

**Town of Durham
FY2024 Budget**

SUMMARY	FY2022 Actual	FY2023 Budget	FY2023 Actual	FY2024 Budget	FY23 - FY24 % Variance
Funding Requirements					
General Government	\$ 519,841	\$ 665,344	\$ 633,316	\$ 689,991	3.7%
Public Safety	521,301	541,070	535,740	622,495	15.0%
Public Works	1,514,397	1,723,460	1,642,868	1,843,228	6.9%
Culture and Recreation	6,945	15,915	12,571	-	-100.0%
Community Services	2,558	1,050	449	16,700	1490.5%
Town-wide	<u>7,338,828</u>	<u>7,497,383</u>	<u>7,513,115</u>	<u>8,089,325</u>	7.9%
Total Funding Requirements	9,903,870	10,444,222	10,338,059	11,261,739	7.8%
Less: Funding Sources					
Excise Taxes	1,040,451	1,034,097	1,076,440	1,100,000	6.4%
Permits and Fees	80,212	80,212	76,066	75,400	-6.0%
Intergovernmental	1,157,886	936,174	1,146,438	1,149,714	22.8%
Charges for Services	163,143	163,703	167,942	172,000	5.1%
Other Revenues	96,192	66,603	36,385	65,000	-2.4%
Other Financing Sources	<u>106,056</u>	<u>-</u>	<u>47,754</u>	<u>-</u>	
Total Funding Sources	2,643,940	2,280,789	2,551,025	2,562,114	12.3%
Equals: Deficit (Surplus) Before Changes in Fund Balance and Taxes	7,259,930	8,163,433	7,787,034	8,699,625	6.6%
Additions to (Use of) Fund Balance	480,570	(135,820)	259,011	(668,000)	391.8%
Equals: Property Tax Levy	\$ 7,740,500	\$ 8,027,613	\$ 8,046,045	\$ 8,031,625	0.0%
Taxable Valuation (\$ thousands)	\$ 373,440	\$ 376,001	\$ 376,001	\$ 376,001	0.0%
Mil Rate (per \$1,000)	\$ 20.700	\$ 21.350	\$ 21.350	\$ 21.361	0.0%

**Town of Durham
FY2024 Budget**

FUNDING SOURCES		FY2022 Actual	FY2023 Budget	FY2023 Actual	FY2024 Budget	FY23 - FY24 % Variance
Excise Taxes						
11-6100	Motor Vehicle Excise	\$ 1,034,097	\$ 1,034,097	\$ 1,070,148	\$ 1,095,000	5.9%
11-6105	Other Excise	6,354	-	6,292	5,000	
	Total Excise Taxes	1,040,451	1,034,097	1,076,440	1,100,000	6.4%
Permits and Fees						
12-6200	Town Clerk Fees	26,283	26,283	25,945	26,000	-1.1%
12-6205	Lien Fees	-	-	529	-	
12-6210	Planning Board Fees	2,900	3,416	4,735	3,000	-12.2%
12-6215	Code Enforcement Fees	49,864	49,564	41,350	45,000	-9.2%
12-6220	Dog Licenses	949	949	1,457	1,400	47.5%
12-6221	Animal Control Fees	-	-	50	-	
12-6299	Miscellaneous Permits and Fees	216	-	2,000	-	
	Total Permits and Fees	80,212	80,212	76,066	75,400	-6.0%
Intergovernmental						
13-6300	State Revenue Sharing	753,372	551,052	740,214	740,214	34.3%
13-6305	Homestead Exemption	322,683	305,116	302,687	305,000	0.0%
13-6310	Business Equipment Tax Exemption	1,041	1,429	14	1,500	5.0%
13-6315	Veterans Exemption	-	-	3,142	3,000	
13-6320	Tree Growth	23,853	23,853	37,147	35,000	46.7%
13-6325	Local Road Assistance Program	54,724	54,724	63,108	65,000	18.8%
13-6330	Snowmobile Program	2,204	-	-	-	
13-6336	State Park Fees	9	-	-	-	
13-6399	Miscellaneous Intergovernmental	-	-	-	-	
	Total Intergovernmental	1,157,886	936,174	1,146,438	1,149,714	22.8%

