2026 TOWN ADMINISTRATOR PROPOSED

Town of Durham

		1 2022 ACTUAL As of December	2 2023 ACTUAL As of December	3 2024 ACTUAL As of Year End	4 2025 ESTIMATED BUDGET	5 2025 Received Thru 9/30/2025 As of September	6 2026 Dept Head Estimated	7 Town Admin Proposed	8 2025 vs 2026 $ Difference	9 2025 vs 2026 % Difference
General Fund										
000										
1 **01-3110-000-01-000**	Property Tax Revenue (Town Tax Effort)	10,140,127.00	10,678,668.00	10,749,507.00	11,211,371.00	0.00	13,673,540.00	13,297,615.00	2,086,244.00	16%
2 **01-3110-000-02-000**	Property Tax Control	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3 **01-3110-000-03-000**	Overlay	-661,277.20	-66,409.02	-133,866.81	-485,000.00	-78,363.33	-1,640,000.00	-1,640,000.00	-1,155,000.00	70%

Narrative for Column # *6*

$ 175,000 Residential and Commercial Abatements
$ 360,000 Eversource Abatement pending at the Superior Court
$1,105,000 Student Housing Abatements

These abatements will be covered by the Fund Balance.

		1 2022 ACTUAL As of December	2 2023 ACTUAL As of December	3 2024 ACTUAL As of Year End	4 2025 ESTIMATED BUDGET	5 2025 Received Thru 9/30/2025 As of September	6 2026 Dept Head Estimated	7 Town Admin Proposed	8 2025 vs 2026 $ Difference	9 2025 vs 2026 % Difference
4 **01-3110-000-04-000**	War Service Credits	-129,000.00	-131,500.00	-158,000.00	-158,000.00	0.00	-158,000.00	-158,000.00	0.00	
5 **01-3185-000-01-000**	Yield Tax Revenue	7,144.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6 **01-3186-000-01-000**	Payment in lieu of taxes	1,018,226.17	989,919.40	994,373.40	992,850.00	0.00	1,008,000.00	1,008,000.00	15,150.00	2%

Narrative for Column # *6*

Estimated 2026 Pilot Payment
$900,000 RiverWoods Durham (Stone Quarry Drive)
$ 78,000 Housing Initiatives of New England Corporation (38 Madbury Road)
$ 30,000 Durham Housing Association (Mill Pond Road).

		1 2022 ACTUAL As of December	2 2023 ACTUAL As of December	3 2024 ACTUAL As of Year End	4 2025 ESTIMATED BUDGET	5 2025 Received Thru 9/30/2025 As of September	6 2026 Dept Head Estimated	7 Town Admin Proposed	8 2025 vs 2026 $ Difference	9 2025 vs 2026 % Difference
7 **01-3189-000-01-000**	Other taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
8 **01-3189-000-02-000**	Railroad Tax	755.15	780.26	0.00	800.00	3,657.68	3,650.00	3,650.00	2,850.00	78%
9 **01-3190-000-01-000**	Interest and penalties on delinquent taxes	134,789.89	72,384.00	48,008.23	40,000.00	31,882.94	40,000.00	40,000.00	0.00	
10 **01-3190-000-41-000**	Interest on Elder&Disabled Tx Deferral Liens	3,031.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
11 **01-3210-000-01-000**	Business licenses and permits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
12 **01-3312-000-01-000**	Environmental protection - federal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
13 **01-3319-000-01-000**	Other federal grants & reimb	0.00	11,616.07	13,629.78	0.00	346.16	0.00	0.00	0.00	
14 **01-3351-000-02-000**	Shared revenue (Tax Rate Calc)	88,874.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
15 **01-3352-000-01-000**	Meals and rooms distribution (NH)	1,246,503.02	1,378,755.38	1,468,244.86	1,462,000.00	0.00	1,380,000.00	1,410,000.00	-52,000.00	-4%
16 **01-3353-000-01-000**	Highway block grant (NH)	292,962.21	281,574.53	277,240.83	275,000.00	201,889.42	275,000.00	275,000.00	0.00	
17 **01-3359-000-05-000**	UNH - Fire Dept Agreement	2,227,896.00	2,262,876.00	2,389,384.00	2,688,025.00	2,684,984.00	3,047,235.00	2,850,460.00	162,435.00	6%
18 **01-3359-000-06-000**	UNH - Shared Services Agreement	188,957.27	169,125.68	176,284.77	175,000.00	169,825.97	175,000.00	175,000.00	0.00	
19 **01-3359-000-09-000**	UNH - Fire Dept 50% Capital Reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
20 **01-3359-000-10-000**	UNH - School Agreement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
21 **01-3359-000-15-000**	UNH Debt service reimbursement	135,290.27	119,118.64	127,762.87	99,370.00	99,740.56	178,800.00	178,800.00	79,430.00	44%
22 **01-3359-000-16-000**	UNH - Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
23 **01-3359-000-20-000**	NH State Aid Grant Landfill L-132	7,482.87	7,296.74	7,110.61	0.00	0.00	0.00	0.00	0.00	
24 **01-3359-000-99-000**	Other NH grants & reimb	1,730.24	849.56	5,950.00	5,000.00	1,305,821.25	5,000.00	5,000.00	0.00	
25 **01-3379-000-01-000**	School Resource Officer	87,750.00	90,248.00	91,534.00	102,480.00	102,484.00	109,050.00	109,050.00	6,570.00	6%

