

**Town of Durham
FY2026 Budget**

| SUMMARY | FY2023 Actual | FY2024 Budget | FY2024 Actual | FY2026 Budget | FY24 - FY26 % Norm Var |
|---|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------------|
| Funding Requirements | | | | | |
| General Government | \$ 608,747 | \$ 667,756 | \$ 669,173 | \$ 1,143,060 | 14.1% |
| Public Safety | 535,740 | 622,495 | 595,041 | 1,055,920 | 13.1% |
| Public Works | 1,680,457 | 1,865,463 | 1,830,490 | 2,880,550 | 2.9% |
| Community Services | - | 16,700 | 16,100 | 1,000 | -96.0% |
| Town-wide | 7,513,115 | 8,247,368 | 8,239,085 | 12,239,759 | -1.1% |
| Total Funding Requirements | 10,338,059 | 11,419,782 | 11,349,889 | 17,320,289 | 1.1% |
| Less: Funding Sources | | | | | |
| Excise Taxes | 1,076,440 | 1,100,000 | 1,144,570 | 1,721,000 | 4.3% |
| Permits and Fees | 76,066 | 75,400 | 87,350 | 129,100 | 14.1% |
| Intergovernmental | 1,146,438 | 1,013,074 | 1,029,404 | 1,270,300 | -16.4% |
| Charges for Services | 167,942 | 172,000 | 196,579 | 279,370 | 8.3% |
| Other Revenues | 36,385 | 65,000 | 152,143 | 252,000 | 158.5% |
| Other Financing Sources | 47,754 | - | - | - | |
| Total Funding Sources | 2,551,025 | 2,425,474 | 2,610,046 | 3,651,770 | 0.4% |
| Equals: Deficit (Surplus) Before Changes in Fund Balance and Taxes | 7,787,034 | 8,994,308 | 8,739,843 | 13,668,519 | 1.3% |
| Additions to (Use of) Fund Balance | 259,011 | (668,000) | (419,292) | (740,000) | -26.1% |
| Equals: Property Tax Levy | \$ 8,046,045 | \$ 8,326,308 | \$ 8,320,551 | \$ 12,928,519 | 3.5% |
| Taxable Valuation (\$ thousands) | \$ 376,001 | \$ 382,819 | \$ 382,819 | \$ 382,819 | -33.3% |
| Mil Rate (per \$1,000) | \$ 21.350 | \$ 21.750 | \$ 21.750 | \$ 33.772 | 3.5% |

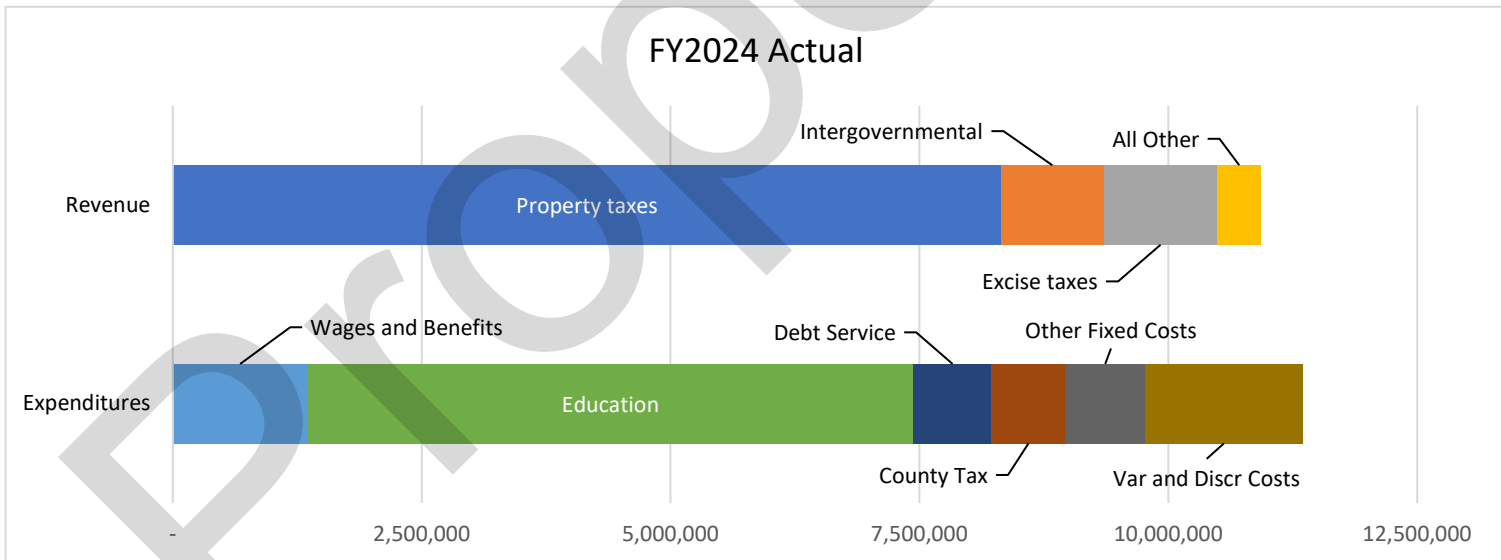
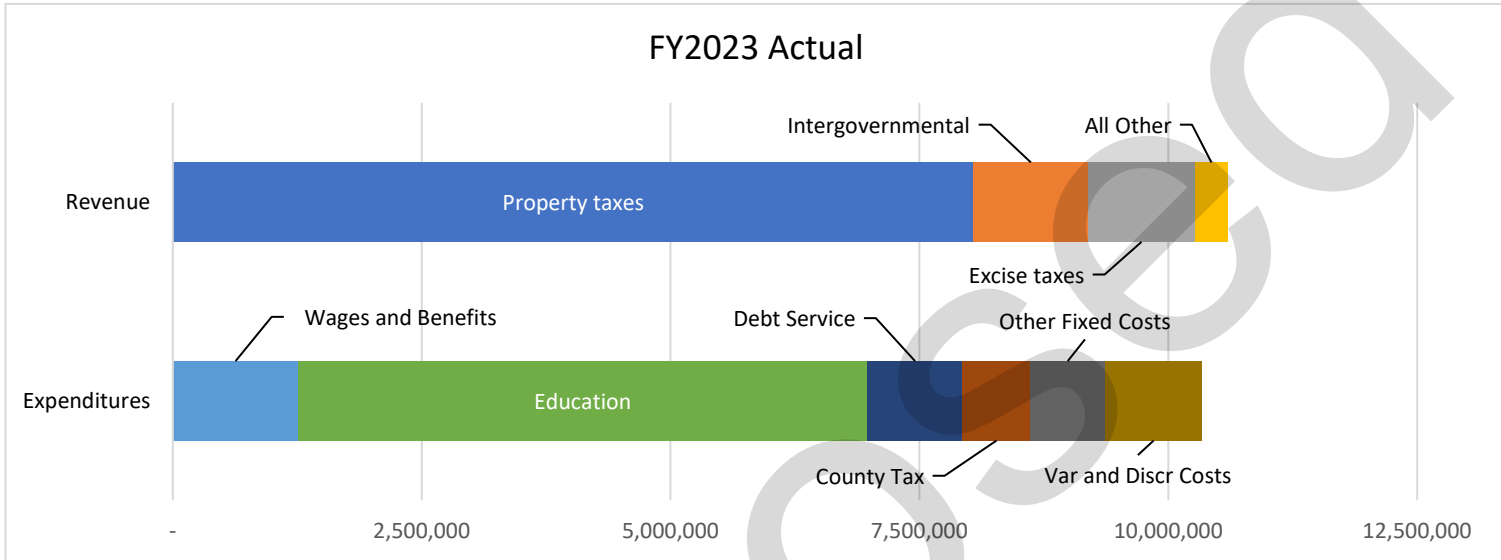
**Town of Durham
FY2026 Budget**