**Town of Durham
FY2024 Budget**

FUNDING SOURCES	FY2022 Actual	FY2023 Budget	FY2023 Actual	FY2024 Budget	FY23 - FY24 % Variance
Charges for Services					
14-6400 Recreation Program Fees	\$ -	\$ 9,380	\$ -	\$ -	-100.0%
14-6425 Eureka Rental Fees	1,420	1,420	2,205	2,000	40.8%
14-6450 Junkyard Fees	-	-	120	-	
14-6451 User Fees and Trash Tags	33,381	33,381	30,074	30,000	-10.1%
14-6460 Cable Franchise Fees	45,887	52,000	42,596	45,000	-13.5%
14-6470 Ambulance Fees	82,278	67,522	92,612	95,000	40.7%
14-6499 Misc Charges for Services	177	-	335	-	
Total Charges for Services	163,143	163,703	167,942	172,000	5.1%
Other Revenues					
19-6900 Interest on Property Taxes	21,022	20,955	16,124	20,000	-4.6%
19-6910 Interest Income	-	-	28,929	20,000	
19-6950 Private Donations	-	-	2,000	-	
19-6980 Private Grants	-	-	-	-	
19-6999 Miscellaneous Revenue	75,170	45,648	(10,668)	25,000	-45.2%
Total Other Revenues	96,192	66,603	36,385	65,000	-2.4%
Other Financing Sources					
99-8000 Transfers In	106,056	-	47,754	-	
99-8050 Bond Proceeds	-	-	-	-	
99-8100 Sales of Assets	-	-	-	-	
Total Other Financing Sources	106,056	-	47,754	-	
TOTAL FUNDING SOURCES	\$ 2,643,940	\$ 2,280,789	\$ 2,551,025	\$ 2,562,114	12.3%

**Town of Durham
FY2024 Budget**

FUNDING REQUIREMENTS		FY2022 Actual	FY2023 Budget	FY2023 Actual	FY2024 Budget	FY23 - FY24 % Variance
General Government						
20	Administration	\$ 408,678	\$ 518,124	\$ 497,447	\$ 473,656	-8.6%
21	Municipal Buildings	14,359	17,800	24,569	22,235	24.9%
23	Assessing	18,000	21,000	20,525	22,800	8.6%
26	Information Technology	43,056	52,000	47,752	47,000	-9.6%
27	Planning and Code Enforcement	35,748	56,420	43,023	124,300	120.3%
	Total General Government	519,841	665,344	633,316	689,991	3.7%
Public Safety						
30	Fire Department	503,386	522,470	517,334	603,845	15.6%
39	Other Public Safety	17,915	18,600	18,406	18,650	0.3%
	Total Public Safety	521,301	541,070	535,740	622,495	15.0%
Public Works						
40	Public Works	1,214,665	1,338,920	1,268,718	1,454,228	8.6%
42	Solid Waste	299,732	384,540	374,150	389,000	1.2%
	Total Public Works	1,514,397	1,723,460	1,642,868	1,843,228	6.9%
Culture and Recreation						
50	Parks and Recreation	2,456	9,380	6,620	-	-100.0%
52	Eureka Community Center	4,489	6,535	5,951	-	-100.0%
	Total Culture and Recreation	6,945	15,915	12,571	-	-100.0%
Community Services						
69	Other Community Services	2,558	1,050	449	16,700	1490.5%
	Total Community Services	2,558	1,050	449	16,700	1490.5%

**Town of Durham
FY2024 Budget**

FUNDING REQUIREMENTS		FY2022 Actual	FY2023 Budget	FY2023 Actual	FY2024 Budget	FY23 - FY24 % Variance
Town-wide						
91	Capital Expenditures	\$ 91,040	\$ -	\$ -	\$ -	
92	Debt Service	969,801	958,394	958,390	780,349	-18.6%
96	Assessments and Fixed Costs	6,138,849	6,393,743	6,393,743	6,692,140	4.7%
97	Abatements and Bad Debt	16,703	35,246	8,386	-	-100.0%
99	Other Financing Uses	122,435	110,000	152,596	616,836	460.8%
	Total Town-wide	7,338,828	7,497,383	7,513,115	8,089,325	7.9%
TOTAL FUNDING REQUIREMENTS		<u>\$ 9,903,870</u>	<u>\$ 10,444,222</u>	<u>\$ 10,338,059</u>	<u>\$ 11,261,739</u>	7.8%

