

2026 TOWN ADMINISTRATOR PROPOSED
Town of Durham

		1	2	3	4	5	6	7	8	9
		2022	2023	2024	2025	2025	2026	Town Admin	2025 vs 2026	2025 vs 2026
		ACTUAL	ACTUAL	ACTUAL	ESTIMATED	Received	Dept Head	Proposed	\$ Difference	% Difference
		As of December	As of December	As of Year End	BUDGET	Thru 9/30/2025	Estimated			
						As of September				
Churchill Rink Spec Rev Fund										
1 09-3709-000-08-000	Weekly Receipts - Churchill Rink	125,970.22	167,395.97	193,750.06	150,000.00	84,491.25	200,000.00	200,000.00	50,000.00	25%
2 09-3709-000-09-000	Group Rentals - Churchill Rink	195,124.95	226,005.04	222,063.70	207,500.00	114,035.14	210,000.00	210,000.00	2,500.00	1%
3 09-3709-000-21-000	Building Rental - Churchill Rink	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4 09-3709-000-25-000	Advertising - Churchill Rink	5,022.37	3,871.99	3,293.92	2,500.00	549.94	2,500.00	2,500.00	0.00	
5 09-3709-000-69-000	Donations - Churchill Rink	18.75	37.75	6.50	0.00	11.00	0.00	0.00	0.00	
6 09-3709-000-70-000	Interest Income - Churchill Rink	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
7 09-3709-000-75-000	Sale of municipal property - Churchill Rink	0.00	0.00	750.00	0.00	0.00	0.00	0.00	0.00	
8 09-3709-000-80-000	Misc Revenue - Churchill Rink	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
9 09-3709-000-97-000	Transfers in - Capital Proj Fund - Churchill Rir	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10 09-3709-000-99-000	Transfer from Fund Balance - Churchill Rink	0.00	0.00	0.00	120,000.00	0.00	150,000.00	150,000.00	30,000.00	20%
Narrative for Column # 6										
Replace Refrigeration System Evaporative Condenser (see CIP)										
Grand Total:		326,136.29	397,310.75	419,864.18	480,000.00	199,087.33	562,500.00	562,500.00	82,500.00	-15%

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		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				
Churchill Rink Spec Rev Fund										
1 09-4520-814-01-010	F-T Wages - Churchill Rink	67,835.08	72,398.33	76,709.95	79,600.00	59,786.55	83,390.00	83,390.00	3,790.00	5%
2 09-4520-814-01-020	P-T Wages - Churchill Rink	38,054.75	37,293.75	40,090.25	51,700.00	29,382.25	53,280.00	53,280.00	1,580.00	3%
3 09-4520-814-01-030	O-T Wages - Churchill Rink	1,028.68	320.63	0.00	0.00	72.00	0.00	0.00	0.00	
4 09-4520-814-01-099	Wage Contingency - Churchill Rink	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5 09-4520-814-01-910	Wage Accrual - Churchill Rink	96.50	1,024.02	2,019.62	0.00	-8,208.14	0.00	0.00	0.00	
6 09-4520-814-01-920	P-T Wages - Churchill Rink - Accrual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
7 09-4520-814-02-310	Soc Sec - Churchill Rink	6,634.94	6,902.97	7,366.99	8,100.00	5,024.12	8,470.00	8,470.00	370.00	5%
8 09-4520-814-02-320	Medicare - Churchill Rink	1,551.69	1,614.39	1,723.03	1,900.00	1,174.97	1,980.00	1,980.00	80.00	4%
9 09-4520-814-02-330	Retirement - Churchill Rink	9,556.54	9,996.73	10,472.30	10,500.00	7,456.71	10,630.00	10,630.00	130.00	1%
10 09-4520-814-03-610	Health & Dental - Churchill Rink	31,583.94	32,894.76	35,036.04	38,100.00	31,453.44	42,930.00	42,930.00	4,830.00	13%
11 09-4520-814-03-630	Life - Churchill Rink	114.00	114.00	108.00	100.00	85.00	100.00	100.00	0.00	
12 09-4520-814-03-640	STD - Churchill Rink	379.38	380.34	379.98	400.00	366.58	500.00	500.00	100.00	25%
13 09-4520-814-04-010	S.U.T.A. - Churchill Rink	50.00	91.00	25.00	50.00	13.33	40.00	40.00	-10.00	-20%
14 09-4520-814-04-020	Workers Comp - Churchill Rink	2,000.00	2,713.00	2,000.00	2,900.00	2,342.43	2,800.00	2,800.00	-100.00	-3%
15 09-4520-814-08-000	Travel & Mileage Reimb - Churchill Rink	527.01	883.17	486.49	500.00	0.00	1,000.00	1,000.00	500.00	100%
16 09-4520-814-12-000	Property / Liab Ins - Churchill Rink	2,623.42	3,055.00	4,650.00	4,750.00	4,018.49	5,200.00	5,200.00	450.00	9%
17 09-4520-814-15-000	Electricity - Churchill Rink	21,985.98	41,250.28	40,071.46	40,000.00	20,105.28	40,000.00	40,000.00	0.00	
18 09-4520-814-16-000	Heating Fuel - Churchill Rink	3,687.96	3,400.20	2,813.68	4,500.00	2,455.95	4,000.00	4,000.00	-500.00	-11%
19 09-4520-814-17-000	Telephone / Fax - Churchill Rink	0.00	1,199.29	1,435.28	1,800.00	1,226.12	1,800.00	1,800.00	0.00	
Narrative for Column # 6										
Comcast service - WiFi for rink users.										
20 09-4520-814-19-000	Water / Sewer - Churchill Rink	8,517.55	2,887.73	6,486.46	8,000.00	7,704.92	8,000.00	8,000.00	0.00	
Narrative for Column # 6										
Majority of cost is used for making ice.										
21 09-4520-814-29-000	Membership Dues - Churchill Rink	259.99	545.00	918.50	400.00	942.70	1,000.00	1,000.00	600.00	150%
Narrative for Column # 6										
NE & USA Manager's Association, NH Legends of Hockey										
22 09-4520-814-36-000	Contracted Services - Churchill Rink	6,127.60	20,984.62	31,718.48	22,000.00	7,964.33	22,000.00	22,000.00	0.00	
Narrative for Column # 6										
Refrigeration Service, Plumbing, Ice Painting, Electrical, Referee's, Backflow Testing, etc.										
23 09-4520-814-45-000	General Supplies - Churchill Rink	10,439.62	15,787.31	15,069.33	10,000.00	4,246.03	10,000.00	10,000.00	0.00	
Narrative for Column # 6										
Resale Product - food and pro-shop related, skate sharpening consumables, cleaning and paper products, office supplies, uniforms.										

