

**Town of Durham  
FY2027 Budget**

<b>SUMMARY</b>	<b>FY2024 Actual</b>	<b>FY2026 Budget</b>	<b>FY2026 Actual YTD</b>	<b>FY2027 Budget</b>	<b>FY26 - FY27 % Norm Var</b>
<b>Funding Requirements</b>					
General Government	\$ 669,172	\$ 1,143,060	\$ 730,175	\$ 821,165	7.8%
Public Safety	595,041	1,055,920	632,884	776,090	10.2%
Public Works	1,830,490	2,880,550	1,633,214	1,979,352	3.1%
Community Services	16,100	1,000	755	1,000	50.0%
Town-wide	8,239,085	12,509,067	8,801,915	9,745,518	16.9%
<b>Total Funding Requirements</b>	<b>11,349,888</b>	<b>17,589,597</b>	<b>11,798,943</b>	<b>13,323,125</b>	<b>13.6%</b>
<b>Less: Funding Sources</b>					
Excise Taxes	1,144,570	1,721,000	1,215,747	1,286,300	12.1%
Permits and Fees	87,349	129,100	155,375	160,500	86.5%
Intergovernmental	1,029,404	1,383,792	1,022,583	1,001,221	8.5%
Charges for Services	196,579	279,370	174,278	296,120	59.0%
Other Revenues	152,144	252,000	166,658	160,000	-4.8%
Other Financing Sources	-	-	-	-	
<b>Total Funding Sources</b>	<b>2,610,046</b>	<b>3,765,262</b>	<b>2,734,641</b>	<b>2,904,141</b>	<b>15.7%</b>
<b>Equals: Deficit (Surplus) Before Changes in Fund Balance and Taxes</b>	<b>8,739,842</b>	<b>13,824,335</b>	<b>9,064,302</b>	<b>10,418,984</b>	<b>13.1%</b>
<b>Additions to (Use of) Fund Balance</b>	<b>(419,291)</b>	<b>(740,000)</b>	<b>4,044,299</b>	<b>(500,000)</b>	1.4%
<b>Equals: Property Tax Levy</b>	<b>\$ 8,320,551</b>	<b>\$ 13,084,335</b>	<b>\$ 13,108,601</b>	<b>\$ 9,918,984</b>	<b>13.7%</b>
Taxable Valuation (\$ thousands)	\$ 382,819	\$ 389,647	\$ 389,647	\$ 389,647	0.0%
Mil Rate (per \$1,000)	\$ 21.750	\$ 33.580	\$ 33.580	\$ 25.456	13.7%

