.m. on Tuesday, March 10, 1987, at the Oyster River High School Cafeteria by Moderator Ronald Willoughby, who read Articles 1 through 7. It was moved by Owen Durgin, seconded, that the polls be opened and remain open until 7 p.m. and that action on Articles 8 through 22 be postponed until 7 p.m. on Wednesday, March 11, 1987, at the Oyster River High School Gymnasium. Motion carried.

Article 1. (Town Officers)

Selectman (To Choose Two)	Robert J. Doty Owen B. Durgin Steven C. Irving Alden L. Winn	438 518 296 473
Town Clerk-Tax Collector (To Choose One)	Linda L. Ekdahl	906
Treasurer (To Choose One)	J. Jerrold Jackson	752
Trustee of Trust Funds (To Choose One)	Richard M. Fitts	784
Budget Committee (Three-Year Term) (To Choose Four)	Ralph B. Bristol, Jr. Ruth H. Cunniff John A. Lindsay Lewis Newsky (Write-In) Robert Doty (Write-In)	610 661 642 37 10
Budget Committee (Two-Year Term) (To Choose Four)	Clayton L. Follansbee Barbara R. Hancock Sara P. Voll Lewis Newsky (Write-In) Robert Doty (Write-In) John Harrison (Write-In)	651 637 727 30 3 3
Budget Committee (One-Year Term) (To Choose One)	Thomas C. Christie	677

<u>Article 2.</u> (Town Charter)	Yes	568	No	376
<u>Article 3.</u> (Zoning)	Yes	697	No	261
<u>Article 4.</u> (Zoning)	Yes	352	No	541
<u>Article 5.</u> (Zoning)	Yes	687	No	153
<u>Article 6.</u> (Zoning)	Yes	756	No	156
<u>Article 7.</u> (Zoning)	Yes	703	No	173

Total ballots cast: 969

Balloting was suspended at 7 p.m. and the meeting was recessed.

The meeting reconvened at 7:10 p.m. on Wednesday, March 11 1987, at the Oyster River High School Gymnasium and was called to order by Moderator Willoughby. The Moderator said this was the 256th Durham Town Meeting and was the last Town Meeting because of the adoption of the Charter at the election on Tuesday. Mr. Willoughby announced that if we had not completed the business of this meeting by 10:30 p.m., he would recess the meeting until Friday night at 7 p.m. in the Gymnasium.

The Moderator read the results of the voting from Tuesday and thanked everyone who had come and helped count votes that night. Mr. Willoughby also announced that a protest petition had been received concerning Article 3, and a notice was posted at the polls on Tuesday with a disclaimer that the material that had been mailed to many people in Town the weekend before Town Meeting was not sent out by the Conservation Commission. The Moderator said the protest petition had been valid and a 2/3 vote was required to pass Article 3. The vote on the article had more than the required number to be adopted. The Moderator introduced Public Works Director David Walker, Police Chief Paul Gowen, and Business Manager Hunter Rieseberg.

The Moderator granted a request from Owen Durgin of personal privilege. Mr. Durgin read the following tribute to Patricia Fisk, outgoing Selectman:

"I wish to thank personally and for the Board, Pat Fisk for her very productive three years as a member of the Board of Selectmen, especially this past year when she has been chairman.

Having kept the records for the Board for two years before becoming a candidate she was not naive about the kinds of problems with which the Board dealt. However, not likely in her worst nightmares would she have dreamt the problems of this year of her chairmanship. With a new Business Manager, bookkeeper and two new clerks she oversaw the provision of support necessary for the reconstruction of the 1984 and 1985 financial records while properly maintaining those of 1986. This was followed by support of the necessary audits, including 1986. In addition to this major chore she also carried all the necessary negotiations with FERC, the Federal Department of Treasury, EPA, HUD, various departments of State government and Data General to defend or maintain positions of the Town.

Her method of supervision which is low pitched but quietly assertive has contributed extensively to the development of a cooperative level of activity in the office not seen in years. Her leadership with the Board has been of the same quiet high quality.

The adjournment of this meeting will signal the termination of her term of office. She and Len depart for the Washington area in a couple of months. We wish them all of the best in whatever their new endeavors may be and envy their new community the benefits it will reap from the application of their talent and dedication.

I would ask that you join me in a rising vote of thanks to Pat Fisk."

Mrs. Fisk thanked all those who had helped her, including her husband and family.

