

# TOWN OF DURHAM

**Annual Budget Hearing, April 23, 2026**

## EXPENDITURES

|                              |  | ACTUAL<br>2024-2025 | CURRENT<br>2025-2026 | ESTIMATE<br>6/30/2026 | REQUESTED<br>2026-2027 | ABH<br>2026-2027 |
|------------------------------|--|---------------------|----------------------|-----------------------|------------------------|------------------|
| <b>ELECTED OFFICIALS</b>     |  |                     |                      |                       |                        |                  |
| 410201                       | BOARD OF FINANCE                         | 38,595              | 42,265               | 41,965                | 42,925                 | 42,925           |
| 410901                       | FIRST SELECTMAN'S SALARY                 | 95,941              | 98,819               | 98,819                | 101,784                | 101,784          |
| 411101                       | SELECTMEN'S SALARY                       | 9,479               | 9,763                | 9,763                 | 10,056                 | 10,056           |
| 411105                       | OFFICE OF THE FIRST SELECTMAN            | 31,761              | 39,240               | 38,834                | 43,834                 | 41,834           |
| 411502                       | FIRST SELECTMAN'S OFFICE STAFF SALARIES  | 75,860              | 77,354               | 77,354                | 79,615                 | 79,615           |
| 413120                       | BOARD OF ASSESSMENT APPEALS              | 121                 | 300                  | 300                   | 300                    | 300              |
| 413501                       | TAX COLLECTOR'S SALARY                   | 74,549              | 76,786               | 76,786                | 79,089                 | 79,089           |
| 413502                       | TAX COLLECTORS OFFICE STAFF SALARIES     | 33,426              | 33,987               | 33,987                | 36,757                 | 35,006           |
| 413505                       | OFFICE OF THE TAX COLLECTOR              | 18,158              | 19,270               | 18,350                | 19,900                 | 19,900           |
| 413705                       | TOWN TREASURER'S SALARY                  | 11,949              | 11,949               | 3,852                 | 5,883                  | 5,883            |
| 414701                       | TOWN CLERK'S SALARY                      | 74,549              | 76,786               | 76,786                | 79,089                 | 79,089           |
| 414702                       | TOWN CLERKS OFFICE STAFF SALARIES        | 58,283              | 64,660               | 66,151                | 70,747                 | 70,747           |
| 414705                       | OFFICE OF THE TOWN CLERK                 | 30,940              | 31,575               | 31,685                | 30,850                 | 29,850           |
|                              | <b>TOTAL ELECTED OFFICIALS</b>           | <b>553,609</b>      | <b>582,754</b>       | <b>574,632</b>        | <b>600,829</b>         | <b>596,078</b>   |
| <b>PROFESSIONAL SERVICES</b> |  |                     |                      |                       |                        |                  |
| 411901                       | FINANCE DEPARTMENT SALARIES              | 172,145             | 179,731              | 179,731               | 185,123                | 185,123          |
| 411905                       | FINANCE DEPARTMENT                       | 9,063               | 6,591                | 8,794                 | 8,852                  | 8,852            |
| 413101                       | TAX ASSESSOR'S OFFICE SALARIES           | 119,691             | 128,722              | 128,722               | 135,084                | 132,585          |
| 413105                       | ASSESSOR DEPARTMENT                      | 11,682              | 13,919               | 13,919                | 19,440                 | 17,284           |
| 413910                       | TOWN COUNSEL                             | 39,879              | 35,000               | 35,000                | 35,000                 | 35,000           |
| 414305                       | INFORMATION TECHNOLOGY                   | 156,161             | 151,033              | 170,468               | 184,700                | 186,752          |
| 414306                       | COMPUTER EQUIPMENT                       | 6,437               | 8,000                | 8,000                 | 8,000                  | 8,000            |
| 415101                       | BUILDING OFFICIAL                        | 39,830              | 46,811               | 46,811                | 48,216                 | 48,216           |
| 415102                       | LAND USE ADMINISTRATIVE ASSISTANT SALARY | 91,996              | 94,765               | 94,765                | 97,614                 | 97,614           |
| 415105                       | LAND USE DEPARTMENT                      | 16,925              | 13,275               | 13,275                | 12,075                 | 12,075           |
| 415205                       | PLANNING AND ZONING LEGAL COUNSEL        | 810                 | 6,000                | 6,000                 | 6,000                  | 6,000            |
| 415310                       | TOWN ENGINEERING                         | 22,385              | 37,000               | 37,000                | 37,000                 | 37,000           |
| 416110                       | PROBATE COURT                            | 9,000               | 10,530               | 10,530                | 10,530                 | 13,594           |
| 417110                       | LOWER CT VALLEY COUNCIL OF GOVERNMENTS   | 16,002              | 11,590               | 11,590                | 11,590                 | 11,905           |
|                              | <b>TOTAL PROFESSIONAL SERVICES</b>       | <b>712,005</b>      | <b>742,967</b>       | <b>764,605</b>        | <b>799,224</b>         | <b>800,000</b>   |