Proposed

**Town of Durham
FY2024 Budget**

General Government		FY2022	FY2023	FY2023	FY2024	FY23 - FY24
		Actual	Budget	Actual	Budget	% Variance
Administration						
20-7000	Department Head Wages	\$ 89,982	\$ 97,000	\$ 100,877	\$ 110,000	13.4%
20-7015	Full Time Staff Wages	127,707	104,310	128,270	93,000	-10.8%
20-7020	Part Time Staff Wages	11,644	39,312	16,632	45,000	14.5%
20-7026	Election Worker Wages	6,100	3,800	3,673	4,000	5.3%
20-7030	Elected Official Wages	10,320	10,320	11,180	11,500	11.4%
20-7050	Payroll Taxes	22,335	24,809	14,720	8,400	-66.1%
20-7055	Health Insurance	19,876	25,187	24,334	15,600	-38.1%
20-7070	Workers Comp	3,144	5,850	5,847	3,256	-44.3%
20-7075	Retirement	2,079	-	8,628	14,100	
20-7105	Training and Development	6,445	8,000	2,677	4,000	-50.0%
20-7110	Travel and Mileage	-	1,000	1,887	500	-50.0%
20-7200	Heat	-	-	308	2,500	
20-7201	Electricity	-	-	60	4,000	
20-7210	Telephone and Internet	-	-	274	6,300	
20-7220	Legal	2,992	11,000	3,088	10,000	-9.1%
20-7221	Auditor	12,400	15,500	18,500	13,000	-16.1%
20-7222	Business Services	-	74,500	44,658	30,000	-59.7%
20-7223	Payroll Processing Services	-	-	-	10,000	
20-7250	Equipment Rentals	4,117	2,500	3,885	4,300	72.0%
20-7253	Building Repairs and Maint	-	-	-	5,000	
20-7340	General Insurance	41,060	42,000	39,156	45,000	7.1%
20-7350	Advertising	1,305	1,500	80	1,500	0.0%
20-7351	Printing and Copying	1,580	1,600	2,597	5,000	212.5%
20-7352	Postage and Freight	3,567	4,500	1,463	1,500	-66.7%
20-7353	Bank Service Charges	-	-	174	-	
20-7354	Dues and Subscriptions	12,981	13,336	14,166	14,500	8.7%
20-7356	Software Licenses	19,805	21,100	44,322	-	-100.0%
20-7400	General Supplies	3,889	5,500	5,974	6,500	18.2%
20-7490	Books and Periodicals	533	500	-	500	0.0%
20-7500	Small Equipment	137	150	-	-	-100.0%
20-7800	Lien Costs	3,167	2,500	141	1,500	-40.0%
20-7801	Election Costs	1,513	2,250	(223)	2,200	-2.2%
20-7999	Miscellaneous Expenditures	-	100	99	1,000	900.0%
	Total Administration	408,678	518,124	497,447	473,656	-8.6%

**Town of Durham
FY2024 Budget**

General Government		FY2022 Actual	FY2023 Budget	FY2023 Actual	FY2024 Budget	FY23 - FY24 % Variance
Municipal Buildings						
21-7020	Part Time Staff Wages	\$ 1,436	\$ 2,000	\$ 2,835	\$ 6,300	215.0%
21-7050	Payroll Taxes	110	170	217	485	185.3%
21-7200	Heat	2,444	2,500	4,066	-	-100.0%
21-7201	Electricity	3,105	3,500	3,735	6,200	77.1%
21-7210	Telephone and Internet	3,739	3,715	7,136	650	-82.5%
21-7252	Equipment Repairs and Maint	115	300	-	-	-100.0%
21-7253	Building Repairs and Maint	403	2,500	1,217	5,000	100.0%
21-7359	Street Lights	1,432	1,500	2,215	-	-100.0%
21-7362	Security	822	825	1,728	1,600	93.9%
21-7400	General Supplies	332	350	442	1,000	185.7%
21-7808	Flags	-	-	-	1,000	
21-7820	Union Church Costs	421	440	978	-	-100.0%
	Total Municipal Buildings	14,359	17,800	24,569	22,235	24.9%
Assessing						
23-7228	Mapping	-	2,300	2,225	2,800	21.7%
23-7235	Assessing Services	18,000	18,000	18,000	19,200	6.7%
23-7400	General Supplies	-	200	212	250	25.0%
23-7802	Deeds Costs	-	-	-	300	
23-7999	Miscellaneous Expenditures	-	500	88	250	-50.0%
	Total Assessing	18,000	21,000	20,525	22,800	8.6%

