Town of Durham
General Fund Budget-to-Actual Detail
FY27 through August 31, 2026

		Budget	Actual	Pos (Neg) $ Variance	Pos (Neg) % Variance
Property Taxes					
R 10-6000	Property Taxes	10,101,892.00	10,101,893.38	1.38	0.0%
	Total Property Taxes	10,101,892.00	10,101,893.38	1.38	0.0%
Excise Taxes					
R 11-6100	Motor Vehicle Excise	1,280,000.00	238,945.21	(1,041,054.79)	-81.3%
R 11-6105	Other Excise	6,300.00	1,167.80	(5,132.20)	-81.5%
	Total Excise Taxes	1,286,300.00	240,113.01	(1,046,186.99)	-81.3%
Permits and Fees					
R 12-6200	Town Clerk Fees	40,000.00	6,941.25	(33,058.75)	-82.6%
R 12-6205	Lien Fees	3,000.00	1,897.58	(1,102.42)	-36.7%
R 12-6210	Planning Board Fees	6,000.00	3,335.00	(2,665.00)	-44.4%
R 12-6215	Code Enforcement Fees	110,000.00	7,512.50	(102,487.50)	-93.2%
R 12-6220	Dog Licenses	1,200.00	-	(1,200.00)	-100.0%
R 12-6221	Animal Control	-	50.00	50.00	
R 12-6299	Misc Permits and Fees	300.00	25.00	(275.00)	-91.7%
	Total Permits and Fees	160,500.00	19,761.33	(140,738.67)	-87.7%
Intergovernmental					
R 13-6300	State Revenue Sharing	613,619.00	120,685.62	(492,933.38)	-80.3%
R 13-6305	Homestead Exemption	267,793.00	378,560.55	110,767.55	41.4%
R 13-6310	Business Equip Tax Exemption	4,361.00	-	(4,361.00)	-100.0%
R 13-6315	Veterans Exemption	2,400.00	3,396.00	996.00	41.5%
R 13-6320	Tree Growth	12,000.00	-	(12,000.00)	-100.0%
R 13-6325	Local Road Assistance Program	87,652.00	-	(87,652.00)	-100.0%
R 13-6330	Snowmobile Program	1,800.00	-	(1,800.00)	-100.0%
R 13-6345	General Assistance	550.00	-	(550.00)	-100.0%
R 13-6360	State Grants	-	1,080.49	1,080.49	
	Total Intergovernmental	990,175.00	503,722.66	(486,452.34)	-49.1%
Charges for Services					
R 14-6425	Eureka Rental Fees	2,400.00	200.00	(2,200.00)	-91.7%
R 14-6430	Cemetery Lots	600.00	-	(600.00)	-100.0%
R 14-6450	Junkyard Fees	5,120.00	1,353.95	(3,766.05)	-73.6%
R 14-6451	User Fees and Trash Tags	125,000.00	-	(125,000.00)	-100.0%
R 14-6460	Cable Franchise Fees	33,000.00	8,080.43	(24,919.57)	-75.5%
R 14-6470	Ambulance Fees	129,000.00	20,845.23	(108,154.77)	-83.8%
R 14-6499	Misc Charges for Services	1,000.00	29.50	(970.50)	-97.1%
	Total Charges for Services	296,120.00	30,509.11	(265,610.89)	-89.7%
Other Revenues					
R 19-6900	Interest on Property Taxes	40,000.00	10,151.83	(29,848.17)	-74.6%
R 19-6910	Interest Income	115,000.00	26,627.76	(88,372.24)	-76.8%
R 19-6999	Misc Revenue	5,000.00	45,653.67	40,653.67	813.1%
	Total Other Revenue	160,000.00	82,433.26	(77,566.74)	-48.5%
TOTAL REVENUES AND OTHER FINANCING SOURCES		**12,994,987.00**	**10,978,432.75**	**(2,016,554.25)**	**-15.5%**