Mrs. Fisk then gave the State of The Town Address, beginning with comments on the fact that the Town had adopted a Charter. Mrs. Fisk said the Charter "made available a governmental structure especially well suited to the needs of Durham during the last two decades of the twentieth century." Chairman Fisk expressed concern for the problems of solid waste disposal, the operation of the Lamprey Cooperative, the development of a license application for hydro power development at the Wiswall dam

site, the impact of State roads on the Historic District of Town, the need for greater cooperation with our municipal neighbors and continued interaction with our University neighbor, the development of a reasonable relationship with our first major non-University employer - Data General.

Mrs. Fisk said the Town has grown in the past year, with approval of 124 new building lots and granting of 58 building permits for new houses. The Town has 1½ miles of new roads. There has been an increase in the Town's population of about 1,000 people since 1978. While the Police Department has been under severe strain recently, the Town has had excellent protection from the Department. The Police Department is staffed by dedicated personnel. The business affairs of the Town are in much better condition than a year ago. The audit indicates a healthy fiscal situation. The business office staff has worked unstintingly to bring about this goal.

Mrs. Fisk said the Historic District Commission is working hard to protect the Town's interests within the District, the Conservation Commission has devoted much energy to acquiring the new Marion J. Stolworthy Wildlife Sanctuary, and the Parks and Recreation Committee is working to supply recreational space. The Trustees of the Trust Funds monitor activities on very special Town-owned lands, in addition to cemeteries and graveyards. The Zoning Board of Adjustment works effectively to insure fair application of zoning rules and has had a busy year. The Water Policy Committee, the Sewer Policy Committee, and the Public Works Advisory Committee work hard on behalf of the Town with little public recognition. The Budget Committee has put in arduous hours of labor in a busy holiday season to work out the Town budget.

Mrs. Fisk thanked the members of the Charter Commission for the many hours of work they put into writing the Charter and urged the cooperation of everyone during the transition to the new government. The Board of Selectmen are laying groundwork for a water district to improve the water services available, plans are coming along well for a new computer system for the Town Office, and plans will be developed over the next year for expansion of the office space available to the Town. Finally, the report of the joint Town-University Task Group on Student/Community Relations is available on the front table. Pat thanked the Townspeople for their continued support in making Durham a vital, healthy wonderful community.

Article 8. It was moved by Patricia Fisk, seconded, that the Town raise and appropriate the sum of Seventy-Five Thousand Dollars (\$75,000) for the purchase of new radio console equipment for use by the Durham/UNH Communications Center, such sums to be raised through the issuance of bonds or notes not to exceed Seventy-Five Thousand Dollars (\$75,000) under and in compliance with the Municipal Finance Act (RSA 33:1 as amended), and to authorize the Board of Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon, and to take such other actions as may be necessary to effect the issuance, negotiation, sale and delivery of such bonds or notes as shall be in the best interests of the Town of Durham. The University of New Hampshire will reimburse the Town for 60% of the cost of principal and borrowing.

Mrs. Fisk moved to amend the article by reducing the amount of \$75,000 to \$70,000. The motion was seconded by Owen Durgin. Mrs. Fisk explained that in 1986 the Town Meeting approved money for the purchase of console equipment but the New Hampshire Department of Revenue Administration disallowed the appropriation because of the way the money was raised. Therefore, the money was not in the tax rate which had been set for 1986. This equipment is for the Dispatch Center, now called the Durham-UNH Communications Center. They have tentatively awarded the bid for the equipment to Motorola, with the equipment to be installed by this fall, in an amount not to exceed \$70,000. The vote was taken on the amendment, and it passed.

Budget Committee Member Dane Evans spoke in favor of the article as amended. Mr. Evans said that good research has been done in determining what equipment should be purchased and an appropriate system has been selected.

It was moved by Owen Durgin, seconded, that in the interest of time the balloting on Article 8 be deferred until we have completed action on Article 9. The vote was taken, and the motion was adopted. The results of the balloting are as follows: 219 ballots cast: Yes 202, No 15. The Moderator declared the article adopted by more than the 2/3 majority required.