**Town of Durham
FY2024 Budget**

General Government		FY2022	FY2023	FY2023	FY2024	FY23 - FY24
		Actual	Budget	Actual	Budget	% Variance
Information Technology						
26-7020	Part Time Staff Wages	\$ 17,079	\$ 25,000	\$ 25,976	\$ -	-100.0%
26-7050	Payroll Taxes	167	-	1,788	-	
26-7070	Workers Comp	143	-	-	-	
26-7105	Training and Development	-	100	-	-	-100.0%
26-7212	IT Services	18,533	15,000	13,109	15,000	0.0%
26-7213	Website	2,929	3,000	2,415	3,000	0.0%
26-7215	Access Channel	1,030	3,000	-	-	-100.0%
26-7351	Printing and Copying	1,809	2,000	1,928	-	-100.0%
26-7356	Software Licenses	254	2,200	1,033	24,000	990.9%
26-7400	General Supplies	-	500	202	-	-100.0%
26-7404	Hardware	1,112	1,200	1,301	5,000	316.7%
	Total Information Technology	43,056	52,000	47,752	47,000	-9.6%
Planning and Code Enforcement						
27-7015	Full Time Staff Wages	-	-	-	60,500	
27-7020	Part Time Staff Wages	29,574	33,280	33,352	40,000	20.2%
27-7035	Committee Member Wages	2,700	3,750	2,300	6,000	60.0%
27-7050	Payroll Taxes	2,326	3,190	2,732	4,400	37.9%
27-7055	Health Insurance	-	-	302	1,200	
27-7075	Retirement	-	-	25	5,400	
27-7110	Travel and Mileage	-	-	-	2,000	
27-7220	Legal	315	1,000	630	-	-100.0%
27-7350	Advertising	286	900	111	500	-44.4%
27-7352	Postage and Freight	27	400	889	1,500	275.0%
27-7354	Dues and Subscriptions	205	1,200	1,280	1,300	8.3%
27-7400	General Supplies	315	700	950	1,000	42.9%
27-7820	Union Church Costs	-	10,000	-	-	-100.0%
27-7999	Miscellaneous Expenditures	-	2,000	452	500	-75.0%
	Total Planning and Code Enforcement	35,748	56,420	43,023	124,300	120.3%
TOTAL GENERAL GOVERNMENT		\$ 519,841	\$ 665,344	\$ 633,316	\$ 689,991	3.7%