Town of Durham
General Fund Budget-to-Actual Detail
FY27 through August 31, 2026

		Budget	Actual	Pos (Neg) $ Variance	Pos (Neg) % Variance
General Government					
Administration					
E 20-7000	Department Head Wages	127,820.00	15,865.38	111,954.62	87.6%
E 20-7015	Full Time Staff Wages	167,170.00	19,025.13	148,144.87	88.6%
E 20-7026	Election Worker Wages	4,530.00	-	4,530.00	100.0%
E 20-7030	Elected Official Wages	12,600.00	1,118.00	11,482.00	91.1%
E 20-7050	Payroll Taxes	8,740.00	1,025.33	7,714.67	88.3%
E 20-7055	Health Insurance	50,370.00	18,422.29	31,947.71	63.4%
E 20-7070	Workers Comp	1,830.00	200.29	1,629.71	89.1%
E 20-7072	Unemployment	3,000.00	-	3,000.00	100.0%
E 20-7075	Retirement	30,100.00	3,599.60	26,500.40	88.0%
E 20-7105	Training and Development	3,000.00	-	3,000.00	100.0%
E 20-7110	Travel and Mileage	600.00	-	600.00	100.0%
E 20-7200	Heat	1,500.00	-	1,500.00	100.0%
E 20-7201	Electricity	3,500.00	245.48	3,254.52	93.0%
E 20-7210	Telephone and Internet	3,630.00	376.74	3,253.26	89.6%
E 20-7220	Legal	15,000.00	3,521.25	11,478.75	76.5%
E 20-7221	Auditor	22,050.00	-	22,050.00	100.0%
E 20-7222	Business Services	45,000.00	5,643.75	39,356.25	87.5%
E 20-7223	Payroll Processing Services	5,500.00	686.96	4,813.04	87.5%
E 20-7250	Equipment Rentals	2,400.00	189.19	2,210.81	92.1%
E 20-7253	Building Repairs and Maint	5,000.00	12.34	4,987.66	99.8%
E 20-7340	General Insurance	50,000.00	24,515.50	25,484.50	51.0%
E 20-7350	Advertising	1,000.00	-	1,000.00	100.0%
E 20-7351	Printing and Copying	6,500.00	1,209.08	5,290.92	81.4%
E 20-7352	Postage and Freight	6,500.00	1,438.64	5,061.36	77.9%
E 20-7354	Dues and Subscriptions	17,000.00	3,663.85	13,336.15	78.4%
E 20-7400	General Supplies	4,500.00	947.62	3,552.38	78.9%
E 20-7800	Lien Costs	2,500.00	3,420.81	(920.81)	-36.8%
E 20-7801	Election Costs	2,000.00	-	2,000.00	100.0%
E 20-7999	Misc Expenditures	5,000.00	2,850.92	2,149.08	43.0%
	Total Administration	608,340.00	107,978.15	500,361.85	82.3%
Assessing					
E 23-7228	Mapping	3,700.00	-	3,700.00	100.0%
E 23-7235	Assessing Services	20,400.00	3,400.00	17,000.00	83.3%
E 23-7356	Software Licenses	2,000.00	-	2,000.00	100.0%
E 23-7400	General Supplies	150.00	-	150.00	100.0%
E 23-7802	Deeds Costs	400.00	-	400.00	100.0%
E 23-7999	Misc Expenditures	150.00	-	150.00	100.0%
	Total Assessing	26,800.00	3,400.00	23,400.00	87.3%
Information Technology					
E 26-7212	IT Services	31,000.00	2,221.00	28,779.00	92.8%
E 26-7213	Website	5,015.00	4,000.00	1,015.00	20.2%
E 26-7356	Software Licenses	30,000.00	7,896.09	22,103.91	73.7%
E 26-7358	Text Messaging Service	4,000.00	-	4,000.00	100.0%
E 26-7404	Hardware	7,500.00	670.38	6,829.62	91.1%
	Total Information Technology	77,515.00	14,787.47	62,727.53	80.9%