Article 9. It was moved by Norman Stiles, seconded, that the Town raise and appropriate the sum of Eighty-Three Thousand Dollars (\$83,000) for the purchase of a new 1986 Catapiller #G-120 grader, such sums to be raised through the issuance of bonds or notes not to exceed Eighty-Three Thousand Dollars (\$83,000) under and in compliance with the Municipal Finance Act (RSA 33:1 as amended), and to authorize the Board of Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon, and to take such other actions as may be necessary to effect the issuance, sale and delivery of such bonds or notes as shall be in the best interests of the Town of Durham.

Mr. Stiles said this article is an attempt to correct a disallowance from the New Hampshire Department of Revenue Administration. In 1986 Article 7 asked for permission to enter into a lease-purchase agreement for a grader, and it was approved by Town Meeting. When it came time to include this money in the appropriations when the tax rate was being set, DRA disallowed the funds. In the meantime, the bids had been awarded and the purchase had been made, so the Board of Selectmen could not cancel the purchase of the grader. At that point the Town entered into an agreement with the bidder to rent a grader for December and January at a cost of \$11,000, and the rent for February and March was waived. The \$80,000 purchase price and \$3,000 interest costs would be borrowed after Town Meeting. If Article 9 is approved, we will owe the vendor \$10,800 for rent. Mr. Stiles gave the figures on the interest charged for the five years of borrowing.

There being no further discussion, it was moved by Owen Durgin, seconded, that we postpone balloting on Article 9 until we have finished discussion on Article 12 so we could vote on Articles 8, 9 and 12 at the same time. Motion carried.

It was moved by Owen Durgin, seconded, that we pass over Articles 10 and 11 and complete action on Article 12 so that we may vote on Articles 8, 9 and 12 simultaneously. Mr. Durgin said this procedure had been approved by bond counsel because each of the three questions was stated separately on individual ballots. The motion was adopted.

The results of the voting on Article 9 is as follows: 219 ballots cast: Yes 197, No 21. The Moderator declared the Article was adopted by more than the 2/3 majority required.

Article 10. It was moved by Robert Doty, seconded, that the Town authorize the raising and spending of \$15,000 (Fifteen Thousand Dollars) for use by the Durham Police Department in special investigations in enforcing the laws against the use and trafficking of illegal substances in the Town of Durham.

Mr. Doty said that Durham has the same level of drug abuse as other towns of our size. He said that people think you have to search out the drugs if you want them, but today they are readily available in towns and cities where they have never been available before. After further discussion the vote was taken, and the article was adopted.

Selectman Mary Campbell was granted a request of personal privilege and read the following tribute to L. Franklin Heald:

OUTSTANDING CITIZEN

"Very often we tend to attribute to the leaders of Town Government over the past 200 years, credit for the benefits we enjoy today. But, I believe we should recognize as well the accumulated benefits we derive from the unselfish services of many of our citizens.

One such individual stands out. As Chairman of the Historic District Commission, he has dedicated his efforts to maintaining the unique quality of the Historic District.

Recently, he mustered the support of residents in opposition to the huge replacement bridge that the State planned over the Oyster River. These plans are now being reconsidered by the State.

He works yearly at the Polls and serves as Deputy to the Moderator. He has recorded on film most of the events of the Town, large and small. We tend to take his services for granted.

We all enjoy the music on the Carillon which he plays, as we hear it from the tower at T-Hall.

He personifies what is meant by the term 'outstanding citizen,' and I would like to ask that Frank Heald stand to be recognized.

It seems appropriate that this statement should appear in the Minutes of the last official Town Meeting called by the Selectmen of Durham."

Article 11. It was moved by Owen Durgin, seconded, that the Town appropriate and authorize the withdrawal from the Federal Revenue Sharing Fund for use as setoffs against budgeted appropriations for the specific purposes and in amounts indicated in the list in the warrant article, for a total of \$25,190.00. After some discussion the vote was taken, and the article was adopted.

Article 12. It was moved by L. Franklin Heald, seconded, that the Town adopt the provisions of RSA 72:37 for the exemption for the blind from property tax. This statute provides that every inhabitant who is legally blind shall be exempt each year from the property tax on a residence to the value of \$15,000 of assessed valuation. Selectman Shirley Thompson explained there were approximately three people in Town eligible for the exemption. The exemption would be approximately \$800 apiece off the taxes. Owen Durgin said this was a requirement of a revision of the RSA's. The Town already has this provision in its ordinances. This is to confirm a policy already in place. There being no further discussion, the polls were opened at 7:55 p.m. for balloting on Articles 8, 9 and 12. The polls remained open until 9:15 p.m. The results of the balloting on Article 12 were as follows: 219 ballots cast: Yes 190, No 29. The article was declared adopted.

