

2025 TOWN COUNCIL APPROVED  
Town of Durham

	1 2021 ACTUAL As of December	2 2022 ACTUAL As of December	3 2023 ACTUAL As of December	4 2024 APPROVED BUDGET As of December	5 2024 EXPENDED As of December	6 2025 DEPT HEAD PROPOSED	7 2025 ADMINISTRATOR PROPOSED	8 2025 COUNCIL APPROVED
<b>Financial Administration</b>								
<b>Accounting</b>								
01-4150-301-01-010	F-T Wages - Accounting	258,361.30	269,324.04	287,534.29	341,100.00	335,966.62	390,800.00	390,800.00
<i>Narrative for Column # 6</i>								
This line includes wages for the Business Manager, Financial Analyst, Staff Accountant and Benefits/Payroll Specialist.								
01-4150-301-01-020	P-T Wages - Accounting	0.00	1,830.01	11,418.75	12,480.00	10,752.50	0.00	0.00
01-4150-301-01-030	O-T Wages - Accounting	1,326.82	1,489.16	1,296.98	1,500.00	1,376.12	2,000.00	2,000.00
01-4150-301-01-090	Ins Buy-out (wages) - Accounting	4,205.63	4,376.71	4,749.29	5,000.00	6,595.28	6,100.00	6,100.00
01-4150-301-01-910	Wage Accrual - Accounting	1,644.63	144.07	1,322.22	0.00	-11,674.89	0.00	0.00
01-4150-301-01-990	Ins Buy-out (wages) Accrual - Accounting	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-4150-301-02-310	Soc Sec - Accounting	16,463.44	17,184.24	18,991.96	22,300.00	21,285.60	24,700.00	24,700.00
01-4150-301-02-320	Medicare - Accounting	3,850.29	4,018.84	4,441.71	5,200.00	4,978.01	5,800.00	5,800.00
01-4150-301-02-330	Retirement - Accounting	33,224.72	38,095.41	39,888.92	44,000.00	44,156.76	57,500.00	57,500.00
01-4150-301-03-610	Health & Dental - Accounting	33,796.56	34,865.76	36,320.10	52,600.00	43,189.32	56,500.00	56,500.00
01-4150-301-03-630	Life - Accounting	342.00	342.00	342.00	400.00	358.00	500.00	500.00
01-4150-301-03-640	STD - Accounting	1,458.66	1,510.74	1,531.61	1,900.00	1,643.62	2,200.00	2,200.00
01-4150-301-04-010	S.U.T.A. - Accounting	60.00	40.00	30.00	200.00	40.00	200.00	200.00
01-4150-301-04-020	Workers Comp - Accounting	344.00	300.00	374.00	700.00	700.00	800.00	800.00
01-4150-301-08-000	Travel & Mileage Reimb - Accounting	196.00	128.12	851.98	400.00	277.95	400.00	400.00
01-4150-301-18-000	Cell Phones - Accounting	-22.07	0.00	0.00	0.00	0.00	0.00	0.00
01-4150-301-25-000	Office & Computer Supplies - Accounting	586.34	756.96	1,770.09	1,000.00	1,209.83	1,000.00	1,000.00
01-4150-301-28-000	Professional / Staff Dev - Accounting	440.00	195.00	660.00	1,000.00	540.00	2,000.00	2,000.00
<i>Narrative for Column # 6</i>								
Additional funds added to support two new staff members with training as needed.								
01-4150-301-29-000	Membership Dues - Accounting	75.00	110.00	155.00	200.00	200.00	300.00	300.00
01-4150-301-36-000	Contracted services - Accounting	3,600.00	2,821.39	3,800.00	5,000.00	2,750.00	5,000.00	5,000.00
<i>Narrative for Column # 6</i>								
Per the Government Accounting Standards Board (GASB), every two years the Town of Durham is required to hire an actuary to perform an Accounting and Financial Reporting of the Post Employment Benefits other than Pensions to meet the requirements of GASB 75. On the off years an update on the previous year's report is required to be completed.								
01-4150-301-96-000	Capital - Accounting	0.00	0.00	0.00	5,000.00	6,178.03	7,500.00	7,500.00
<i>Narrative for Column # 6</i>								
Purchase of three new desks.								
<b>Accounting Total</b>	<b>359,953.32</b>	<b>377,532.45</b>	<b>415,478.90</b>	<b>499,980.00</b>	<b>470,522.75</b>	<b>563,300.00</b>	<b>563,300.00</b>	<b>563,300.00</b>