Town of Durham
General Fund Budget-to-Actual Detail
FY27 through August 31, 2026

		Budget	Actual	Pos (Neg) $ Variance	Pos (Neg) % Variance
Planning and Code Enforcement					
E 27-7020	Part Time Staff Wages	73,780.00	7,825.68	65,954.32	89.4%
E 27-7035	Committee Member Wages	3,600.00	260.00	3,340.00	92.8%
E 27-7050	Payroll Taxes	5,390.00	566.77	4,823.23	89.5%
E 27-7055	Health Insurance	16,670.00	4,604.31	12,065.69	72.4%
E 27-7070	Workers Comp	450.00	162.40	287.60	63.9%
E 27-7075	Retirement	2,170.00	269.28	1,900.72	87.6%
E 27-7105	Training and Development	800.00	54.39	745.61	93.2%
E 27-7350	Advertising	450.00	-	450.00	100.0%
E 27-7352	Postage and Freight	1,000.00	-	1,000.00	100.0%
E 27-7354	Dues and Subscriptions	1,700.00	240.00	1,460.00	85.9%
E 27-7357	E-Code Maintenance	1,500.00	2,895.00	(1,395.00)	-93.0%
E 27-7400	General Supplies	500.00	68.51	431.49	86.3%
E 27-7999	Misc Expenditures	500.00	-	500.00	100.0%
	Total Planning and Code Enforcement	108,510.00	16,946.34	91,563.66	84.4%
Public Safety					
Fire Department					
E 30-7000	Department Head Wages	98,530.00	12,387.24	86,142.76	87.4%
E 30-7015	Full Time Staff Wages	45,760.00	6,162.60	39,597.40	86.5%
E 30-7016	Overtime Wages	5,000.00	808.50	4,191.50	83.8%
E 30-7020	Part Time Staff Wages	300,000.00	54,557.18	245,442.82	81.8%
E 30-7050	Payroll Taxes	29,940.00	5,143.94	24,796.06	82.8%
E 30-7055	Health Insurance	2,400.00	552.01	1,847.99	77.0%
E 30-7070	Workers Comp	49,430.00	3,031.48	46,398.52	93.9%
E 30-7075	Retirement	14,730.00	1,974.55	12,755.45	86.6%
E 30-7105	Training and Development	8,000.00	150.00	7,850.00	98.1%
E 30-7200	Heat	6,300.00	-	6,300.00	100.0%
E 30-7201	Electricity	7,000.00	602.73	6,397.27	91.4%
E 30-7210	Telephone and Internet	6,000.00	804.11	5,195.89	86.6%
E 30-7229	Dispatch Services	30,000.00	24,912.81	5,087.19	17.0%
E 30-7230	Ambulance Services	33,000.00	16,240.20	16,759.80	50.8%
E 30-7252	Equipment Repairs and Maint	28,000.00	1,376.68	26,623.32	95.1%
E 30-7253	Building Repairs and Maint	10,000.00	4,043.98	5,956.02	59.6%
E 30-7255	Vehicle Repairs and Maint	28,000.00	11,940.70	16,059.30	57.4%
E 30-7354	Dues and Subscriptions	2,000.00	368.98	1,631.02	81.6%
E 30-7400	General Supplies	3,900.00	525.52	3,374.48	86.5%
E 30-7502	Radios	10,000.00	652.97	9,347.03	93.5%
E 30-7504	Safety Equipment	25,000.00	1,298.46	23,701.54	94.8%
E 30-7550	Gas and Diesel	6,500.00	895.86	5,604.14	86.2%
E 30-7999	Misc Expenditures	4,000.00	374.00	3,626.00	90.7%
	Total Fire Department	753,490.00	148,804.50	604,685.50	80.3%
Other Public Safety					
E 39-7240	Animal Control	22,600.00	10,077.80	12,522.20	55.4%
	Total Other Public Safety	22,600.00	10,077.80	12,522.20	55.4%