| Categorized Expenditures | FY2023 Actual | FY2024 Budget | FY2024 Actual | FY2026 Budget | FY24 - FY26 % Norm Var |
|---|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------------|
| Wages and Benefits | | | | | |
| Administration | \$ 314,161 | \$ 304,856 | \$ 322,965 | \$ 526,700 | 15.2% |
| Planning and Code Enforcement | 38,711 | 117,500 | 110,520 | 184,310 | 4.6% |
| Fire Department | 361,800 | 412,445 | 380,673 | 721,220 | 16.6% |
| Public Works | 541,092 | 549,878 | 532,798 | 846,850 | 2.7% |
| Municipal Buildings | 4,638 | 6,785 | 6,150 | 14,000 | 37.6% |
| Total Wages and Benefits | 1,260,402 | 1,391,464 | 1,353,106 | 2,293,080 | 9.9% |
| Fixed Costs | | | | | |
| Education | 5,716,355 | 6,088,292 | 6,088,292 | 10,022,466 | 9.7% |
| Debt service | 958,390 | 780,349 | 782,712 | 805,318 | -31.2% |
| County tax | 677,388 | 742,140 | 742,140 | 816,323 | -26.7% |
| Contracts and set fees | 644,237 | 641,450 | 703,908 | 1,186,450 | 23.3% |
| Utilities and fuel | 110,376 | 118,350 | 96,764 | 196,250 | 10.5% |
| Total Fixed Costs | 8,106,746 | 8,370,581 | 8,413,816 | 13,026,807 | 3.8% |
| Variable and Discretionary Costs | | | | | |
| Roads maintenance | 488,845 | 650,500 | 612,997 | 844,700 | -13.4% |
| Transfers to reserves | 152,596 | 616,836 | 616,836 | 595,652 | -35.6% |
| Supplies and equipment | 46,414 | 67,300 | 74,158 | 103,900 | 2.9% |
| Abatements and bad debt | 8,386 | 19,751 | 9,105 | - | -100.0% |
| Community services | - | 16,700 | 16,100 | 1,000 | -96.0% |
| All other expenditures | 274,670 | 286,650 | 253,771 | 455,150 | 5.9% |
| Total Variable and Discretionary Costs | 970,911 | 1,657,737 | 1,582,967 | 2,000,402 | -19.6% |
| Total Expenditures | \$ 10,338,059 | \$ 11,419,782 | \$ 11,349,889 | \$ 17,320,289 | 1.1% |