Article 13. It was moved by Martha Smith, seconded, that the Town adopt the budget for the period January 1, 1987-December 31, 1987, as submitted by the Budget Committee in the amount of Four Million, Two Hundred Forty-Nine Thousand, Nine Hundred Sixty-Nine Dollars (\$4,249,969) and to raise by taxes an estimated One Million, Four Hundred Sixty-Eight Thousand, Eight Hundred Fifty-Seven Dollars (\$1,468,857) for the purposes thereof.

Speaking as Chairman of the Budget Committee, Mrs. Smith said one of the reasons for the increase in the budget this year over the previous year was that the salaries and benefits were up 9%, which represents part-time positions becoming full-time positions,

in addition to adding some new positions. All of this reflects the increase in services required by the growth of the Town. The cost of some contracted services has increased, such as the Lamprey Regional Solid Waste Cooperative item going up 100%. Another increase is for the renovations of the Town Offices and the installation of a new telephone system.

It was moved by L. Franklin Heald, seconded, that the budget for the Historic District Commission (found on page W-24 near the bottom) be increased from \$500 as recommended by the Budget Committee to \$4,500 to carry out a ruling by the Zoning Board of Adjustment.

Frank explained briefly how this ruling had come about (see the Historic District Commission Report on Page 87 of the Town Report). He said the Commission has the authority to hire outside consultants in cases such as this, but it would probably cost about \$4,050 for the consultant. The Commission had no money budgeted for its work the previous year.

Charles Clark spoke in favor of this amendment. He said he sat on the Z.B.A. when this case was heard, and he said the Frost Homestead needs to be rescued from deterioration. Emily Cook also spoke in favor of the amendment. She said in fairness to the Historic District Commission and the people who want to develop this property a consultant should be hired to give a professional opinion. The vote was taken, and the amendment passed.

Scott Ellis, President of the Durham Ambulance Corps, moved to amend the budget for the Ambulance from \$13,949 to \$26,849. The motion was seconded. Patricia Fisk said the Durham Ambulance Corps had requested money from the Board of Selectmen and the Budget Committee to purchase another ambulance, and that money was approved. The Department of Revenue has said this money must be added to the budget. This is an increase of \$12,900.

Mr. Ellis said the Corps now has a 1983 Ford and a 1980 vehicle. The maintenance costs have increased each year, and many times one of the vehicles has been out of service for an extended period of time. With the design of the new ambulances, a new vehicle would provide more room in which the crew could work and would allow the corps to provide better care. Mr. Ellis urged the adoption of the motion. Frank Heald said it was 20 years ago this week that Dr. McGregor died. He had been a family doctor to the Town. A committee was established to come with an idea of a memorial to Dr. McGregor. The result was the formation of the Durham Ambulance Corps. Mr. Heald said the first year of operation there were 100 ambulance runs, and the report for 1986 shows 600 runs. Mr. Heald supported passage of the amendment. The vote was taken and the motion was passed.

It was moved by William Prince, seconded, that the Town raise and appropriate a sum of \$1,500 to be used to defray the expense of the Town Election on November 3, 1987. Mr. Prince explained that this election is required under Article 12, Paragraph 7 of the Charter approved by the voters earlier in this meeting. The Budget Committee did not include money for this election in the budget because it was uncertain whether the new charter would be approved by the voters. The motion was passed.

It was moved by Barbara Carr, seconded, that the proposed 1987 budget be amended under Animal Control (page W-31) from \$600 to \$1,080 in order that the Town can participate in supporting the services provided to Durham by the Cochecho Valley Humane Society.

Budget Committee Member Donald Sumner said the \$600 in the budget is for taking animals to the S.P.C.A. in Stratham. He didn't feel that it was necessary to fund both the S.P.C.A. and the Cochecho Valley Humane Society. Douglas Wheeler said he supports the activities of the Humane Society and urged support for the amendment. Janet Snow praised the adoption services provided by the Humane Society and also supported the amendment. The amendment was adopted.

