

2026 TOWN ADMINISTRATOR PROPOSED

Town of Durham

		1	2	3	4	5	6	7	8	9
		2022	2023	2024	2025	2025	2026	2026	2025 vs 2026	2025 vs 2026
		ACTUAL	ACTUAL	ACTUAL	APPROVED	Expended	Dept Head	Town Admin	\$ Difference	% Difference
		As of December	As of December	As of Year End	BUDGET	Thru 9/30/2025	Proposed	Proposed		
						As of September				
Accounting										
138 01-4150-301-01-010	F-T Wages - Accounting	269,324.04	287,534.29	335,966.62	390,800.00	294,444.47	411,400.00	411,400.00	20,600.00	5%
Narrative for Column # 6										
This line includes wages for the Business Manager, Financial Analyst, Staff Accountant and Benefits/Payroll Specialist.										
139 01-4150-301-01-020	P-T Wages - Accounting	1,830.01	11,418.75	10,752.50	0.00	0.00	0.00	0.00	0.00	
140 01-4150-301-01-030	O-T Wages - Accounting	1,489.16	1,296.98	1,376.12	2,000.00	0.00	2,000.00	2,000.00	0.00	
141 01-4150-301-01-090	Ins Buy-out (wages) - Accounting	4,376.71	4,749.29	6,595.28	6,100.00	6,332.31	5,970.00	6,210.00	110.00	-2%
142 01-4150-301-01-910	Wage Accrual - Accounting	144.07	1,322.22	5,750.66	0.00	-17,425.55	0.00	0.00	0.00	
143 01-4150-301-01-990	Ins Buy-out (wages) Accrual - Accounting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
144 01-4150-301-02-310	Soc Sec - Accounting	17,184.24	18,991.96	22,365.99	24,700.00	17,617.35	26,000.00	26,000.00	1,300.00	5%
145 01-4150-301-02-320	Medicare - Accounting	4,018.84	4,441.71	5,230.67	5,800.00	4,120.25	6,080.00	6,080.00	280.00	5%
146 01-4150-301-02-330	Retirement - Accounting	38,095.41	39,888.92	46,466.46	57,500.00	36,710.75	58,660.00	58,660.00	1,160.00	2%
147 01-4150-301-03-610	Health & Dental - Accounting	34,865.76	36,320.10	43,189.32	56,500.00	46,321.12	80,600.00	85,350.00	28,850.00	43%
148 01-4150-301-03-630	Life - Accounting	342.00	342.00	358.00	500.00	340.00	410.00	410.00	-90.00	-18%
149 01-4150-301-03-640	STD - Accounting	1,510.74	1,531.61	1,643.62	2,200.00	1,793.26	2,410.00	2,410.00	210.00	10%
150 01-4150-301-04-010	S.U.T.A. - Accounting	40.00	30.00	40.00	200.00	53.33	170.00	20.00	-180.00	-15%
151 01-4150-301-04-020	Workers Comp - Accounting	300.00	374.00	700.00	800.00	646.19	800.00	800.00	0.00	
152 01-4150-301-08-000	Travel & Mileage Reimb - Accounting	128.12	851.98	277.95	400.00	843.44	600.00	600.00	200.00	50%
153 01-4150-301-25-000	Office & Computer Supplies - Accounting	756.96	1,770.09	1,209.83	1,000.00	271.77	1,000.00	1,000.00	0.00	
154 01-4150-301-28-000	Professional / Staff Dev - Accounting	195.00	660.00	540.00	2,000.00	928.24	2,000.00	1,500.00	-500.00	
155 01-4150-301-29-000	Membership Dues - Accounting	110.00	155.00	200.00	300.00	280.00	300.00	300.00	0.00	
156 01-4150-301-36-000	Contracted services - Accounting	2,821.39	3,800.00	2,750.00	5,000.00	4,200.00	5,000.00	5,000.00	0.00	
Narrative for Column # 6										
Per the Government Accounting Standards Board (GASB), every two years the Town of Durham is required to hire an actuary to perform an Accounting and Financial Reporting of the Post Employment Benefits other than Pensions to meet the requirements of GASB 75. On the off years an update on the previous year's report is required to be completed.										
157 01-4150-301-96-000	Capital - Accounting	0.00	0.00	6,178.03	7,500.00	239.69	0.00	0.00	-7,500.00	-100%
Accounting Total		377,532.45	415,478.90	491,591.05	563,300.00	397,716.62	603,400.00	607,740.00	44,440.00	7%