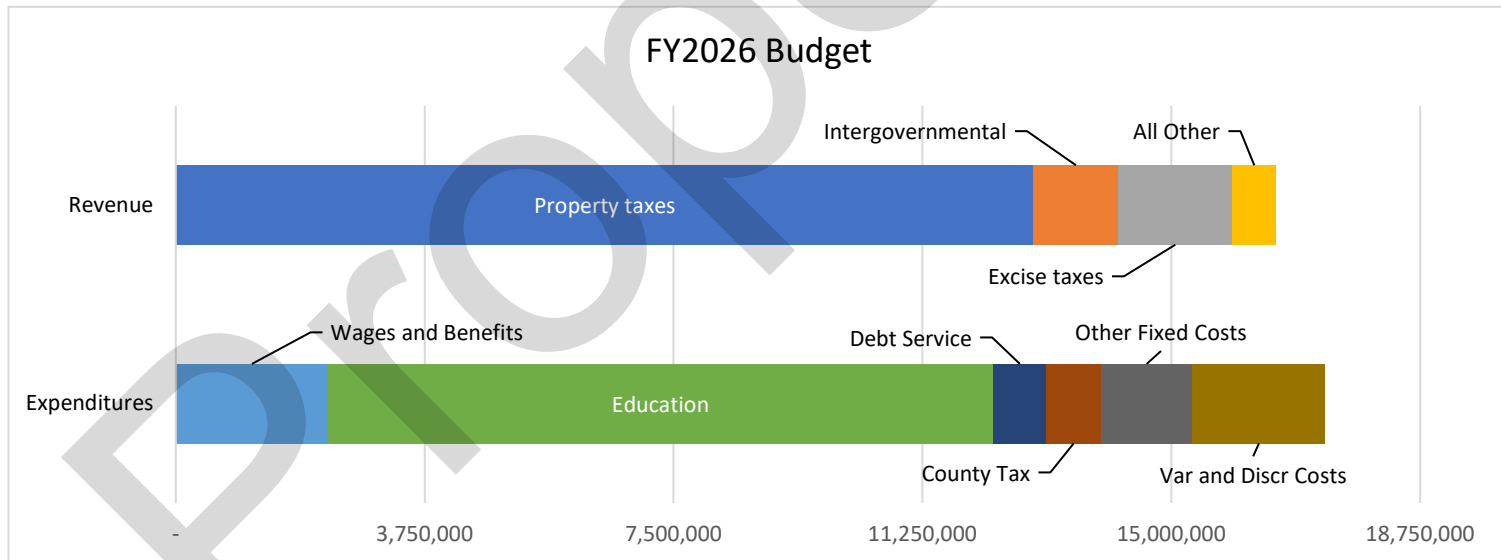
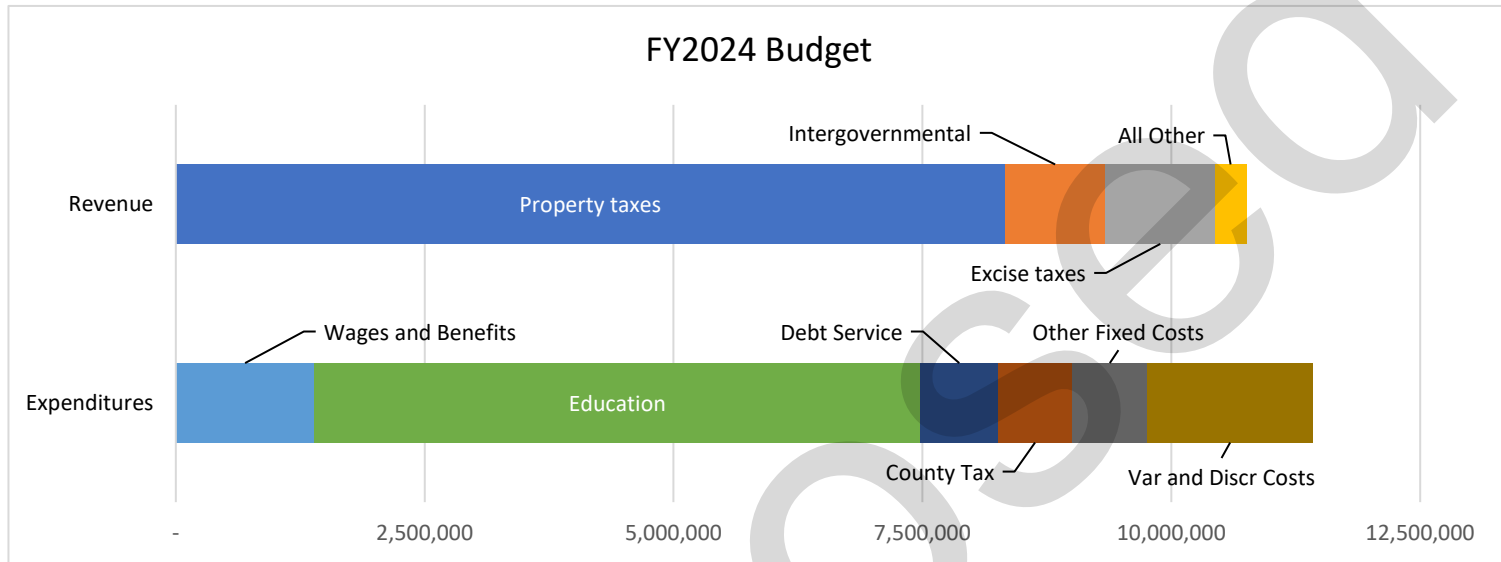
**Town of Durham
FY2026 Budget**

| Category % of Total Expenditures | FY2023 Actual | FY2024 Budget | FY2024 Actual | FY2026 Budget |
|---|--------------------------|--------------------------|--------------------------|--------------------------|
| Wages and Benefits | | | | |
| Administration | 3.0% | 2.7% | 2.8% | 3.0% |
| Planning and Code Enforcement | 0.4% | 1.0% | 1.0% | 1.1% |
| Fire Department | 3.5% | 3.6% | 3.4% | 4.2% |
| Public Works | 5.2% | 4.8% | 4.7% | 4.9% |
| Municipal Buildings | 0.0% | 0.1% | 0.1% | 0.1% |
| Total Wages and Benefits | 12.2% | 12.2% | 11.9% | 13.2% |
| Fixed Costs | | | | |
| Education | 55.3% | 53.3% | 53.6% | 57.9% |
| Debt service | 9.3% | 6.8% | 6.9% | 4.6% |
| County tax | 6.6% | 6.5% | 6.5% | 4.7% |
| Contracts and set fees | 6.2% | 5.6% | 6.2% | 6.9% |
| Utilities and fuel | 1.1% | 1.0% | 0.9% | 1.1% |
| Total Fixed Costs | 78.4% | 73.3% | 74.1% | 75.2% |
| Variable and Discretionary Costs | | | | |
| Roads maintenance | 4.7% | 5.7% | 5.4% | 4.9% |
| Transfers to reserves | 1.5% | 5.4% | 5.4% | 3.4% |
| Supplies and equipment | 0.4% | 0.6% | 0.7% | 0.6% |
| Abatements and bad debt | 0.1% | 0.2% | 0.1% | 0.0% |
| Community services | 0.0% | 0.1% | 0.1% | 0.0% |
| All other expenditures | 2.7% | 2.5% | 2.2% | 2.6% |
| Total Variable and Discretionary Costs | 9.4% | 14.5% | 13.9% | 11.5% |
| Total Expenditures | 100.0% | 100.0% | 100.0% | 100.0% |