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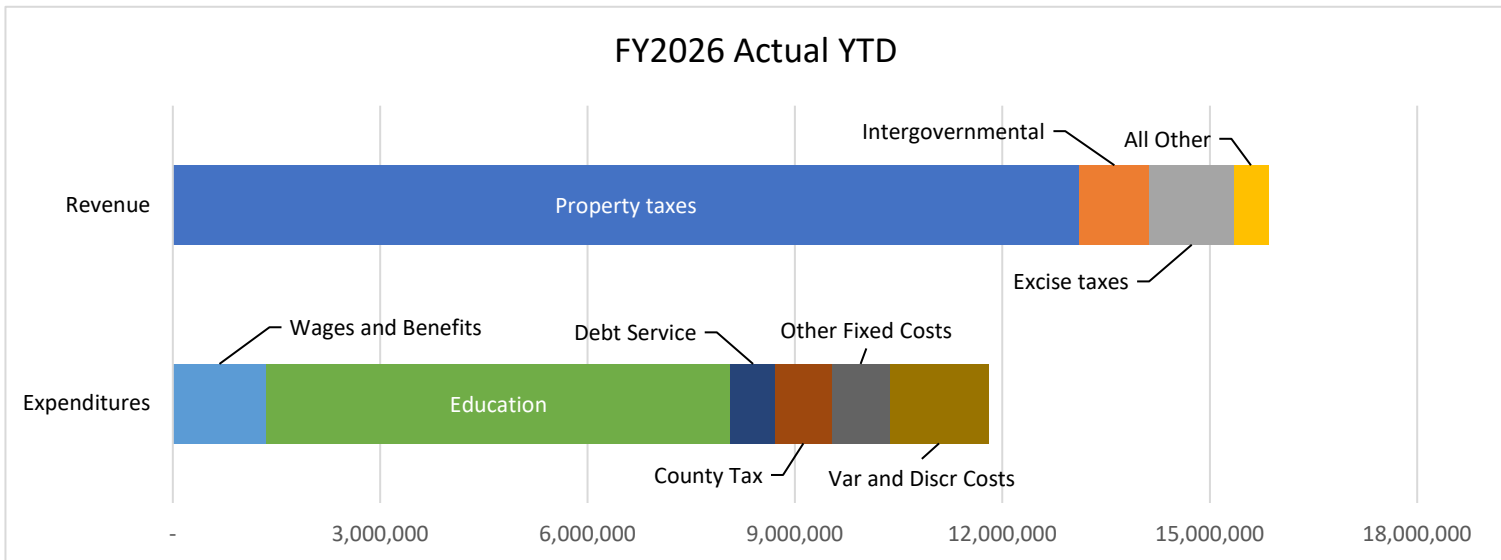
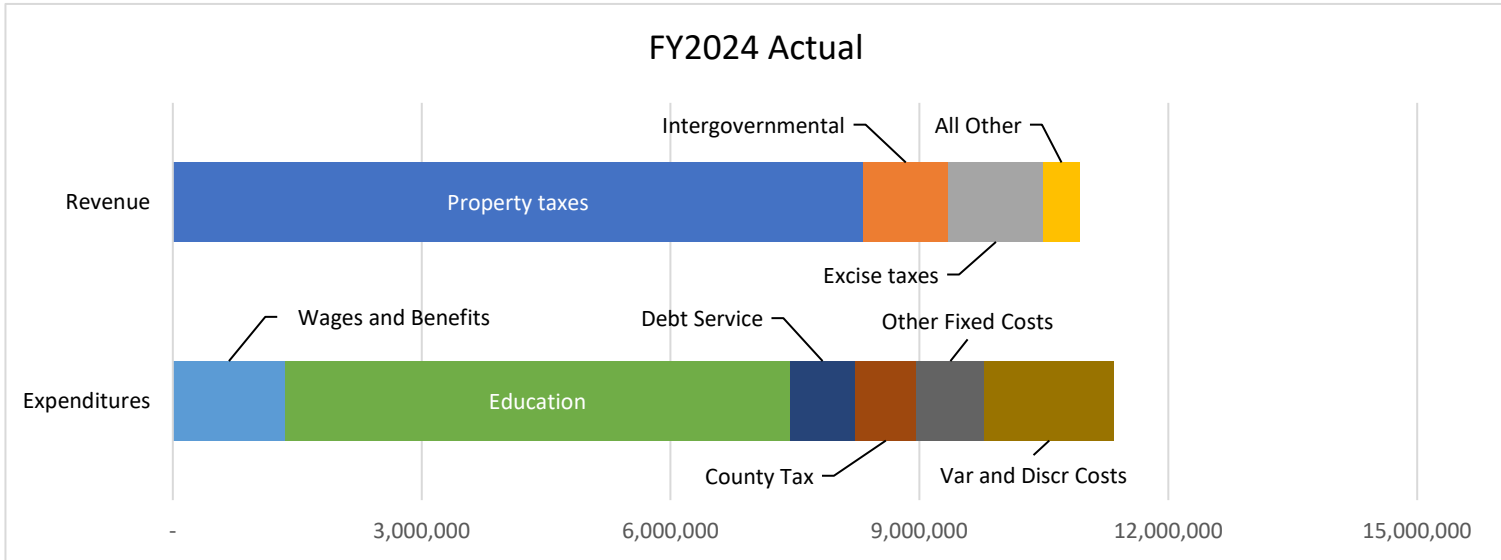
<b>Categorized Expenditures</b>	<b>FY2024 Actual</b>	<b>FY2026 Budget</b>	<b>FY2026 Actual YTD</b>	<b>FY2027 Budget</b>	<b>FY26 - FY27 % Norm Var</b>
<b>Wages and Benefits</b>					
Administration	\$ 322,965	\$ 526,700	\$ 338,100	\$ 406,160	15.7%
Planning and Code Enforcement	110,520	184,310	117,195	102,060	-16.9%
Fire Department	380,673	721,220	406,129	545,790	13.5%
Public Works	532,798	846,850	481,141	782,170	38.5%
Municipal Buildings	6,150	14,000	6,786	11,270	20.8%
<b>Total Wages and Benefits</b>	<b>1,353,106</b>	<b>2,293,080</b>	<b>1,349,351</b>	<b>1,847,450</b>	20.8%
<b>Fixed Costs</b>					
Education*	6,088,292	10,271,448	6,725,078	7,807,619	10.1%
Debt service*	782,712	805,318	638,635	624,111	-1.8%
County tax*	742,140	816,323	816,323	918,788	12.6%
Contracts and set fees	717,528	1,206,450	740,126	860,915	7.0%
Utilities and fuel	96,764	196,250	99,096	110,930	-15.2%
<b>Total Fixed Costs</b>	<b>8,427,436</b>	<b>13,295,789</b>	<b>9,019,258</b>	<b>10,322,363</b>	8.9%
<b>Variable and Discretionary Costs</b>					
Roads maintenance	617,060	851,450	506,476	413,562	-27.1%
Transfers to reserves	616,836	595,652	593,652	395,000	-0.5%
Supplies and equipment	67,152	91,150	58,475	73,350	20.7%
Abatements and bad debt	9,105	20,326	28,227	-	-100.0%
Community services	16,100	1,000	755	1,000	50.0%
All other expenditures	243,093	441,150	242,749	270,400	-8.1%
<b>Total Variable and Discretionary Costs</b>	<b>1,569,346</b>	<b>2,000,728</b>	<b>1,430,334</b>	<b>1,153,312</b>	-13.5%
<b>Total Expenditures</b>	<b>\$ 11,349,888</b>	<b>\$ 17,589,597</b>	<b>\$ 11,798,943</b>	<b>\$ 13,323,125</b>	7.9%

\* The % Norm Var calculation for Education, Debt Service, and County Tax are based on 12-month comparisons instead of the conversion of FY26 budget amount (representing 18 months) to a 12-month figure by multiplying the figure by 2/3rds. This is a more appropriate comparison for these three categories because the expenditures are paid out ratably over the year, as all other expenditure categories are.