John Harrison asked for an estimate of the tax rate with the budget as it stands so far. Budget Committee member Edward McNitt said the best estimate for the 1987 Town tax rate before these budget amendments was \$13.10/\$1,000 valuation. This compares with the 1986 rate of \$15.65. Mr. Harrison asked what happened to our tax base that allowed us to do so well. Mr. McNitt said the total valuation of the Town as of 3/31/87 is estimated to be \$107,000,000 compared with \$98,000,000 in 1986. Mr. Harrison asked if that total included Data General. Mr. McNitt said that about \$5,000,000 of that total is for Data General. Mr. McNitt said that so far tonight we have added an estimated \$.31 to the Town share of the tax rate.

The vote was taken on the budget as amended in the amount of \$4,436,349, with \$1,651,176 to be raised by taxes, and the budget was adopted as amended.

Article 14. It was moved by Mary Campbell, seconded, that the Town authorize the Treasurer, with the approval of the Selectmen, to appoint a Deputy Treasurer. Said Deputy shall be sworn, shall have the powers of the Treasurer, may be removed at the pleasure of the Treasurer, and shall before entering upon the duties of his office, give bond as provided in Section 9 of RSA 41. Mrs. Campbell said there had been some difficulty during the illness of former Treasurer David Ninde as there was no Deputy Treasurer. Since the present Treasurer, Jerrald Jackson, has to travel some in his work, the appointment of a Deputy would provide the Town with coverage in this position in Mr. Jackson's absence. The vote was taken, and the article was adopted.

Article 15. It was moved by Patricia Fisk, seconded, that the Town in cooperation with the University of New Hampshire vote to create a Communications Center Policy Committee consisting of seven (7) members as follows: One Selectman, the Police Chief of Durham, the Durham Director of Public Works, the Chief of the Durham UNH Fire Department, the UNH Director of Public Safety, the UNH Associate Vice President for Facilities Services and the Executive Director of Administrative Services. The members appointed shall serve a period of one (1) year. Each member shall hold office until his successor is appointed. Any vacancy shall be filled by the agency which appointed the retiring member. All members of the Committee shall be appointed within ninety (90) days from the date of this article. No member of the Board shall receive additional compensation for his/her services. The Committee shall establish such rules and regulations and elect such officers as they deem proper and necessary for the conduct of their business. The duties and responsibilities of the Committee are spelled out in the Memorandum of Agreement. Upon passage of this article, all regulations relative to the establishment and operation of the Durham UNH Communications Center (Dispatch Center) now appearing on the Town and University records and which are in conflict with this article shall be repealed.

Mrs. Fisk said that three years ago the Joint Town-University Advisory Committee had a survey done. The recommendation was to remove the Dispatch Center from the control of the Fire Commissioners. This Policy Committee would be established as the governing body for the Communications Center. The motion was adopted.

Article 16. It was moved by Shirley Thompson, seconded, that the Town raise and appropriate the sum of Four Hundred Sixty-Six Thousand Two Hundred and Ninety Dollars (\$466,290) to defray its share of the cost of Strafford County Government. The motion was passed.

Article 17. It was moved by Wayne Burton, seconded, that the Town instruct the Town's Representatives to the General Court to take all necessary measures to insure that no low-level radioactive waste from the Seabrook nuclear plant be stored or disposed of within the Town of Durham unless approved by the voters of the Town at the annual Town Meeting by written ballot. Mr. Burton spoke in favor of the Article and asked for an

expression of the feeling of the Town regarding this matter.

It was moved by Thomas Christie, seconded, that the Article be amended by deleting the word "Seabrook" and replacing it with "from any nuclear plant." Mr. Christie said in this way the Town can refuse to accept waste from any nuclear plant. After some discussion the vote was taken, and the amendment was adopted.

It was moved by John B. Graham, seconded, that the words "at the annual Town Meeting by written ballot" be deleted and replaced by the words "by referendum in accordance with the Charter." The amendment was adopted.

Anthony Federer said he has been working in opposition to the nuclear power plant for many years, and he hopes that any people who are in favor of nuclear power will follow through with their beliefs and vote "no" on this Article. If people are in favor of these nuclear plants, then they must be willing to accept the waste that the plants produce.

The vote was taken on the Article as amended, and it was adopted.

Article 18. It was moved by Joan Darlington, seconded, that the Town direct the Selectmen to develop and implement a plan to reduce the volume of solid waste materials delivered to the Lamprey Regional Solid Waste Cooperative Incinerator. Such plan shall include, but not be limited to, removal of glass and metals for recycling, and shall be in place not later than September 30, 1987.

