2026 TOWN COUNCIL ESTIMATED

Town of Durham

			1 2021 ACTUAL As of Year End	2 2022 ACTUAL As of Year End	3 2023 ACTUAL As of Year End	4 2024 ACTUAL As of Year End	5 2025 APPROVED BUDGET As of December	6 2026 Dept Head Proposed	7 2026 Town Admin Proposed	8 2026 Town Council Approved
General Fund										
000										
1	**01-3110-000-01-000**	Property Tax Revenue (Town Tax Effort)	10,049,209.83	10,140,127.00	10,678,668.00	10,749,507.00	11,211,371.00	13,673,540.00	13,297,615.00	12,847,225.00
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	-842,455.22	-661,277.20	-66,409.02	-133,866.81	-485,000.00	-1,640,000.00	-1,640,000.00	-1,640,000.00

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 2021 ACTUAL As of Year End	2 2022 ACTUAL As of Year End	3 2023 ACTUAL As of Year End	4 2024 ACTUAL As of Year End	5 2025 APPROVED BUDGET As of December	6 2026 Dept Head Proposed	7 2026 Town Admin Proposed	8 2026 Town Council Approved
4	**01-3110-000-04-000**	War Service Credits	-117,000.00	-129,000.00	-131,500.00	-158,000.00	-158,000.00	-158,000.00	-158,000.00	-158,000.00
5	**01-3185-000-01-000**	Yield Tax Revenue	1,508.52	7,144.06	0.00	0.00	0.00	0.00	0.00	0.00
6	**01-3186-000-01-000**	Payment in lieu of taxes	760,659.26	1,018,226.17	989,919.40	994,373.40	992,850.00	1,008,000.00	1,008,000.00	1,008,000.00

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 2021 ACTUAL As of Year End	2 2022 ACTUAL As of Year End	3 2023 ACTUAL As of Year End	4 2024 ACTUAL As of Year End	5 2025 APPROVED BUDGET As of December	6 2026 Dept Head Proposed	7 2026 Town Admin Proposed	8 2026 Town Council Approved
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	947.13	755.15	780.26	0.00	800.00	3,650.00	3,650.00	3,650.00
9	**01-3190-000-01-000**	Interest and penalties on delinquent taxes	51,269.25	134,789.89	72,384.00	48,008.23	40,000.00	40,000.00	40,000.00	40,000.00
10	**01-3190-000-41-000**	Interest on Elder&Disabled Tx Deferral Liens	0.00	3,031.50	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	10,500.22	0.00	11,616.07	13,629.78	0.00	0.00	0.00	0.00
14	**01-3351-000-02-000**	Shared revenue (Tax Rate Calc)	0.00	88,874.59	0.00	0.00	0.00	0.00	0.00	0.00
15	**01-3352-000-01-000**	Meals and rooms distribution (NH)	1,166,877.33	1,246,503.02	1,378,755.38	1,468,244.86	1,462,000.00	1,380,000.00	1,410,000.00	1,460,000.00
16	**01-3353-000-01-000**	Highway block grant (NH)	288,020.50	292,962.21	281,574.53	277,240.83	275,000.00	275,000.00	275,000.00	280,000.00
17	**01-3359-000-05-000**	UNH - Fire Dept Agreement	2,191,031.88	2,227,896.00	2,262,876.00	2,389,384.00	2,688,025.00	3,047,235.00	2,850,460.00	2,811,340.00
18	**01-3359-000-06-000**	UNH - Shared Services Agreement	167,607.93	188,957.27	169,125.68	176,284.77	175,000.00	175,000.00	175,000.00	175,000.00
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	139,027.25	135,290.27	119,118.64	127,762.87	99,370.00	178,800.00	178,800.00	178,800.00
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	7,669.00	7,482.87	7,296.74	7,110.61	0.00	0.00	0.00	0.00
24	**01-3359-000-99-000**	Other NH grants & reimb	87,970.37	1,730.24	849.56	5,950.00	5,000.00	5,000.00	5,000.00	5,000.00
25	**01-3379-000-01-000**	School Resource Officer	82,300.00	87,750.00	90,248.00	91,534.00	102,480.00	109,050.00	109,050.00	109,050.00