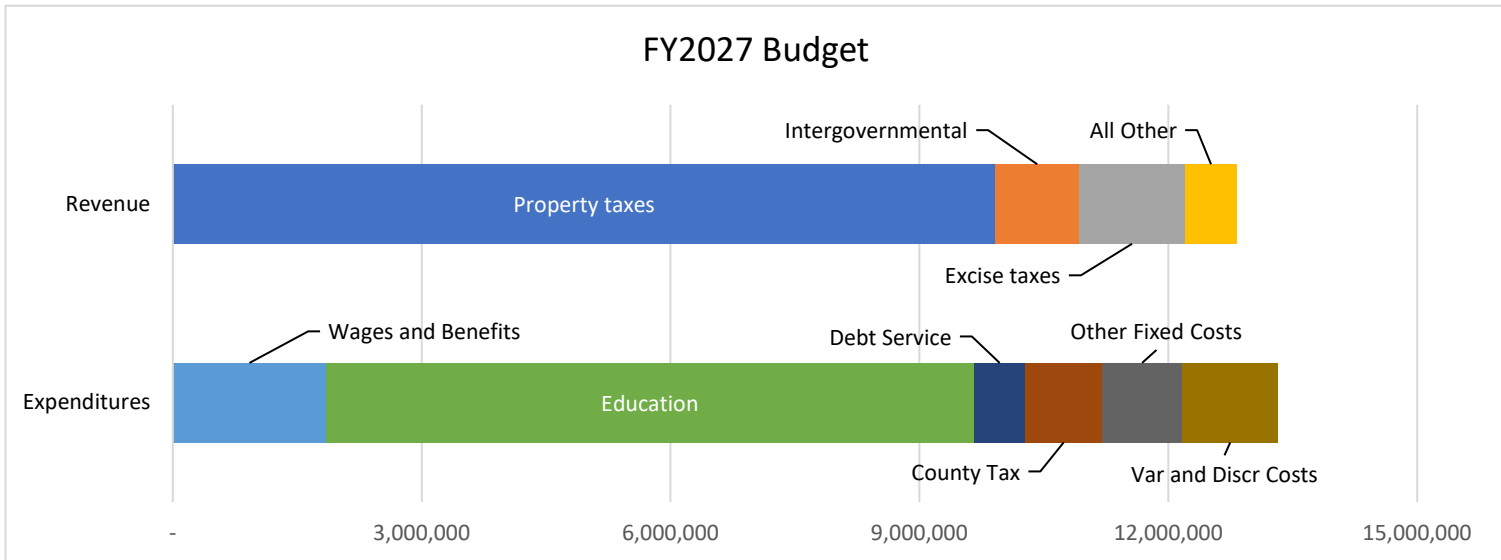
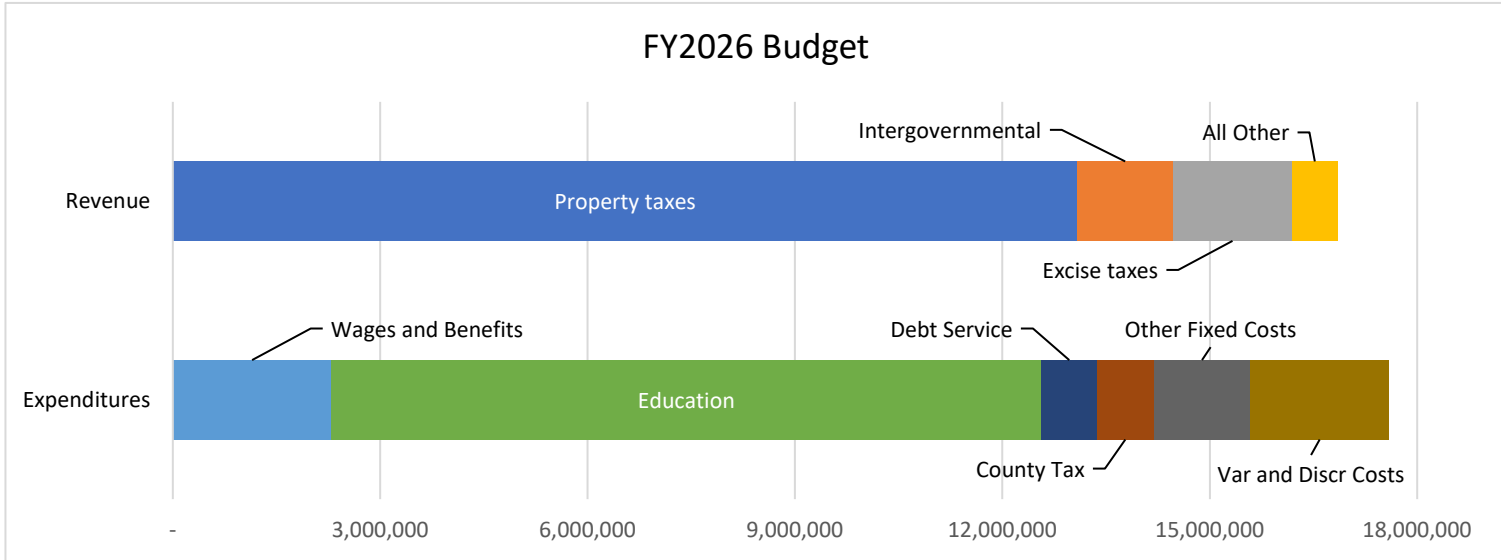
**Town of Durham**  
**FY2027 Budget**

<b>Category % of Total Expenditures</b>	<b>FY2024 Actual</b>	<b>FY2026 Budget</b>	<b>FY2026 Actual YTD</b>	<b>FY2027 Budget</b>
<b>Wages and Benefits</b>				
Administration	2.8%	3.0%	2.9%	3.0%
Planning and Code Enforcement	1.0%	1.0%	1.0%	0.8%
Fire Department	3.4%	4.1%	3.4%	4.1%
Public Works	4.7%	4.8%	4.1%	5.9%
Municipal Buildings	0.1%	0.1%	0.1%	0.1%
<b>Total Wages and Benefits</b>	<b>11.9%</b>	<b>13.0%</b>	<b>11.4%</b>	<b>13.9%</b>
<b>Fixed Costs</b>				
Education	53.6%	58.4%	57.0%	58.6%
Debt service	6.9%	4.6%	5.4%	4.7%
County tax	6.5%	4.6%	6.9%	6.9%
Contracts and set fees	6.3%	6.9%	6.3%	6.5%
Utilities and fuel	0.9%	1.1%	0.8%	0.8%
<b>Total Fixed Costs</b>	<b>74.3%</b>	<b>75.6%</b>	<b>76.4%</b>	<b>77.5%</b>
<b>Variable and Discretionary Costs</b>				
Roads maintenance	5.4%	4.8%	4.3%	3.1%
Transfers to reserves	5.4%	3.4%	5.0%	3.0%
Supplies and equipment	0.6%	0.5%	0.5%	0.6%
Abatements and bad debt	0.1%	0.1%	0.2%	0.0%
Community services	0.1%	0.0%	0.0%	0.0%
All other expenditures	2.1%	2.5%	2.1%	2.0%
<b>Total Variable and Discretionary Costs</b>	<b>13.8%</b>	<b>11.4%</b>	<b>12.1%</b>	<b>8.7%</b>
<b>Total Expenditures</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