Town of Durham
General Fund Budget-to-Actual Detail
FY27 through August 31, 2026

		Budget	Actual	Pos (Neg) $ Variance	Pos (Neg) % Variance
Public Works					
Public Works					
E 40-7000	Department Head Wages	98,530.00	12,423.78	86,106.22	87.4%
E 40-7015	Full Time Staff Wages	320,880.00	40,354.63	280,525.37	87.4%
E 40-7016	Overtime Wages	39,330.00	209.74	39,120.26	99.5%
E 40-7020	Part Time Staff Wages	69,060.00	5,774.52	63,285.48	91.6%
E 40-7050	Payroll Taxes	15,940.00	1,490.31	14,449.69	90.7%
E 40-7055	Health Insurance	158,910.00	31,658.53	127,251.47	80.1%
E 40-7070	Workers Comp	30,530.00	2,002.94	28,527.06	93.4%
E 40-7075	Retirement	48,990.00	5,724.40	43,265.60	88.3%
E 40-7105	Training and Development	1,500.00	-	1,500.00	100.0%
E 40-7200	Heat	7,550.00	165.63	7,384.37	97.8%
E 40-7201	Electricity	11,700.00	497.19	11,202.81	95.8%
E 40-7210	Telephone and Internet	4,500.00	526.33	3,973.67	88.3%
E 40-7249	Other Contracted Services	5,000.00	-	5,000.00	100.0%
E 40-7250	Equipment Rentals	11,000.00	2,100.00	8,900.00	80.9%
E 40-7252	Equipment Repairs and Maint	40,000.00	5,081.42	34,918.58	87.3%
E 40-7253	Building Repairs and Maint	10,000.00	123.99	9,876.01	98.8%
E 40-7255	Vehicle Repairs and Maint	65,000.00	1,883.70	63,116.30	97.1%
E 40-7256	Tree Services	5,000.00	-	5,000.00	100.0%
E 40-7257	Paving and Road Work	152,062.00	-	152,062.00	100.0%
E 40-7258	Road Painting and Striping	21,000.00	-	21,000.00	100.0%
E 40-7259	Crack Sealing	25,000.00	-	25,000.00	100.0%
E 40-7400	General Supplies	4,000.00	522.78	3,477.22	86.9%
E 40-7450	Salt	143,500.00	-	143,500.00	100.0%
E 40-7451	Liquid De-Icer	16,000.00	-	16,000.00	100.0%
E 40-7452	Winter Sand	7,000.00	-	7,000.00	100.0%
E 40-7454	Gravel, Asphal, Tar, Concrete	25,000.00	-	25,000.00	100.0%
E 40-7455	Erosion Control	4,000.00	495.60	3,504.40	87.6%
E 40-7456	Signs	5,000.00	120.44	4,879.56	97.6%
E 40-7457	Culverts	6,000.00	-	6,000.00	100.0%
E 40-7500	Small Equipment	2,500.00	104.35	2,395.65	95.8%
E 40-7501	Tools	1,000.00	-	1,000.00	100.0%
E 40-7502	Radios	1,500.00	-	1,500.00	100.0%
E 40-7503	Uniforms	5,200.00	570.00	4,630.00	89.0%
E 40-7504	Safety Equipment	2,600.00	403.72	2,196.28	84.5%
E 40-7549	Miscellaneous Equipment	8,500.00	-	8,500.00	100.0%
E 40-7550	Gas and Diesel	45,000.00	3,387.60	41,612.40	92.5%
E 40-7999	Misc Expenditures	1,300.00	-	1,300.00	100.0%
	Total Public Works	1,419,582.00	115,621.60	1,303,960.40	91.9%

Town of Durham
General Fund Budget-to-Actual Detail
FY27 through August 31, 2026

		Budget	Actual	Pos (Neg) $ Variance	Pos (Neg) % Variance
Municipal Buildings					
E 41-7020	Part Time Staff Wages	10,000.00	891.50	9,108.50	91.1%
E 41-7050	Payroll Taxes	870.00	77.20	792.80	91.1%
E 41-7070	Workers Comp	400.00	16.24	383.76	95.9%
E 41-7200	Heat	250.00	-	250.00	100.0%
E 41-7201	Electricity	7,500.00	378.71	7,121.29	95.0%
E 41-7253	Building Repairs and Maint	5,000.00	929.05	4,070.95	81.4%
E 41-7254	Grounds Maintenance	10,000.00	30.64	9,969.36	99.7%
E 41-7362	Security	1,200.00	179.90	1,020.10	85.0%
E 41-7400	General Supplies	500.00	98.71	401.29	80.3%
E 41-7808	Flags	3,000.00	-	3,000.00	100.0%
	Total Municipal Buildings	38,720.00	2,601.95	36,118.05	93.3%
Solid Waste					
E 42-7231	Hauling	421,000.00	47,091.36	373,908.64	88.8%
E 42-7233	Trash Bin Management	80,050.00	-	80,050.00	100.0%
E 42-7815	Bulky Waste Day	20,000.00	-	20,000.00	100.0%
	Total Solid Waste	521,050.00	47,091.36	473,958.64	91.0%
Community Services					
Other Community Services					
E 69-7805	General Assistance	1,000.00	-	1,000.00	100.0%
	Total Other Community Services	1,000.00	-	1,000.00	100.0%
Town-wide					
Debt Service					
E 92-7900	Debt Service Principal	580,443.00	-	580,443.00	100.0%
E 92-7901	Debt Service Interest	43,668.00	-	43,668.00	100.0%
	Total Debt Service	624,111.00	-	624,111.00	100.0%
Assessments					
E 96-7910	County Tax	918,788.00	918,788.00	-	0.0%
E 96-7915	Education	7,807,619.00	1,301,269.92	6,506,349.08	83.3%
	Total Assessments	8,726,407.00	2,220,057.92	6,506,349.08	74.6%
Abatements and Bad Debt					
E 97-7970	Tax Abatements	26,862.00	580.58	26,281.42	97.8%
	Total Abatements	26,862.00	580.58	26,281.42	97.8%
Other Financing Uses					
E 99-8500	Transfers Out	390,000.00	390,000.00	-	0.0%
	Total Other Financing Uses	390,000.00	390,000.00	-	0.0%
TOTAL EXPENDITURS AND OTHER FINANCING USES		**13,344,987.00**	**3,077,947.67**	**10,267,039.33**	**76.9%**
CHANGE IN FUND BALANCE		**(350,000.00)**	**7,900,485.08**		