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26 **01-3409-000-01-000**	Other dept charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
27 **01-3501-000-01-000**	Sale of municipal property	292.00	1,315.00	15,298.00	2,500.00	10,912.50	5,000.00	5,000.00	2,500.00	50%
28 **01-3501-000-03-000**	Sale of 15 Newmarket Road	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
29 **01-3502-000-70-000**	Interest on investments	48,232.83	252,717.69	271,340.41	300,000.00	123,215.88	150,000.00	150,000.00	-150,000.00	-100%
30 **01-3503-000-01-000**	Rents of property (other)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
31 **01-3503-000-40-000**	Tower rental - Transfer Station	1,141.17	1,186.82	1,186.82	28,800.00	1,186.82	28,800.00	28,800.00	0.00	
32 **01-3504-000-01-000**	Fines and forfeits (other)	0.00	47,693.60	0.00	0.00	0.00	0.00	0.00	0.00	
33 **01-3506-000-01-000**	Ins div & reimb	60,008.21	10,394.34	12,322.05	15,000.00	3,143.99	0.00	0.00	-15,000.00	-100%
34 **01-3508-000-01-000**	Contributions and donations (other)	12,750.00	28.23	24.00	0.00	3,000.00	0.00	0.00	0.00	
35 **01-3509-000-10-000**	Other misc sources not otherwise classified	198,947.78	10,842.40	39,155.00	10,000.00	5,196.26	10,000.00	10,000.00	0.00	
36 **01-3509-000-20-000**	Eversource - Solar Array	118,419.13	136,096.31	74,774.74	72,000.00	49,788.30	65,000.00	65,000.00	-7,000.00	-11%
37 **01-3912-000-98-002**	Transfers in - Spec rev Fund (Water-Admin Al	69,700.00	71,800.00	74,000.00	76,070.00	76,070.00	78,500.00	78,500.00	2,430.00	3%
38 **01-3912-000-98-003**	Transfers in - Spec rev Fund (WW-Admin Allc	213,200.00	219,600.00	226,200.00	228,210.00	228,210.00	235,500.00	235,500.00	7,290.00	3%
39 **01-3912-000-98-005**	Transfers in - Spec rev fund (Parking - Surplu:	153,785.66	153,538.91	0.00	30,050.00	0.00	127,125.00	209,725.00	179,675.00	86%
40 **01-3912-000-98-008**	Transfers in - Spec rev fund (Depot Road)	97,178.59	117,015.17	0.00	93,600.00	0.00	116,100.00	141,300.00	47,700.00	34%
41 **01-3912-000-98-009**	Transfers in - Spec rev fund (Churchill Rink)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
42 **01-3913-000-98-007**	Transfers in - Capital Projects Fund	25,251.24	0.00	678.74	0.00	0.00	0.00	0.00	0.00	
43 **01-3915-000-98-081**	Transfers in - Capital reserve fund	0.00	0.00	0.00	197,000.00	0.00	0.00	97,000.00	-100,000.00	-103%
44 **01-3916-000-98-083**	Transfers in - Trust and Fiduciary funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
45 **01-3917-000-98-019**	Transfers in - Conservation Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
46 **01-3922-000-99-000**	Transfer from Fund Balance	0.00	0.00	0.00	3,100,425.00	0.00	1,640,000.00	1,640,000.00	-1,460,425.00	-89%