		1 2021 ACTUAL As of Year End	2 2022 ACTUAL As of Year End	3 2023 ACTUAL As of Year End	4 2024 ACTUAL As of Year End	5 2025 APPROVED BUDGET As of December	6 2026 Dept Head Proposed	7 2026 Town Admin Proposed	8 2026 Town Council Approved
26 **01-3379-000-13-000**	Intergov Revenue - Madbury	0.00	0.00	0.00	0.00	0.00	0.00	58,000.00	58,000.00
27 **01-3409-000-01-000**	Other dept charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 **01-3501-000-01-000**	Sale of municipal property	10,502.00	292.00	1,315.00	15,298.00	2,500.00	5,000.00	5,000.00	5,000.00
29 **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
30 **01-3502-000-70-000**	Interest on investments	2,149.60	48,232.83	252,717.69	271,340.41	300,000.00	150,000.00	150,000.00	150,000.00
31 **01-3503-000-01-000**	Rents of property (other)	120,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 **01-3503-000-40-000**	Tower rental - Transfer Station	0.00	1,141.17	1,186.82	1,186.82	28,800.00	28,800.00	28,800.00	28,800.00
33 **01-3504-000-01-000**	Fines and forfeits (other)	200.00	0.00	47,693.60	0.00	0.00	0.00	0.00	0.00
34 **01-3506-000-01-000**	Ins div & reimb	196,778.30	60,008.21	10,394.34	12,322.05	15,000.00	0.00	0.00	0.00
35 **01-3508-000-01-000**	Contributions and donations (other)	827.50	12,750.00	28.23	24.00	0.00	0.00	0.00	0.00
36 **01-3509-000-10-000**	Other misc sources not otherwise classified	192,121.02	198,947.78	10,842.40	39,155.00	10,000.00	10,000.00	10,000.00	10,000.00
37 **01-3509-000-20-000**	Eversource - Solar Array	58,962.82	118,419.13	136,096.31	74,774.74	72,000.00	65,000.00	65,000.00	65,000.00
38 **01-3912-000-98-002**	Transfers in - Spec rev Fund (Water-Admin Al	68,300.00	69,700.00	71,800.00	74,000.00	76,070.00	78,500.00	78,500.00	78,500.00
39 **01-3912-000-98-003**	Transfers in - Spec rev Fund (WW-Admin Allc	209,000.00	213,200.00	219,600.00	226,200.00	228,210.00	235,500.00	235,500.00	235,500.00
40 **01-3912-000-98-005**	Transfers in - Spec rev fund (Parking - Surplu	91,271.50	153,785.66	153,538.91	0.00	30,050.00	127,125.00	209,725.00	209,725.00
41 **01-3912-000-98-008**	Transfers in - Spec rev fund (Depot Road)	95,503.25	97,178.59	117,015.17	0.00	93,600.00	116,100.00	141,300.00	141,300.00
42 **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
43 **01-3913-000-98-007**	Transfers in - Capital Projects Fund	400.75	25,251.24	0.00	678.74	0.00	0.00	0.00	0.00
44 **01-3915-000-98-081**	Transfers in - Capital reserve fund	0.00	0.00	0.00	0.00	197,000.00	0.00	97,000.00	144,000.00
45 **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
46 **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
47 **01-3922-000-99-000**	Transfer from Fund Balance	0.00	0.00	0.00	0.00	3,100,425.00	1,640,000.00	1,640,000.00	1,640,000.00