Mrs. Darlington moved to amend the Article by removing the words "and implement" and the phrase "and shall be in place not later than September 30, 1987." The motion was seconded, and the amendment was adopted.

Mrs. Darlington spoke in favor of the article as amended, as did Mrs. Dorothy Davis, who spoke on behalf of the Dover-Durham League of Women Voters. John G. Graham urged our legislators to work towards a bottle bill requiring recycling. The vote was taken, and the Article was adopted as amended.

Article 19. It was moved by Owen Durgin, seconded, that the Town authorize the Selectmen to apply for, negotiate, and do all other things necessary to obtain such Federal, State or other assistance as may be available for public works or other municipal functions, and to expend such funds for those projects. The motion was passed.

Article 20. It was moved by Owen Durgin, seconded, that the Town authorize the Selectmen, under authority of R.S.A. 50:-2, to sell and transfer the tax lien and/or the title of real estate acquired by the Town at a Tax Collector's sale for non-payment of taxes, in default of redemption for such tax sale within the time limited by law, by deed or otherwise upon such terms as the Selectmen shall deem to be in the best interests of the Town. Motion adopted.

Article 21. It was moved by Owen Durgin, seconded, that the Town authorize the Selectmen to borrow necessary money in anticipation of taxes by issuing short-term notes. There was no discussion, and the motion was adopted.

Article 22. Donald Sumner read the following statement concerning Town Meeting:

"I wanted to see if anyone else might rise to speak a few words over the deceased body of that venerable institution known as Town Meeting, which has served as the citizens' vehicle for self-government for more than three centuries in Durham.

I am sure that many in this hall recall previous town meetings and the decisions that were made and funds appropriated (or not appropriated as the case may be) after hours of extensive and oft-times heated debate. Like all democratic assemblies, progress was not always swift nor, in some instances were the actions taken an improvement. But, whatever was done was a result of a majority vote by those citizens present and it was done in an open forum to which every citizen had access and a right to express their opinion on the issues.

Attendance was, until recent years, the measure of the voter's concerns and interests about the size of the budget or the implications of the issues under consideration. During the death knell, in recent years, attendance gradually waned to the point where it was obvious that a large majority of the voters were not willing to make the commitment to participate in the decision-making process that results in the amount of property taxes paid nor in the efficient management of town affairs.

FAREWELL GOOD AND FAITHFUL SERVANT!

The problems that existed on March 10, 1987, still exist today, March 11, 1987.

1. There is a water treatment plant that is inadequate
2. The Lamprey Regional Co-op solid waste disposal facility apparently is suffering from problems due to insufficient plant capacity
3. The lack of an adequate road system leading into campus from all major roads is a problem that was first addressed in the 1968 Comprehensive Plan and is still unresolved as witnessed by last year's disastrous proposal concerning the rebuilding of Route 108.
4. There are problems inherent in residential growth which is taking place in areas where there is no municipal water or sewer and there is no engineering master plan that addresses the extension of services into these areas.

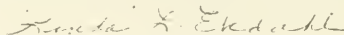
It is hoped that the new system of government will expedite the necessary studies and actions needed to effect solutions to these and other problems that presently exist.

In the manifestation of our sophistication concerning local self-government let us always be sure that no matter how that system is organized or how it is supposed to operate that it should always exist as the servant of the people and not as their master.

Only time will tell if we have hatched a phoenix or laid an egg."

Suzanne Loder thanked all the people who have made Town Meeting work as well as it has over the years.

There being no further business, it was moved and seconded that the meeting adjourn. Motion passed. The meeting adjourned at 10:50 p.m.



Town Clerk

REPORT ON THE DURHAM SWANS

For the Durham Swans survival is the name of the game. Once again they continued their pattern of flying free from the iced fresh waters of the millpond in November to the open waters of the sea in Portsmouth. In February they returned to Durham to tackle family life in the same nesting site in the millpond. But they were flooded out of their nest with storms aplenty and high water levels. Bravely Lorus J. Milne went out to the nest and environs to search for eggs or cygnets. None were in sight. They could have been washed away. The swans will have a chance to try again, unlike your faithful swankeeper Lorus J. Milne. In his reverence for life he enjoyed the comings and goings of the swans, and their companions the assorted ducks, the mallards, mergansers, buffleheads, and the black-crowned night and white herons and the occasional coot and comorants enjoying the fish. The sounds of the bullfrogs and green frogs that kept company with the swans and painted turtles and domineering snapping turtles were and still are a delight to observe. Of course, the swallows and bats and hooting owls on a summer night are there with the swans and the blinking fireflies.