## Town of Durham FY2027 Budget



## Town of Durham FY2027 Budget



**Town of Durham  
FY2027 Budget**

<b>FUNDING SOURCES</b>	<b>FY2024 Actual</b>	<b>FY2026 Budget</b>	<b>FY2026 Actual YTD</b>	<b>FY2027 Budget</b>	<b>FY26 - FY27 % Norm Var</b>
<b>Excise Taxes</b>					
01-00-6100 Motor Vehicle Excise	\$ 1,140,564	\$ 1,715,000	\$ 1,209,565	\$ 1,280,000	12.0%
01-00-6105 Other Excise	4,006	6,000	6,182	6,300	57.5%
<b>Total Excise Taxes</b>	<b>1,144,570</b>	<b>1,721,000</b>	<b>1,215,747</b>	<b>1,286,300</b>	<b>12.1%</b>
<b>Permits and Fees</b>					
01-00-6200 Town Clerk Fees	30,356	45,000	37,454	40,000	33.3%
01-00-6205 Lien Fees	1,380	2,000	2,744	3,000	125.0%
01-00-6210 Planning Board Fees	10,671	15,500	5,450	6,000	-41.9%
01-00-6215 Code Enforcement Fees	43,395	65,000	108,493	110,000	153.8%
01-00-6220 Dog Licenses	1,273	1,600	1,034	1,200	12.5%
01-00-6299 Miscellaneous Permits and Fees	274	-	200	300	
<b>Total Permits and Fees</b>	<b>87,349</b>	<b>129,100</b>	<b>155,375</b>	<b>160,500</b>	<b>86.5%</b>
<b>Intergovernmental</b>					
01-00-6300 State Revenue Sharing	680,649	904,908	627,527	613,619	1.7%
01-00-6305 Homestead Exemption	262,933	391,917	279,199	280,000	7.2%
01-00-6310 Business Equipment Tax Exemption	4,460	3,167	3,177	3,200	51.6%
01-00-6315 Veterans Exemption	2,743	2,800	2,329	2,400	28.6%
01-00-6320 Tree Growth	11,301	12,000	-	12,000	50.0%
01-00-6325 Local Road Assistance Program	63,916	65,000	87,652	87,652	102.3%
01-00-6330 Snowmobile Program	2,032	4,000	1,701	1,800	-32.5%
01-00-6345 General Assistance	-	-	528	550	
01-00-6399 Miscellaneous Intergovernmental	1,370	-	20,470	-	
<b>Total Intergovernmental</b>	<b>1,029,404</b>	<b>1,383,792</b>	<b>1,022,583</b>	<b>1,001,221</b>	<b>8.5%</b>

**Town of Durham  
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<b>FUNDING SOURCES</b>	<b>FY2024 Actual</b>	<b>FY2026 Budget</b>	<b>FY2026 Actual YTD</b>	<b>FY2027 Budget</b>	<b>FY26 - FY27 % Norm Var</b>
<b>Charges for Services</b>					
01-00-6425 Eureka Rental Fees	\$ 2,350	\$ 3,250	\$ 2,150	2,400	10.8%
01-00-6430 Cemetery Lots	60	-	600	600	
01-00-6450 Junkyard Fees	120	120	120	5,120	6300.0%
01-00-6451 User Fees and Trash Tags	38,661	50,000	22,140	125,000	275.0%
01-00-6460 Cable Franchise Fees	37,462	51,000	34,072	33,000	-2.9%
01-00-6470 Ambulance Fees	117,780	175,000	112,963	129,000	10.6%
01-00-6499 Misc Charges for Services	146	-	2,233	1,000	
<b>Total Charges for Services</b>	<b>196,579</b>	<b>279,370</b>	<b>174,278</b>	<b>296,120</b>	<b>59.0%</b>
<b>Other Revenues</b>					
01-00-6900 Interest on Property Taxes	34,716	52,000	37,007	40,000	15.4%
01-00-6910 Interest Income	112,776	200,000	102,455	115,000	-13.8%
01-00-6950 Private Donations	-	-	-	-	
01-00-6999 Miscellaneous Revenue	4,652	-	27,196	5,000	
<b>Total Other Revenues</b>	<b>152,144</b>	<b>252,000</b>	<b>166,658</b>	<b>160,000</b>	<b>-4.8%</b>
<b>Other Financing Sources</b>					
01-00-8000 Transfers In	-	-	-	-	
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 2,610,046</b>	<b>\$ 3,765,262</b>	<b>\$ 2,734,641</b>	<b>\$ 2,904,141</b>	<b>15.7%</b>

**Town of Durham  
FY2027 Budget**

<b>FUNDING REQUIREMENTS</b>		<b>FY2024 Actual</b>	<b>FY2026 Budget</b>	<b>FY2026 Actual YTD</b>	<b>FY2027 Budget</b>	<b>FY26 - FY27 % Norm Var</b>
<b>General Government</b>						
20	Administration	\$ 480,279	\$ 808,250	\$ 499,317	\$ 608,340	12.9%
23	Assessing	19,669	32,700	25,434	26,800	22.9%
26	Information Technology	54,301	108,600	84,580	77,515	7.1%
27	Planning and Code Enforcement	114,923	193,510	120,844	108,510	-15.9%
	<b>Total General Government</b>	<b>669,172</b>	<b>1,143,060</b>	<b>730,175</b>	<b>821,165</b>	<b>7.8%</b>
<b>Public Safety</b>						
30	Fire Department	582,702	1,026,920	601,894	753,490	10.1%
39	Other Public Safety	12,339	29,000	30,990	22,600	16.9%
	<b>Total Public Safety</b>	<b>595,041</b>	<b>1,055,920</b>	<b>632,884</b>	<b>776,090</b>	<b>10.2%</b>
<b>Public Works</b>						
40	Public Works	1,363,564	2,102,500	1,188,799	1,419,582	1.3%
41	Municipal Buildings	20,138	52,250	26,411	38,720	11.2%
42	Solid Waste	446,788	725,800	418,004	521,050	7.7%
	<b>Total Public Works</b>	<b>1,830,490</b>	<b>2,880,550</b>	<b>1,633,214</b>	<b>1,979,352</b>	<b>3.1%</b>
<b>Community Services</b>						
69	Other Community Services	16,100	1,000	755	1,000	50.0%
	<b>Total Community Services</b>	<b>16,100</b>	<b>1,000</b>	<b>755</b>	<b>1,000</b>	<b>50.0%</b>