Town of Durham
General Fund Monthly Cash Activity
Fiscal Year 2027

	Beg Balance	Inflows	Outflows	End Balance
July	$ 4,658,984.85	$ 542,253.45	$ (969,503.93)	$ 4,231,734.37
August	4,231,734.37	764,623.84	(1,911,916.61)	3,084,441.60
September	-	-	-	-
October	-	-	-	-
November	-	-	-	-
December	-	-	-	-
January	-	-	-	-
February	-	-	-	-
March	-	-	-	-
April	-	-	-	-
May	-	-	-	-
June	-	-	-	-
Fiscal Year to Date	$ 4,658,984.85	$ 1,306,877.29	$ (2,881,420.54)	$ 3,084,441.60

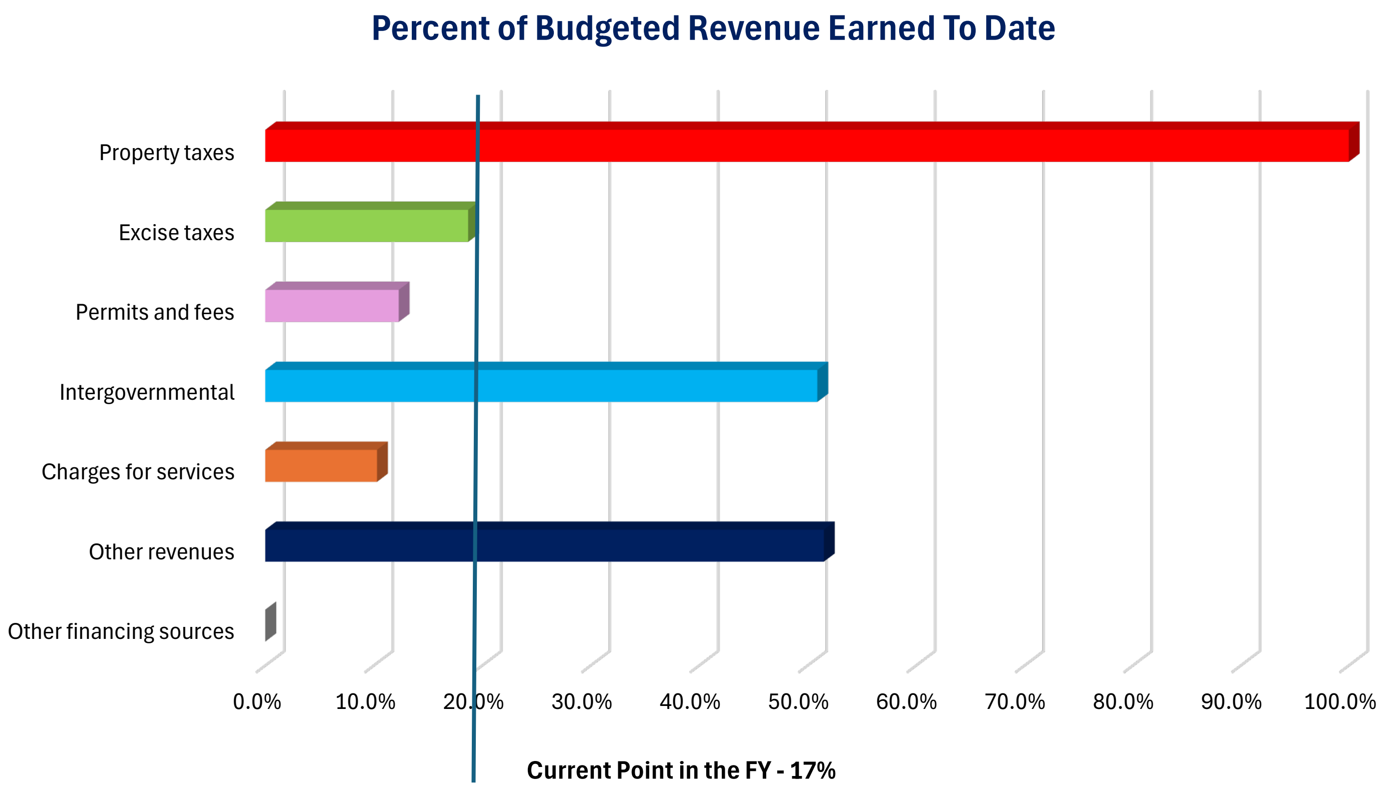
The amounts presented are the sum of all checking, savings, and CDARS accounts in the General Fund.