Narrative for Column # 6

$ 175,000 Residential and Commercial Abatements
$ 360,000 Eversource Potential Abatement - 2018 & 2019
$1,105,000 Student Housing Potential Abatement

Town Clerk

		1	2	3	4	5	6	7	8	9
47 **01-3189-103-03-000**	Boat tax	141.00	166.00	160.00	150.00	187.00	185.00	185.00	35.00	19%
48 **01-3220-103-01-000**	Motor vehicle permit fees	1,185,606.64	1,250,198.34	1,304,274.67	1,300,000.00	1,029,340.54	1,350,000.00	1,375,000.00	75,000.00	5%
49 **01-3220-103-02-000**	E-registration fees	789.00	1,383.50	1,459.75	1,300.00	1,125.50	1,500.00	1,500.00	200.00	13%
50 **01-3220-103-03-000**	Motor Vehicle agency fees	22,654.00	23,021.00	23,119.00	24,000.00	17,934.00	24,000.00	24,000.00	0.00	
51 **01-3220-103-04-000**	Municipal & Transportation Impr Fund (RSA 2	0.00	0.00	0.00	0.00	20,615.00	0.00	0.00	0.00	
52 **01-3290-103-01-000**	Other licenses, permits, and fees	5,388.00	7,627.50	5,475.00	6,700.00	5,867.50	8,300.00	8,300.00	1,600.00	19%
53 **01-3401-103-05-000**	Town Clerk-Misc	470.42	1,035.70	606.95	1,000.00	-61.08	1,000.00	1,000.00	0.00	
54 **01-3401-103-06-000**	Town Clerk - Record Legal Docs	6,319.29	6,703.60	7,503.40	7,800.00	6,071.40	7,800.00	7,800.00	0.00	

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55 **01-3401-206-10-000**	DCAT- Misc	70.00	0.00	10.00	50.00	30.00	50.00	50.00	0.00	
Assessing										
56 **01-3401-302-15-000**	Assessing - Misc	19.90	45.25	44.75	50.00	20.50	50.00	50.00	0.00	
Planning Dept										
57 **01-3401-401-20-000**	Planning - Misc	129.47	0.00	0.00	20,500.00	9,000.00	50.00	50.00	-20,450.00	-40,900%
Planning Board										
58 **01-3401-402-25-000**	Planning Board Fees	10,174.00	4,664.00	2,962.00	2,000.00	8,431.00	5,000.00	5,000.00	3,000.00	60%
Building Inspection										
59 **01-3230-411-01-000**	Building permits	150,097.05	287,347.88	127,755.58	120,000.00	82,564.58	120,000.00	120,000.00	0.00	
60 **01-3230-411-03-000**	Building permits - RiverWoods	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
61 **01-3401-411-30-000**	Bldg Insp (zoning & code) - Misc	50.00	0.00	0.00	50.00	0.00	50.00	50.00	0.00	
62 **01-3504-411-30-000**	Zoning Fines and Penalties	1,200.00	750.00	1,650.00	1,500.00	1,200.00	1,500.00	1,500.00	0.00	
Zoning Board										
63 **01-3401-413-35-000**	Zoning Ordinance Regulation Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
64 **01-3401-413-36-000**	Zoning Board Fees	6,581.00	5,829.00	3,869.00	4,000.00	1,345.00	3,000.00	3,000.00	-1,000.00	-33%
Recreation										
65 **01-3401-502-48-000**	Recreation programs	176,904.63	223,349.62	315,681.40	317,000.00	268,387.45	300,000.00	300,000.00	-17,000.00	-6%
66 **01-3508-502-10-000**	Recreation - Donations	0.00	229.00	181.00	0.00	1,000.00	0.00	0.00	0.00	
Police										
67 **01-3290-601-10-000**	Pistol permits	220.00	230.00	210.00	100.00	200.00	200.00	200.00	100.00	50%
68 **01-3401-601-50-000**	Police - Misc	8,956.98	5,569.91	3,993.73	4,000.00	2,942.09	4,000.00	4,000.00	0.00	
69 **01-3401-601-51-000**	Police Details	92,561.55	140,455.52	107,730.74	90,000.00	61,094.30	90,000.00	90,000.00	0.00	
70 **01-3401-601-53-000**	Police - Court fees & mileage reimbursed	0.00	0.00	15.00	0.00	0.00	0.00	0.00	0.00	
71 **01-3504-601-50-000**	Court fines	38,039.88	34,242.41	26,492.31	33,000.00	22,154.64	33,000.00	33,000.00	0.00	
72 **01-3504-601-51-000**	False Alarms - Police	800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
73 **01-3504-601-52-000**	Police forfeiture funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
74 **01-3508-601-10-000**	Police Donations	100.00	200.00	100.00	0.00	0.00	0.00	0.00	0.00	
Fire Administration										
75 **01-3319-701-01-000**	Other Federal Grants & Reimb - Fire	22,143.00	68,355.94	0.00	0.00	0.00	0.00	0.00	0.00	
76 **01-3359-701-99-000**	Other NH Grants & Reimb - Fire	19,264.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