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<b>FUNDING REQUIREMENTS</b>	<b>FY2024 Actual</b>	<b>FY2026 Budget</b>	<b>FY2026 Actual YTD</b>	<b>FY2027 Budget</b>	<b>FY26 - FY27 % Norm Var</b>
<b>Town-wide</b>					
92 Debt Service	782,712	805,318	638,635	624,111	16.2%
96 Assessments and Fixed Costs	6,830,432	11,087,771	7,541,401	8,726,407	18.1%
97 Abatements and Bad Debt	9,105	20,326	28,227	-	-100.0%
99 Other Financing Uses	616,836	595,652	593,652	395,000	-0.5%
<b>Total Town-wide</b>	<b>8,239,085</b>	<b>12,509,067</b>	<b>8,801,915</b>	<b>9,745,518</b>	<b>16.9%</b>
 <b>TOTAL FUNDING REQUIREMENTS</b>	 <b>\$ 11,349,888</b>	 <b>\$ 17,589,597</b>	 <b>\$ 11,798,943</b>	 <b>\$ 13,323,125</b>	 <b>13.6%</b>

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<b>General Government</b>	<b>FY2024 Actual</b>	<b>FY2026 Budget</b>	<b>FY2026 Actual YTD</b>	<b>FY2027 Budget</b>	<b>FY26 - FY27 % Norm Var</b>
<b>Administration</b>					
01-20-7000 Department Head Wages	\$ 111,450	\$ 171,420	\$ 114,278	\$ 127,820	11.8%
01-20-7015 Full Time Staff Wages	116,143	217,950	134,559	167,170	15.1%
01-20-7020 Part Time Staff Wages	26,509	-	-	-	
01-20-7026 Election Worker Wages	7,080	6,600	4,892	4,530	3.0%
01-20-7030 Elected Official Wages	11,017	15,480	9,249	12,600	22.1%
01-20-7050 Payroll Taxes	8,327	11,490	7,041	8,740	14.1%
01-20-7055 Health Insurance	19,819	67,030	45,017	50,370	12.7%
01-20-7070 Workers Comp	3,541	2,420	994	1,830	13.4%
01-20-7072 Unemployment	-	-	-	3,000	
01-20-7075 Retirement	19,079	34,310	22,070	30,100	31.6%
01-20-7105 Training and Development	2,395	6,000	3,919	3,000	-25.0%
01-20-7110 Travel and Mileage	52	500	373	600	80.0%
01-20-7200 Heat	1,328	3,750	1,204	1,500	-40.0%
01-20-7201 Electricity	3,432	6,000	2,788	3,500	-12.5%
01-20-7210 Telephone and Internet	4,419	7,000	5,805	3,630	-22.2%
01-20-7220 Legal	8,505	22,500	11,976	15,000	0.0%
01-20-7221 Auditor	15,000	17,000	11,500	22,050	94.6%
01-20-7222 Business Services	30,854	65,000	30,021	45,000	3.8%
01-20-7223 Payroll Processing Services	4,916	10,000	4,284	5,500	-17.5%
01-20-7250 Equipment Rentals	3,840	5,000	2,199	2,400	-28.0%
01-20-7253 Building Repairs and Maint	3,375	7,500	2,131	5,000	0.0%
01-20-7340 General Insurance	45,081	72,000	46,834	50,000	4.2%
01-20-7350 Advertising	-	1,500	-	1,000	0.0%
01-20-7351 Printing and Copying	4,629	10,000	4,530	6,500	-2.5%
01-20-7352 Postage and Freight	4,449	7,000	5,876	6,500	39.3%
01-20-7354 Dues and Subscriptions	15,505	22,000	16,825	17,000	15.9%
01-20-7400 General Supplies	4,020	7,000	3,585	4,500	-3.6%
01-20-7800 Lien Costs	2,150	3,000	1,955	2,500	25.0%
01-20-7801 Election Costs	2,375	3,000	877	2,000	0.0%
01-20-7999 Miscellaneous Expenditures	989	5,800	4,535	5,000	29.3%
<b>Total Administration</b>	<b>480,279</b>	<b>808,250</b>	<b>499,317</b>	<b>608,340</b>	<b>12.9%</b>

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<b>General Government</b>	<b>FY2024 Actual</b>	<b>FY2026 Budget</b>	<b>FY2026 Actual YTD</b>	<b>FY2027 Budget</b>	<b>FY26 - FY27 % Norm Var</b>
<b>Assessing</b>					
01-23-7228 Mapping	203	2,800	5,998	3,700	98.2%
01-23-7235 Assessing Services	18,800	28,800	19,200	20,400	6.3%
01-23-7356 Software Licenses	-	-	-	2,000	
01-23-7400 General Supplies	-	250	-	150	-10.0%
01-23-7802 Deeds Costs	426	600	236	400	0.0%
01-23-7999 Miscellaneous Expenditures	240	250	-	150	-10.0%
<b>Total Assessing</b>	<b>19,669</b>	<b>32,700</b>	<b>25,434</b>	<b>26,800</b>	<b>22.9%</b>
<b>Information Technology</b>					
01-26-7212 IT Services	\$ 17,496	\$ 51,000	\$ 37,642	\$ 31,000	-8.8%
01-26-7213 Website	5,696	10,100	6,045	5,015	-25.5%
01-26-7356 Software Licenses	27,359	40,000	39,275	30,000	12.5%
01-26-7358 Text Messaging Service	-	-	-	4,000	
01-26-7404 Hardware	3,750	7,500	1,618	7,500	50.0%
<b>Total Information Technology</b>	<b>54,301</b>	<b>108,600</b>	<b>84,580</b>	<b>77,515</b>	<b>7.1%</b>

