

# 2026 TOWN COUNCIL APPROVED

## Town of Durham

|                                                                                                                                                                                                                                                                                                                                                         |                                          | 1                 | 2                 | 3                 | 4                 | 5                 | 6                 | 7                 | 8                 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                                                                                                                                                                                                                                                                                                                                                         |                                          | 2021              | 2022              | 2023              | 2024              | 2025              | 2026              | 2026              | 2026              |
|                                                                                                                                                                                                                                                                                                                                                         |                                          | ACTUAL            | ACTUAL            | ACTUAL            | ACTUAL            | APPROVED          | Dept Head         | Town Admin        | Town Council      |
|                                                                                                                                                                                                                                                                                                                                                         |                                          |                   |                   |                   |                   | BUDGET            | Proposed          | Proposed          | Approved          |
|                                                                                                                                                                                                                                                                                                                                                         |                                          | As of Year End    | As of Year End    | As of Year End    | As of Year End    | As of December    |                   |                   |                   |
| <b>Accounting</b>                                                                                                                                                                                                                                                                                                                                       |                                          |                   |                   |                   |                   |                   |                   |                   |                   |
| 137 01-4150-301-01-010                                                                                                                                                                                                                                                                                                                                  | F-T Wages - Accounting                   | 258,361.30        | 269,324.04        | 287,534.29        | 335,966.62        | 390,800.00        | 411,400.00        | 411,400.00        | 411,400.00        |
| Narrative for Column # 6                                                                                                                                                                                                                                                                                                                                |                                          |                   |                   |                   |                   |                   |                   |                   |                   |
| This line includes wages for the Business Manager, Financial Analyst, Staff Accountant and Benefits/Payroll Specialist.                                                                                                                                                                                                                                 |                                          |                   |                   |                   |                   |                   |                   |                   |                   |
| 138 01-4150-301-01-020                                                                                                                                                                                                                                                                                                                                  | P-T Wages - Accounting                   | 0.00              | 1,830.01          | 11,418.75         | 10,752.50         | 0.00              | 0.00              | 0.00              | 0.00              |
| 139 01-4150-301-01-030                                                                                                                                                                                                                                                                                                                                  | O-T Wages - Accounting                   | 1,326.82          | 1,489.16          | 1,296.98          | 1,376.12          | 2,000.00          | 2,000.00          | 2,000.00          | 2,000.00          |
| 140 01-4150-301-01-090                                                                                                                                                                                                                                                                                                                                  | Ins Buy-out (wages) - Accounting         | 4,205.63          | 4,376.71          | 4,749.29          | 6,595.28          | 6,100.00          | 5,970.00          | 6,210.00          | 6,210.00          |
| 141 01-4150-301-01-910                                                                                                                                                                                                                                                                                                                                  | Wage Accrual - Accounting                | 1,644.63          | 144.07            | 1,322.22          | 5,750.66          | 0.00              | 0.00              | 0.00              | 0.00              |
| 142 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              |
| 143 01-4150-301-02-310                                                                                                                                                                                                                                                                                                                                  | Soc Sec - Accounting                     | 16,463.44         | 17,184.24         | 18,991.96         | 22,365.99         | 24,700.00         | 26,000.00         | 26,000.00         | 26,000.00         |