Town of Durham FY2026 Budget



Town of Durham FY2026 Budget



**Town of Durham
FY2026 Budget**

| FUNDING SOURCES | | FY2023 Actual | FY2024 Budget | FY2024 Actual | FY2026 Budget | FY24 - FY26 % Norm Var |
|--------------------------|----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------------|
| Excise Taxes | | | | | | |
| 11-6100 | Motor Vehicle Excise | \$ 1,070,148 | \$ 1,095,000 | \$ 1,140,564 | \$ 1,715,000 | 4.4% |
| 11-6105 | Other Excise | 6,292 | 5,000 | 4,006 | 6,000 | -20.0% |
| | Total Excise Taxes | 1,076,440 | 1,100,000 | 1,144,570 | 1,721,000 | 4.3% |
| Permits and Fees | | | | | | |
| 12-6200 | Town Clerk Fees | 25,945 | 26,000 | 30,356 | 45,000 | 15.4% |
| 12-6205 | Lien Fees | 529 | - | 1,380 | 2,000 | |
| 12-6210 | Planning Board Fees | 4,735 | 3,000 | 10,671 | 15,500 | 244.4% |
| 12-6215 | Code Enforcement Fees | 41,350 | 45,000 | 43,395 | 65,000 | -3.7% |
| 12-6220 | Dog Licenses | 1,457 | 1,400 | 1,273 | 1,600 | -23.8% |
| 12-6299 | Miscellaneous Permits and Fees | 2,050 | - | 275 | - | |
| | Total Permits and Fees | 76,066 | 75,400 | 87,350 | 129,100 | 14.1% |
| Intergovernmental | | | | | | |
| 13-6300 | State Revenue Sharing | 740,214 | 638,052 | 680,649 | 925,000 | -3.4% |
| 13-6305 | Homestead Exemption | 302,687 | 269,001 | 262,933 | 260,000 | -35.6% |
| 13-6310 | Business Equipment Tax Exemption | 14 | 3,021 | 4,460 | 1,500 | -66.9% |
| 13-6315 | Veterans Exemption | 3,142 | 3,000 | 2,743 | 2,800 | -37.8% |
| 13-6320 | Tree Growth | 37,147 | 35,000 | 11,301 | 12,000 | -77.1% |
| 13-6325 | Local Road Assistance Program | 63,108 | 65,000 | 63,916 | 65,000 | -33.3% |
| 13-6330 | Snowmobile Program | - | - | 2,032 | 4,000 | |
| 13-6345 | General Assistance | - | - | - | - | |
| 13-6399 | Miscellaneous Intergovernmental | 126 | - | 1,370 | - | |
| | Total Intergovernmental | 1,146,438 | 1,013,074 | 1,029,404 | 1,270,300 | -16.4% |

**Town of Durham
FY2026 Budget**

| FUNDING SOURCES | FY2023 Actual | FY2024 Budget | FY2024 Actual | FY2026 Budget | FY24 - FY26 % Norm Var |
|--------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------------|
| Charges for Services | | | | | |
| 14-6425 Eureka Rental Fees | \$ 2,205 | \$ 2,000 | \$ 2,350 | \$ 3,250 | 8.3% |
| 14-6430 Cemetery Lots | - | - | 60 | - | |
| 14-6450 Junkyard Fees | - | - | 120 | 120 | |
| 14-6451 User Fees and Trash Tags | 30,194 | 30,000 | 38,661 | 50,000 | 11.1% |
| 14-6460 Cable Franchise Fees | 42,596 | 45,000 | 37,462 | 51,000 | -24.4% |
| 14-6470 Ambulance Fees | 92,612 | 95,000 | 117,780 | 175,000 | 22.8% |
| 14-6499 Misc Charges for Services | 335 | - | 146 | - | |
| Total Charges for Services | 167,942 | 172,000 | 196,579 | 279,370 | 8.3% |
| Other Revenues | | | | | |
| 19-6900 Interest on Property Taxes | 16,124 | 20,000 | 34,716 | 52,000 | 73.3% |
| 19-6910 Interest Income | 28,929 | 20,000 | 112,776 | 200,000 | 566.7% |
| 19-6950 Private Donations | 2,000 | - | - | - | |
| 19-6999 Miscellaneous Revenue | (10,668) | 25,000 | 4,651 | - | -100.0% |
| Total Other Revenues | 36,385 | 65,000 | 152,143 | 252,000 | 158.5% |
| Other Financing Sources | | | | | |
| 99-8000 Transfers In | 47,754 | - | - | - | |
| Total Other Financing Sources | 47,754 | - | - | - | |
| TOTAL FUNDING SOURCES | \$ 2,551,025 | \$ 2,425,474 | \$ 2,610,046 | \$ 3,651,770 | 0.4% |

**Town of Durham
FY2026 Budget**

| FUNDING REQUIREMENTS | | FY2023 Actual | FY2024 Budget | FY2024 Actual | FY2026 Budget | FY24 - FY26 % Norm Var |
|-----------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------------|
| General Government | | | | | | |
| 20 | Administration | \$ 497,447 | \$ 473,656 | \$ 480,279 | \$ 808,250 | 13.8% |
| 23 | Assessing | 20,525 | 22,800 | 19,669 | 32,700 | -4.4% |
| 26 | Information Technology | 47,752 | 47,000 | 54,301 | 108,600 | 54.0% |
| 27 | Planning and Code Enforcement | 43,023 | 124,300 | 114,924 | 193,510 | 3.8% |
| | Total General Government | 608,747 | 667,756 | 669,173 | 1,143,060 | 14.1% |
| Public Safety | | | | | | |
| 30 | Fire Department | 517,334 | 603,845 | 582,702 | 1,026,920 | 13.4% |
| 39 | Other Public Safety | 18,406 | 18,650 | 12,339 | 29,000 | 3.7% |
| | Total Public Safety | 535,740 | 622,495 | 595,041 | 1,055,920 | 13.1% |
| Public Works | | | | | | |
| 40 | Public Works | 1,268,718 | 1,454,228 | 1,363,565 | 2,102,500 | -3.6% |
| 41 | Municipal Buildings | 37,589 | 22,235 | 20,138 | 52,250 | 56.7% |
| 42 | Solid Waste | 374,150 | 389,000 | 446,787 | 725,800 | 24.4% |
| | Total Public Works | 1,680,457 | 1,865,463 | 1,830,490 | 2,880,550 | 2.9% |
| Community Services | | | | | | |
| 69 | Other Community Services | - | 16,700 | 16,100 | 1,000 | -96.0% |
| | Total Community Services | - | 16,700 | 16,100 | 1,000 | -96.0% |