Our millpond is more than a swan sanctuary. It is a place to make friends with people, plants and animals -- so we do as Ralph Waldo Emerson advised, "Show kindness to all life for you never know how soon it will be too late."

Margery Milne
Keeper of the Swans



Agatha and Alfred enjoy attention near shore of Durham's Mill Pond

COMMUNICATIONS CENTER POLICY COMMITTEE

Article 15 of the 1987 Town Warrant authorized the establishment of the Communications Center Policy Committee. A Memorandum of Agreement establishing the governance of the Town/University Communications Center was signed April 20, 1987, and took effect July 1, 1987.

The Communications Center Policy Committee has met quarterly since the effective date of the agreement.

Relocation of the current Center from the UNH Service Building to the newly constructed UNH Telecommunications Building was halted because of concerns about space limitations at the proposed location. The CCPC requested the University to allow the Center to remain in the Service Building for at least 18 months, until a suitable location with sufficient space could be found. The University agreed to this request and provided funding for renovation of the space immediately adjacent to the Center, so that the new radio consoles authorized by last year's capital budget could be installed. At year end, the new consoles are being installed and are expected to be in operation during January, 1988.

The Communications Center Policy Committee offers its congratulations to the staff members of the Communications Center for their professional and unselfish dedication during the past year. The Committee is grateful for the service of David Flanders, former Director of Public Safety at the University; David Walker, former Director of Public Works; and Stephanie Thomas, UNH Executive Director of Administrative Services. These people spent a great deal of time and showed a personal commitment during the establishment of the Policy Committee.

Patrick J. Miller, Chairman
Communications Center Policy Committee



Durham's new Town Council:

Front Row: Sarah Voll, Rebecca Frost, Maryanna Hatch, Norman Stiles

Back Row: Donald Sumner, Bruce Bragdon, Owen Durgin, Shirley Thompson, Richard Hersh

DURHAM DATA

SIZE: 25.5 square miles (2.2 of which is water surface).

POPULATION ESTIMATE: 11,416 (1985)

(Effective July 1, 1978, the Federal Population Estimate is official for all purposes and includes resident student population)

TOWN ROADS: 45.8 Miles

STATE ROADS: 19 Miles

SIDEWALKS: 26,489 linear feet, or 5.01 miles

RECREATIONAL FACILITIES

Skating Rink at Jackson's Landing
Jackson's Landing boating facilities
Cedar Point boat ramp
Tot Lot
Oyster River Park
Recreational walking route via Class VI roads, as seen in
"Walking Durham"
Old Landing (both sides of Oyster River bridge)
Town Shipyard boat landing
Mill Pond scenic area
Doe Farm
Bicentennial Park at Main Street and Mill Road
Launching ramp at Adams Point
Woodridge Tennis Courts
Ballard Park
Mill Road Triangle
Woodridge Baseball/Soccer Facility

PROPERTY OWNED BY THE TOWN

BUILDINGS:

Town Hall (Durham District Court - Museum)
Highway Department Garage
Highway Department Garage (Sheds)
Sewage Treatment Plant and Addition
Sewage Pumping Station, Dover Road
Solid Waste Disposal Site, Durham Point Road
New Town Office Building -- 13-15 Newmarket Road
Hockey Warming Hut
Grease Handling Facility
Henry A. Davis Memorial Building

LAND:

Town Cemetery, Old Concord Road
Lot #55, Woodridge Road
Schoolhouse Lane, Town Garage Lot
Old Landing Road, 400' north side, 100' south side
Mill Pond Road Park
Land off Dame Road (approximately 30 acres)
Mill Pond Dam, north side
Police Building Lot 40' x 50'
Tot Lot
Town Lot and land in Provost Development
Oyster River Park
Smith Chapel and two acres, Mill Pond Road
Littlehale Road Lot
Jackson's Landing
Cedar Point, two shallow lots
Durham Point Road at intersection with Langley Road
Lee Pit
Well Site, four acres off U.S. Route 4 in Lee
Lot #27, Longmarsh Road - Beaver Pond Conservation Area
Conservation Land adjacent to Lot #27
Wiswall Road Dam Site
Spruce Hole Conservation Area
Doe Farm
Lots Nos. 78-83, Woodridge Development
Conservation Easement -- Pond Area at Durham Point Road and
 Pinecrest Lane
Conservation Purchase: Langmaid Farm, Longmarsh Road
 (Class VI) area
Blackhawk Lot #4
Marion J. Stolworthy Wildlife Sanctuary, off Bagdad Road
Tank Site, Beech Hill Road, 150' x 150'.