Town of Durham
Summary of Changes in Fund Balance
FY27 through August 31, 2026

	Beginning Balance	Revenues	Expenditures	Other Financing	Ending Balance
General Fund					
1 General Fund	$ 2,979,209.72	$ 10,978,432.75	$ (2,687,947.67)	$ (390,000.00)	$ 10,879,694.80
Restricted Funds					
2 ARPA Fund	9,688.45	-	(905.00)	-	8,783.45
4 River Park Fund	8,723.47	54.00	-	-	8,777.47
5 Scholarships Fund	12,093.01	80.83	-	-	12,173.84
6 Heat Assist Fund	13,774.89	-	-	-	13,774.89
7 Giving Tree Fund	-	-	-	-	-
8 Hist District Fund	1,330.00	-	-	-	1,330.00
9 Jackson-Tupper	123.00	-	-	-	123.00
Committed Funds					
70 Contingency	50,000.00	-	-	-	50,000.00
71 Grants Matching	22,856.84	-	-	-	22,856.84
72 Recreation	11,742.00	-	-	-	11,742.00
73 Grants Non-Matching	80,610.72	-	-	-	80,610.72
74 Revaluation	211,750.00	-	(6,746.87)	-	205,003.13
76 Fire Department	561,302.43	-	-	140,000.00	701,302.43
77 Buildings	147,144.47	-	-	-	147,144.47
78 Public Works	380,497.77	-	-	250,000.00	630,497.77
79 Union Church	6,784.34	42.00	-	-	6,826.34
Permanent Funds					
80 Cemetery	10,321.16	55.90	-	-	10,377.06
TOTAL	$ 4,507,952.27	$ 10,978,665.48	$ (2,695,599.54)	$ -	$ 12,791,018.21