Proposed

**Town of Durham
FY2026 Budget**

| FUNDING REQUIREMENTS | | FY2023 Actual | FY2024 Budget | FY2024 Actual | FY2026 Budget | FY24 - FY26 % Norm Var |
|-----------------------------------|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------------|
| Town-wide | | | | | | |
| 92 | Debt Service | 958,390 | 780,349 | 782,712 | 805,318 | -31.2% |
| 96 | Assessments and Fixed Costs | 6,393,743 | 6,830,432 | 6,830,432 | 10,838,789 | 5.8% |
| 97 | Abatements and Bad Debt | 8,386 | 19,751 | 9,105 | - | -100.0% |
| 99 | Other Financing Uses | 152,596 | 616,836 | 616,836 | 595,652 | -35.6% |
| | Total Town-wide | 7,513,115 | 8,247,368 | 8,239,085 | 12,239,759 | -1.1% |
| TOTAL FUNDING REQUIREMENTS | | \$ 10,338,059 | \$ 11,419,782 | \$ 11,349,889 | \$ 17,320,289 | 1.1% |

Proposed

**Town of Durham
FY2026 Budget**

| General Government | | FY2023 | FY2024 | FY2024 | FY2026 | FY24 - FY26 |
|-----------------------------|-----------------------------|----------------|----------------|----------------|----------------|--------------------|
| | | Actual | Budget | Actual | Budget | % Norm Var |
| Administration | | | | | | |
| 20-7000 | Department Head Wages | \$ 100,877 | \$ 110,000 | \$ 111,450 | \$ 171,420 | 3.9% |
| 20-7015 | Full Time Staff Wages | 128,270 | 93,000 | 116,143 | 217,950 | 56.2% |
| 20-7020 | Part Time Staff Wages | 16,632 | 45,000 | 26,509 | - | -100.0% |
| 20-7026 | Election Worker Wages | 3,673 | 4,000 | 7,080 | 6,600 | 10.0% |
| 20-7030 | Elected Official Wages | 11,180 | 11,500 | 11,017 | 15,480 | -10.3% |
| 20-7050 | Payroll Taxes | 14,720 | 8,400 | 8,327 | 11,490 | -8.8% |
| 20-7055 | Health Insurance | 24,334 | 15,600 | 19,819 | 67,030 | 186.5% |
| 20-7070 | Workers Comp | 5,847 | 3,256 | 3,541 | 2,420 | -50.5% |
| 20-7075 | Retirement | 8,628 | 14,100 | 19,079 | 34,310 | 62.2% |
| 20-7105 | Training and Development | 2,677 | 4,000 | 2,395 | 6,000 | 0.0% |
| 20-7110 | Travel and Mileage | 1,887 | 500 | 52 | 500 | -33.3% |
| 20-7200 | Heat | 308 | 2,500 | 1,328 | 3,750 | 0.0% |
| 20-7201 | Electricity | 60 | 4,000 | 3,432 | 6,000 | 0.0% |
| 20-7210 | Telephone and Internet | 274 | 6,300 | 4,419 | 7,000 | -25.9% |
| 20-7220 | Legal | 3,088 | 10,000 | 8,505 | 22,500 | 50.0% |
| 20-7221 | Auditor | 18,500 | 13,000 | 15,000 | 17,000 | -12.8% |
| 20-7222 | Business Services | 44,658 | 30,000 | 30,854 | 65,000 | 44.4% |
| 20-7223 | Payroll Processing Services | - | 10,000 | 4,916 | 10,000 | -33.3% |
| 20-7250 | Equipment Rentals | 3,885 | 4,300 | 3,840 | 5,000 | -22.5% |
| 20-7253 | Building Repairs and Maint | - | 5,000 | 3,375 | 7,500 | 0.0% |
| 20-7340 | General Insurance | 39,156 | 45,000 | 45,081 | 72,000 | 6.7% |
| 20-7350 | Advertising | 80 | 1,500 | - | 1,500 | -33.3% |
| 20-7351 | Printing and Copying | 2,597 | 5,000 | 4,629 | 10,000 | 33.3% |
| 20-7352 | Postage and Freight | 1,463 | 1,500 | 4,449 | 7,000 | 211.1% |
| 20-7354 | Dues and Subscriptions | 14,166 | 14,500 | 15,505 | 22,000 | 1.1% |
| 20-7356 | Software Licenses | 44,322 | - | - | - | |
| 20-7400 | General Supplies | 5,974 | 6,500 | 4,020 | 7,000 | -28.2% |
| 20-7800 | Lien Costs | 141 | 1,500 | 2,150 | 3,000 | 33.3% |
| 20-7801 | Election Costs | (223) | 2,200 | 2,374 | 3,000 | -9.1% |
| 20-7999 | Miscellaneous Expenditures | 273 | 1,500 | 990 | 5,800 | 157.8% |
| Total Administration | | 497,447 | 473,656 | 480,279 | 808,250 | 13.8% |

**Town of Durham
FY2026 Budget**

| General Government | | FY2023 Actual | FY2024 Budget | FY2024 Actual | FY2026 Budget | FY24 - FY26 % Norm Var |
|-------------------------------|-------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------------|
| Assessing | | | | | | |
| 23-7228 | Mapping | 2,225 | 2,800 | 203 | 2,800 | -33.3% |
| 23-7235 | Assessing Services | 18,000 | 19,200 | 18,800 | 28,800 | 0.0% |
| 23-7400 | General Supplies | 212 | 250 | - | 250 | -33.3% |
| 23-7802 | Deeds Costs | - | 300 | 426 | 600 | 33.3% |
| 23-7999 | Miscellaneous Expenditures | 88 | 250 | 240 | 250 | -33.3% |
| | Total Assessing | 20,525 | 22,800 | 19,669 | 32,700 | -4.4% |
| Information Technology | | | | | | |
| 26-7020 | Part Time Staff Wages | \$ 25,976 | \$ - | \$ - | \$ - | |
| 26-7050 | Payroll Taxes | 1,788 | - | - | - | |
| 26-7212 | IT Services | 13,109 | 15,000 | 17,496 | 51,000 | 126.7% |
| 26-7213 | Website | 2,415 | 3,000 | 5,696 | 10,100 | 124.4% |
| 26-7351 | Printing and Copying | 1,928 | - | - | - | |
| 26-7356 | Software Licenses | 1,033 | 24,000 | 27,359 | 40,000 | 11.1% |
| 26-7400 | General Supplies | 202 | - | - | - | |
| 26-7404 | Hardware | 1,301 | 5,000 | 3,750 | 7,500 | 0.0% |
| | Total Information Technology | 47,752 | 47,000 | 54,301 | 108,600 | 54.0% |