Fall Festival at Emery Farm.

TOWN OF DURHAM, NEW HAMPSHIRE INFORMATION SHEET

TOWN OF DURHAM, NEW HAMPSHIRE INFORMATION SHEET

Property Tax Exemptions: A permanent application for the following exemptions must be filed with the Town prior to April 15 in the year of initial application.

VETERANS SERVICE EXEMPTION SOLAR ENERGY SYSTEM EXEMPTION
BLIND EXEMPTION CURRENT USE EXEMPTION
ELDERLY EXEMPTION

Cemetery Information: Trustees of Trust Funds, 868-5571.

IMPORTANT MEETINGS

INFORMATIONAL TOWN MEETING: 2nd Tuesday in March.

Durham Town Council: First Monday of each month, 7:00 P.M.
Town Office, Council Meeting Room

Planning Board: First & third Wednesday of each month
7:00 P.M., Town Office

Other Town committees meet as necessary.

NOTICE OF MEETINGS are posted in the Town Clerk's Office and on the Bulletin Board outside the Town Office.
Public Hearing Notices also posted here and on a public bulletin board in the downtown area.

MISCELLANEOUS

Solid Waste Landfill Site: Located on Durham Point Road
Hours of Operation: Monday, Wednesday & Saturday
7:00 A.M. - 3:30 P.M.

LANDFILL PERMITS may be obtained at the Town Office, Public Works Department, between the hours of 8:00 A.M. and 5:00 P.M., Monday through Friday.

Fee Schedule: \$6.00 (for three years) permanent residents.
\$25.00 for temporary permits (30-day permits for contractors working in Durham.

Building Permits Obtained at Town Office, Public Works Dept.

Garage Sale Permits: Obtained at Durham Town Office.
Application must be made two weeks prior to sale.
Only two sales per year are permitted.

NOTE: The Town Office would appreciate being notified of any change of address of Durham Residents.

TOWN OF DURHAM, NEW HAMPSHIRE INFORMATION SHEET

Page Two

The following information is made available to aid all residents of the Town of Durham:

EMERGENCY TELEPHONE NUMBERS

POLICE DEPARTMENT: 868-1212 Business Line: 868-2324
FIRE AND AMBULANCE CALLS: (Dispatch Center) 862-1212
DURHAM AMBULANCE CORPS: (Business calls only) 862-3674
WATER & SEWER LINE BREAKS: Call Town Office 868-5578
(After 5:00 P.M.: 868-2324)
SQUAMSCOTT HOME HEALTH: 742-7921

TOWN OFFICE FUNCTIONS

TOWN OFFICE HOURS: Monday through Friday, 8:00 AM-5:00 PM

Car Registration: Registration in month of birth. Resident Tax for current & prior year must be paid.

Car Inspection: Car must be inspected within ten (10) days of first registration in New Hampshire. After that inspection is done in the registrant's birth month until the car is six years old, at which time semi-annual inspection is required.

Driver's License: Application available at Town Clerk's Office. Resident Tax must be paid.

Dog Registration: Due May 1st.

<u>Fees:</u>	Neutered Male/Spayed Female	\$3.50
	Unneutered Male/Unspayed Female	\$6.00

Resident Tax: \$10.00 per resident, ages 18 to 65. Due December 1st or at time of car registration.

Property Taxes: Due December 1st or thirty (30) days after date of issuance.

Water & Sewer Billings: Issued every six (6) months.

Voter Registration: New voters can register with the Supervisor of the Checklist or the Town Clerk. Proof of age and citizenship are required.

ACKNOWLEDGEMENT

The 1987 Board of Selectmen wish to thank all who helped make this, the last Town Report under the Selectmen form of government, a most memorable publication.

Also, a special note of thanks to the committee assigned to assemble this report, and to the staff members for their help.

Photographs:

Courtesy of The Transcript
Foster's Daily Democrat
L. Franklin Heald
Sheridan T. Brown

Front Cover: The 1987 Durham Board of Selectmen
Photograph by L. Franklin Heald