# TOWN OF DURHAM

Annual Budget Hearing, April 23, 2026

## EXPENDITURES

|   | ACTUAL<br>2024-2025 | CURRENT<br>2025-2026 | ESTIMATE<br>6/30/2026 | REQUESTED<br>2026-2027 | ABH<br>2026-2027 |
|---|---------------------|----------------------|-----------------------|------------------------|------------------|
| <b>TOWN COMMISSIONS</b>                     |                     |                      |                       |                        |                  |
| 415305 PLANNING AND ZONING COMMISSION       | 57,125              | 61,500               | 61,500                | 61,900                 | 61,900           |
| 415307 BLIGHT ENFORCEMENT                   | 391                 | 7,000                | 7000                  | 7,000                  | 7,000            |
| 415505 ZONING BOARD OF APPEALS              | 823                 | 1,310                | 1,310                 | 1,330                  | 1,330            |
| 415905 HISTORIC DISTRICT COMMISSION         | 146                 | 325                  | 150                   | 300                    | 300              |
| 416305 INLAND WETLANDS                      | 5,332               | 4,500                | 4,500                 | 7,100                  | 7,100            |
| 416505 CONSERVATION COMMISSION              | 4,748               | 10,800               | 10,800                | 6,165                  | 9,165            |
| 417305 ECONOMIC DEVELOPMENT                 | 1,689               | 4,125                | 4,125                 | 4,125                  | 4,125            |
| 418105 CHARTER REVIEW                       | -                   | -                    | 35,500                | 16,500                 | 16,500           |
| 418205 COMPENSATION REVIEW/PERSONNEL POLICY | -                   | 500                  | 500                   | 2,500                  | 500              |
| 418505 ETHICS COMMISSION                    | 72                  | 524                  | 5,834                 | 535                    | 535              |
| 418605 SUSTAINABLE DURHAM                   | 3,780               | 3,500                | 2,300                 | 2,100                  | 2,100            |
| 418610 COMPLETE STREETS                     | 0                   | 200                  | 200                   | 500                    | 500              |
| 418615 AMERICA 250 COMMITTEE                | 0                   | 1,000                | 1,000                 | 10,000                 | 10,000           |
| 418705 AGRICULTURE COMMISSION               | 0                   | 1,300                | 1,300                 | 400                    | 400              |
| <b>TOTAL TOWN COMMISSIONS</b>               | <b>74,106</b>       | <b>96,584</b>        | <b>136,019</b>        | <b>120,455</b>         | <b>121,455</b>   |
| <b>BUILDINGS AND GROUNDS</b>                |                     |                      |                       |                        |                  |
| 420105 RESIDENT STATE TROOPER OFFICE        | 335                 | 5,626                | 6,416                 | 1,060                  | 1,060            |
| 420325 FIRE COMPANY TRUSTEES                | 20,496              | 18,689               | 18,798                | 14,677                 | 14,677           |
| 430110 TOWN GARAGE MAINTENANCE              | 18,978              | 16,600               | 16,600                | 9,967                  | 9,967            |
| 450103 LIBRARY BUILDINGS & GROUNDS          | 37,677              | 37,035               | 37,035                | 25,451                 | 25,451           |
| 450325 COMMUNITY CENTER                     | 113,175             | 68,570               | 68,570                | 50,608                 | 50,608           |
| 520005 TOWN HALL EXPENSE GENERAL            | 61,089              | 52,603               | 52,603                | 41,200                 | 41,200           |
| 520063 MUNICIPAL CUSTODIAL SERVICES         | 3,286               | 3,300                | 3,300                 | 3,425                  | 3,425            |
| 520062 MUNICIPAL HEATING FUEL               | 69,860              | 45,000               | 40,000                | 40,000                 | 40,000           |
| 520068 FACILITIES MANAGEMENT                | 230,303             | 83,264               | 81,824                | 79,905                 | 81,190           |
| <b>TOTAL BUILDINGS AND GROUNDS</b>          | <b>555,199</b>      | <b>330,687</b>       | <b>325,146</b>        | <b>266,293</b>         | <b>267,578</b>   |
| <b>GENERAL EXPENSES</b>                     |                     |                      |                       |                        |                  |
| 414902 ELECTIONS SALARIES                   | 59,679              | 75,852               | 75,852                | 91,289                 | 88,868           |
| 414905 ELECTIONS DEPARTMENT                 | 19,963              | 17,207               | 17,207                | 22,659                 | 22,659           |
| 434005 TREE WARDEN                          | 102,130             | 152,633              | 152,633               | 151,818                | 116,818          |
| 510005 SOCIAL SECURITY                      | 183,560             | 169,000              | 184,000               | 195,000                | 190,000          |
| 510010 UNEMPLOYMENT COMPENSATION            | 11,981              | 12,500               | 12,500                | 12,500                 | 12,500           |
| 510015 EMPLOYEE RETIREMENT PLAN             | 202,489             | 218,763              | 219,963               | 241,229                | 241,229          |