Proposed

**Town of Durham
FY2026 Budget**

| General Government | FY2023 Actual | FY2024 Budget | FY2024 Actual | FY2026 Budget | FY24 - FY26 % Norm Var |
|--|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------------|
| Planning and Code Enforcement | | | | | |
| 27-7015 Full Time Staff Wages | - | 60,500 | 58,042 | 93,810 | 3.4% |
| 27-7020 Part Time Staff Wages | 33,352 | 40,000 | 40,390 | 65,100 | 8.5% |
| 27-7035 Committee Member Wages | 2,300 | 6,000 | 1,100 | 5,400 | -40.0% |
| 27-7050 Payroll Taxes | 2,732 | 4,400 | 3,655 | 8,430 | 27.7% |
| 27-7070 Workers Comp | - | - | - | 2,430 | |
| 27-7055 Health Insurance | 302 | 1,200 | 1,797 | 870 | -51.7% |
| 27-7075 Retirement | 25 | 5,400 | 5,536 | 8,270 | 2.1% |
| 27-7110 Travel and Mileage | - | 2,000 | 1,982 | 3,000 | 0.0% |
| 27-7220 Legal | 630 | - | - | - | |
| 27-7350 Advertising | 111 | 500 | 365 | 700 | -6.7% |
| 27-7352 Postage and Freight | 889 | 1,500 | 264 | 1,500 | -33.3% |
| 27-7354 Dues and Subscriptions | 1,280 | 1,300 | 658 | 1,750 | -10.3% |
| 27-7400 General Supplies | 950 | 1,000 | 650 | 1,500 | 0.0% |
| 27-7999 Miscellaneous Expenditures | 452 | 500 | 485 | 750 | 0.0% |
| Total Planning and Code Enforcement | 43,023 | 124,300 | 114,924 | 193,510 | 3.8% |
| TOTAL GENERAL GOVERNMENT | \$ 608,747 | \$ 667,756 | \$ 669,173 | \$ 1,143,060 | 14.1% |

Proposed

**Town of Durham
FY2026 Budget**

| Public Safety | | FY2023 Actual | FY2024 Budget | FY2024 Actual | FY2026 Budget | FY24 - FY26 % Norm Var |
|----------------------------|-----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------------|
| Fire Department | | | | | | |
| 30-7000 | Department Head Wages | \$ 76,179 | \$ 81,035 | \$ 80,664 | \$ 125,810 | 3.5% |
| 30-7020 | Part Time Staff Wages | 202,136 | 262,222 | 232,391 | 458,850 | 16.7% |
| 30-7050 | Payroll Taxes | 21,987 | 21,600 | 19,055 | 42,800 | 32.1% |
| 30-7055 | Health Insurance | 2,449 | 2,500 | 2,440 | 3,750 | 0.0% |
| 30-7070 | Workers Comp | 50,670 | 33,238 | 35,273 | 64,320 | 29.0% |
| 30-7075 | Retirement | 3,436 | 7,250 | 7,370 | 11,090 | 2.0% |
| 30-7100 | Stipends | 4,943 | 4,600 | 3,480 | 14,600 | 111.6% |
| 30-7105 | Training and Development | 3,310 | 7,000 | 4,355 | 10,000 | -4.8% |
| 30-7200 | Heat | 11,326 | 8,000 | 6,217 | 10,000 | -16.7% |
| 30-7201 | Electricity | 7,908 | 9,000 | 7,273 | 12,000 | -11.1% |
| 30-7210 | Telephone and Internet | 827 | 5,900 | 6,855 | 13,500 | 52.5% |
| 30-7229 | Dispatch Services | 31,662 | 27,000 | 27,977 | 35,000 | -13.6% |
| 30-7230 | Ambulance Services | 16,665 | 20,000 | 32,876 | 45,000 | 50.0% |
| 30-7252 | Equipment Repairs and Maintenance | 49,542 | 20,000 | 25,723 | 35,000 | 16.7% |
| 30-7253 | Building Repairs and Maintenance | 10,931 | 12,000 | 7,340 | 18,000 | 0.0% |
| 30-7255 | Vehicle Repairs and Maintenance | - | 40,000 | 28,641 | 60,000 | 0.0% |
| 30-7354 | Dues and Subscriptions | 2,160 | 3,000 | 1,480 | 4,500 | 0.0% |
| 30-7400 | General Supplies | 1,651 | 4,800 | 1,645 | 7,200 | 0.0% |
| 30-7502 | Radios | - | 6,000 | 4,068 | 10,000 | 11.1% |
| 30-7504 | Safety Equipment | 13,423 | 15,000 | 35,356 | 25,000 | 11.1% |
| 30-7550 | Gas and Diesel | 5,790 | 10,700 | 7,872 | 16,000 | -0.3% |
| 30-7999 | Miscellaneous Expenditures | 339 | 3,000 | 4,351 | 4,500 | 0.0% |
| | Total Fire Department | 517,334 | 603,845 | 582,702 | 1,026,920 | 13.4% |
| Other Public Safety | | | | | | |
| 39-7240 | Animal Control | 18,406 | 18,650 | 12,339 | 29,000 | 3.7% |
| | Total Other Public Safety | 18,406 | 18,650 | 12,339 | 29,000 | 3.7% |
| TOTAL PUBLIC SAFETY | | \$ 535,740 | \$ 622,495 | \$ 595,041 | \$ 1,055,920 | 13.1% |