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<b>General Government</b>	<b>FY2024 Actual</b>	<b>FY2026 Budget</b>	<b>FY2026 Actual YTD</b>	<b>FY2027 Budget</b>	<b>FY26 - FY27 % Norm Var</b>
<b>Planning and Code Enforcement</b>					
01-27-7015 Full Time Staff Wages	58,042	93,810	60,197	-	-100.0%
01-27-7020 Part Time Staff Wages	40,390	65,100	40,010	73,780	70.0%
01-27-7035 Committee Member Wages	1,100	5,400	2,460	3,600	0.0%
01-27-7050 Payroll Taxes	3,655	8,430	5,202	5,390	-4.1%
01-27-7055 Health Insurance	1,797	2,430	1,738	16,670	929.0%
01-27-7070 Workers Comp	-	870	2,206	450	-22.4%
01-27-7075 Retirement	5,536	8,270	5,382	2,170	-60.6%
01-27-7105 Training and Development	-	-	-	800	
01-27-7110 Travel and Mileage	1,982	3,000	2,143	-	-100.0%
01-27-7350 Advertising	365	700	257	450	-3.6%
01-27-7352 Postage and Freight	264	1,500	11	1,000	0.0%
01-27-7354 Dues and Subscriptions	658	1,750	886	1,700	45.7%
01-27-7357 E-Code Maintenance	-	-	-	1,500	
01-27-7400 General Supplies	650	1,500	352	500	-50.0%
01-27-7999 Miscellaneous Expenditures	484	750	-	500	0.0%
<b>Total Planning and Code Enforcement</b>	<b>114,923</b>	<b>193,510</b>	<b>120,844</b>	<b>108,510</b>	<b>-15.9%</b>
 <b>TOTAL GENERAL GOVERNMENT</b>	 <b>\$ 669,172</b>	 <b>\$ 1,143,060</b>	 <b>\$ 730,175</b>	 <b>\$ 821,165</b>	 <b>7.8%</b>

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<b>Public Safety</b>	<b>FY2024 Actual</b>	<b>FY2026 Budget</b>	<b>FY2026 Actual YTD</b>	<b>FY2027 Budget</b>	<b>FY26 - FY27 % Norm Var</b>
<b>Fire Department</b>					
01-30-7000 Department Head Wages	\$ 80,664	\$ 125,810	\$ 77,112	\$ 98,530	17.5%
01-30-7015 Full Time Staff Wages	-	-	-	45,760	
01-30-7016 Overtime Wages	-	-	-	5,000	
01-30-7020 Part Time Staff Wages	232,391	458,850	258,473	300,000	-1.9%
01-30-7050 Payroll Taxes	19,055	42,800	24,656	29,940	4.9%
01-30-7055 Health Insurance	2,440	3,750	2,380	2,400	-4.0%
01-30-7070 Workers Comp	35,273	64,320	29,980	49,430	15.3%
01-30-7075 Retirement	7,370	11,090	7,268	14,730	99.2%
01-30-7100 Stipends	3,480	14,600	6,260	-	-100.0%
01-30-7105 Training and Development	4,355	10,000	6,618	8,000	20.0%
01-30-7200 Heat	6,217	10,000	5,531	6,300	-5.5%
01-30-7201 Electricity	7,273	12,000	5,998	7,000	-12.5%
01-30-7210 Telephone and Internet	6,855	13,500	9,725	6,000	-33.3%
01-30-7229 Dispatch Services	27,977	35,000	28,051	30,000	28.6%
01-30-7230 Ambulance Services	32,876	45,000	27,157	33,000	10.0%
01-30-7252 Equipment Repairs and Maintenance	25,723	35,000	25,593	28,000	20.0%
01-30-7253 Building Repairs and Maintenance	7,340	18,000	8,674	10,000	-16.7%
01-30-7255 Vehicle Repairs and Maintenance	28,641	60,000	32,399	28,000	-30.0%
01-30-7354 Dues and Subscriptions	1,480	4,500	1,734	2,000	-33.3%
01-30-7356 Software Licenses	-	-	-	-	
01-30-7400 General Supplies	1,645	7,200	3,362	3,900	-18.8%
01-30-7502 Radios	4,068	10,000	9,519	10,000	50.0%
01-30-7504 Safety Equipment	35,356	25,000	24,522	25,000	50.0%
01-30-7550 Gas and Diesel	7,872	16,000	3,563	6,500	-39.1%
01-30-7999 Miscellaneous Expenditures	4,351	4,500	3,319	4,000	33.3%
<b>Total Fire Department</b>	<b>582,702</b>	<b>1,026,920</b>	<b>601,894</b>	<b>753,490</b>	<b>10.1%</b>

**Town of Durham  
FY2027 Budget**

<b>Public Safety</b>	<b>FY2024 Actual</b>	<b>FY2026 Budget</b>	<b>FY2026 Actual YTD</b>	<b>FY2027 Budget</b>	<b>FY26 - FY27 % Norm Var</b>
<b>Other Public Safety</b>					
01-39-7239 Targeted Enforcement	-	-	-	-	
01-39-7240 Animal Control	12,339	29,000	30,990	22,600	16.9%
<b>Total Other Public Safety</b>	<b>12,339</b>	<b>29,000</b>	<b>30,990</b>	<b>22,600</b>	<b>16.9%</b>
 <b>TOTAL PUBLIC SAFETY</b>	 <b>\$ 595,041</b>	 <b>\$ 1,055,920</b>	 <b>\$ 632,884</b>	 <b>\$ 776,090</b>	 <b>10.2%</b>