# TOWN OF DURHAM

**Annual Budget Hearing, April 23, 2026**

## EXPENDITURES

|                      |  | ACTUAL<br>2024-2025 | CURRENT<br>2025-2026 | ESTIMATE<br>6/30/2026 | REQUESTED<br>2026-2027 | ABH<br>2026-2027 |
|----------------------|--|---------------------|----------------------|-----------------------|------------------------|------------------|
| 510020               | LIABILITY, AUTO, PROPERTY INSURANCE    | 121,539             | 127,850              | 127,850               | 133,917                | 128,981          |
| 510025               | HEALTH INSURANCE & HEALTH BENEFITS     | 584,743             | 690,766              | 690,766               | 789,333                | 770,269          |
| 510050               | EMPLOYEE TESTING                       | 1,748               | 1,339                | 1,339                 | 1,339                  | 1,339            |
|                      | <b>TOTAL GENERAL EXPENSES</b>          | <b>1,287,832</b>    | <b>1,465,910</b>     | <b>1,482,110</b>      | <b>1,639,084</b>       | <b>1,572,663</b> |
| <b>PUBLIC WORKS</b>  |  |                     |                      |                       |                        |                  |
| 430102               | HIGHWAY DEPARTMENT SALARIES            | 730,625             | 791,266              | 804,274               | 806,310                | 806,310          |
| 430105               | HIGHWAY DEPARTMENT EXPENSES            | 42,112              | 50,700               | 72,500                | 70,000                 | 59,940           |
| 430305               | HIGHWAYS AND STREETS                   | 52,594              | 54,535               | 54,535                | 74,535                 | 74,535           |
| 430312               | CATCH BASIN CLEANING / REPAIR          | 36,959              | 39,500               | 39,500                | 43,500                 | 43,500           |
| 430314               | PAVEMENT PRESERVATION                  | 2,444               | -                    | -                     | -                      | -                |
| 430316               | HIGHWAY SWEEPING                       | 10,032              | 6,500                | 6,500                 | 6,500                  | 6,500            |
| 430705               | SNOW & ICE REMOVAL                     | 252,474             | 182,000              | 190,000               | 215,000                | 215,000          |
| 431105               | STREET LIGHTS                          | 52,261              | 45,000               | 45,000                | 45,000                 | 45,000           |
| 431305               | HIGHWAY DEPARTMENT VEHICLE MAINTENANCE | 102,712             | 86,000               | 86,000                | 77,000                 | 77,000           |
| 431306               | HIGHWAY DEPARTMENT VEHICLE FUEL        | 47,256              | 49,951               | 49,951                | 50,060                 | 51,000           |
| 490030               | HIGHWAY PROJECTS                       | 48,217              | 50,000               | 50,000                | 50,000                 | 50,000           |
|                      | <b>TOTAL PUBLIC WORKS</b>              | <b>1,377,685</b>    | <b>1,355,452</b>     | <b>1,398,260</b>      | <b>1,437,905</b>       | <b>1,428,785</b> |
| <b>PUBLIC SAFETY</b> |  |                     |                      |                       |                        |                  |
| 420102               | RESIDENT STATE TROOPER SALARIES        | 235,163             | 271,638              | 271,638               | 276,842                | 311,052          |
| 420305               | VOLUNTEER FIRE COMPANY                 | 95,689              | 116,560              | 114,741               | 153,190                | 131,190          |
| 420710               | MIDDLESEX PARAMEDICS                   | 7,207               | 7,204                | 7,204                 | 7,204                  | 7,204            |
| 421502               | ANIMAL CONTROL WAGES                   | 19,428              | 20,010               | 20,010                | 20,611                 | 20,611           |
| 421505               | ANIMAL CONTROL DEPARTMENT              | 23,944              | 6,312                | 15,897                | 6,662                  | 6,662            |
| 421902               | FIRE MARSHAL WAGES                     | 31,316              | 31,900               | 31,900                | 32,907                 | 32,907           |
| 421905               | FIRE MARSHAL'S OFFICE                  | 4,478               | 4,666                | 4,757                 | 3,654                  | 3,654            |
| 421970               | BURNING OFFICIAL                       | 1,000               | -                    | -                     | -                      | -                |
| 422105               | PUBLIC SAFETY DATA SYSTEM              | 14,527              | 11,108               | 11,108                | 7,583                  | 16,288           |
| 422110               | TOWN WIDE COMMUNICATIONS               | 6,944               | 9,852                | 9,995                 | 7,143                  | 7,143            |
| 422140               | VALLEY SHORE COMMUNICATIONS            | 102,758             | 106,612              | 106,612               | 106,612                | 110,876          |
| 422300               | EMERGENCY MANAGEMENT                   | 28,790              | 32,339               | 32,137                | 32,845                 | 32,845           |
|                      | <b>TOTAL PUBLIC SAFETY</b>             | <b>571,244</b>      | <b>618,201</b>       | <b>625,999</b>        | <b>655,253</b>         | <b>680,432</b>   |