| 144 01-4150-301-02-320                                                                                                                                                                                                                                                                                                                                  | Medicare - Accounting                    | 3,850.29          | 4,018.84          | 4,441.71          | 5,230.67          | 5,800.00          | 6,080.00          | 6,080.00          | 6,080.00          |
| 145 01-4150-301-02-330                                                                                                                                                                                                                                                                                                                                  | Retirement - Accounting                  | 33,224.72         | 38,095.41         | 39,888.92         | 46,466.46         | 57,500.00         | 58,660.00         | 58,660.00         | 58,660.00         |
| 146 01-4150-301-03-610                                                                                                                                                                                                                                                                                                                                  | Health & Dental - Accounting             | 33,796.56         | 34,865.76         | 36,320.10         | 43,189.32         | 56,500.00         | 80,600.00         | 85,350.00         | 85,350.00         |
| 147 01-4150-301-03-630                                                                                                                                                                                                                                                                                                                                  | Life - Accounting                        | 342.00            | 342.00            | 342.00            | 358.00            | 500.00            | 410.00            | 410.00            | 410.00            |
| 148 01-4150-301-03-640                                                                                                                                                                                                                                                                                                                                  | STD - Accounting                         | 1,458.66          | 1,510.74          | 1,531.61          | 1,643.62          | 2,200.00          | 2,410.00          | 2,410.00          | 2,410.00          |
| 149 01-4150-301-04-010                                                                                                                                                                                                                                                                                                                                  | S.U.T.A. - Accounting                    | 60.00             | 40.00             | 30.00             | 40.00             | 200.00            | 170.00            | 20.00             | 20.00             |
| 150 01-4150-301-04-020                                                                                                                                                                                                                                                                                                                                  | Workers Comp - Accounting                | 344.00            | 300.00            | 374.00            | 700.00            | 800.00            | 800.00            | 800.00            | 800.00            |
| 151 01-4150-301-08-000                                                                                                                                                                                                                                                                                                                                  | Travel & Mileage Reimb - Accounting      | 196.00            | 128.12            | 851.98            | 277.95            | 400.00            | 600.00            | 600.00            | 600.00            |
| 152 01-4150-301-25-000                                                                                                                                                                                                                                                                                                                                  | Office & Computer Supplies - Accounting  | 586.34            | 756.96            | 1,770.09          | 1,209.83          | 1,000.00          | 1,000.00          | 1,000.00          | 1,000.00          |
| 153 01-4150-301-28-000                                                                                                                                                                                                                                                                                                                                  | Professional / Staff Dev - Accounting    | 440.00            | 195.00            | 660.00            | 540.00            | 2,000.00          | 2,000.00          | 1,500.00          | 1,500.00          |
| 154 01-4150-301-29-000                                                                                                                                                                                                                                                                                                                                  | Membership Dues - Accounting             | 75.00             | 110.00            | 155.00            | 200.00            | 300.00            | 300.00            | 300.00            | 300.00            |
| 155 01-4150-301-36-000                                                                                                                                                                                                                                                                                                                                  | Contracted services - Accounting         | 3,600.00          | 2,821.39          | 3,800.00          | 2,750.00          | 5,000.00          | 5,000.00          | 5,000.00          | 5,000.00          |
| 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. |                                          |                   |                   |                   |                   |                   |                   |                   |                   |
| 156 01-4150-301-96-000                                                                                                                                                                                                                                                                                                                                  | Capital - Accounting                     | 0.00              | 0.00              | 0.00              | 6,178.03          | 7,500.00          | 0.00              | 0.00              | 0.00              |
| <b>Accounting Total</b>                                                                                                                                                                                                                                                                                                                                 |                                          | <b>359,975.39</b> | <b>377,532.45</b> | <b>415,478.90</b> | <b>491,591.05</b> | <b>563,300.00</b> | <b>603,400.00</b> | <b>607,740.00</b> | <b>607,740.00</b> |