**Town of Durham
FY2024 Budget**

Public Safety		FY2022 Actual	FY2023 Budget	FY2023 Actual	FY2024 Budget	FY23 - FY24 % Variance
Fire Department						
30-7000	Department Head Wages	\$ 72,352	\$ 77,175	\$ 76,179	\$ 81,035	5.0%
30-7020	Part Time Staff Wages	184,328	193,000	202,136	262,222	35.9%
30-7050	Payroll Taxes	22,375	24,900	21,987	21,600	-13.3%
30-7055	Health Insurance	2,463	2,525	2,449	2,500	-1.0%
30-7070	Workers Comp	44,637	50,670	50,670	33,238	-34.4%
30-7075	Retirement	-	-	3,436	7,250	
30-7100	Stipends	4,214	4,100	4,943	4,600	12.2%
30-7105	Training and Development	6,514	7,000	3,310	7,000	0.0%
30-7200	Heat	6,574	7,800	11,326	8,000	2.6%
30-7201	Electricity	5,353	5,500	7,908	9,000	63.6%
30-7210	Telephone and Internet	-	-	827	5,900	
30-7229	Dispatch Services	36,028	36,000	31,662	27,000	-25.0%
30-7230	Ambulance Services	4,577	14,200	16,665	20,000	40.8%
30-7252	Equipment Repairs and Maintenance	62,710	58,000	49,542	20,000	-65.5%
30-7253	Building Repairs and Maintenance	8,562	7,800	10,931	12,000	53.8%
30-7255	Vehicle Repairs and Maintenance	-	-	-	40,000	
30-7354	Dues and Subscriptions	818	3,000	2,160	3,000	0.0%
30-7400	General Supplies	4,042	4,800	1,651	4,800	0.0%
30-7502	Radios	-	-	-	6,000	
30-7504	Safety Equipment	27,710	15,000	13,423	15,000	0.0%
30-7550	Gas and Diesel	7,264	8,000	5,790	10,700	33.8%
30-7999	Miscellaneous Expenditures	2,865	3,000	339	3,000	0.0%
	Total Fire Department	503,386	522,470	517,334	603,845	15.6%
Other Public Safety						
39-7240	Animal Control	17,915	18,600	18,406	18,650	0.3%
	Total Other Public Safety	17,915	18,600	18,406	18,650	0.3%
TOTAL PUBLIC SAFETY		\$ 521,301	\$ 541,070	\$ 535,740	\$ 622,495	15.0%

**Town of Durham
FY2024 Budget**

Public Works		FY2022 Actual	FY2023 Budget	FY2023 Actual	FY2024 Budget	FY23 - FY24 % Variance
Public Works						
40-7000	Department Head Wages	\$ 70,341	\$ 73,500	\$ 73,486	\$ 77,200	5.0%
40-7015	Full Time Staff Wages	264,982	288,540	279,138	263,000	-8.9%
40-7016	Overtime Wages	-	-	3,516	30,000	
40-7020	Part Time Staff Wages	1,075	1,500	12,636	15,000	900.0%
40-7050	Payroll Taxes	32,071	35,500	23,689	5,700	-83.9%
40-7055	Health Insurance	78,978	95,650	91,439	99,715	4.2%
40-7070	Workers Comp	40,004	40,930	40,926	25,063	-38.8%
40-7075	Retirement	-	-	14,222	33,000	
40-7100	Stipends	-	-	2,040	1,200	
40-7105	Training and Development	1,006	1,000	469	1,000	0.0%
40-7200	Heat	-	10,000	6,317	7,000	-30.0%
40-7201	Electricity	16,410	2,500	9,052	8,000	220.0%
40-7210	Telephone and Internet	-	5,500	6,651	5,100	-7.3%
40-7224	Engineers	-	-	773	-	
40-7245	Flagging Services	-	1,000	15	-	-100.0%
40-7249	Other Contracted Services	14,434	10,000	7,140	10,000	0.0%
40-7250	Equipment Rentals	3,053	10,000	3,412	10,000	0.0%
40-7252	Equipment Repairs and Maintenance	84,495	90,000	128,414	40,000	-55.6%
40-7253	Building Repairs and Maintenance	12,914	10,000	14,393	12,000	20.0%
40-7254	Grounds Maintenance	4,500	-	-	10,000	
40-7255	Vehicle Repairs and Maintenance	-	-	-	80,000	
40-7256	Tree Services	-	4,000	5,200	6,000	50.0%
40-7257	Paving and Road Work	341,255	375,000	285,158	400,000	6.7%
40-7258	Road Painting and Striping	-	-	-	16,000	
40-7259	Crack Sealing	-	-	-	15,000	
40-7400	General Supplies	3,775	3,500	5,054	4,500	28.6%
40-7450	Salt	146,510	165,000	160,214	147,000	-10.9%
40-7451	Liquid De-Icer	-	-	-	16,000	
40-7452	Winter Sand	-	-	-	7,000	
40-7454	Gravel, Asphalt, Tar, Concrete	27,367	31,000	26,961	31,000	0.0%
40-7455	Erosion Control	2,310	3,000	2,867	3,500	16.7%
40-7456	Signs	3,023	4,000	3,519	4,000	0.0%
40-7457	Culverts	8,839	5,000	4,926	5,000	0.0%
40-7500	Small Equipment	3,638	3,500	2,081	3,500	0.0%