**Town of Durham
FY2026 Budget**

| Public Works | | FY2023 | FY2024 | FY2024 | FY2026 | FY24 - FY26 |
|---------------------|-----------------------------------|---------------|---------------|---------------|---------------|--------------------|
| Public Works | | Actual | Budget | Actual | Budget | % Norm Var |
| 40-7000 | Department Head Wages | \$ 73,486 | \$ 77,200 | \$ 76,919 | \$ 119,820 | 3.5% |
| 40-7015 | Full Time Staff Wages | 279,138 | 263,000 | 247,396 | 378,650 | -4.0% |
| 40-7016 | Overtime Wages | 3,516 | 30,000 | 23,053 | 46,420 | 3.2% |
| 40-7020 | Part Time Staff Wages | 12,636 | 15,000 | 21,103 | 34,160 | 51.8% |
| 40-7050 | Payroll Taxes | 23,689 | 5,700 | 6,039 | 16,370 | 91.5% |
| 40-7055 | Health Insurance | 91,439 | 99,715 | 97,652 | 166,840 | 11.5% |
| 40-7070 | Workers Comp | 40,926 | 25,063 | 28,740 | 34,800 | -7.4% |
| 40-7075 | Retirement | 14,222 | 33,000 | 30,396 | 47,990 | -3.1% |
| 40-7100 | Stipends | 2,040 | 1,200 | 1,500 | 1,800 | 0.0% |
| 40-7105 | Training and Development | 469 | 1,000 | 1,050 | 2,250 | 50.0% |
| 40-7200 | Heat | 6,317 | 7,000 | 5,819 | 10,000 | -4.8% |
| 40-7201 | Electricity | 9,052 | 8,000 | 6,744 | 10,500 | -12.5% |
| 40-7210 | Telephone and Internet | 6,651 | 5,100 | 4,747 | 8,000 | 4.6% |
| 40-7249 | Other Contracted Services | 7,928 | 10,000 | 9,491 | 40,000 | 166.7% |
| 40-7250 | Equipment Rentals | 3,412 | 10,000 | 9,779 | 15,000 | 0.0% |
| 40-7252 | Equipment Repairs and Maintenance | 128,414 | 40,000 | 30,624 | 60,000 | 0.0% |
| 40-7253 | Building Repairs and Maintenance | 14,393 | 12,000 | 12,319 | 15,000 | -16.7% |
| 40-7254 | Grounds Maintenance | - | 10,000 | 6,306 | - | -100.0% |
| 40-7255 | Vehicle Repairs and Maintenance | - | 80,000 | 73,311 | 120,000 | 0.0% |
| 40-7256 | Tree Services | 5,200 | 6,000 | 3,500 | 9,000 | 0.0% |
| 40-7257 | Paving and Road Work | 285,158 | 400,000 | 379,157 | 400,000 | -33.3% |
| 40-7258 | Road Painting and Striping | - | 16,000 | 18,858 | 20,000 | -16.7% |
| 40-7259 | Crack Sealing | - | 15,000 | 15,000 | 20,000 | -11.1% |
| 40-7400 | General Supplies | 5,054 | 4,500 | 4,063 | 6,750 | 0.0% |
| 40-7450 | Salt | 160,214 | 147,000 | 133,120 | 294,000 | 33.3% |
| 40-7451 | Liquid De-Icer | - | 16,000 | 14,854 | 32,000 | 33.3% |
| 40-7452 | Winter Sand | - | 7,000 | 6,456 | 7,000 | -33.3% |
| 40-7454 | Gravel, Asphalt, Tar, Concrete | 26,961 | 31,000 | 29,317 | 46,500 | 0.0% |
| 40-7455 | Erosion Control | 2,867 | 3,500 | 3,688 | 5,200 | -1.0% |
| 40-7456 | Signs | 3,519 | 4,000 | 4,047 | 6,000 | 0.0% |
| 40-7457 | Culverts | 4,926 | 5,000 | 5,000 | 5,000 | -33.3% |
| 40-7500 | Small Equipment | 2,081 | 3,500 | 2,502 | 5,200 | -1.0% |

**Town of Durham
FY2026 Budget**

| | | FY2023 | FY2024 | FY2024 | FY2026 | FY24 - FY26 |
|----------------------------|----------------------------------|------------------|------------------|------------------|------------------|--------------------|
| | | Actual | Budget | Actual | Budget | % Norm Var |
| Public Works | | | | | | |
| Public Works | | | | | | |
| 40-7501 | Tools | \$ - | \$ 1,000 | \$ 689 | \$ 1,500 | 0.0% |
| 40-7502 | Radios | 2,187 | 2,500 | 572 | 3,000 | -20.0% |
| 40-7503 | Uniforms | 2,017 | 2,750 | 2,932 | 6,500 | 57.6% |
| 40-7504 | Safety Equipment | 2,760 | 3,000 | 3,252 | 4,500 | 0.0% |
| 40-7549 | Miscellaneous Equipment | 4,992 | 7,500 | 7,325 | 11,250 | 0.0% |
| 40-7550 | Gas and Diesel | 43,054 | 45,000 | 35,639 | 90,000 | 33.3% |
| 40-7999 | Miscellaneous Expenditures | - | 1,000 | 606 | 1,500 | 0.0% |
| | Total Public Works | 1,268,718 | 1,454,228 | 1,363,565 | 2,102,500 | -3.6% |
| Municipal Buildings | | | | | | |
| 41-7020 | Part Time Staff Wages | \$ 4,311 | \$ 6,300 | \$ 5,713 | \$ 12,420 | 31.4% |
| 41-7050 | Payroll Taxes | 327 | 485 | 437 | 1,080 | 48.5% |
| 41-7070 | Workers Comp | - | - | - | 500 | |
| 41-7200 | Heat | 4,066 | - | - | 500 | |
| 41-7201 | Electricity | 7,607 | 6,200 | 5,763 | 9,000 | -3.2% |
| 41-7210 | Telephone and Internet | 7,136 | 650 | 656 | - | -100.0% |
| 41-7249 | Other Contracted Services | 3,530 | - | - | - | |
| 41-7253 | Building Repairs and Maint | 2,116 | 5,000 | 4,617 | 8,500 | 13.3% |
| 41-7254 | Grounds Maintenance | 1,823 | - | - | 15,000 | |
| 41-7359 | Street Lights | 2,215 | - | - | - | |
| 41-7362 | Security | 1,728 | 1,600 | 1,698 | 1,500 | -37.5% |
| 41-7400 | General Supplies | 649 | 1,000 | 391 | 750 | -50.0% |
| 41-7808 | Flags | 1,103 | 1,000 | 863 | 3,000 | 100.0% |
| 41-7820 | Union Church Costs | 978 | - | - | - | |
| | Total Municipal Buildings | 37,589 | 22,235 | 20,138 | 52,250 | 56.7% |

