

2021 Town Administrator Proposed Budget

Town of Durham

		1	2	3	4	5	6	7	8	9	10
		2016	2017	2018	2019	2020	2020	2021	2021	\$ DIFFERENCE	% DIFFERENCE
		RECEIVED	RECEIVED	RECEIVED	RECEIVED	ESTIMATED	RECEIVED	BUSINESS OFFICE ADMINISTRATOR	ADMINISTRATOR	2020 vs TA 2021	2020 vs TA 2021
		As of Year End	As of Year End	As of Year End	As of Year End	As of December	09/30/2020	ESTIMATED	ESTIMATED		
General Fund											
01-3110-000-01-000	Property Tax Revenue (Town Tax Effort)	8,450,088.21	8,616,252.47	8,595,472.81	9,093,914.33	9,571,835.00	0.00	10,565,590.00	10,043,400.00	471,565.00	-5%
01-3110-000-02-000	Property Tax Control	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
01-3110-000-03-000	Overlay	-178,025.78	-63,184.39	-62,509.41	-70,552.22	-125,000.00	-92,660.06	-300,000.00	-300,000.00	-175,000.00	-140%
<i>Narrative for Column # 7</i>											
It is anticipated that an appeal before the Board of Tax and Land Appeals (BTLA) may be settled in 2021 and the town will need to abate Prefco up to \$200,000 including interest for tax years 2017 & 2018. Tax year 2019 has already been abated. If this abatement is approved the town will transfer the funds necessary from the Undesignated Fund Balance.											
01-3110-000-04-000	War Service Credits	-123,500.00	-126,000.00	-125,000.00	-116,500.00	-125,000.00	0.00	-125,000.00	-125,000.00	0.00	
01-3185-000-01-000	Yield Tax Revenue	3,023.66	4,145.60	4,342.26	7,637.38	4,500.00	409.58	4,500.00	4,500.00	0.00	
01-3186-000-01-000	Payment in lieu of taxes	61,852.81	61,981.30	62,015.14	263,196.04	436,000.00	0.00	738,700.00	738,700.00	302,700.00	-69%
<i>Narrative for Column # 7</i>											
\$ 13,500 Durham Housing Association (Mill Pond Senior Living)											
\$ 48,500 Housing Initiatives of NH (Bagdad Woods)											
\$676,700 Riverwoods (\$850,000 less water/sewer bond payment estimated at \$173,300)											
01-3189-000-01-000	Other taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
01-3189-000-02-000	Railroad Tax	1,190.80	288.75	594.25	625.52	600.00	798.25	600.00	600.00	0.00	
01-3189-103-03-000	Boat tax	130.00	104.00	125.00	131.00	120.00	86.00	100.00	100.00	-20.00	17%
01-3190-000-01-000	Interest and penalties on delinquent taxes	122,433.82	102,298.61	88,000.40	68,690.53	50,000.00	25,039.12	50,000.00	50,000.00	0.00	
01-3190-000-41-000	Interest on Elder&Disabled Tx Deferral Liens	0.00	0.00	0.00	0.00	0.00	6,570.88	0.00	0.00	0.00	
01-3210-000-01-000	Business licenses and permits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
01-3220-103-01-000	Motor vehicle permit fees	1,069,002.64	1,157,213.79	1,158,148.35	1,172,288.99	1,150,000.00	776,332.10	1,150,000.00	1,160,000.00	10,000.00	-1%
01-3220-103-02-000	E-registration fees	348.50	414.00	437.00	451.50	400.00	650.00	600.00	600.00	200.00	-50%
01-3220-103-03-000	Motor Vehicle agency fees	17,345.00	18,103.00	18,041.50	21,724.50	20,000.00	15,524.00	20,000.00	20,000.00	0.00	
01-3220-103-04-000	Municipal & Transportation Impr Fund (RSA 2)	0.00	0.00	0.00	0.00	25,000.00	18,452.00	0.00	0.00	-25,000.00	100%
<i>Narrative for Column # 7</i>											
Fees will be collected and transferred into the Capital Reserve Fund at year end.											