**Town of Durham  
FY2027 Budget**

<b>Public Works</b>		<b>FY2024</b>	<b>FY2026</b>	<b>FY2026</b>	<b>FY2027</b>	<b>FY26 - FY27</b>
<b>Public Works</b>		<b>Actual</b>	<b>Budget</b>	<b>Actual YTD</b>	<b>Budget</b>	<b>% Norm Var</b>
01-40-7000	Department Head Wages	\$ 76,919	\$ 119,820	\$ 78,790	\$ 98,530	23.3%
01-40-7015	Full Time Staff Wages	247,396	378,650	216,748	320,880	27.1%
01-40-7016	Overtime Wages	23,053	46,420	27,353	39,330	27.1%
01-40-7020	Part Time Staff Wages	21,103	34,160	16,439	69,060	203.2%
01-40-7050	Payroll Taxes	6,039	16,370	9,218	15,940	46.1%
01-40-7055	Health Insurance	97,652	166,840	83,571	158,910	42.9%
01-40-7070	Workers Comp	28,740	34,800	19,555	30,530	31.6%
01-40-7075	Retirement	30,396	47,990	28,747	48,990	53.1%
01-40-7100	Stipends	1,500	1,800	720	-	-100.0%
01-40-7105	Training and Development	1,050	2,250	750	1,500	0.0%
01-40-7200	Heat	5,819	10,000	6,646	7,550	13.3%
01-40-7201	Electricity	6,744	10,500	10,752	11,700	67.1%
01-40-7210	Telephone and Internet	4,747	8,000	5,131	4,500	-15.6%
01-40-7249	Other Contracted Services	9,491	40,000	13,525	5,000	-81.3%
01-40-7250	Equipment Rentals	9,779	15,000	5,609	11,000	10.0%
01-40-7252	Equipment Repairs and Maintenance	30,624	60,000	35,347	40,000	0.0%
01-40-7253	Building Repairs and Maintenance	12,319	15,000	5,887	10,000	0.0%
01-40-7254	Grounds Maintenance	6,306	-	-	-	
01-40-7255	Vehicle Repairs and Maintenance	73,311	120,000	66,266	65,000	-18.8%
01-40-7256	Tree Services	3,500	9,000	-	5,000	-16.7%
01-40-7257	Paving and Road Work	379,157	400,000	284,555	152,062	-43.0%
01-40-7258	Road Painting and Striping	18,858	20,000	19,205	21,000	57.5%
01-40-7259	Crack Sealing	15,000	20,000	19,420	25,000	87.5%
01-40-7400	General Supplies	4,063	6,750	3,519	4,000	-11.1%
01-40-7450	Salt	133,120	294,000	136,473	143,500	-26.8%
01-40-7451	Liquid De-Icer	14,854	32,000	16,185	16,000	-25.0%
01-40-7452	Winter Sand	6,456	7,000	-	7,000	50.0%
01-40-7454	Gravel, Asphalt, Tar, Concrete	29,317	46,500	16,280	25,000	-19.4%
01-40-7455	Erosion Control	3,688	5,200	539	4,000	15.4%
01-40-7456	Signs	4,047	6,000	5,420	5,000	25.0%
01-40-7457	Culverts	5,000	5,000	4,880	6,000	80.0%
01-40-7500	Small Equipment	2,502	5,200	2,300	2,500	-27.9%

**Town of Durham  
FY2027 Budget**

		<b>FY2024</b>	<b>FY2026</b>	<b>FY2026</b>	<b>FY2027</b>	<b>FY26 - FY27</b>
		<b>Actual</b>	<b>Budget</b>	<b>Actual YTD</b>	<b>Budget</b>	<b>% Norm Var</b>
<b>Public Works</b>						
<b>Public Works</b>						
01-40-7501	Tools	\$ 689	\$ 1,500	\$ 59	\$ 1,000	0.0%
01-40-7502	Radios	572	3,000	840	1,500	-25.0%
01-40-7503	Uniforms	2,932	6,500	864	5,200	20.0%
01-40-7504	Safety Equipment	3,252	4,500	3,504	2,600	-13.3%
01-40-7549	Miscellaneous Equipment	7,325	11,250	7,430	8,500	13.3%
01-40-7550	Gas and Diesel	35,639	90,000	35,520	45,000	-25.0%
01-40-7999	Miscellaneous Expenditures	605	1,500	752	1,300	30.0%
	<b>Total Public Works</b>	<b>1,363,564</b>	<b>2,102,500</b>	<b>1,188,799</b>	<b>1,419,582</b>	<b>1.3%</b>
<b>Municipal Buildings</b>						
01-41-7020	Part Time Staff Wages	\$ 5,713	\$ 12,420	\$ 6,098	\$ 10,000	20.8%
01-41-7050	Payroll Taxes	437	1,080	529	870	20.8%
01-41-7070	Workers Comp	-	500	159	400	20.0%
01-41-7200	Heat	-	500	77	250	-25.0%
01-41-7201	Electricity	5,763	9,000	6,356	7,500	25.0%
01-41-7210	Telephone and Internet	656	-	-	-	
01-41-7253	Building Repairs and Maint	4,617	8,500	3,970	5,000	-11.8%
01-41-7254	Grounds Maintenance	-	15,000	4,996	10,000	0.0%
01-41-7362	Security	1,698	1,500	1,020	1,200	20.0%
01-41-7400	General Supplies	391	750	520	500	0.0%
01-41-7808	Flags	863	3,000	2,686	3,000	50.0%
	<b>Total Municipal Buildings</b>	<b>20,138</b>	<b>52,250</b>	<b>26,411</b>	<b>38,720</b>	<b>11.2%</b>