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		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				
24	09-4520-814-51-000 Building Maintenance - Churchill Rink	6,076.46	3,812.87	5,739.10	4,000.00	274.80	4,000.00	4,000.00	0.00	
	Narrative for Column # 6									
	Project materials, tools, lightbulbs, etc.									
25	09-4520-814-52-000 Equipment Maint - Churchill Rink	2,556.33	2,120.68	2,187.31	2,500.00	117.62	2,500.00	2,500.00	0.00	
	Narrative for Column # 6									
	Ice Edger, Skate Sharpener, sound system, fun skate lights, plumbing repairs									
26	09-4520-814-56-000 Fuel / Oil For Vehicles - Churchill Rink	2,888.46	3,009.63	2,716.16	4,000.00	1,605.88	3,500.00	3,500.00	-500.00	-13%
	Narrative for Column # 6									
	Propane for zamboni, gas for leaf blower and ice edger.									
27	09-4520-814-89-000 Miscellaneous - Churchill Rink	638.96	1,126.07	705.63	500.00	101.94	500.00	500.00	0.00	
28	09-4520-814-90-037 Zamboni Maint - Churchill Rink	7,750.12	4,889.93	2,124.12	5,000.00	1,024.37	2,500.00	2,500.00	-2,500.00	-50%
	Narrative for Column # 6									
	Replacement Parts, Upgrades, Blade Sharpening.									
29	09-4520-814-96-000 Capital - Churchill Rink	87,761.08	33,188.99	9,989.89	20,000.00	13,475.50	20,000.00	20,000.00	0.00	
	Narrative for Column # 6									
	Rebuild compressor #2, new goals, PC's, Fun Skate lights, rental skates, skate trainers, tools.									
30	09-4520-814-98-007 Transfers to Cap Projects Fund - Churchill Rir	0.00	0.00	0.00	120,000.00	120,000.00	150,000.00	150,000.00	30,000.00	25%
	Narrative for Column # 6									
	Replacement of Refrigeration System Evaporative Condenser.									
31	09-4520-814-99-000 Transfer to Fund Balance - Churchill Rink	0.00	0.00	0.00	38,700.00	0.00	82,380.00	82,380.00	43,680.00	113%
Grand Total:		320,726.04	303,884.69	303,043.05	480,000.00	314,213.17	562,500.00	562,500.00	82,500.00	17%