# TOWN OF DURHAM

Annual Budget Hearing, April 23, 2026

## EXPENDITURES

|                             |  | ACTUAL<br>2024-2025 | CURRENT<br>2025-2026 | ESTIMATE<br>6/30/2026 | REQUESTED<br>2026-2027 | ABH<br>2026-2027 |
|-----------------------------|--|---------------------|----------------------|-----------------------|------------------------|------------------|
| <b>HEALTH &amp; WELFARE</b> |  |                     |                      |                       |                        |                  |
| 440101                      | CONNECTICUT RIVER AREA HEALTH DISTRICT | 82,432              | 82,433               | 82,433                | 82,422                 | 82,422           |
| 441305                      | SOCIAL SERVICES PROGRAMS               | 22,562              | 34,434               | 34,434                | 32,192                 | 32,192           |
| 441905                      | YOUTH SERVICES/DMYFS                   | 71,625              | 90,000               | 90,000                | 92,700                 | 90,000           |
| 442701                      | SOCIAL SERVICES SALARY                 | 46,790              | 71,150               | 71,150                | 73,285                 | 73,285           |
| 442705                      | SOCIAL SERVICE DEPARTMENT              | 537                 | 475                  | 475                   | 535                    | 535              |
| 442710                      | TRANSPORTATION                         | 20,465              | 21,081               | 21,081                | 21,710                 | 21,710           |
| 442745                      | SENIOR CITIZENS BOARD                  | 27,630              | 31,800               | 31,800                | 32,934                 | 30,442           |
|                             | <b>TOTAL HEALTH &amp; WELFARE</b>      | <b>272,041</b>      | <b>331,373</b>       | <b>331,373</b>        | <b>335,778</b>         | <b>330,586</b>   |
| <b>LIBRARY</b>              |  |                     |                      |                       |                        |                  |
| 450101                      | LIBRARY STAFF SALARIES                 | 402,126             | 434,115              | 434,115               | 447,397                | 447,397          |
| 450104                      | BOOKS & MEDIA                          | 58,204              | 60,651               | 60,651                | 62,470                 | 62,470           |
| 450105                      | LIBRARY EXPENSES                       | 15,157              | 15,760               | 15,760                | 16,508                 | 16,508           |
| 450107                      | INFORMATION TECHNOLOGY                 | 51,935              | 53,538               | 53,538                | 55,446                 | 55,446           |
|                             | <b>TOTAL LIBRARY</b>                   | <b>527,421</b>      | <b>564,064</b>       | <b>564,064</b>        | <b>581,821</b>         | <b>581,821</b>   |
| <b>RECREATION</b>           |  |                     |                      |                       |                        |                  |
| 450301                      | RECREATION DEPARTMENT STAFF SALARIES   | 114,663             | 118,723              | 118,723               | 131,984                | 131,984          |
| 450305                      | RECREATION EXPENSES                    | 35,698              | 44,620               | 44,620                | 41,540                 | 41,540           |
|                             | <b>TOTAL RECREATION</b>                | <b>150,361</b>      | <b>163,343</b>       | <b>163,343</b>        | <b>173,524</b>         | <b>173,524</b>   |
| <b>COMMUNITY CENTER</b>     |  |                     |                      |                       |                        |                  |
| 450325                      | COMMUNITY CENTER OFFICE MANAGER SALARY | 0.0                 | 64,813               | 64,813                | 66,757                 | 66,757           |
|                             | <b>TOTAL COMMUNITY CENTER SALARY</b>   | <b>0.0</b>          | <b>64,813</b>        | <b>64,813</b>         | <b>66,757</b>          | <b>66,757</b>    |
| <b>FACILITIES</b>           |  |                     |                      |                       |                        |                  |
| 520001                      | FACILITIES MANAGER SALARY              | 0.0                 | 36,778               | 36,778                | 37,807                 | 37,807           |
|                             | <b>TOTAL FACILITIES SALARY</b>         | <b>0.0</b>          | <b>36,778</b>        | <b>36,778</b>         | <b>37,807</b>          | <b>37,807</b>    |
| <b>MISCELLANEOUS</b>        |  |                     |                      |                       |                        |                  |
| 459905                      | FARMERS MARKET                         | 1,303               | 5,000                | 5,000                 | 6,000                  | 5,000            |
| 980015                      | CONTINGENCY FOR UNION NEGOTIATIONS     | 0                   | -                    | 102,000               | -                      | -                |
| 980020                      | CONTINGENCY                            | 0                   | 83,053               | 85,000                | 85,000                 | 85,000           |
| 980010                      | TAX REFUNDS                            | 54,378              | 38,518               | 38,518                | 38,518                 | 38,518           |
|                             | <b>TOTAL MISCELLANEOUS</b>             | <b>55,681</b>       | <b>126,571</b>       | <b>230,518</b>        | <b>129,518</b>         | <b>128,518</b>   |