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Direct Assistance

Direct Assistance

01-4442-306-00-000	Welfare - Direct Assistance	42,739.83	68,836.05	88,031.71	40,000.00	92,227.59	60,000.00	50,000.00	50,000.00
<b>Direct Assistance Total</b>		<b>42,739.83</b>	<b>68,836.05</b>	<b>88,031.71</b>	<b>40,000.00</b>	<b>92,227.59</b>	<b>60,000.00</b>	<b>50,000.00</b>	<b>50,000.00</b>



## TOWN OF DURHAM

8 NEWMARKET ROAD  
DURHAM, NH 03824-2898

Tel: (603) 868-8064

**To:** Todd Selig, Town Administrator  
Gail Jablonski, Business Manager  
**From:** Darcy Freer, Town Assessor  
**Date:** October 10, 2024  
**Re:** FY2025 Proposed Assessing Budget

I am pleased to provide for your review the proposed FY2025 Assessing Department Budget. The proposed budget's most prominent increase is in the area of consulting services. This is driven by undertaking a Statistical Revaluation for the Town. This is the process by which all taxable and nontaxable property will be reassessed utilizing existing property data, to arrive at a full and true value as of April 1.

Following the 2023 Full Revaluation, the Town's equalization ratio was at 94.2%. The equalization ratio for tax year 2024 is anticipated to fall to around 86-88%. This is due to an appreciating sales market. The goal for a tax year 2025 Statistical Revaluation will be to arrive at a ratio as close to 100% of market value as possible. Although this revaluation is not necessary to meet the statutory requirement of a revaluation at least every five years, this will allow for best practices to be followed in keeping the ratio within 10% of market value.

Other notable increases include the area of professional/staff development and subsequently the travel/mileage reimbursement area. This increase will support myself, as the new Assessor, to attend educational courses and conferences necessary for continuing education credits required for my certification level.

I thank you for the opportunity to present this budget and appreciate your consideration and support to provide equitable and ethical assessments for the Town of Durham.

Respectfully Submitted,

Darcy Freer, CNHA  
Durham Assessor

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**Revaluation of Property**

**Assessing**

01-4152-302-01-010	F-T Wages - Assessing	122,528.83	125,101.34	127,162.90	132,800.00	124,374.70	141,900.00	141,900.00	141,900.00
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*Narrative for Column # 6*

This line includes wages for the Assessor and 1/3 of the Administrative Assistant's wages (shared with Building/Code Enforcement and Planning/Zoning).

01-4152-302-01-020	P-T Wages - Assessing	0.00	0.00	0.00	0.00	31,700.00	0.00	0.00	0.00
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01-4152-302-01-030	O-T Wages - Assessing	99.90	275.60	50.36	500.00	0.00	500.00	500.00	500.00
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01-4152-302-01-090	Ins Buy-Out (Wages)- Assessing	0.00	181.26	761.27	600.00	2,329.73	700.00	700.00	700.00
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01-4152-302-01-910	Wage Accrual - Assessing	527.57	-6,913.38	-4,473.53	0.00	-4,944.41	0.00	0.00	0.00
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01-4152-302-02-310	Soc Sec - Assessing	7,635.56	7,803.41	7,950.87	8,300.00	10,640.75	8,900.00	8,900.00	8,900.00
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01-4152-302-02-320	Medicare - Assessing	1,785.84	1,824.96	1,859.45	1,900.00	2,488.63	2,100.00	2,100.00	2,100.00
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01-4152-302-02-330	Retirement - Assessing	15,671.53	17,625.92	17,483.16	18,000.00	15,957.53	18,700.00	18,700.00	18,700.00
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01-4152-302-03-610	Health & Dental - Assessing	26,286.30	27,487.41	27,972.57	30,500.00	26,703.03	42,900.00	42,900.00	42,900.00
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01-4152-302-03-630	Life - Assessing	151.92	155.08	148.82	200.00	136.28	200.00	200.00	200.00
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01-4152-302-03-640	STD - Assessing	677.88	701.32	657.91	700.00	625.55	800.00	800.00	800.00
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01-4152-302-04-010	S.U.T.A. - Assessing	30.00	40.00	30.00	100.00	20.00	100.00	100.00	100.00
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01-4152-302-04-020	Workers Comp - Assessing	3,061.00	3,400.00	3,275.00	3,700.00	3,700.00	4,000.00	4,000.00	4,000.00
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01-4152-302-08-000	Travel & Mileage Reimb - Assessing	0.00	0.00	0.00	1,900.00	2,842.74	2,850.00	2,850.00	2,850.00
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*Narrative for Column # 6*