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					BUDGET	Thru 9/30/2025	Proposed	Proposed			
		As of December	As of December	As of Year End		As of September					
Assessing											
158	01-4152-302-01-010	F-T Wages - Assessing	125,101.34	127,162.90	124,374.70	141,900.00	107,750.99	146,400.00	146,400.00	4,500.00	3%
		Narrative for Column # 6									
		This line includes wages for the Assessor and 1/3 of the Administrative Assistant's wages (shared with Building/Code Enforcement and Planning/Zoning).									
159	01-4152-302-01-020	P-T Wages - Assessing	0.00	0.00	31,700.00	0.00	0.00	6,100.00	6,100.00	6,100.00	100%
		Narrative for Column # 6									
		Addition of a 16 hour per week college student to assist with administrative duties to be split between Planning, Building/Code Enforcement and Assessing.									
160	01-4152-302-01-030	O-T Wages - Assessing	275.60	50.36	0.00	500.00	170.83	500.00	500.00	0.00	
161	01-4152-302-01-090	Ins Buy-Out (Wages)- Assessing	181.26	761.27	2,329.73	700.00	902.29	1,010.00	1,050.00	350.00	44%
162	01-4152-302-01-910	Wage Accrual - Assessing	-6,913.38	-4,473.53	1,410.96	0.00	-6,355.37	0.00	0.00	0.00	
163	01-4152-302-02-310	Soc Sec - Assessing	7,803.41	7,950.87	11,034.79	8,900.00	6,393.97	9,550.00	9,550.00	650.00	7%
164	01-4152-302-02-320	Medicare - Assessing	1,824.96	1,859.45	2,580.78	2,100.00	1,495.36	2,230.00	2,230.00	130.00	6%
165	01-4152-302-02-330	Retirement - Assessing	17,625.92	17,483.16	16,811.55	18,700.00	13,453.60	18,730.00	18,730.00	30.00	
166	01-4152-302-03-610	Health & Dental - Assessing	27,487.41	27,972.57	26,703.03	42,900.00	35,313.44	45,780.00	48,200.00	5,300.00	7%
167	01-4152-302-03-630	Life - Assessing	155.08	148.82	136.28	200.00	113.40	140.00	140.00	-60.00	-30%
168	01-4152-302-03-640	STD - Assessing	701.32	657.91	625.55	800.00	666.07	880.00	880.00	80.00	10%
169	01-4152-302-04-010	S.U.T.A. - Assessing	40.00	30.00	20.00	100.00	26.67	60.00	10.00	-90.00	-40%
170	01-4152-302-04-020	Workers Comp - Assessing	3,400.00	3,275.00	3,700.00	4,000.00	3,230.94	3,500.00	3,500.00	-500.00	-13%
171	01-4152-302-08-000	Travel & Mileage Reimb - Assessing	0.00	0.00	2,842.74	2,850.00	0.00	2,850.00	2,850.00	0.00	
		Narrative for Column # 6									
		Attendance at the Northeast Regional Conference, International Association of Assessing Officials Conference and the NH Municipal Association Conference.									
172	01-4152-302-18-000	Cell Phones - Assessing	581.06	492.80	970.52	600.00	413.17	600.00	600.00	0.00	
173	01-4152-302-25-000	Office & Computer Supplies - Assessing	1,124.50	678.79	2,062.67	600.00	110.09	500.00	500.00	-100.00	-17%
174	01-4152-302-26-000	Postage - Assessing	348.53	545.98	268.97	400.00	376.20	650.00	650.00	250.00	63%
175	01-4152-302-28-000	Professional / Staff Dev - Assessing	515.00	775.00	708.00	2,500.00	1,571.88	2,500.00	2,500.00	0.00	
176	01-4152-302-29-000	Membership Dues - Assessing	992.50	1,656.50	1,078.00	1,050.00	406.00	1,175.00	1,175.00	125.00	12%
		Narrative for Column # 6									
		NH Association of Assessing Officials annual membership fee and recertification maintenance fee, Northeastern Regional Association of Assessing Officials annual membership fee, International Association of Assessing Officials annual membership fee and Northern New England Real Estate Network (Multiple Listing Service - MLS) annual dues.									
177	01-4152-302-30-000	Books & Pubs - Assessing	1,730.51	1,263.31	1,275.31	1,125.00	1,371.59	1,245.00	1,245.00	120.00	11%
		Narrative for Column # 6									
		Marshall & Swift Residential and Commercial Cost Manual									
178	01-4152-302-35-000	Work study (non payroll wages) - Assessing	0.00	0.00	0.00	850.00	0.00	850.00	0.00	-850.00	
179	01-4152-302-36-000	Contracted Services - Assessing	20,431.86	18,202.31	19,046.40	19,000.00	17,293.33	19,000.00	19,000.00	0.00	
		Narrative for Column # 6									
		\$17,200 Continue 5 year Utility Contract with George Sansoucy									
		\$ 1,800 Temporary to cover Administrative Assistant's vacation (shared with Building/Code and Planning/Zoning)									

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						As of September				
180 01-4152-302-39-000	Consultants - Assessing	15,025.00	0.00	10,000.00	47,500.00	17,062.72	20,000.00	20,000.00	-27,500.00	-58%
Narrative for Column # 6										
Commercial/Industrial Abatements/BTLA & Superior Court Appeals; Consultring fees for Statistical Update.										
181 01-4152-302-53-000	Office Equip Maint - Assessing	839.80	842.04	1,305.59	1,400.00	917.11	1,400.00	1,400.00	0.00	
182 01-4152-302-54-000	Vehicle Maint - Assessing	34.02	0.00	1,466.53	500.00	47.92	500.00	500.00	0.00	
183 01-4152-302-96-000	Capital - Assessing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Assessing Total		219,305.70	207,335.51	262,452.10	299,175.00	202,732.20	286,150.00	287,710.00	-11,465.00	-4%

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Direct Assistance										
205 01-4442-306-00-000	Welfare - Direct Assistance	68,836.05	88,031.71	92,227.59	50,000.00	8,662.63	50,000.00	40,000.00	-10,000.00	
Direct Assistance Total		68,836.05	88,031.71	92,227.59	50,000.00	8,662.63	50,000.00	40,000.00	-10,000.00	0%