# TOWN OF DURHAM

**Annual Budget Hearing, April 23, 2026**

## EXPENDITURES

|                               |                                     | ACTUAL<br>2024-2025 | CURRENT<br>2025-2026 | ESTIMATE<br>6/30/2026 | REQUESTED<br>2026-2027 | ABH<br>2026-2027 |
|-------------------------------|-------------------------------------|---------------------|----------------------|-----------------------|------------------------|------------------|
| <b>ENVIRONMENTAL SERVICES</b> |                                     |                     |                      |                       |                        |                  |
| 431705                        | DMIAAB                              | 349,175             | 402,177              | 354,235               | 367,733                | 349,506          |
| 431905                        | HOUSEHOLD HAZARDOUS WASTE           | 10,332              | 8,000                | 9,000                 | 9,000                  | 9,000            |
| 800105                        | OLD INDIAN TRAIL WATER SYSTEM       | 5,350               | 5,350                | 5,350                 | 5,350                  | 5,350            |
|                               | <b>TOTAL ENVIRONMENTAL SERVICES</b> | <b>364,857</b>      | <b>415,527</b>       | <b>368,585</b>        | <b>382,083</b>         | <b>363,856</b>   |
|                               | <b>GRAND TOTAL OPERATING</b>        | <b>6,502,040</b>    | <b>6,895,024</b>     | <b>7,066,245</b>      | <b>7,226,331</b>       | <b>7,149,860</b> |
| <b>DEBT SERVICE</b>           |                                     |                     |                      |                       |                        |                  |
| 480110                        | INTEREST                            | 27,895              | 25,105               | 25,105                | 22,316                 | 22,316           |
| 480110                        | PRINCIPLE                           | 107,000             | 107,000              | 10,700                | 107,000                | 107,000          |
|                               | <b>TOTAL BOND DEBT</b>              | <b>134,895</b>      | <b>132,105</b>       | <b>35,805</b>         | <b>129,316</b>         | <b>129,316</b>   |
| <b>CAPITAL AND RESERVE</b>    |                                     |                     |                      |                       |                        |                  |
|                               | RESERVE FUND APPROPRIATIONS         | 565,560             | 344,660              | 1,047,395             | 1,911,743              | 305,635          |
|                               | CAPITAL IMPROVEMENTS PROGRAM        | 995,799             | 1,052,570            | 834,466               | 2,718,360              | 1,414,874        |
|                               | <b>TOTAL CAPITAL AND RESERVE</b>    | <b>1,561,359</b>    | <b>1,397,230</b>     | <b>1,881,861</b>      | <b>4,630,103</b>       | <b>1,720,509</b> |
|                               | <b>GRAND TOTAL TOWN EXPENSES</b>    | <b>8,198,294</b>    | <b>8,424,359</b>     | <b>8,983,911</b>      | <b>11,985,750</b>      | <b>8,999,685</b> |

# TOWN OF DURHAM

Annual Budget Hearing, April 23, 2026

## EXPENDITURES

|                      |                             |           |           | ACTUAL<br>2024-2025  | CURRENT<br>2025-2026         | ESTIMATE<br>6/30/2026 | REQUESTED<br>2026-2027 | ABH<br>2026-2027 |
|----------------------|-----------------------------|-----------|-----------|----------------------|------------------------------|-----------------------|------------------------|------------------|
| TRANSFERS TO RESERVE |                             |           |           | CAPITAL IMPROVEMENTS |                              |                       |                        |                  |
| Res. #               |                             | 2025-2026 | 2026-2027 | Cap. #               |                              | 2025-2026             | 2026-2027              |                  |
| 8405305              | P&Z PLAN CONS DEVELOP       | 10,750    | 6,000     | 9520068              | BLDG MAINT CC                | 75,000                | -                      |                  |
| 8413105              | ASSESSOR REVALUATION        | 43,750    | 49,000    |                      | BLDG MAINT All Other         | 40,000                | -                      |                  |
| 8414305              | COMPUTER RPLMNT PLAN        | -         | 6,000     |                      | BLDG MAINT ALL BLDGS         | -                     | 125,000                |                  |
| 8416505              | CONSERVATION/BARN           | 6,467     | 6,598     |                      | BLDG MAINT PROJECTS          |                       | 286,670                |                  |
|                      | FUTURE OPEN SPACE           | -         | 1,000     |                      | CC GENERATOR PROJ            | 80,000                | -                      |                  |
| 8420305              | FIRE APPARATUS              | 140,000   | 140,000   |                      | DEMOLITION OF 51 MAIN STREET |                       | 35,000                 |                  |
|                      | FIRE PONDS                  | 51,126    | 7,000     | 9420305              | FIRE PONDS REPAIR            | 10,000                | 10,000                 |                  |
|                      | FIRE HOSE                   | 2,575     | 2,652     | 9420325              | EXTRICATION EQUIPMENT        |                       | 50,000                 |                  |
| 8420325              | FIRE / PAINT BAYS           | 4,000     | -         |                      | FIRE CO BOILER REPLMNT       | 50,000                | -                      |                  |
| 8422110              | RADIO REPLACEMENT PLAN      | -         | 8,000     |                      | FIRE CO KITCHEN              | 24,500                | -                      |                  |
| 8422300              | AED REPLACEMENT PRGM        | 500       | 1,019     |                      | FURNITURE UPGRADES           |                       | 5,000                  |                  |
| 8430305              | HIGHWAY VEHICLES            | 200,000   | 200,000   | 9422110              | RADIO REPLMNT PLAN           | 8,000                 |                        |                  |
|                      | MAJOR CULVERT REPAIR        | 103,000   | -         |                      | FC INTERIOR RADIOS           |                       | 40,000                 |                  |
|                      | STREET SWEEPER              | 8,992     | 8,717     |                      | PAGERS                       |                       | 8,000                  |                  |
|                      |                             |           |           |                      | EQUIPMENT/PARTS              |                       | 3,000                  |                  |
|                      |                             |           |           | 9422300              | EMD EQUIPMENT/PARTS          | 3,250                 | 3,250                  |                  |
|                      |                             |           |           | 9450105              | AV SYSTEM                    | 7,600                 | -                      |                  |
|                      |                             |           |           | 9430305              | GUARDRAILS                   | 46,350                | 24,000                 |                  |
|                      |                             |           |           |                      | PAVEMENT PRESERVTN           | 590,000               | 590,000                |                  |
|                      |                             |           |           |                      | TRUCK 9 PLOW RPLMNT          | 13,000                | -                      |                  |
|                      |                             |           |           |                      | TRUCK 14 PLOW RPLMNT         | 10,000                | -                      |                  |
|                      |                             |           |           |                      | GUIRE RD CULVERT ENG         | 73,920                | 89,054                 |                  |
|                      |                             |           |           |                      | MAIN ST CROSSWALK ENG        | 20,950                | 30,900                 |                  |
|                      |                             |           |           |                      | MAIN ST SIDEWALKS ENG        |                       | 15,000                 |                  |
|                      |                             |           |           |                      | PAVEMENT EVALUATION STUDY    |                       | 100,000                |                  |
|                      | REAPPROPRIATION OF RESERVE  | (88,000)  |           |                      |                              |                       |                        |                  |
|                      | REAPPROPRIATION OF INTEREST | (229,000) | (130,351) |                      |                              |                       |                        |                  |
|                      | TOTAL AMOUNT IN BUDGET      | 254,160   | 305,635   |                      | TOTAL AMOUNT IN BUDGET       | 1,052,570             | 1,414,874              |                  |