**Town of Durham
FY2026 Budget**

| Public Works | FY2023 Actual | FY2024 Budget | FY2024 Actual | FY2026 Budget | FY24 - FY26 % Norm Var |
|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------------|
| Solid Waste | | | | | |
| 42-7231 Hauling | 361,304 | 375,000 | 429,672 | 690,000 | 22.7% |
| 42-XXXX Composting Program | - | - | - | - | |
| 42-7407 Tags | 1,858 | 2,000 | 2,080 | 3,000 | 0.0% |
| 42-7815 Bulky Waste Day | 10,988 | 12,000 | 15,035 | 32,800 | 82.2% |
| Total Solid Waste | 374,150 | 389,000 | 446,787 | 725,800 | 24.4% |
| TOTAL PUBLIC WORKS | \$ 1,680,457 | \$ 1,865,463 | \$ 1,830,490 | \$ 2,880,550 | 2.9% |

Proposed

**Town of Durham
FY2026 Budget**

| Community Services | FY2023 Actual | FY2024 Budget | FY2024 Actual | FY2026 Budget | FY24 - FY26 % Norm Var |
|---------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------------|
| Other Community Services | | | | | |
| 69-7805 General Assistance | \$ - | \$ 600 | \$ - | \$ 1,000 | 11.1% |
| 69-7807 Outside Organizations | - | 16,100 | 16,100 | - | -100.0% |
| Total Other Community Services | - | 16,700 | 16,100 | 1,000 | -96.0% |
| TOTAL COMMUNITY SERVICES | \$ - | \$ 16,700 | \$ 16,100 | \$ 1,000 | -96.0% |

Proposed

**Town of Durham
FY2026 Budget**

| Town-wide | FY2023 Actual | FY2024 Budget | FY2024 Actual | FY2026 Budget | FY24 - FY26 % Norm Var |
|--|---------------------|---------------------|---------------------|----------------------|---------------------------|
| Debt Service | | | | | |
| 92-7900 Debt Service Principal | 848,060 | 691,867 | 693,296 | 698,798 | -32.7% |
| 92-7901 Debt Service Interest | 110,330 | 88,482 | 89,416 | 106,520 | -19.7% |
| Total Debt Service | 958,390 | 780,349 | 782,712 | 805,318 | -31.2% |
| Assessments and Fixed Costs | | | | | |
| 96-7910 County Tax | 677,388 | 742,140 | 742,140 | 816,323 | -26.7% |
| 96-7915 Education | 5,716,355 | 6,088,292 | 6,088,292 | 10,022,466 | 9.7% |
| Total Assessments and Fixed Costs | 6,393,743 | 6,830,432 | 6,830,432 | 10,838,789 | 5.8% |
| Abatements and Bad Debt | | | | | |
| 97-7970 Tax Abatements | 8,386 | 19,751 | 9,105 | - | -100.0% |
| Total Abatements and Bad Debt | 8,386 | 19,751 | 9,105 | - | -100.0% |
| Other Financing Uses | | | | | |
| 99-8500 Transfers Out | 152,596 | 616,836 | 616,836 | 595,652 | -35.6% |
| Total Other Financing Uses | 152,596 | 616,836 | 616,836 | 595,652 | -35.6% |
| TOTAL TOWN-WIDE | \$ 7,513,115 | \$ 8,247,368 | \$ 8,239,085 | \$ 12,239,759 | -1.1% |

Proposed

**Town of Durham
FY2026 Budget**

| Fund # | Fund Name | FY24 Beginning Fund Balance | Revenue | Transfers In (Transfers Out) | Expenditures | FY24 Ending Fund Balance |
|--------|--------------------------------------|--------------------------------|---------------|---------------------------------|-----------------|-----------------------------|
| 01 | General Fund | \$ 3,683,470 | \$ 10,930,597 | \$ (616,836) | \$ (10,733,053) | \$ 3,264,178 |
| 02 | ARPA Fund | 169,630 | - | - | (63,873) | 105,757 |
| 03 | Zoning Compliance Fund | 5,000 | - | - | (5,000) | - |
| 04 | River Park Donations Reserve | 8,021 | 180 | - | - | 8,201 |
| 05 | Scholarships Reserve | 12,797 | 333 | - | (1,000) | 12,130 |
| 06 | Heating Assistance Reserve | 10,956 | 100 | 2,089 | - | 13,145 |
| 07 | Giving Tree Reserve | 1,884 | 205 | (2,089) | - | - |
| 08 | Historic District Commission Reserve | 1,330 | - | - | - | 1,330 |
| 09 | Jackson-Tupper Memorial Reserve | 123 | - | - | - | 123 |
| | Total Restricted | 209,741 | 818 | - | (69,873) | 140,686 |
| 70 | Emergency Reserve | 16,953 | - | - | - | 16,953 |
| 71 | Grants Matching Reserve | 27,077 | 22,446 | 2,293 | (24,968) | 26,848 |
| 72 | Recreation Reserve | 23,742 | - | - | - | 23,742 |
| 73 | Telecommunications Reserve | 78,824 | - | - | (5,293) | 73,531 |
| 74 | Revlauation Reserve | 60,000 | - | 160,000 | - | 220,000 |
| 75 | Eureka Capital Reserve | 3,719 | - | 50,000 | (4,903) | 48,816 |
| 76 | Fire Rescue Capital Reserve | 142,091 | - | 180,000 | - | 322,091 |
| 77 | Municipal Building Capital Reserve | 90,512 | 4,413 | 10,000 | (34,039) | 70,886 |
| 78 | Public Works Capital Reserve | 139,015 | - | 205,000 | (14,215) | 329,800 |
| 79 | Union Church Restoration Reserve | 21,633 | 649 | 9,543 | - | 31,825 |
| | Total Committed | 603,566 | 27,508 | 616,836 | (83,418) | 1,164,492 |
| 80 | Cemetery Permanent Fund | 7,733 | 174 | - | - | 7,907 |
| | Total Governmental Fund Balances | \$ 4,504,510 | \$ 10,959,097 | \$ - | \$ (10,886,344) | \$ 4,577,263 |

Notes
A
B
C