**Town of Durham
FY2024 Budget**

		FY2022	FY2023	FY2023	FY2024	FY23 - FY24
		Actual	Budget	Actual	Budget	% Variance
Public Works						
Public Works						
40-7501	Tools	\$ -	\$ -	\$ -	\$ 1,000	
40-7502	Radios	2,178	1,300	2,187	2,500	92.3%
40-7503	Uniforms	1,394	2,000	2,017	2,750	37.5%
40-7504	Safety Equipment	2,568	2,500	2,760	3,000	20.0%
40-7549	Miscellaneous Equipment	10,747	7,500	4,992	7,500	0.0%
40-7550	Gas and Diesel	36,798	56,000	43,054	45,000	-19.6%
40-7999	Miscellaneous Expenditures	-	-	-	1,000	
	Total Public Works	1,214,665	1,338,920	1,268,718	1,454,228	8.6%
Solid Waste						
42-7231	Hauling	299,732	370,000	361,304	375,000	1.4%
42-7407	Tags	-	2,540	1,858	2,000	-21.3%
42-7815	Bulky Waste Day	-	12,000	10,988	12,000	0.0%
	Total Solid Waste	299,732	384,540	374,150	389,000	1.2%
TOTAL PUBLIC WORKS		\$ 1,514,397	\$ 1,723,460	\$ 1,642,868	\$ 1,843,228	6.9%

**Town of Durham
FY2024 Budget**

Culture and Recreation		FY2022	FY2023	FY2023	FY2024	FY23 - FY24
		Actual	Budget	Actual	Budget	% Variance
Parks and Recreation						
50-7201	Electricity	\$ 362	\$ 400	\$ 606	\$ -	-100.0%
50-7249	Other Contracted Services	-	980	1,030	-	-100.0%
50-7252	Equipment Repairs and Maintenance	-	-	-	-	
50-7254	Grounds Maintenance	593	1,600	1,823	-	-100.0%
50-7354	Dues and Subscriptions	300	300	-	-	-100.0%
50-7400	General Supplies	-	-	7	-	
50-7808	War Memorial Flags	-	350	654	-	-100.0%
50-7812	Recreation Programs	1,100	5,000	2,500	-	-100.0%
50-7813	Memorial Day Parade	101	750	-	-	-100.0%
50-7999	Miscellaneous Expenditures	-	-	-	-	
	Total Parks and Recreation	2,456	9,380	6,620	-	-100.0%
Eureka Community Center						
53-7020	Part Time Staff Wages	1,091	1,500	1,476	-	-100.0%
53-7050	Payroll Taxes	83	135	110	-	-100.0%
53-7200	Heat	-	100	-	-	-100.0%
53-7201	Electricity	2,100	2,000	3,266	-	-100.0%
53-7253	Building Repairs and Maintenance	1,054	2,500	899	-	-100.0%
53-7400	General Supplies	161	300	200	-	-100.0%
	Total Eureka Community Centery	4,489	6,535	5,951	-	-100.0%
TOTAL CULTURE AND RECREATION		\$ 6,945	\$ 15,915	\$ 12,571	\$ -	-100.0%

**Town of Durham
FY2024 Budget**

Community Services	FY2022 Actual	FY2023 Budget	FY2023 Actual	FY2024 Budget	FY23 - FY24 % Variance
Other Community Services					
69-7805 General Assistance	\$ -	\$ 600	\$ -	\$ 600	0.0%
69-7807 Outside Organizations	2,204	-	-	16,100	
69-7808 Cemetery Flags	354	450	449	-	-100.0%
Total Other Community Services	2,558	1,050	449	16,700	1490.5%
 TOTAL COMMUNITY SERVICES	 <u>\$ 2,558</u>	 <u>\$ 1,050</u>	 <u>\$ 449</u>	 <u>\$ 16,700</u>	 1490.5%