# TOWN OF DURHAM

Annual Budget Hearing, April 23, 2026

## EXPENDITURES

|  | ACTUAL<br>2024-2025 | CURRENT<br>2025-2026 | ESTIMATE<br>6/30/2026 | REQUESTED<br>2026-2027 | ABH<br>2026-2027 |
|--|---------------------|----------------------|-----------------------|------------------------|------------------|
| <b>STATE AND LOCAL REVENUES</b>              |                     |                      |                       |                        |                  |
| LOCAL REVENUES                               |                     |                      |                       |                        |                  |
| 41104 SUPPLEMENTAL MOTOR VEHICLE TAX         | 404,886             | 325,000              | 325,000               | 325,000                | 325,000          |
| 41105 SUSPENSE COLLECTIONS                   | 26,268              | 6,400                | 6,400                 | 6,400                  | 6,400            |
| 41106 DEFERRED TAX REVENUE                   | 0                   | -                    | -                     | -                      | -                |
| 41901 TAX COLLECTION INTEREST                | 154,891             | 150,000              | 150,000               | 150,000                | 150,000          |
| 41910 FORECLOSURE/TAX SALE                   | 3,214               | -                    | 5,302                 | 5,000                  | 5,000            |
| 41915 TAX LIENS                              | 1,227               | 1,440                | 1,440                 | 1,440                  | 1,440            |
| 42201 BUILDING PERMITS                       | 246,744             | 150,000              | 150,000               | 170,000                | 200,000          |
| 42202 BLDG & HLTH 3% STATE FEE               | 5,393               | 3,500                | 3,500                 | 3,500                  | 3,500            |
| 42203 BLDG & HLTH ONLINE PERMIT FEE          | 7,870               | 6,000                | 7,000                 | 7,000                  | 7,000            |
| 42261 DOG LICENSES                           | 6,673               | 6,000                | 6,000                 | 6,000                  | 6,000            |
| 42262 ANIMAL POPULATION CONTROL              | 0                   | -                    | -                     | -                      | -                |
| 42271 PISTOL PERMITS                         | 3,570               | 3,500                | 3,500                 | 3,500                  | 3,500            |
| 43901 REGIONAL WATER AUTHORITY PILOT         | 2,635               | 2,624                | 2,624                 | 2,624                  | 2,624            |
| 44011 DURHAM FAIR REIMBURSEMENT              | 14,525              | 7,000                | 10,000                | 10,000                 | 10,000           |
| 44100 NSF FEES                               | 531                 | 300                  | 300                   | 300                    | 300              |
| 44102 TOWN CLERK RECORDING FEES              | 41,239              | 50,000               | 50,000                | 50,000                 | 50,000           |
| 44103 PLANNING & ZONING FEES                 | 2,859               | 3,000                | 3,000                 | 3,000                  | 3,000            |
| 44104 COPY FEES                              | 176                 | 250                  | 250                   | 250                    | 250              |
| 44106 TOWN CLERK CONVEYANCE TAX              | 102,978             | 90,000               | 100,000               | 100,000                | 100,000          |
| 44108 INLAND WETLAND FEES                    | 2,439               | 1,500                | 2,000                 | 2,000                  | 2,000            |
| 44109 ZONING BOARD OF APPEALS FEES           | 944                 | 500                  | 650                   | 650                    | 650              |
| 44110 PUBLIC WORKS GENERAL REVENUE           | 1,578               | 2,000                | 2,000                 | 2,000                  | 2,000            |
| 44111 CT DEPT OF ENERGY AND ENVIRONMENT FEES | 900                 | 900                  | 900                   | 900                    | 900              |
| 44112 ENGINEERING FEES                       | 4,500               | 2,000                | 7,150                 | 5,000                  | 5,000            |
| 44201 RESIDENT STATE TROOPER PRIVATE DUTY    | 2,935               | 1,500                | 1,500                 | 1,500                  | 1,500            |
| 44204 FIRE MARSHAL REVENUE                   | 2,580               | 2,000                | 2,000                 | 2,000                  | 2,000            |
| 44400 OPIOID SETTLEMENT REVENUE              | 530                 | 775                  | 775                   | 775                    | 775              |
| 44401 BOTTLE BILL REVENUE                    | 8,718               | 9,000                | 9,000                 | 9,000                  | 9,000            |
| 44505 ANIMAL CONTROL/SHELTER FEES            | 80                  | 200                  | 200                   | 200                    | 200              |
| 44703 SUMMER PROGRAM FEES                    | 31,040              | 20,000               | 45,000                | 35,000                 | 45,000           |
| 44705 COMMUNITY CENTER ACTIVITY FEES         | 2,388               | 3,000                | 5,000                 | 6,000                  | 6,000            |