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
48 **01-3189-103-03-000**	Boat tax	147.00	141.00	166.00	160.00	150.00	185.00	185.00	185.00
49 **01-3220-103-01-000**	Motor vehicle permit fees	1,196,259.43	1,185,606.64	1,250,198.34	1,304,274.67	1,300,000.00	1,350,000.00	1,375,000.00	1,375,000.00
50 **01-3220-103-02-000**	E-registration fees	710.50	789.00	1,383.50	1,459.75	1,300.00	1,500.00	1,500.00	1,500.00
51 **01-3220-103-03-000**	Motor Vehicle agency fees	22,777.00	22,654.00	23,021.00	23,119.00	24,000.00	24,000.00	24,000.00	24,000.00
52 **01-3220-103-04-000**	Municipal & Transportation Impr Fund (RSA 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
53 **01-3290-103-01-000**	Other licenses, permits, and fees	11,218.50	5,388.00	7,627.50	5,475.00	6,700.00	8,300.00	8,300.00	8,300.00
54 **01-3401-103-05-000**	Town Clerk-Misc	927.25	470.42	1,035.70	606.95	1,000.00	1,000.00	1,000.00	3,500.00
55 **01-3401-103-06-000**	Town Clerk - Record Legal Docs	10,620.44	6,319.29	6,703.60	7,503.40	7,800.00	7,800.00	7,800.00	7,800.00

		1 2021 ACTUAL As of Year End	2 2022 ACTUAL As of Year End	3 2023 ACTUAL As of Year End	4 2024 ACTUAL As of Year End	5 2025 APPROVED BUDGET As of December	6 2026 Dept Head Proposed	7 2026 Town Admin Proposed	8 2026 Town Council Approved
DCAT									
56 **01-3401-206-10-000**	DCAT- Misc	0.00	70.00	0.00	10.00	50.00	50.00	50.00	50.00
Assessing									
57 **01-3401-302-15-000**	Assessing - Misc	83.75	19.90	45.25	44.75	50.00	50.00	50.00	50.00
Planning Dept									
58 **01-3401-401-20-000**	Planning - Misc	161.00	129.47	0.00	0.00	20,500.00	50.00	50.00	50.00
Planning Board									
59 **01-3401-402-25-000**	Planning Board Fees	26,570.00	10,174.00	4,664.00	2,962.00	2,000.00	5,000.00	5,000.00	5,000.00
Building Inspection									
60 **01-3230-411-01-000**	Building permits	91,353.53	150,097.05	287,347.88	127,755.58	120,000.00	120,000.00	120,000.00	120,000.00
61 **01-3230-411-03-000**	Building permits - RiverWoods	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 **01-3401-411-30-000**	Bldg Insp (zoning & code) - Misc	50.00	50.00	0.00	0.00	50.00	50.00	50.00	50.00
63 **01-3504-411-30-000**	Zoning Fines and Penalties	1,500.00	1,200.00	750.00	1,650.00	1,500.00	1,500.00	1,500.00	1,500.00
Zoning Board									
64 **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
65 **01-3401-413-36-000**	Zoning Board Fees	6,707.00	6,581.00	5,829.00	3,869.00	4,000.00	3,000.00	3,000.00	3,000.00
Recreation									
66 **01-3401-502-48-000**	Recreation programs	141,610.00	176,904.63	223,349.62	315,681.40	317,000.00	300,000.00	300,000.00	300,000.00
67 **01-3508-502-10-000**	Recreation - Donations	600.00	0.00	229.00	181.00	0.00	0.00	0.00	0.00
Police									
68 **01-3290-601-10-000**	Pistol permits	290.00	220.00	230.00	210.00	100.00	200.00	200.00	200.00
69 **01-3401-601-50-000**	Police - Misc	2,884.53	8,956.98	5,569.91	3,993.73	4,000.00	4,000.00	4,000.00	4,000.00
70 **01-3401-601-51-000**	Police Details	130,455.95	92,561.55	140,455.52	107,730.74	90,000.00	90,000.00	90,000.00	90,000.00
71 **01-3401-601-53-000**	Police - Court fees & mileage reimbursed	0.00	0.00	0.00	15.00	0.00	0.00	0.00	0.00
72 **01-3504-601-50-000**	Court fines	28,397.45	38,039.88	34,242.41	26,492.31	33,000.00	33,000.00	33,000.00	33,000.00
73 **01-3504-601-51-000**	False Alarms - Police	0.00	800.00	0.00	0.00	0.00	0.00	0.00	0.00
74 **01-3504-601-52-000**	Police forfeiture funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 **01-3508-601-10-000**	Police Donations	0.00	100.00	200.00	100.00	0.00	0.00	0.00	0.00
Fire Administration									
76 **01-3319-701-01-000**	Other Federal Grants & Reimb - Fire	0.00	22,143.00	68,355.94	0.00	0.00	0.00	0.00	0.00