# 2026 TOWN COUNCIL APPROVED

Town of Durham

|                                                                                                                                                                                                                                                                                                                                                    |                                        | 1<br>2021<br>ACTUAL<br>As of Year End | 2<br>2022<br>ACTUAL<br>As of Year End | 3<br>2023<br>ACTUAL<br>As of Year End | 4<br>2024<br>ACTUAL<br>As of Year End | 5<br>2025<br>APPROVED<br>BUDGET<br>As of December | 6<br>2026<br>Dept Head<br>Proposed | 7<br>2026<br>Town Admin<br>Proposed | 8<br>2026<br>Town Council<br>Approved |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------------------|------------------------------------|-------------------------------------|---------------------------------------|
| <b>Assessing</b>                                                                                                                                                                                                                                                                                                                                   |                                        |                                       |                                       |                                       |                                       |                                                   |                                    |                                     |                                       |
| 157 01-4152-302-01-010                                                                                                                                                                                                                                                                                                                             | F-T Wages - Assessing                  | 122,528.83                            | 125,101.34                            | 127,162.90                            | 124,374.70                            | 141,900.00                                        | 146,400.00                         | 146,400.00                          | 146,400.00                            |
| 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).                                                                                                                                                                                             |                                        |                                       |                                       |                                       |                                       |                                                   |                                    |                                     |                                       |
| 158 01-4152-302-01-020                                                                                                                                                                                                                                                                                                                             | P-T Wages - Assessing                  | 0.00                                  | 0.00                                  | 0.00                                  | 31,700.00                             | 0.00                                              | 6,100.00                           | 6,100.00                            | 6,100.00                              |
| 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.                                                                                                                                                                                         |                                        |                                       |                                       |                                       |                                       |                                                   |                                    |                                     |                                       |
| 159 01-4152-302-01-030                                                                                                                                                                                                                                                                                                                             | O-T Wages - Assessing                  | 99.90                                 | 275.60                                | 50.36                                 | 0.00                                  | 500.00                                            | 500.00                             | 500.00                              | 500.00                                |
| 160 01-4152-302-01-090                                                                                                                                                                                                                                                                                                                             | Ins Buy-Out (Wages)- Assessing         | 0.00                                  | 181.26                                | 761.27                                | 2,329.73                              | 700.00                                            | 1,010.00                           | 1,050.00                            | 1,050.00                              |
| 161 01-4152-302-01-910                                                                                                                                                                                                                                                                                                                             | Wage Accrual - Assessing               | 527.57                                | -6,913.38                             | -4,473.53                             | 1,410.96                              | 0.00                                              | 0.00                               | 0.00                                | 0.00                                  |
| 162 01-4152-302-02-310                                                                                                                                                                                                                                                                                                                             | Soc Sec - Assessing                    | 7,635.56                              | 7,803.41                              | 7,950.87                              | 11,034.79                             | 8,900.00                                          | 9,550.00                           | 9,550.00                            | 9,550.00                              |
| 163 01-4152-302-02-320                                                                                                                                                                                                                                                                                                                             | Medicare - Assessing                   | 1,785.84                              | 1,824.96                              | 1,859.45                              | 2,580.78                              | 2,100.00                                          | 2,230.00                           | 2,230.00                            | 2,230.00                              |
| 164 01-4152-302-02-330                                                                                                                                                                                                                                                                                                                             | Retirement - Assessing                 | 15,671.53                             | 17,625.92                             | 17,483.16                             | 16,811.55                             | 18,700.00                                         | 18,730.00                          | 18,730.00                           | 18,730.00                             |
| 165 01-4152-302-03-610                                                                                                                                                                                                                                                                                                                             | Health & Dental - Assessing            | 26,286.30                             | 27,487.41                             | 27,972.57                             | 26,703.03                             | 42,900.00                                         | 45,780.00                          | 48,200.00                           | 48,200.00                             |
| 166 01-4152-302-03-630                                                                                                                                                                                                                                                                                                                             | Life - Assessing                       | 151.92                                | 155.08                                | 148.82                                | 136.28                                | 200.00                                            | 140.00                             | 140.00                              | 140.00                                |
| 167 01-4152-302-03-640                                                                                                                                                                                                                                                                                                                             | STD - Assessing                        | 677.88                                | 701.32                                | 657.91                                | 625.55                                | 800.00                                            | 880.00                             | 880.00                              | 880.00                                |