# TOWN OF DURHAM

**Annual Budget Hearing, April 23, 2026**

## EXPENDITURES

|   |  | ACTUAL<br>2024-2025 | CURRENT<br>2025-2026 | ESTIMATE<br>6/30/2026 | REQUESTED<br>2026-2027 | ABH<br>2026-2027 |
|---|--|---------------------|----------------------|-----------------------|------------------------|------------------|
| 44709                                       | RECREATION PROGRAM FEES                                | 39,108              | 54,000               | 40,000                | 40,000                 | 40,000           |
| 44801                                       | FARMER'S MARKET REVENUE                                | 4,690               | 5,000                | 5,000                 | 5,000                  | 5,000            |
| 44867                                       | DURHAM CEMETERY COMPANY                                | 1,500               | 1,700                | 1,700                 | 1,700                  | 1,700            |
| 45103                                       | LIBRARY CASH RECEIPTS                                  | 3,786               | 5,000                | 5,000                 | 5,000                  | 5,000            |
| 46101                                       | BANK INTEREST EARNINGS                                 | 49,483              | 45,000               | 45,000                | 40,000                 | 40,000           |
| 46102                                       | CIRMA DIVIDEND   | 6,227               | 4,500                | 10,244                | 7,000                  | 7,000            |
| 46500                                       | INVESTMENT INCOME                                      | 465,419             | 400,000              | 400,000               | 380,000                | 380,000          |
| 46502                                       | MARY J. CAMP TRUST DIVIDEND                            | 5,030               | 4,700                | 1,500                 | 1,500                  | 1,500            |
| 47201                                       | RENTAL INCOME - OPEN SPACE                             | 6,339               | 6,467                | 6,598                 | 6,598                  | 6,598            |
| 47203                                       | RENTAL INCOME - TOWER LEASE                            | 7,267               | 4,152                | 4,000                 | 4,000                  | 4,000            |
| 47205                                       | CLEAN ENERGY ELECTRIC CAR CHARGE STN                   | 1,287               | 700                  | 1,200                 | 1,200                  | 1,200            |
| 48990                                       | GENERAL REVENUE  | 206                 | 5,000                | 5,000                 | 5,000                  | 5,000            |
| 48991                                       | HEALTH INSURANCE REIMBURSEMENT                         | 5,864               | 3,305                | 3,600                 | 3,600                  | 3,600            |
| 48992                                       | INSURANCE CLAIM PROCEEDS                               | 6,649               | -                    | -                     | -                      | -                |
| 48993                                       | EMERG. NOTIFICATION SYSTEM MIDDLEFIELD REIMB.          | 3,611               | 3,792                | 3,792                 | 3,981                  | 3,981            |
| 49101                                       | TRANSFER IN FROM UNDESIGNATED FUND BALANCE             |                     | 1,000,000            |                       |                        | 1,036,000        |
| <b>TOTAL LOCAL REVENUES</b>                 |  | <b>1,690,775</b>    | <b>2,391,705</b>     | <b>1,433,125</b>      | <b>1,413,618</b>       | <b>2,489,618</b> |
| <b>STATE REVENUE</b>                        |  |                     |                      |                       |                        |                  |
| 43300                                       | TELECOMMUNICATIONS GRANT                               | 35,995              | 27,340               | 27,340                | 27,340                 | 27,340           |
| 43301                                       | MUNICIPAL GRANTS-IN-AID - BOND ALLOCATION              | 153,897             | 153,897              | 153,897               | 153,897                | 153,897          |
| 43302                                       | MISCELLANEOUS STATE GRANTS                             | 0                   | -                    | -                     |                        |                  |
| 43304                                       | MASHANTUCKET PEQUOT/MOHEGAN FUND GRANT - MASH PEQ FUND | 1,003               | 1,003                | 1,003                 | 1,003                  | 1,003            |
| 43306                                       | DISABILITY TAX RELIEF GRANT                            | 791                 | 861                  | 743                   | 861                    | 800              |
| 43307                                       | VETERANS TAX RELIEF GRANT                              | 1,239               | 3,000                | 3,894                 | 3,000                  | 4,000            |
| 43319                                       | MOTOR VEHICLE TAX REIMBURSEMENT - MRSF                 | 255,323             | 341,319              | 341,319               | 341,319                | 449,890          |
| 43320                                       | MUNICIPAL REVENUE SHARING GRANT                        | 0                   | -                    | -                     |                        |                  |
| 43410                                       | LOCAL CAPITAL IMPRVMT (LOCIP) - BOND ALLOCATION        | 81,567              | 78,611               | 78,611                | 78,611                 | 81,567           |
| 43411                                       | TOWN AID ROAD - SPECIAL TRANSPORTATION FUND            | 221,512             | 221,512              | 295,818               | 295,818                | 294,818          |
| 43420                                       | TOWN CLERK-PRESERVATION GRANT                          | 5,500               | 6,000                | 5,000                 | 6,000                  | 4,000            |
| 43500                                       | JUDICIAL BRANCH RECEIPTS                               | 1,240               | 2,000                | 2,000                 | 2,000                  | 2,000            |
| 43601                                       | PILOT - MRSF   | 13,756              | 10,836               | 13,756                | 13,756                 | 11,349           |
| 43604                                       | SUPPLEMENTAL REVENUE SHARING GRANT - MRSF              | 244,059             | 295,275              | 244,059               | 244,059                | 244,059          |
| <b>TOTAL STATE REVENUES</b>                 |  | <b>1,015,882</b>    | <b>1,141,654</b>     | <b>1,167,440</b>      | <b>1,167,664</b>       | <b>1,274,723</b> |
| <b>GRAND TOTAL LOCAL AND STATE REVENUES</b> |  | <b>2,706,656</b>    | <b>3,533,359</b>     | <b>2,600,565</b>      | <b>2,581,282</b>       | <b>3,764,341</b> |