01-3230-411-01-000	Building permits	91,943.88	77,941.66	80,099.89	80,436.87	85,000.00	204,471.94	90,000.00	90,000.00	5,000.00	-6%
01-3230-411-03-000	Building permits - RiverWoods	0.00	0.00	200,000.00	270,000.00	6,500.00	0.00	0.00	0.00	-6,500.00	100%
01-3290-103-01-000	Other licenses, permits, and fees	6,420.00	8,929.50	7,972.00	8,583.00	10,000.00	5,363.50	8,000.00	8,000.00	-2,000.00	20%
01-3290-601-10-000	Pistol permits	810.00	560.00	560.00	350.00	200.00	300.00	300.00	300.00	100.00	-50%
01-3290-702-20-000	Fire permits	12,895.00	12,511.50	18,072.78	36,643.50	15,000.00	7,740.00	15,000.00	15,000.00	0.00	
01-3290-702-23-000	Fire Dept Housing Inspection Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
01-3290-801-40-000	Driveway permits	2,090.00	2,600.00	2,310.00	3,100.00	2,500.00	3,130.00	2,500.00	2,500.00	0.00	
01-3290-845-30-000	Transfer Station permits	14,305.00	14,425.00	14,880.00	31,240.00	27,000.00	25,645.00	30,000.00	30,000.00	3,000.00	-11%
01-3290-999-50-000	Cable Franchise Fee	112,890.00	119,556.76	106,548.88	86,809.93	105,000.00	77,816.67	100,000.00	100,000.00	-5,000.00	5%
01-3312-000-01-000	Environmental protection - federal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
01-3319-000-01-000	Other federal grants & reimb	539.71	0.00	26,575.72	0.00	0.00	486,432.84	0.00	0.00	0.00	

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		1 2016	2 2017	3 2018	4 2019	5 2020	6 2020	7 2021	8 2021	9 \$ DIFFERENCE	10 % DIFFERENCE
		RECEIVED	RECEIVED	RECEIVED	RECEIVED	ESTIMATED	RECEIVED 09/30/2020	BUSINESS OFFICE ADMINISTRATOR ESTIMATED	ADMINISTRATOR ESTIMATED	2020 vs TA 2021	2020 vs TA 2021
		As of Year End	As of Year End	As of Year End	As of Year End	As of December	As of September				
01-3351-000-02-000	Shared revenue (Tax Rate Calc)	0.00	0.00	0.00	33,767.72	33,500.00	0.00	0.00	0.00	-33,500.00	100%
01-3352-000-01-000	Meals and rooms distribution (NH)	827,817.28	830,736.03	842,337.31	808,845.70	850,000.00	0.00	775,000.00	775,000.00	-75,000.00	9%
01-3353-000-01-000	Highway block grant (NH)	297,366.15	298,834.22	306,383.36	306,530.27	310,000.00	209,323.15	280,000.00	280,000.00	-30,000.00	10%
01-3359-000-05-000	UNH - Fire Dept Agreement	1,771,817.72	1,853,852.16	1,939,517.55	2,042,262.28	2,101,100.00	2,093,123.14	2,322,500.00	2,166,300.00	65,200.00	-3%
01-3359-000-06-000	UNH - Shared Services Agreement	245,974.77	253,354.02	260,954.64	167,136.56	190,000.00	141,540.00	150,000.00	150,000.00	-40,000.00	21%
<i>Narrative for Column # 7</i>											
New Agreement effective January 1, 2019 requires a payment of \$140,000 for policing services. Additional funds may be requested for Main Street to bring escrow up to \$50,000.											
01-3359-000-09-000	UNH - Fire Dept 50% Capital Reserve	21,806.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
01-3359-000-10-000	UNH - School Agreement	49,088.00	118,532.11	65,862.50	0.00	0.00	0.00	0.00	0.00	0.00	
01-3359-000-15-000	UNH Debt service reimbursement	65,070.09	62,888.46	76,893.86	153,750.98	146,875.00	146,874.50	139,000.00	139,000.00	-7,875.00	5%
01-3359-000-16-000	UNH - Miscellaneous	0.00	0.00	0.00	0.00	30,000.00	30,000.00	0.00	0.00	-30,000.00	100%
01-3359-000-20-000	NH State Aid Grant Landfill L-132	8,599.65	8,413.52	8,227.39	8,041.26	7,855.00	7,855.13	7,600.00	7,600.00	-255.00	3%
01-3359-000-99-000	Other NH grants & reimb	5,500.00	1,000.00	6,009.00	12,149.00	10,500.00	9,828.32	25,000.00	27,400.00	16,900.00	-161%
<i>Narrative for Column # 7</i>											
\$25,000 Moose Grant - Conservation											
<i>Narrative for Column # 8</i>											
\$2,400 added for possible grant for HDC Training Program.											