| 168 01-4152-302-04-010                                                                                                                                                                                                                                                                                                                             | S.U.T.A. - Assessing                   | 30.00                                 | 40.00                                 | 30.00                                 | 20.00                                 | 100.00                                            | 60.00                              | 10.00                               | 10.00                                 |
| 169 01-4152-302-04-020                                                                                                                                                                                                                                                                                                                             | Workers Comp - Assessing               | 3,061.00                              | 3,400.00                              | 3,275.00                              | 3,700.00                              | 4,000.00                                          | 3,500.00                           | 3,500.00                            | 3,500.00                              |
| 170 01-4152-302-08-000                                                                                                                                                                                                                                                                                                                             | Travel & Mileage Reimb - Assessing     | 0.00                                  | 0.00                                  | 0.00                                  | 2,842.74                              | 2,850.00                                          | 2,850.00                           | 2,850.00                            | 2,850.00                              |
| Narrative for Column # 6                                                                                                                                                                                                                                                                                                                           |                                        |                                       |                                       |                                       |                                       |                                                   |                                    |                                     |                                       |
| Attendance at the Northeast Regional Conference, International Association of Assessing Officials Conference and the NH Municipal Association Conference.                                                                                                                                                                                          |                                        |                                       |                                       |                                       |                                       |                                                   |                                    |                                     |                                       |
| 171 01-4152-302-18-000                                                                                                                                                                                                                                                                                                                             | Cell Phones - Assessing                | 590.86                                | 581.06                                | 492.80                                | 970.52                                | 600.00                                            | 600.00                             | 600.00                              | 600.00                                |
| 172 01-4152-302-25-000                                                                                                                                                                                                                                                                                                                             | Office & Computer Supplies - Assessing | 376.38                                | 1,124.50                              | 678.79                                | 2,062.67                              | 600.00                                            | 500.00                             | 500.00                              | 350.00                                |
| Narrative for Column # 8                                                                                                                                                                                                                                                                                                                           |                                        |                                       |                                       |                                       |                                       |                                                   |                                    |                                     |                                       |
| TOWN COUNCIL REDUCED BY \$150.                                                                                                                                                                                                                                                                                                                     |                                        |                                       |                                       |                                       |                                       |                                                   |                                    |                                     |                                       |
| 173 01-4152-302-26-000                                                                                                                                                                                                                                                                                                                             | Postage - Assessing                    | 750.89                                | 348.53                                | 545.98                                | 268.97                                | 400.00                                            | 650.00                             | 650.00                              | 650.00                                |
| 174 01-4152-302-28-000                                                                                                                                                                                                                                                                                                                             | Professional / Staff Dev - Assessing   | 875.00                                | 515.00                                | 775.00                                | 708.00                                | 2,500.00                                          | 2,500.00                           | 2,500.00                            | 2,500.00                              |
| 175 01-4152-302-29-000                                                                                                                                                                                                                                                                                                                             | Membership Dues - Assessing            | 1,141.00                              | 992.50                                | 1,656.50                              | 1,078.00                              | 1,050.00                                          | 1,175.00                           | 1,175.00                            | 1,175.00                              |
| 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. |                                        |                                       |                                       |                                       |                                       |                                                   |                                    |                                     |                                       |
| 176 01-4152-302-30-000                                                                                                                                                                                                                                                                                                                             | Books & Pubs - Assessing               | 1,099.23                              | 1,730.51                              | 1,263.31                              | 1,275.31                              | 1,125.00                                          | 1,245.00                           | 1,245.00                            | 1,245.00                              |
| Narrative for Column # 6                                                                                                                                                                                                                                                                                                                           |                                        |                                       |                                       |                                       |                                       |                                                   |                                    |                                     |                                       |
| Marshall & Swift Residential and Commercial Cost Manual                                                                                                                                                                                                                                                                                            |                                        |                                       |                                       |                                       |                                       |                                                   |                                    |                                     |                                       |