# TOWN OF DURHAM

**Annual Budget Hearing, April 23, 2026**

## EXPENDITURES

|   |                    |               | ACTUAL<br>2024-2025 | CURRENT<br>2025-2026 | ESTIMATE<br>6/30/2026              | REQUESTED<br>2026-2027 | ABH<br>2026-2027 |
|---|--------------------|---------------|---------------------|----------------------|------------------------------------|------------------------|------------------|
| <b>BUDGET SUMMARY - TOWN OF DURHAM</b>  |                    |               |                     |                      |                                    |                        |                  |
| <b>2025-2026</b>                        |                    |               |                     | <b>2026-2027</b>     |                                    |                        |                  |
| BASED ON A TOTAL TAXABLE GRAND LIST OF: | 685,106,481        |               |                     |                      | TAXABLE RE & PP GRAND LIST         |                        | 986,482,143      |
| TAXABLE MOTOR VEHICLE GRAND LIST        | 78,596,623         |               |                     |                      | TAXABLE MOTOR VEHICLE GRAND LIST   |                        | 83,090,250       |
| TOTAL TOWN BUDGET                       | 8,424,359          | 11.03         |                     |                      | TOTAL TOWN BUDGET                  | 8,999,685              | 8.41             |
| LESS LOCAL & STATE REVENUES             | (3,533,359)        | (4.63)        |                     |                      | LESS STATE & LOCAL REVENUES        | (3,764,341)            | (3.52)           |
| <b>NET TOWN BUDGET</b>                  | <b>4,891,000</b>   | <b>6.40</b>   |                     |                      | <b>NET TOWN BUDGET</b>             | <b>5,235,344</b>       | <b>4.89</b>      |
| TEACHER'S PENSION EXPENSE               | -                  |               |                     |                      | TEACHER'S PENSION EXPENSE          | -                      |                  |
| SPECIAL EDUCATION GRANT                 | -                  |               |                     |                      | SPECIAL EDUCATION GRANT            | -                      |                  |
| DURHAM'S SHARE OF REG. DIST.#13         | 26,935,401         | 35.27         |                     |                      | DURHAM'S SHARE OF REG. DIST.#13    | 28,166,441             | 26.33            |
| <b>EDUCATIONAL COST SHARING</b>         | <b>(3,270,256)</b> | <b>(4.28)</b> |                     |                      | <b>EDUCATIONAL COST SHARING</b>    | <b>(3,293,232)</b>     | <b>(3.08)</b>    |
| NET REG. DIST #13                       | 23,665,145         | 30.99         |                     |                      | NET REG. DIST #13                  | 24,873,209             | 23.26            |
| GRAND TOTAL EXPENDITURE BUDGET          | 35,359,760         | 46.30         |                     |                      | GRAND TOTAL EXPENDITURE BUDGET     | 37,166,126             | 34.75            |
| GRAND TOTAL STATE & LOCAL REVENUES      | (6,803,615)        | (8.91)        |                     |                      | GRAND TOTAL STATE & LOCAL REVENUES | (7,057,573)            | (6.60)           |
| TOTAL TO BE RAISED BY TAXES             | 28,556,145         | 37.39         |                     |                      | TOTAL TO BE RAISED BY TAXES        | 30,108,553             | 28.15            |
| MOTOR VEHICLE TAX CAP                   |                    | 32.46         |                     |                      | MOTOR VEHICLE TAX CAP              |                        | 28.15            |
| REAL ESTATE AND PERSONAL PROPERTY       |                    | 37.39         |                     |                      | REAL ESTATE AND PERSONAL PROPERTY  |                        | 28.15            |
| RE & PP MIL RATE SET AT                 |                    | 37.39         |                     |                      | RE & PP MIL RATE SET AT            |                        |                  |

PREPARED BY THE DURHAM BOARD OF FINANCE

EILEEN BUCKHEIT, CHAIRMAN

PHIL MUZIO, VICE CHAIRMAN

WILL CASTRO, SECRETARY

NANCY CUOMO

MOLLY NOLAN

JIM MARTINELLI

BETH MONCATA, FINANCE DIRECTOR

NICOLE CHAREST, BOARD SECRETARY