Proposed

**Town of Durham
FY2024 Budget**

Town-wide	FY2022 Actual	FY2023 Budget	FY2023 Actual	FY2024 Budget	FY23 - FY24 % Variance
Capital Expenditures					
91-7640 Bldgs and Bldg Improvements	\$ 71,714	\$ -	\$ -	\$ -	
91-7680 Equipment	-	-	-	-	
91-7700 Vehicles	19,326	-	-	-	
91-7720 Infrastructure	-	-	-	-	
Total Capital Expenditures	91,040	-	-	-	
Debt Service					
92-7900 Debt Service Principal	838,381	848,059	848,060	691,867	-18.4%
92-7901 Debt Service Interest	131,420	110,335	110,330	88,482	-19.8%
Total Debt Service	969,801	958,394	958,390	780,349	-18.6%
Assessments and Fixed Costs					
96-7910 County Tax	600,886	677,388	677,388	742,140	9.6%
96-7915 Education	5,537,963	5,716,355	5,716,355	5,950,000	4.1%
Total Assessments and Fixed Costs	6,138,849	6,393,743	6,393,743	6,692,140	4.7%
Abatements and Bad Debt					
97-7970 Tax Abatements	16,703	35,246	8,386	-	-100.0%
Total Abatements and Bad Debt	16,703	35,246	8,386	-	-100.0%
Other Financing Uses					
99-8500 Transfers Out	122,435	110,000	152,596	616,836	460.8%
Total Other Financing Uses	122,435	110,000	152,596	616,836	460.8%
TOTAL TOWN-WIDE	\$ 7,338,828	\$ 7,497,383	\$ 7,513,115	\$ 8,089,325	7.9%

**Town of Durham
FY2024 Budget**

Fund #	Fund Name	FY23 Beginning Fund Balance	Revenue	Transfers In (Transfers Out)	Expenditures	FY23 Ending Fund Balance
01	General Fund	\$ 3,443,374	\$ 10,549,316	\$ (104,843)	\$ (10,185,462)	\$ 3,702,385
02	ARPA Fund	348,024	-	-	(178,394)	169,630 B
03	Zoning Compliance Fund	-	5,000	-	-	5,000
04	River Park Donations Reserve	7,956	65	-	-	8,021
05	Scholarships Reserve	14,677	120	-	(2,000)	12,797
06	Heating Assistance Reserve	11,245	200	-	(489)	10,956
07	Giving Tree Reserve	544	1,340	-	-	1,884
08	Historic District Commission Reserve	1,330	-	-	-	1,330
09	Jackson-Tupper Memorial Reserve	123	-	-	-	123
	Total Restricted	383,899	6,725	-	(180,883)	209,741
70	Emergency Reserve	16,953	-	-	-	16,953
71	Grants Matching Reserve	27,077	-	-	-	27,077
72	Recreation Reserve	23,742	-	-	-	23,742
73	Telecommunications Reserve	83,981	-	(5,157)	-	78,824
74	Revlauation Reserve	-	-	60,000	-	60,000
75	Eureka Capital Reserve	2,719	1,000	-	-	3,719
76	Fire Rescue Capital Reserve	221,401	-	-	(79,310)	142,091 C
77	Municipal Building Capital Reserve	97,632	-	-	(7,120)	90,512
78	Public Works Capital Reserve	460,950	144,330	50,000	(502,192)	153,088 D
79	Union Church Restoration Reserve	21,457	175	-	-	21,632
	Total Committed	955,912	145,505	104,843	(588,622)	617,638
80	Cemetery Permanent Fund	7,671	62	-	-	7,733
	Total Governmental Fund Balances	\$ 4,790,856	\$ 10,701,608	\$ -	\$ (10,954,967)	\$ 4,537,497

Notes

- A The above figures are preliminary, unadjusted amounts.
- B Of the ARPA Fund's remaining balnace, \$125,000 is set aside for the FD Quint Rehab. This leaves \$44,630 available for other future expenditures.
- C Of the Fire Rescue Capital Reserve's remaining fund balance, \$15,704 is set aside for a generator. This leaves \$126,387 available for other future expenditures.
- D Of the Public Works Capital Reserve's remaining fund balance, \$14,073 is set aside to pay the retainage on the Swamp Road Culvert Project. This leaves \$139,015 available for other future expenditures.