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Town of Durham

|                        |                                                                                                                 | 1<br>2021<br>ACTUAL | 2<br>2022<br>ACTUAL | 3<br>2023<br>ACTUAL | 4<br>2024<br>ACTUAL | 5<br>2025<br>APPROVED<br>BUDGET | 6<br>2026<br>Dept Head<br>Proposed | 7<br>2026<br>Town Admin<br>Proposed | 8<br>2026<br>Town Council<br>Approved |
|------------------------|-----------------------------------------------------------------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------------------|------------------------------------|-------------------------------------|---------------------------------------|
|                        |                                                                                                                 | As of Year End      | As of Year End      | As of Year End      | As of Year End      | As of December                  |                                    |                                     |                                       |
| 177 01-4152-302-35-000 | Work study (non payroll wages) - Assessing                                                                      | 0.00                | 0.00                | 0.00                | 0.00                | 850.00                          | 850.00                             | 0.00                                | 0.00                                  |
| 178 01-4152-302-36-000 | Contracted Services - Assessing                                                                                 | 21,436.67           | 20,431.86           | 18,202.31           | 19,046.40           | 19,000.00                       | 19,000.00                          | 19,000.00                           | 19,000.00                             |
|                        | <i>Narrative for Column # 6</i>                                                                                 |                     |                     |                     |                     |                                 |                                    |                                     |                                       |
|                        | \$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) |                     |                     |                     |                     |                                 |                                    |                                     |                                       |
| 179 01-4152-302-39-000 | Consultants - Assessing                                                                                         | 46,626.50           | 15,025.00           | 0.00                | 10,000.00           | 47,500.00                       | 20,000.00                          | 20,000.00                           | 20,000.00                             |
|                        | <i>Narrative for Column # 6</i>                                                                                 |                     |                     |                     |                     |                                 |                                    |                                     |                                       |
|                        | Commercial/Industrial Abatements/BTLA & Superior Court Appeals; Consultring fees for Statistical Update.        |                     |                     |                     |                     |                                 |                                    |                                     |                                       |
| 180 01-4152-302-53-000 | Office Equip Maint - Assessing                                                                                  | 812.22              | 839.80              | 842.04              | 1,305.59            | 1,400.00                        | 1,400.00                           | 1,400.00                            | 1,400.00                              |
| 181 01-4152-302-54-000 | Vehicle Maint - Assessing                                                                                       | 233.00              | 34.02               | 0.00                | 1,466.53            | 500.00                          | 500.00                             | 500.00                              | 500.00                                |
| 182 01-4152-302-96-000 | Capital - Assessing                                                                                             | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                            | 0.00                               | 0.00                                | 0.00                                  |
| <b>Assessing Total</b> |                                                                                                                 | <b>252,398.08</b>   | <b>219,305.70</b>   | <b>207,335.51</b>   | <b>262,452.10</b>   | <b>299,175.00</b>               | <b>286,150.00</b>                  | <b>287,710.00</b>                   | <b>287,560.00</b>                     |

# 2026 TOWN COUNCIL APPROVED

Town of Durham

|                                |                             | 1                | 2                | 3                | 4                | 5                  | 6                     | 7                      | 8                        |
|--------------------------------|-----------------------------|------------------|------------------|------------------|------------------|--------------------|-----------------------|------------------------|--------------------------|
|                                |                             | 2021             | 2022             | 2023             | 2024             | 2025               | 2026                  | 2026                   | 2026                     |
|                                |                             | ACTUAL           | ACTUAL           | ACTUAL           | ACTUAL           | APPROVED<br>BUDGET | Dept Head<br>Proposed | Town Admin<br>Proposed | Town Council<br>Approved |
|                                |                             | As of Year End   | As of Year End   | As of Year End   | As of Year End   | As of December     |                       |                        |                          |
| <b>Direct Assistance</b>       |                             |                  |                  |                  |                  |                    |                       |                        |                          |
| 204 01-4442-306-00-000         | Welfare - Direct Assistance | 42,739.83        | 68,836.05        | 88,031.71        | 92,227.59        | 50,000.00          | 50,000.00             | 40,000.00              | 40,000.00                |
| <b>Direct Assistance Total</b> |                             | <b>42,739.83</b> | <b>68,836.05</b> | <b>88,031.71</b> | <b>92,227.59</b> | <b>50,000.00</b>   | <b>50,000.00</b>      | <b>40,000.00</b>       | <b>40,000.00</b>         |