2026 TOWN ADMINISTRATOR PROPOSED

Town of Durham

Account	Description	1 2022 ACTUAL As of December	2 2023 ACTUAL As of December	3 2024 ACTUAL As of Year End	4 2025 ESTIMATED BUDGET	5 2025 Received Thru 9/30/2025 As of September	6 2026 Dept Head Estimated	7 Town Admin Proposed	8 2025 vs 2026 $ Difference	9 2025 vs 2026 % Difference
77 **01-3503-701-50-000**	Fire Station - McGregor Ambulance	37,680.00	37,680.00	47,100.00	38,000.00	28,260.00	38,000.00	38,000.00	0.00	
Fire Suppression										
78 **01-3290-702-20-000**	Fire permits	12,966.00	8,110.00	4,096.00	5,000.00	4,620.00	6,100.00	6,100.00	1,100.00	18%
79 **01-3290-702-23-000**	Fire Dept Housing Inspection Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
80 **01-3401-702-63-000**	Fire - Misc	800.80	30.00	100.17	150.00	182.00	150.00	150.00	0.00	
81 **01-3504-702-60-000**	False Alarms - Fire	1,800.00	300.00	0.00	500.00	0.00	500.00	500.00	0.00	
82 **01-3508-702-20-000**	Fire Donations	4,095.00	46,350.00	3,320.00	0.00	1,775.00	0.00	0.00	0.00	
Fire Spec Events										
83 **01-3401-705-67-000**	Fire Details	50,348.19	76,965.63	51,462.50	48,000.00	22,489.11	48,000.00	48,000.00	0.00	
Engineer										
84 **01-3401-800-70-000**	Engineer - Misc	0.00	0.00	0.00	0.00	0.00	30,000.00	30,000.00	30,000.00	100%
Narrative for Column # 6										
Reimbursement for specialized outside services as required.										
Public Works Admin										
85 **01-3290-801-40-000**	Driveway permits	2,100.00	3,200.00	3,205.00	2,500.00	2,300.00	2,500.00	2,500.00	0.00	
86 **01-3401-801-80-000**	Public Works - Misc	800.00	450.00	300.00	500.00	200.00	500.00	500.00	0.00	
87 **01-3508-801-25-000**	Public Works - Donations	0.00	299.00	0.00	0.00	0.00	0.00	0.00	0.00	
Wagon Hill										
88 **01-3503-807-30-000**	Wagon Hill Rent	0.00	0.00	0.00	0.00	0.00	0.00	18,000.00	18,000.00	100%
89 **01-3508-807-30-000**	Wagon Hill donations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Recycling										
90 **01-3401-844-85-000**	PW - Recycle bins	480.00	495.00	400.00	500.00	175.00	500.00	500.00	0.00	
91 **01-3404-844-01-000**	Garbage-refuse Recycling Revenue	28,888.59	17,722.44	29,021.26	15,000.00	12,310.03	10,000.00	10,000.00	-5,000.00	-50%
Transfer Station										
92 **01-3290-845-30-000**	Transfer Station permits	33,495.00	37,751.00	36,190.00	35,000.00	21,075.00	30,000.00	30,000.00	-5,000.00	-17%
93 **01-3290-999-50-000**	Cable Franchise Fee	103,196.25	96,877.63	88,962.67	91,000.00	55,224.38	75,000.00	75,000.00	-16,000.00	-21%
Grand Total:		**17,815,479.50**	**19,275,166.58**	**18,969,595.18**	**22,731,901.00**	**6,711,052.34**	**22,744,235.00**	**22,449,335.00**	**-282,566.00**	1%