01-3379-000-01-000	School Resource Officer	70,544.00	73,100.00	76,100.00	77,200.00	78,725.00	78,725.00	82,300.00	82,300.00	3,575.00	-5%
01-3401-103-05-000	Town Clerk-Misc	586.47	499.90	527.05	160.77	500.00	2,128.43	500.00	500.00	0.00	
01-3401-103-06-000	Town Clerk - Record Legal Docs	8,691.00	9,059.10	9,133.50	9,976.00	9,000.00	6,556.20	9,500.00	9,500.00	500.00	-6%
01-3401-206-10-000	DCAT- Misc	10.00	10.00	130.00	0.00	50.00	0.00	50.00	50.00	0.00	
01-3401-302-15-000	Assessing - Misc	229.93	178.73	172.40	148.80	150.00	36.50	50.00	50.00	-100.00	67%
01-3401-401-20-000	Planning - Misc	1,056.87	105.25	136.20	185.00	100.00	7.75	50.00	50.00	-50.00	50%
01-3401-402-25-000	Planning Board Fees	5,962.75	11,525.00	22,313.75	9,367.00	15,000.00	15,206.00	15,000.00	15,000.00	0.00	
01-3401-411-30-000	Bldg Insp (zoning & code) - Misc	120.00	200.00	140.00	150.00	200.00	137.50	150.00	150.00	-50.00	25%
01-3401-413-35-000	Zoning Ordinance Regulation Sales	0.00	15.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
01-3401-413-36-000	Zoning Board Fees	2,958.00	4,645.00	5,522.00	7,634.00	5,000.00	8,118.00	6,500.00	6,500.00	1,500.00	-30%
01-3401-502-48-000	Recreation programs	56,313.90	70,553.43	79,975.01	93,686.65	90,000.00	58,075.25	65,000.00	65,000.00	-25,000.00	28%
01-3401-601-50-000	Police - Misc	2,915.02	3,923.66	2,374.54	3,015.58	2,500.00	908.00	1,500.00	1,500.00	-1,000.00	40%
01-3401-601-51-000	Police Details	203,112.25	205,386.45	271,662.00	358,082.45	205,000.00	217,060.50	236,000.00	236,000.00	31,000.00	-15%
01-3401-601-53-000	Police - Court fees & mileage reimbursed	1,456.31	2,631.25	1,368.38	1,205.81	1,800.00	0.00	0.00	0.00	-1,800.00	100%
01-3401-702-63-000	Fire - Misc	1,616.13	199.27	244.00	5,479.65	6,000.00	191.37	200.00	200.00	-5,800.00	97%
01-3401-705-67-000	Fire Details	86,714.82	67,767.01	54,394.50	54,529.25	60,000.00	13,722.75	50,000.00	50,000.00	-10,000.00	17%
01-3401-800-70-000	Engineer - Misc	0.00	0.00	0.00	0.00	40,000.00	4,320.00	0.00	0.00	-40,000.00	100%
01-3401-801-80-000	Public Works - Misc	725.00	650.00	700.00	15,574.96	1,000.00	200.00	400.00	400.00	-600.00	60%
01-3401-844-85-000	PW - Recycle bins	430.00	280.00	330.00	800.00	600.00	400.00	500.00	500.00	-100.00	17%

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		RECEIVED	RECEIVED	RECEIVED	RECEIVED	ESTIMATED	RECEIVED	BUSINESS OFFICE ADMINISTRATOR	ADMINISTRATOR	2020 vs TA 2021	2020 vs TA 2021
		As of Year End	As of Year End	As of Year End	As of Year End	As of December	09/30/2020	ESTIMATED	ESTIMATED		
01-3404-844-01-000	Garbage-refuse Recycling Revenue	17,790.85	25,310.50	19,895.48	14,101.97	10,000.00	4,356.43	10,000.00	10,000.00	0.00	
01-3409-000-01-000	Other dept charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
01-3501-000-01-000	Sale of municipal property	3,893.00	1,781.00	15,745.00	1,299.00	1,000.00	335.00	1,000.00	1,000.00	0.00	
01-3501-000-03-000	Sale of 15 Newmarket Road	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
01-3502-000-70-000	Interest on investments	10,109.28	21,749.22	51,046.39	128,894.67	100,000.00	62,296.86	10,000.00	10,000.00	-90,000.00	90%
01-3503-000-01-000	Rents of property (other)	0.00	0.00	0.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	0.00	
<i>Narrative for Column # 7</i>											
Eversource Laydown Areas Reimbursement - Year 3 of 3											
01-3503-000-40-000	Tower rental - Transfer Station	937.96	975.48	0.00	1,055.08	850.00	0.00	1,000.00	1,000.00	150.00	-18%
01-3503-701-50-000	Fire Station - McGregor Ambulance	32,744.73	33,465.52	34,639.16	36,201.32	38,000.00	27,962.14	0.00	0.00	-38,000.00	100%
<i>Narrative for Column # 7</i>											
McGregor has moved into another building on campus and is being charged directly by UNH.											