**Town of Durham  
FY2027 Budget**

<b>Public Works</b>	<b>FY2024 Actual</b>	<b>FY2026 Budget</b>	<b>FY2026 Actual YTD</b>	<b>FY2027 Budget</b>	<b>FY26 - FY27 % Norm Var</b>
<b>Solid Waste</b>					
01-42-7231 Hauling	429,673	690,000	400,375	421,000	-8.5%
01-42-7233 Trash Bin Management	-	-	-	80,050	
01-42-7407 Tags	2,080	3,000	-	-	-100.0%
01-42-7815 Bulky Waste Day	15,035	32,800	17,629	20,000	-8.5%
<b>Total Solid Waste</b>	<b>446,788</b>	<b>725,800</b>	<b>418,004</b>	<b>521,050</b>	<b>7.7%</b>
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 1,830,490</b>	<b>\$ 2,880,550</b>	<b>\$ 1,633,214</b>	<b>\$ 1,979,352</b>	<b>3.1%</b>

**Town of Durham  
FY2027 Budget**

<b>Community Services</b>	<b>FY2024 Actual</b>	<b>FY2026 Budget</b>	<b>FY2026 Actual YTD</b>	<b>FY2027 Budget</b>	<b>FY26 - FY27 % Norm Var</b>
<b>Other Community Services</b>					
01-69-7805 General Assistance	\$ -	\$ 1,000	\$ 755	\$ 1,000	50.0%
01-69-7807 Outside Organizations	16,100	-	-	-	
<b>Total Other Community Services</b>	<b>16,100</b>	<b>1,000</b>	<b>755</b>	<b>1,000</b>	<b>50.0%</b>
 <b>TOTAL COMMUNITY SERVICES</b>	 <b>\$ 16,100</b>	 <b>\$ 1,000</b>	 <b>\$ 755</b>	 <b>\$ 1,000</b>	 <b>50.0%</b>

**Town of Durham  
FY2027 Budget**

Town-wide	FY2024 Actual	FY2026 Budget	FY2026 Actual YTD	FY2027 Budget	FY26 - FY27 % Norm Var
<b>Debt Service</b>					
01-92-7900 Debt Service Principal	693,296	698,798	569,359	580,443	24.6%
01-92-7901 Debt Service Interest	89,416	106,520	69,276	43,668	-38.5%
<b>Total Debt Service</b>	<b>782,712</b>	<b>805,318</b>	<b>638,635</b>	<b>624,111</b>	<b>16.2%</b>
<b>Assessments and Fixed Costs</b>					
01-96-7910 County Tax	742,140	816,323	816,323	918,788	12.6%
01-96-7915 Education	6,088,292	10,271,448	6,725,078	7,807,619	14.0%
<b>Total Assessments and Fixed Costs</b>	<b>6,830,432</b>	<b>11,087,771</b>	<b>7,541,401</b>	<b>8,726,407</b>	<b>18.1%</b>
<b>Abatements and Bad Debt</b>					
01-97-7970 Tax Abatements	9,105	20,326	28,227	-	-100.0%
<b>Total Abatements and Bad Debt</b>	<b>9,105</b>	<b>20,326</b>	<b>28,227</b>	<b>-</b>	<b>-100.0%</b>
<b>Other Financing Uses</b>					
01-00-8500 Transfers Out	616,836	595,652	593,652	395,000	-0.5%
<b>Total Other Financing Uses</b>	<b>616,836</b>	<b>595,652</b>	<b>593,652</b>	<b>395,000</b>	<b>-0.5%</b>
<b>TOTAL TOWN-WIDE</b>	<b>\$ 8,239,085</b>	<b>\$ 12,509,067</b>	<b>\$ 8,801,915</b>	<b>\$ 9,745,518</b>	<b>16.9%</b>

**Town of Durham  
FY2027 Budget**

<b>Fund #</b>	<b>Fund Name</b>	<b>FY2026 Beginning Balance</b>	<b>Projected Revenue</b>	<b>Projected Txfrs In (Out)</b>	<b>Projected Expenditures</b>	<b>Projected Ending Balance</b>
01	General Fund	\$ 3,238,948	\$ 17,001,318	\$ (593,651)	\$ (16,494,793)	\$ 3,151,822
10	ARPA Fund	114,887	-	-	(114,887)	-
12	River Park Donations Fund	8,201	443	-	-	8,644
13	Scholarships Fund	12,129	817	-	(1,000)	11,946
14	Heating Assistance Fund	13,145	200	-	-	13,345
15	Giving Tree Fund	-	470	-	-	470
16	Historic District Commission Fund	1,330	-	-	-	1,330
17	Jackson-Tupper Memorial Fund	123	-	-	-	123
	Total Restricted	149,815	1,930	-	(115,887)	35,858
18	Contingency Fund	16,953	-	33,047	-	50,000
19	Grants Matching Fund	26,848	-	3,152	(4,224)	25,776
20	Recreation Fund	23,742	-	-	(4,000)	19,742
21	Telecommunications Fund	73,531	-	(73,531)	-	-
22	Revlauation Fund	220,000	-	-	-	220,000
23	Grants Non-Matching Fund	-	30,976	-	(30,976)	-
50	Eureka Capital Fund	53,719	-	(43,017)	(10,702)	-
51	Fire Rescue Capital Fund	322,091	25,898	270,000	(50,271)	567,718
52	Municipal Building Capital Fund	70,886	-	98,500	(22,242)	147,144
53	Public Works Capital Fund	329,800	-	305,500	(345,369)	289,931
54	Union Church Restoration Fund	31,825	572	-	(25,620)	6,777
	Total Committed	1,169,395	57,446	593,651	(493,404)	1,327,088
90	Cemetery Permanent Fund	7,907	427	-	-	8,334
	Total Governmental Fund Balances	\$ 4,566,065	\$ 17,061,121	\$ -	\$ (17,104,084)	\$ 4,523,102

Notes  
A  
B  
C