Attendance at the Northeast Regional Conference, International Association of Assessing Officials Conference and the NH Municipal Association Conference.

01-4152-302-18-000	Cell Phones - Assessing	590.86	581.06	492.80	1,800.00	970.52	600.00	600.00	600.00
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01-4152-302-25-000	Office & Computer Supplies - Assessing	376.38	1,124.50	678.79	400.00	1,965.00	600.00	600.00	600.00
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01-4152-302-26-000	Postage - Assessing	750.89	348.53	545.98	100.00	262.07	400.00	400.00	400.00
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01-4152-302-28-000	Professional / Staff Dev - Assessing	875.00	515.00	775.00	1,500.00	708.00	2,500.00	2,500.00	2,500.00
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01-4152-302-29-000	Membership Dues - Assessing	1,141.00	992.50	1,656.50	1,000.00	838.00	1,050.00	1,050.00	1,050.00
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*Narrative for Column # 6*

NH Association of Assessing Officials annual membership fee and recertification maintenance fee, Northeastern Regional Association of Assessing Officials annual membership fee, International Association of Assessing Officials annual membership fee and Northern New England Real Estate Network (Multiple Listing Service - MLS) annual dues.

01-4152-302-30-000	Books & Pubs - Assessing	1,099.23	1,730.51	1,263.31	1,100.00	1,275.31	1,125.00	1,125.00	1,125.00
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*Narrative for Column # 6*

Marshall & Swift Residential and Commercial Cost Manual

01-4152-302-35-000	Work study (non payroll wages) - Assessing	0.00	0.00	0.00	850.00	0.00	850.00	850.00	850.00
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01-4152-302-36-000	Contracted Services - Assessing	21,436.67	20,431.86	18,202.31	18,700.00	19,046.40	19,000.00	19,000.00	19,000.00
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*Narrative for Column # 6*

\$17,200 Continue 5 year Utility Contract with George Sansoucy  
\$ 1,800 Temporary to cover Administrative Assistant's vacation (shared with Building/Code and Planning/Zoning)

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Town of Durham

	1 2021	2 2022	3 2023	4 2024	5 2024	6 2025	7 2025	8 2025
	ACTUAL	ACTUAL	ACTUAL	APPROVED BUDGET	EXPENDED	DEPT HEAD PROPOSED	ADMINISTRATOR PROPOSED	COUNCIL APPROVED
	As of December	As of December	As of December	As of December	As of December			
<b>01-4152-302-39-000</b> Consultants - Assessing	46,626.50	15,025.00	0.00	12,500.00	10,000.00	50,000.00	47,500.00	47,500.00
<i>Narrative for Column # 6</i>								
\$ 3,000 Commercial/Industrial Abatements/BTLA & Superior Court Appeals								
\$10,000 Eversource (PSNH) Appeals 2018 & 2019								
\$37,000 Consultring fees for Statistical Update								
<i>Narrative for Column # 7</i>								
Eversource Appeals consulting costs decreased to \$7,500.								
<b>01-4152-302-53-000</b> Office Equip Maint - Assessing	812.22	839.80	842.04	700.00	1,149.25	1,400.00	1,400.00	1,400.00
<b>01-4152-302-54-000</b> Vehicle Maint - Assessing	233.00	34.02	0.00	500.00	1,466.53	500.00	500.00	500.00
<b>Assessing Total</b>	<b>252,398.08</b>	<b>219,305.70</b>	<b>207,335.51</b>	<b>238,350.00</b>	<b>254,255.61</b>	<b>301,675.00</b>	<b>299,175.00</b>	<b>299,175.00</b>