01-3503-807-30-000	Wagon Hill Rent	11,100.00	11,100.00	10,175.00	0.00	0.00	0.00	0.00	0.00	0.00	
01-3504-000-01-000	Fines and forfeits (other)	760.00	1,493.33	782.79	78.42	1,000.00	0.00	500.00	500.00	-500.00	50%
01-3504-411-30-000	Zoning Fines and Penalties	300.00	2,175.00	2,991.00	3,800.00	3,000.00	11,729.40	10,000.00	10,000.00	7,000.00	-233%
01-3504-601-50-000	Court fines	166,391.76	121,342.97	149,400.47	95,020.32	110,000.00	44,560.12	100,000.00	100,000.00	-10,000.00	9%
01-3504-601-51-000	False Alarms - Police	50.00	550.00	0.00	0.00	200.00	0.00	0.00	0.00	-200.00	100%
01-3504-601-52-000	Police forfeiture funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
01-3504-702-60-000	False Alarms - Fire	600.00	-300.00	2,400.00	1,500.00	2,500.00	0.00	300.00	300.00	-2,200.00	88%
01-3506-000-01-000	Ins div & reimb	140,630.67	69,126.52	26,244.78	121,870.02	5,000.00	74,803.40	5,000.00	5,000.00	0.00	
01-3508-000-01-000	Contributions and donations (other)	6,000.00	0.00	0.00	244.32	0.00	19,244.80	0.00	0.00	0.00	
01-3508-502-10-000	Recreation - Donations	0.00	1,012.82	1,300.00	725.00	0.00	0.00	0.00	0.00	0.00	
01-3508-601-10-000	Police donations	350.00	450.00	0.00	200.00	0.00	100.00	0.00	0.00	0.00	
01-3508-702-20-000	Fire donations	0.00	0.00	0.00	0.00	0.00	200.00	0.00	0.00	0.00	
01-3508-801-25-000	Public Works - Donations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,000.00	9,000.00	-100%
<i>Narrative for Column # 8</i>											
Donation anticipated for replacement of Pettee Brook footbridge (offsetting expenses line 01-4850-801-00-000).											
01-3508-807-30-000	Wagon Hill donations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
01-3509-000-10-000	Other misc sources not otherwise classified	64,701.93	128,179.10	75,785.56	4,963.15	185,000.00	177,183.96	185,000.00	185,000.00	0.00	
<i>Narrative for Column # 7</i>											
Includes \$175,000 from Eversource per the Settlement Agreement for supporting efforts to improve the overall health of the Great Bay Estuary (Year 2 of 3). These funds, once received, are transferred to PREP.											
01-3509-000-20-000	Eversource - Solar Array	0.00	0.00	0.00	75,989.06	75,000.00	51,704.38	75,000.00	75,000.00	0.00	
01-3912-000-98-002	Transfers in - Spec rev Fund (Water-Admin Al	45,000.00	58,000.00	63,000.00	65,000.00	66,300.00	66,300.00	68,300.00	68,300.00	2,000.00	-3%
01-3912-000-98-003	Transfers in - Spec rev Fund (WW-Admin Allc	135,000.00	175,000.00	193,000.00	199,000.00	203,000.00	203,000.00	209,000.00	209,000.00	6,000.00	-3%
01-3912-000-98-005	Transfers in - Spec rev fund (Parking - Surplu:	146,706.26	121,934.28	167,213.76	136,975.57	171,300.00	0.00	40,000.00	40,000.00	-131,300.00	77%
01-3912-000-98-008	Transfers in - Spec rev fund (Depot Road)	89,095.73	70,607.81	106,607.55	95,054.68	95,200.00	0.00	70,200.00	70,200.00	-25,000.00	26%

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							09/30/2020	ESTIMATED	ESTIMATED	2020 vs TA 2021	2020 vs TA 2021
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01-3912-000-98-009	Transfers in - Spec rev fund (Churchill Rink)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
01-3913-000-98-007	Transfers in - Capital Projects Fund	0.60	11,732.78	26,246.39	37,634.36	0.00	0.00	0.00	0.00	0.00	
01-3915-000-98-081	Transfers in - Capital reserve fund	81,105.00	81,510.36	81,960.00	74,028.85	79,200.00	0.00	0.00	0.00	-79,200.00	100%
01-3916-000-98-083	Transfers in - Trust and Fiduciary funds	0.00	0.00	0.00	15,218.82	0.00	0.00	0.00	0.00	0.00	
01-3917-000-98-019	Transfers in - Conservation Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
01-3922-000-99-000	Transfer from Fund Balance	0.00	0.00	0.00	0.00	93,000.00	0.00	200,000.00	200,000.00	107,000.00	-115%
<i>Narrative for Column # 7</i> These funds will be used for an anticipated appeal before the Board of tax and Land Appeals (BTLA) that may be settled in 2021 and the town will need to abate Prefco up to \$200,000 including interest for tax years 2017 & 2018. Tax year 2019 has already been abated.											
Grand Total:		14,355,533.13	14,823,677.81	15,256,528.84	16,357,305.17	16,814,660.00	5,470,215.80	17,622,990.00	16,966,000.00	151,340.00	1%