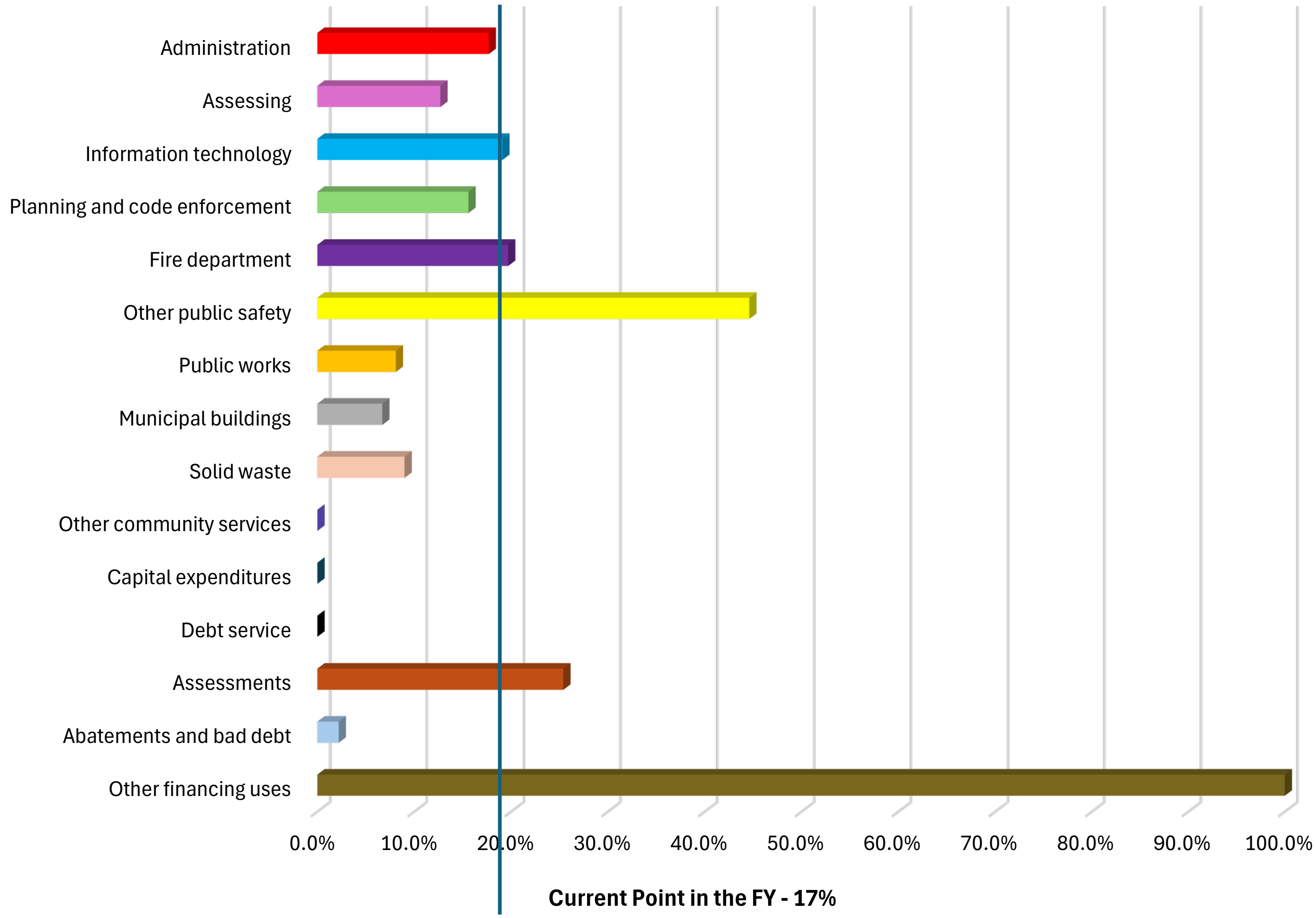
Town of Durham
General Fund Monthly Cash Activity
FY27 through August 31, 2026

Beginning of the Year		
Personal Property Taxes	$	4,295.85
Real Estate Taxes		340,371.02
Real Estate Liens		138,617.09
Total Beginning Taxes and Liens Receivable Balance		483,283.96
2027 Property Taxes Levied		10,101,893.38
Total Taxes and Liens Receivable for the Fiscal Year	$	10,585,177.34
Current Balances		
Prior Years' Taxes and Liens Receivables Outstanding	$	381,101.21
Current Year Taxes Receivables Oustanding		9,850,536.49
Total Tax Receivables Balance	$	10,231,637.70
Amounts Collected		
Prior Years' Taxes and Liens Receivables Collected	$	102,182.75
Current Year Taxes Receivables Collected		251,356.89
Total Taxes Collectd Year-to-Date	$	353,539.64
Collection Rates		
Percentage of Prior Years' Taxes and Liens Collected		21.1%
Percentage of Current Year Taxes Receivables Collected		2.5%
Percentage of Total Taxes and Liens Receivables Collected		3.3%



As of August 31, 2026

Percent of Budgeted Expenditures Expended To Date



As of August 31, 2026