		1 2021 ACTUAL As of Year End	2 2022 ACTUAL As of Year End	3 2023 ACTUAL As of Year End	4 2024 ACTUAL As of Year End	5 2025 APPROVED BUDGET As of December	6 2026 Dept Head Proposed	7 2026 Town Admin Proposed	8 2026 Town Council Approved
77 **01-3359-701-99-000**	Other NH Grants & Reimb - Fire	0.00	19,264.21	0.00	0.00	0.00	0.00	0.00	0.00
78 **01-3503-701-50-000**	Fire Station - McGregor Ambulance	37,680.00	37,680.00	37,680.00	47,100.00	38,000.00	38,000.00	38,000.00	38,000.00
Fire Suppression									
79 **01-3290-702-20-000**	Fire permits	12,575.50	12,966.00	8,110.00	4,096.00	5,000.00	6,100.00	6,100.00	6,100.00
80 **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
81 **01-3401-702-63-000**	Fire - Misc	308.56	800.80	30.00	100.17	150.00	150.00	150.00	150.00
82 **01-3504-702-60-000**	False Alarms - Fire	300.00	1,800.00	300.00	0.00	500.00	500.00	500.00	500.00
83 **01-3508-702-20-000**	Fire Donations	0.00	4,095.00	46,350.00	3,320.00	0.00	0.00	0.00	0.00
Fire Spec Events									
84 **01-3401-705-67-000**	Fire Details	29,292.51	50,348.19	76,965.63	51,462.50	48,000.00	48,000.00	48,000.00	48,000.00
Engineer									
85 **01-3401-800-70-000**	Engineer - Misc	691.00	0.00	0.00	0.00	0.00	30,000.00	30,000.00	30,000.00
Narrative for Column # 6									
Reimbursement for specialized outside services as required.									
Public Works Admin									
86 **01-3290-801-40-000**	Driveway permits	2,400.00	2,100.00	3,200.00	3,205.00	2,500.00	2,500.00	2,500.00	2,500.00
87 **01-3401-801-80-000**	Public Works - Misc	504.48	800.00	450.00	300.00	500.00	500.00	500.00	500.00
88 **01-3508-801-25-000**	Public Works - Donations	37,540.00	0.00	299.00	0.00	0.00	0.00	0.00	0.00
Wagon Hill									
89 **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
90 **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									
91 **01-3401-844-85-000**	PW - Recycle bins	740.00	480.00	495.00	400.00	500.00	500.00	500.00	500.00
92 **01-3404-844-01-000**	Garbage-refuse Recycling Revenue	34,739.76	28,888.59	17,722.44	29,021.26	15,000.00	10,000.00	10,000.00	10,000.00
Transfer Station									
93 **01-3290-845-30-000**	Transfer Station permits	38,220.00	33,495.00	37,751.00	36,190.00	35,000.00	30,000.00	30,000.00	30,000.00
94 **01-3290-999-50-000**	Cable Franchise Fee	103,248.11	103,196.25	96,877.63	88,962.67	91,000.00	75,000.00	75,000.00	75,000.00
General Fund Total		**17,062,723.24**	**17,815,479.50**	**19,275,166.58**	**18,969,595.18**	**22,731,901.00**	**22,744,235.00**	**22,507,335.00**	**22,122,325.00**
Grand Total:		**17,062,723.24**	**17,815,479.50**	**19,275,166.58**	**18,969,595.18**	**22,731,901.00**	**22,744,235.00**	**22,507,335.00**	**22,122,325.00**